

**THE DEVELOPMENT OF ACCOUNTING UNO CARD GAME AS AN  
ACCOUNTING LEARNING MEDIA IN BASIC COMPETENCE  
OF ADJUSTMENT ENTRIES FOR STUDENTS IN  
CLASS X AK 3 SMK NEGERI 7 YOGYAKARTA  
ACADEMIC YEAR 2016/2017**

**UNDERGRADUATE THESIS**

The undergraduate thesis submitted in partial fulfillment of the requirements to  
obtain the degree of Bachelor of Education in Faculty of Economics  
Yogyakarta State University



**By:  
NURUL HIKMAH  
13803241039**

**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2017**

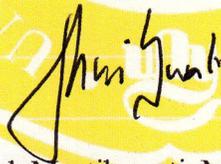
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By:  
NURUL HIKMAH  
13803241039

had been approved and validated on June 19<sup>th</sup>, 2017  
To be defended in the front of Board of Examiners  
Accounting Education Study Program  
Faculty of Economics  
Yogyakarta State University

Approved by:  
Supervisor,



Rr. Indah Mustikawati, M. Si., Ak., C.A.  
NIP. 19681014 199802 2 001

## VALIDATION

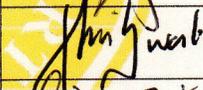
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ACADEMIC YEAR 2016/2017**

By:  
NURUL HIKMAH  
13803241039

Had been defended in front of the Board of Examiner on July 6<sup>th</sup>, 2017  
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Prof. Sukirno, M.Si., Ph.D.	Chairman		July 13 <sup>th</sup> , 2017
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Faculty of Economics  
Yogyakarta State University  
Dean,



Dr. Sugiharsono, M.Si.

NIP. 19550328 198303 1 0029

## DECLARATION OF AUTHENTICITY

I, the undersigned,

Name : Nurul Hikmah  
NIM : 13803241039  
Study Program : Accounting Education  
Faculty : Faculty of Economics  
Undergraduate thesis title : THE DEVELOPMENT OF ACCOUNTING  
UNO CARD GAME AS AN ACCOUNTING  
LEARNING MEDIA IN BASIC  
COMPETENCE OF ADJUSTMENT  
ENTRIES FOR STUDENTS IN CLASS X  
AK 3 SMK NEGERI 7 YOGYAKARTA  
ACADEMIC YEAR 2016/2017

Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, May 1<sup>st</sup>, 2017

Writer



Nurul Hikmah  
NIM. 13803241039

## **MOTTO AND DEDICATION**

### **MOTTO**

If I'm not the best but at least I do the best.

**(Writer)**

*Bismillah Semangat Usaha Do'a Tawakal Ikhlas.*

**(Writer)**

With hard work, there is no wall between you and your dreams.

**(Anonymous)**

### **DEDICATIONS**

In The name of God, Allah SWT the Most Gracious, Most Merciful. Prayers and greetings are always devoted to the great prophet Rasulullah SAW.

From the deepest of my heart, I dedicate this to:

1. My parents especially my mother, Ibu Sulasih who always be there and pray for me. Thank you for your never ending support and love. Hopefully  
I can make you proud.
2. All of My Family especially my grandmother (Alm. Marto Utomo), Bulik Mimi, Bulik Indah, Budhe Lasmi and Mas Alex for giving a lot of help  
and support.
3. Almamater

Accounting Education Department, Faculty of Economics  
Yogyakarta State University

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Nurul Hikmah  
13803241039

**ABSTRACT**

This research aimed at: (1) developing Accounting Uno Card Game as an Accounting Learning Media in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta, (2) knowing the feasibility of Accounting Uno Card Game as an Accounting Learning Media in in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta based on assessment of material expert, media expert, accounting subject practitioner, and students' responses.

This research was Research and Development (R&D) adapting the ADDIE model by Dick and Carry. Accounting Uno Card Game was validated by one material expert, one media expert, an accounting teacher as accounting subject practitioner. The product implemented to 8 students of Class X AK 2 in small group tryout and 31 students of Class X AK 3 in field tryout. Questionnaires used for data collection and were analyzed using qualitative quantitative method.

Results of this research were: (1) the five stages in developing Accounting Uno Card Game, i.e.: Analysis, Design, Development, Implementation, and Evaluation, (2) the assessment score by material expert was 4.92 classified as Strongly Feasible, (3) the assessment score by media expert was 4.38 classified as Strongly Feasible, (4) the assessment score by teacher as subject practitioner was 4.26 classified as Strongly Feasible, (5) average score of students' responses obtained in small group tryout was 4.21 classified as Strongly Feasible, students' responses obtained in field tryout was 4.10 classified as Feasible, and (6) the increase of pre-test and post-test after using learning media by students in Class X AK 3 was 57,5% classified as Moderate.

**Keywords:** Accounting Uno Card Game, Learning Media, ADDIE, Basic Competence of Adjustment Entries

**PENGEMBANGAN PERMAINAN ACCOUNTING UNO CARD SEBAGAI  
MEDIA PEMBELAJARAN AKUNTANSI PADA KOMPETENSI  
DASAR JURNAL PENYESUAIAN UNTUK SISWA  
KELAS X AK 3 SMK NEGERI 7 YOGYAKARTA  
TAHUN AJARAN 2016/2017**

*Oleh:*  
Nurul Hikmah  
13803241039

**ABSTRAK**

*Penelitian ini bertujuan untuk: (1) mengembangkan Permainan Accounting Uno Card sebagai media pembelajaran akuntansi pada kompetensi dasar Jurnal Penyesuaian untuk siswa kelas X AK 3 SMK Negeri 7 Yogyakarta, (2) mengetahui kelayakan Permainan Accounting Uno Card sebagai media pembelajaran akuntansi pada kompetensi dasar Jurnal Penyesuaian untuk siswa kelas X AK 3 SMK Negeri 7 Yogyakarta berdasarkan penilaian dari ahli materi, ahli media, praktisi pembelajaran, dan respon siswa.*

*Penelitian ini merupakan model penelitian dan pengembangan (Research and Development) yang mengadaptasi dari model ADDIE oleh Dick and Carry. Permainan Accounting Uno Card dinilai kelayakannya oleh satu ahli materi, satu ahli media, dan satu guru akuntansi sebagai praktisi pembelajaran. Produk ini diimplementasikan pada 8 siswa kelas X AK 2 dalam uji coba kelompok kecil dan 31 siswa kelas X AK 3 dalam uji coba lapangan. Kuesioner digunakan sebagai teknik pengumpulan data dan data dianalisis secara deskriptif kualitatif dan kuantitatif.*

*Hasil dari penelitian ini yaitu: (1) lima tahap pengembangan Permainan Accounting Uno Card adalah Analysis, Design, Development, Implementation, dan Evaluation, (2) skor penilaian dari ahli materi yaitu 4,92 dengan kategori Sangat Layak, (3) skor penilaian dari ahli media yaitu 4,38 dengan kategori Sangat Layak, (4) skor penilaian dari guru sebagai praktisi pembelajaran yaitu 4,26 dengan kategori Sangat Layak, (5) rata-rata skor respon siswa yang diperoleh dari uji coba kelompok kecil yaitu 4,21 dengan kategori Sangat Layak, sedangkan rata-rata skor respon siswa pada uji coba lapangan yaitu 4,10 dengan kategori layak (6) hasil peningkatan pre-test dan post-test siswa setelah menggunakan media yaitu 57,5% dengan kategori Sedang.*

**Kata kunci:** *Permainan Accounting Uno Card, Media Pembelajaran, ADDIE, Kompetensi Dasar Jurnal Penyesuaian*

## FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this the Undergraduate Thesis entitled “The Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017” can be finished. I would like to thank you to all of those who have given support and guidance so this undergraduate thesis can be finished. I would like to express my deepest gratitude to the following:

1. Prof. Dr. Sutrisna Wibawa, M.Pd., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
3. Rr. Indah Mustikawati, M.Si., Ak., C.A., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University and my first supervisor who had been kindly supervised and guided me until my undergraduate thesis finish.
4. Dr. Denies Priantinah, S.E., M.Si., Ak., C.A., my second supervisor who gave suggestions and advices to finish my undergraduate thesis.
5. Adeng Pustikaningsih M.Si., my lecturer as material expert for giving advices and suggestions
6. Rizqi Ilyasa Aghni, M.Pd., my lecturer as media expert who had been patiently guided me, giving advices and suggestions

7. Diana Rahmawati, M.Si., my academic supervisor who had given the support and motivation.
8. Lembah Srigati, S.Pd., accounting teacher of SMK Negeri 7 Yogyakarta who had given the guidance and suggestion during the research.
9. Students of Class X Accounting Department of SMK Negeri 7 Yogyakarta for the participation and cooperation during the research.
10. All of my beloved classmates in Excellent Class of Accounting Education 2013 especially Dwi Tursina Utari, Theresia Lindha Widya Sari, Melinda Dhian Kusuma, Rini Purnawati, Lisa Nurfatmawati, Nurmawaddah for giving a lot of help, support, and motivation.
11. My best friends especially Zahra Nurda 'Ali, Zahra Nuriah Jahan, Arinda Yuliani, Arif Hidayat, Faras Dwi Izzati, Tuti Ningsih, Arin Dwi Cahyati, Heri Prabowo, Sri Patmiasih, Sri Yuniasih, Eva Haryati, who always support and help me to do my undergraduate thesis.
12. My friend in P2KI Department of UKMF Penelitian Kristal 2015 for the prayer and support.

Finally, the writer say thank you so much indeed for all for those who can not be mention the names and hopefully this undergraduate thesis can be useful for all of us.

Yogyakarta, May 1<sup>st</sup>, 2017  
Writer,



Nurul Hikmah

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## **CHAPTER I INTRODUCTION**

### **A. Problem Background**

Lifelong learning is an obligation in human life because learning process occurs during a person is lived and the learning process runs throughout their life. Learning is an effort that was done purposely by educators to convey knowledge, organize and create an environment system with a variety of methods so that students can undertake learning activities effectively and efficiently with optimal results (Sugihartono, et al., 2012: 81). Learning can be defined as a process of interaction between students with educators who are influenced by a number of factors, both internal and external to achieve the goals of the learning process. The success of the learning process itself can be characterized by the presence of individual behavior change towards better.

Vocational High School as known as SMK is a formal institution that serves to prepare the students in order to be able to work based on the skill and knowledge that participants have after graduating. Vocational High School contributes to produce quality graduates or human resources that are expected to be able to work directly in the society with knowledge and skills that have been studied according to their majors. It is in line with the statement of Sukmadinata & Syaodih, et.al. (2012:40) that vocational education is an education system that prepares its graduates to enter the working of world. Vocational education is focused on studying or training

in practical skills, skills that are directly related to the completion of work tasks or job competence. Vocational High School as an institution devoted to labor is certainly in need of educational elements mutually synergize with each other in order to produce graduates who are qualified and ready to work in the working of world. Component of educational activity oriented to provide the necessary knowledge and skills to perform a particular job. In vocational teaching, as in many knowledge areas, identifying and understanding learning differences to adapt the institute's needs to best suit the learning conditions and aptitudes of the students is important. (Mohaffyza, et.al., 2014:33). Therefore, the learning process is organized in Vocational High School needs to look at the important components such as learning strategies, learning resources, media, learning and teaching model that are used. In addition, it can be interpreted that the accuracy of the study attempted to support the success of the educational process that is applied in Vocational High School. One of the applications of learning strategies is the use of teaching media in presenting the material to the students. The use of learning media determines how familiar the students understand the presented material.

Fun learning can help students to understand the material presented by the teacher. One way to be able to create a learning atmosphere that is fun, interesting, and memorable is to involve the creative and innovative learning by utilizing learning media. Through the right media, teacher can implement the fun learning for students and can help improve the

understanding and the spirit of the student in following the process of learning that goes on.

According to Rossi and Briedle (1996) as cited in Sanjaya (2013: 163) learning media is all the tools and materials that can be used to achieve the goal of education. Media in teaching and learning activities are referred to learning media, which is used to transmit the learning material to students so that it can achieve the learning objectives. The media consists of a wide variety of learning according to taxonomy Leshin, et al. there are human-based media, printed-based media, visual-based media, audio-visual and computer-based media (Arsyad, 2014: 80-98).

One of the learning media card is uno card. The uno card game is pretty easy and it can be used to play at the age of seven years. Uno card first created in 1971 in Reading, Ohio by Merle Robbins. Robbins first introduced the game to his family. In 1972, Merle Robbins is selling copyright then uno card games is best known by International Games Inc. (Hidayati & Hakim, 2014: 2). The rules of uno card game are each player initially gets seven cards. At the beginning of the game, a single card is drawn from the pile card and this card acted as deal card. In order to be able to play this card, a player in turn should equate the number or the color of the card, if there is no match with the card then the player must take one card as punishment. The game finishes when there is participant who holds one card and then yell "UNO".

J. Briggs as cited in Susilana & Riyana (2008: 66) suggests that the media as a tool to give stimulus for learners or students so that learning occurs. An effective learning process happens with teacher who seek one important aspect in learning, i.e. students should be active both physically, mentally, and emotionally. The uno card game can be used as a learning media by engaging students play an active role in physical, mental, or emotional, such as expressed by Daniel (2015), some educational benefits of uno card are fine motoric skills, social interaction, and strategic thinking.

Fine motoric skills can be obtained from students who play the cards. This means any student physically active to try to win the game, so it can improve motoric skills of students. Through the uno card game in the learning process, each student can interact with other students in the group respectively, make students learn to take turns and compete healthily during play the uno cards. It can increase social interaction of the students or peer relationships between students. In addition, through the uno card game students learn how to set up the strategy. They are not only thinking about the best way to win the game, but also setting up a strategy on how to use opportunity card or special card to prevent other players win, so hopefully can improve the strategic thinking of students. It is suitable with statement of Kumar & Lightner (2007) and Wilson et al., (2009) as cited in Spandler (2016: 108) that educational games can focus on students'

attention, can enhance positive peer relationships, and can lead to a deeper understanding of material and more advanced problem-solving skills.

Based on the results of observation on November 26<sup>th</sup> 2016 in class X AK 3 SMK Negeri 7 Yogyakarta in the accounting service company subject, it can be noted that the use of learning media in that subject is already done, but in practice still has not impacted optimally. This is because teacher used lecture method with power point media to explain the material so that the learning activities became teacher centered and it will not involve students as a whole. There are 8 students of 28 students or equivalent to 28.6% of students are actively involved to respond the questions from the teacher during the learning process. While the rest of them looks quiet, sleepy, and does not respond to teacher's question. In addition, teacher also use a sheet of exercise continuously to test the students' understanding. This monotonous learning process with less comfortable condition makes students get quickly bored during the learning process. When students feel bored then it will tend not to pay attention to the explanations from the teacher so that the goal of the learning process is not achieved.

So far, the teacher also has not used an interesting and innovative learning media that is able to involve the whole student in the learning process. Besides, the accounting service company subject is one of the subjects that had never been studied by students before, because the students were still in class X and they got new material regarding

adjustment entries material. Moreover, adjustment entries material are include in accounting cycle of service company. So that it can be noted if the students do not pay attention to the adjustment entries material on the subject of accounting service company since the beginning because less interesting, then it will impact less good at understanding the accounting material to the next level. It is supported by statement of Robin Fogarti as cited in Sukmadinata & Syaodih (2012:143) that learning in one subject is designed by connecting one topic to another, one concept with another. It is a challenge for teacher to be able to create an interesting and enjoyable learning so that learning goals can be achieved. The first impression for students who previously never learned about accounting is important, so in the future students have a high motivation to learning accounting. Therefore, the teacher needs a proper learning media with an interesting and exciting display that can raise or trigger students' interest in order to have a good impression, an easy and an interesting learning activity during the learning process. It is in line with the statement of Yamin (2007:180) that the use of learning media also helps students absorb the learning material more deeply and integrated. When that understanding is enriched by seeing, touching, feeling, or experiencing through the learning media, their understanding of the content of the lesson will be even better.

The position of the media in the learning process is very important because it can serve as an intermediary which will help in covering up the deficiency and obscurity of the materials submitted by teachers. Learning

deficiency and obscurity of the materials submitted by teachers. Learning media can clarify the presentation of messages and information so it can facilitate and improve the processes and outcomes of learning. (Kustandi & Sutjipto, 2013: 23). One of the learning media that can be developed is Accounting Uno Card Game media that will be modified from uno card game in general. Accounting Uno Card Game will consist of several material cards and question cards of adjustment entries basic competence to help the students understanding the material during learning the material because the adjustment entries is categorized into material that is difficult and it also requires a logic understanding.

Based on the background above, researcher encouraged to conduct the research entitled "The Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017".

## **B. Problem Identification**

Based on the problem background, the problems can be identified as follows:

1. Learning media as a teaching tool has not been used optimally by the teacher.
2. Teacher uses the lecture method continuously to explain learning material that can cause the learning process less attractive and make the students bored.

3. The learning process became teacher centered and has not been thoroughly engaging students.
4. The use of an innovative, an interesting, and a fun learning media as one of the alternative learning media in the accounting service company subject in class X AK 3 SMK Negeri 7 Yogyakarta is still lacking.

### **C. Problem Limitation**

This research is limited to the development of the Accounting Uno Card Game as an accounting learning media at the basic competence of adjustment entries in class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017. Learning media will be created for the adjustment entries material in the accounting service company cycle. Adjustment entries material is selected based on interview with the teacher, that material is considered difficult in the accounting service company subject so that the need for an attractive media and it is expected to facilitate the understanding of the students in learning the material. This research is focuses on measuring the feasibility of Accounting Uno Card Game as an accounting learning media and conducts tryout of the use of the media.

### **D. Problem Formulation**

Based on the problem limitation, the problem formulation can be formulated as follow:

1. How is the development of Accounting Uno Card Game as an Accounting Learning Media in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta?
2. How is the feasibility of Accounting Uno Card Game as an Accounting Learning Media in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta?

#### **E. Research Objectives**

Based on the problem formulation, research objectives can be formulated as follows:

1. Developing Accounting Uno Card Game as an Accounting Learning Media in in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta.
2. Knowing the feasibility of Accounting Uno Card Game as an Accounting Learning Media in basic competence of adjustment entries for students of class X AK 3 SMK Negeri 7 Yogyakarta.

#### **F. Product Specification**

The product specifications that are expected from this research are:

1. Accounting Uno Card Game as an Accounting Learning Media contains Adjustment Entries material that is suitable with the Basic Competence.
2. Accounting Uno Card Game contains four basic colors for the card there are blue, green, red, and yellow. In addition, the card consists of action cards, namely material cards, question cards, answer cards, walk

card and the special cards, which consist of a wild cards and a reverse cards.

## **G. Research Benefits**

The expected benefits from this research can be reviewed in terms of theoretical as well as practical with the description as follows:

### **1. Theoretical Benefits**

The results of this research are expected to contribute reference materials theory related to the development of learning media for students in Vocational High School with the development of Accounting Uno Card Game as an accounting learning media. The research also can be used as reference for further research.

### **2. Practical Benefits**

#### **a. For Students**

Accounting Uno Card Game can be used as a learning media for students and can also be expected to overcome learning problems such as lack of motivation and burnout of students in the learning process.

#### **b. For Teachers**

This research can be a guideline for teacher in developing innovative learning media and can be used as an alternative learning media in the classroom.

c. For Researcher

This research can develop a mindset and provide experience for the researcher in order to prepare to develop other learning medias.

## **H. Development Assumptions**

The assumptions of developing the Accounting Uno Card Game as an accounting learning media are as follows:

1. Learning media is arranged as an alternative learning media that can be used by students both in the classroom and outside the classroom.
2. The students already know about the learning materials before using the Accounting Uno Card Game.

## **I. Development Limitation**

In this research, there are also limitations as follow:

1. Material contained in the learning media in the form of an Accounting Uno Card Game based on basic competence in adjustment entries material of service company.
2. The tryout of the product is only done on a limited student of Class X in SMK Negeri 7 Yogyakarta.

## **CHAPTER II LITERATURE REVIEW**

### **A. Theoretical Review**

#### **1. Accounting Learning**

##### **a. The Nature of Learn and Learning**

Learning is a process that can cause changes in a person's behavior. According to Hamalik (2011: 27) learning is a process, an activity and not an outcome or goal, learning is not only remembering, but more largely than that, namely experience. The results of learning rather than a mastery of the results of the exercise will be but it is a change in behavior. According to Sugihartono, et al. (2012: 74) learning as a process to acquire knowledge and experience that is marked by the change of behavior and ability to react in the long term, permanent or settled due to the interaction of individuals with their environment.

Learning according to Hamalik (2011: 54) is a combination of the composed elements of human, facilities, equipment, and procedures that interplay to achieve the goal of the learning itself. Beside that, Sugihartono, et al. (2012: 81) states that learning is an effort that was done purposely by educators to convey knowledge, organize and create an environment system with a variety of methods so that students can undertake learning activities effectively and efficiently and with optimum results.

Based on some definitions above, it can be concluded that learn is a process experienced by an individual through interaction with the environment so that there is a change in the behavior of the individual. While learning can be defined as the efforts done by the educator to learners or students who are influenced by a variety of interrelated components in order to convey knowledge, organize and achieve the goals of the learning effectively and efficiently.

**b. The Definition of Accounting**

Definition of Accounting according to the AICPA (American Institute of Certified Public Accountants) as cited in Zaki Baridwan (2008: 1):

Accounting is an art of service activities record keeping, classification, and compaction with one particular way and in the value of money towards events or financial transaction of Business Accounting can be used in decision making cccounting decisions in choosing alternatives from a state.

Swardjono (2012: 10) defines accounting as a set of knowledge that an engineering study of the provision of services in the form of quantitative financial information units of an organization in an environment of certain countries and the way of delivery (reporting) of such information to interested parties for the basis of decision-making.

Based on the definition above, it can be concluded that accounting are the provision of accounting services include

registration, classification, and compaction of events or financial transaction of business accounting that can be used as financial information and decision making.

From the definition of learn, learning, and accounting it can be concluded that accounting learning is an effort undertaken by educators to students who are influenced by a variety of interrelated components in order to convey the science, providing services include registration, classification, and compaction of events or financial transaction of business accounting to achieve the learning objectives in the form of a financial information to make decisions.

**c. Basic Competence of Adjustment Entries**

Accounting learning in SMK is special subjects studied and practiced in more complex for students majoring in accounting. Based on PP No. 19 Tahun 2005 tentang SNP (*Standar Nasional Pendidikan*), the institution of the school should be able to carry out the process of learning and guidance quality in accordance with national standards of education, which is related to the planning, implementation, and supervision of educational activities at the unit level of education, district/city, provincial, or national in order to achieve the efficiency and effectively of the education providers. The learning in Vocational High School as known as SMK, accounting is a compulsory subject for students

who majored in accounting. One of the subjects that must be studied by students of class X Accounting students in SMK is the accounting service company subject.

One of the Basic Competencies for the accounting service company subject in SMK is the process of adjustment entries and correction of the accounting service company cycle. Somantri (2011: 102-110) state that adjustment entries is a journal made to adjust the balance of the accounts in every ledger book that has yet to reflect the actual balance until the end of the accounting period. Adjustment entries is one of the constituent parts of the accounting cycle in service companies. Adjustment entries were compiled based on data from the balance sheet. Transactions that require adjustment entries are as follows:

1) Accrued Income

Accrued income is income that already can be realized in a period, but not yet recorded due has not been received payment. It is also called accounts receivable income.

2) Accrued Expense

Accrued expense is a cost that already occurred but have not been recognized (recorded) because it has not been paid.

3) Deferred Income

Deferred income is received income in a given period, but it is recognized as revenue in the period to come. There



<b>KI</b>	<b>KD</b>	
<p><i>berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.</i></p> <p><b>KI 3:</b> Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah.</p>	2.1	<i>Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</i>
	2.2	<i>Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsive dan proaktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</i>
<p><b>KI 4:</b> Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.</p>	2.3	<i>Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</i>
	3.6	<i>Menjelaskan jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa.</i>
	4.6	<i>Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa.</i>

## 2. Learning Media

### a. The Definition of Learning Media

The word of media derives from the Latin, which is the plural of medium. In this case, the definition of media is restricted to the definition of media in the context of education, i.e. the media used as a means of learning activities. Media is the bearer of a message or information is generally in the form of a human idea. Rossi and

Breidle (1996) as cited in Sanjaya (2013: 163) gives the definition that the media are all tools and materials that can be used to achieve the goal of education such as books, television, newspapers and so on. Meanwhile, NEA (National Education Association) as cited in Suryani, et al. (2012:135) stated that the media as communications forms printed, visual, and audio equipment. Learning media is media that is used in the form of learning tools for teacher and as the deliverer of the message from the learning resource to the message recipients, in this case are students. (Suryani, 2012: 136).

From the definition above, it can be concluded that learning media are all tools and materials in the form of printed, as well as audio visual with its equipment that can be used in the learning process as a tool for teacher to transmit a message to students in order to obtain the information or material that is submitted. The characteristics and capabilities of each media should be noted by the teacher through selecting media where appropriate to the conditions and needs in the classroom so that the existence of such media can be useful. Learning media that will be developed by researcher in the form of Accounting Uno Card Game is learning tool that will be used by teacher to deliver information of adjustment entries material to students and it expected to help teacher achieve the learning objectives.

## **b. Functions of Learning Media**

In the learning process, the media have a function as a carrier of information or messages from the source in this case teacher toward the receiver of the message i.e. students. According to Daryanto (2011: 10) learning media development should be attempting to capitalize on these advantages possessed by the media and trying to avoid obstacles that might arise in the process of learning. In detail, the function of the media in the process of learning are as follows:

- 1) Watch the existing objects or events that happened in the past, through pictures, portraits, slides, film, video, or other media, students can get a real picture of objects/historical events.
- 2) Observe the objects/events that are difficult to visit, either because the distance is far, dangerous, or illegal.
- 3) Obtain a clear picture of the object/things which is difficult to be directly observed because measuring is not possible, either because it is too large or too small.
- 4) Hear the voice of that indefinable with the ears directly.
- 5) Carefully observing animals that has difficult to observed directly because of the indefinable. With the help of images, portraits, slide, film, or video students can observe it.

- 6) Observe the events that are rare or dangerous to be approachable. With slides, film, or video students can experience it.
- 7) Observe clearly objects that are easily corrupted/hard preserved.
- 8) Easily compare things. With the help of pictures, model, photo students can easily compare two objects of different nature of size, color, and so on.
- 9) Can be viewed quickly a process which takes place slowly.
- 10) Can see in slow movements that lasts exactly.
- 11) Observed the movements of the machine/device that is difficult to be directly observed.
- 12) See the hidden parts of a tool. With diagrams, charts, models, students can observe the parts of the machine are difficult to be directly observed.
- 13) View the summary of a series of observations.
- 14) Can reach a large number addition and observe an object simultaneously.
- 15) Can be studied in accordance with their abilities, interests, and period respectively.

Based on statement above, learning media in the form of Accounting Uno Card Game have functions such as can reach a large number adding and observe an object simultaneously. When

teacher review the adjustment entries material using Accounting Uno Card Game media with the students, in the same time all of students in the class are active to play The Accounting Uno Card Game while understanding the materials. It can be noted that the learning media can improve student engagement in learning process and suitable for large number of players.

According to Levie & Lentz (1982) as cited in Arsyad (2014: 20-21) learning media functions, as follows:

1) The Function of Attention

The media can attract attention and directing students to concentrate on the content related issues.

2) The Function of Affection

This function can be seen from the level of enjoyment of the students when studying (or read) display text.

3) The Function of Cognitive

Cognitive Function of learning media revealed that the visual symbol or image is to accelerate the achievement of the goal to understand and remember the information or messages contained in the image.

4) The Function of Compensatory

Function of learning media to accommodate students who are weak and slow accept nor understand the contents of the lessons are presented with text or verbally.

Accounting Uno Card Game have some functions based on the statement above, there are Accounting Uno Card Game can attract attention of students while playing the game, students concentrate and try to understand the adjustment entries material that delivered in Accounting Uno Card Game. Besides that, while playing The Accounting Uno Card Game, it is expected that student feel exciting and comfortable when studying the material. It hope can increase the level of enjoyment of students when studying the adjustment entries material. The cognitive function of Accounting Uno Card Game is to accelerate the achievement of students' understanding regarding adjustment entries material that delivered by teacher using Accounting Uno Card Game.

Learning media functions based on some statements that have been described are learning media can support and help to convey the material in learning activities as well as facilitate students in understanding the subject matter. Moreover, the presence of the media, both print and visual type of media can be fascinating and direct the attention of the students to focus on learning activities in order to receive information in the lesson. In other words, learning media can be used to assist in the achievement of the learning objectives.

### **c. Benefits of Learning Media**

The benefits of the use of learning media in the learning process according to Sudjana and Rivali (1992) as cited in Kustandi & Sutjipto (2013: 22) are as follows:

- 1) Learning will further attract the attention of students, so that it can create the motivation to learn. Teacher can create an interesting learning media through a particular game. Accounting Uno Card game can create students' motivation to learn because while students playing the game can attract their attention and motivate them to win the game by answering the question card in Accounting Uno Card Game.
- 2) Learning materials will be more clearly, so that it can be understood and enabling students to achieve learning objectives. Accounting Uno Card Game contains adjustment entries material in the form of material cards, question cards, and answer cards. So, it is expected that student did not only play the game but also understanding the material in the Accounting Uno Card Game.
- 3) Method of teaching will be more variable so that students do not get bored. Teacher has variant and innovative teaching method by using Accounting Uno Card Game as an accounting learning media to deliver the adjustment entries material.

4) Students may be doing more learning activities because not only listen to the teacher, but also perform other activities such as observing, performing, demonstrating, role playing, etc. Accounting Uno Card Game as an accounting learning media can make students involve and be more active during learning process because they playing the game in group, trying to understand the material and also want to win the game by answering the question cards of Accounting Uno Card Game.

Meanwhile, Sutjipto & Kustandi (2013:23) state that practical benefits from the use of the media in the learning process, are as follows:

- 1) Learning media can clarify the presentation of messages and information so can facilitate and improve the processes and learning outcomes. Accounting Uno Card Game can be an alternative learning media to teach the adjustment entries material and expected can improve the students' understanding about the material.
- 2) Learning media can improve and give direct attention to students to increase the motivation and potential students to study independently in accordance with ability and interest. Learning media in the form of Accounting Uno Card Game is being developed to provide adjustment entries material. It is expected to improve students' motivation in learning

adjustment entries by playing the game while learning the material. Students can also study independently using Accounting Uno Card because the media is set to be played in group by following the instruction.

- 3) Learning media can overcome the limitations of our senses, space, and time.
- 4) Learning media can provide commonality of experience to students about events in their environment as well as allowing the establishment of direct interaction with teachers, community, and the environment.

Based on the explanation of the benefits of learning media, it can be concluded that the use of the learning media in the form of Accounting Uno Card Game would give some benefits, here are media can attract the attention of students in the learning process, being able to clarify the learning material, the media can overcome the limitations of our senses, space, and time as well as by the existence of certain media which is used like games, students can engage in active learning activities and do not only listen to the teacher.

#### **d. Classifications of Learning Media**

There are many different types of media that can be used in the learning process. Sanjaya (2013: 172) classifies the learning media from various point of view, such as the following:

- 1) Views of nature, learning media is divided into three, namely:
  - a) Media additives are media that can be heard only because only have elements of sound (audio), such as sound recordings and radio.
  - b) Visual media are media that can only be seen as having only a visual element (view), the examples are the photos, paintings, drawings, films and slides.
  - c) Audiovisual media are media that can be seen as well as heard, because in addition to having the image element also has sound elements so that the media is considered a better and more interesting. This type includes media such as films, video recordings, sound and slides.
- 2) Views from the ability of its range:
  - a) Learning media are divided into two types, namely: the media have a range of spacious and simultaneously such as television and radio.
  - b) Reach of media is limited by space and time such as videos, films, and so on.
- 3) Views from how or techniques to use, media are divided into:
  - a) A projected media such as films, and slides. Media type requires a tool like projector and LCD.
  - b) Media that is not projected such as photos, pictures, radio, and so on.

According to Arsyad (2014: 80-98), classifications of learning media are as follows:

1) Human-based media

Human-based media used to transmit and communicate messages or combine it with information and other visual media. This media is useful when the purpose of their use is to change the attitude or want to be directly involved with the monitoring of student learning.

2) Printed-based media

Printed-based media in the form of a text book, guidebook, journals, magazines, and the sheets off. Some of the ways used to draw attention to this print-based media are the color, fonts, and box to note in the design process.

3) Visual-based media

Visual media can facilitate understanding, strengthen memory, gives the relationship between the content of the subject matter to the real world. Visual in the form of (a) the image represents as image, painting, photos; (b) a diagram that illustrates the concept of relationships; (c) a map showing the relationships of space between elements in the content of the material; (d) the graphs such as tables, graphs, and charts.

#### 4) Audio visual-based media

The important thing about the audio-visual media is writing the script and storyboards that require a lot of preparation, design, and research.

#### 5) Computer-based media

The computer acts as a Manager in the learning process, known as Computer-Managed Instruction (CMI) and can act as an extra helper in study or known as Computer-Assisted Instruction (CAI) that can present information and other learning stages are delivered not by computer media.

Based on the classification of the learning media, some type of learning media has the characteristics and purpose which can support the learning process. Learning media in the form of Accounting Uno Card Game would be developed by researcher belongs to the print-based media, and belongs to the visual media that can be seen, does not need to be projected with another tool, and can be used easily as interesting and exciting learning through the design, colors, fonts and design with a customized subject matter.

#### **e. The Basic Principles of Selection of The Learning Media**

Each media has a characteristic with different weaknesses and advantages. Basic principles need to be observed in the use of media on learning activities are the media used to make students

learn in an effort to understand the subject matter. In using the media, there are principles to consider in the selection of learning media. According to Sanjaya (2013: 173-174), learning media in order to make students learn, then the principle must be observed, among other things:

- 1) The media that will be used by the teacher must be appropriate to achieving the learning objectives so that it is able to help students in learning.
- 2) Media that will be used should be in accordance with the learning material so that the media is right in its implementation.
- 3) Learning media must comply with the interests, needs, and condition of students, so can be an effective learning solution.
- 4) Media that will be used should be paid attention to effectiveness and efficiency in supporting the process of sending messages.
- 5) The media used should relate to the abilities and skills possessed by teacher in operating them.

As for the factors that should be considered in selecting the media are (a) objectivity, (b) learning program, (c) the situation and conditions, (d) the quality of the technique, and (e) effectiveness. Therefore, it is needed a selection of media based on the concept that the media is part of the overall learning

system. As has been expressed by Arsyad (2014: 74-76), there are several criteria to consider in choosing media, as follows:

- 1) In accordance with the learning objectives to be achieved, namely instructional objectives that have been set.
- 2) Suitable to support material from the subjects corresponding to its facts, concepts, principles, or generalization.
- 3) The media have to be practical, flexible nature and survive
- 4) Teacher can afford skilled in learning to use media that is created.
- 5) A grouping must comply with the procurement target media.
- 6) Consideration of technical aspects of the quality of the learning media.

Munadi (2013: 187-193) revealed that the basis of the selection of the learning media by the following criteria:

- 1) Characteristics of Students

Information about the characteristics of the students need to be noted by teacher in teaching and learning interactions. It will be useful in selecting and determining arrangements of teaching and can give easiness of learning for every student. Teacher should be creative in creating varied activities, including learning media that used so that each student can participate in the learning process to the maximum.

## 2) Learning Objectives

In lesson plan, teacher should choose the media that fit with the learning objectives with regard to the domain of cognitive, affective, or psychomotor.

## 3) Learning Materials

Materials have a diversity of tasks that students want to do. These tasks demand the presence of the activity of the students. Each category of learning demand events or student behavior, and it will affect the selection of media and how to use.

## 4) Procurement of Media

Aspects to consider in the selection of media is the ability to cost, availability of time, manpower, facilities and other supporting equipment and then integrate these media materials with a learning plan in order for the development and utilization of learning media can be performed optimally.

## 5) Nature of Media Utilization

Teacher as educator need to consider the essence of the utilization of media, both the media as the primary media that should be used to help process the lesson or the media aims to provide secondary upgrading the material.

Based on the principle of the election of the learning media, it can be concluded that before selecting learning media must be

based on certain considerations, such as the suitability of the media will be held with the basic competencies and learning objectives, suitability of the subject matter, conditions and needs of students while learning process, the ability of teacher and students in using it, as well as characteristics of the media that will be used so that it can be utilized to its full potential in the learning process.

Principles of the election of learning media that used by researcher in developing Accounting Uno Card Game are based on; (1) suitability of the media with learning objectives and learning material, that is adjustment entries material basic competence and it is expected can increase students' understanding about adjustment entries material as a goal of learning process; (2) condition and need of student in learning process, Accounting Uno Card Game as an accounting learning media is being developed because it is expected to be an alternative teaching strategies to improve student engagement in learning process as a whole because students need a learning media that can involve student to be active in learning process and they did not get bored during learning process; (3) the ability of teacher and students in using it, Accounting Uno Card Game is being developed as an innovative and creative media that easy to use for both students and teacher because the learning media provide instruction to use the media and pretty easy to use by student independently so hopefully

student and teacher can using it; (4) characteristic of the media, Accounting Uno Card Game is an accounting learning media that pretty easy to use by everyone above the age of seven, suitable for a range of players and did not any tools to using it.

### **3. Accounting Uno Card Game as an Accounting Learning Media**

#### **a. The Definition of Game**

According to Kamus Besar Bahasa Indonesia, the game is something or goods used to play. The game is one of the learning media that can reach every type of learning for student. The game can also develop the potential of every student. The game can be a variation in the learning process in the classroom.

Sugar & Sugar (2002: 6-8) states that the game can be an alternative in the learning process because of the following:

##### **1) Games are experimental**

The game can make students actively engage with the learning material presented via a game so it is expected to facilitate students in learning the material and teacher can observe the students' ability during playing the game.

##### **2) Games provide choices for your classroom**

The game can increase variety of teacher in an effort to deliver the material when the learning process.

3) Games reinforce learning

The game can provide a pleasant way in conveying material or repeating material to students. Students can practice and demonstrate what they have learned earlier from a teacher.

4) Games improve test taking skills

The characteristic of the fun inherent in the game can provide good practice for students in working on a matter or a difficult test.

5) Games can introduce new or difficult material

Through a game, teacher can introduce a difficult material as well as new material with a fun game format so that students feel challenged and interested in understanding the material through a game and try to get it done.

6) Games complement reading assignments

The game can serve as a complementary learning process which is done in class and outside of class at home.

7) Games teach playing within the rules

The rules of the game often require students to collaborate with their friend so that the game can enhance cooperation as a team and instill the value of togetherness.

8) Game reinforce and improve multitasking

The game allows students, both individually and groups to practice and have experience running game as it builds the ability to resolve problems (problem-solving skills) and increase creativity (promotes creativity).

9) Games can replace drill-work

The game can replace system drill-work frequently which is done by the teacher to do the repetition of a material with only absorbed on the problems. Through the game, the repetition of a certain material can be presented in the format of a particular game that is fun, so that students do not feel bored or depressed but the essence of the repetition of such material are also accepted.

Games that are applied in the learning process to solve the parable that the school curriculum has a heavy content. The game provides a learning experience that engages students in the learning process. Even better, the game provides a real time experience which appeals to students with a learning type of visual, auditory, and kinesthetic. This experience can be observed and measured to make sure that students understand the learning material fully in accordance with the goal of educator.

Game method can help students feel comfortable when they learn and get excited, then become easier to invite them to learn.

Learning is cannot to be forced. Lessons with the nuances of the play can receive well, has the nature of entertaining and uplifting.

#### **b. Accounting Uno Card Game**

One of the types of games that can be used as a learning media is the card. Definition of the card according to *Kamus Besar Bahasa Indonesia* is thick paper, rectangular shaped (for various purposes, almost the same with tickets). The card is used as a learning media in this research is that uno card which is one of popular game among students. Rohrig as cited in Hidayati & Hakim (2014: 2) explained that the uno card game is one of the most famous family card in the world with the rules are easy enough for everyone above the age of seven. So, uno card game is the stuff in the form of a thick rectangular paper that used to play at the age above seven years. Uno in the Indonesian Language means "one". Four colored card game seems simple but full of tactics and strategies to achieve victory. This exciting game is very attractive to all ages.

Drew, et.al. (2007:53) describes the uno card as follows:

“UNO is a card game (a Mattel product) with a special printed deck consisting of cards of four different colors. There are three special playing cards ‘skip’, ‘draw two’, and ‘reverse’, and two special black cards labeled ‘wild’ and ‘wild draw four’. The UNO card game is designed for two or more players at least 5 years old or older. The UNO card game combines chance and the mindful strategy of knowing which card to play to increase the chance of winning.”

Based on the definition above, it can be noted that uno card consists of one set of cards of four different colors. There are a few special cards, namely draw two card, skip card, reverse card, wild card and wild draw four card. The uno card game is a combination of chance and strategy thinking to figure out which card to be played to increase the chances of victory.

Hidayati and Hakim (2001: 2) explained that the rules of the uno card game is each player initially get seven cards. At the beginning of the game, a single card is drawn from the pile card and this card acted as deal card. To be able to play this card, a player in turn must be able to equalize the numbers or the color of the card. If it turns out there are no cards that match, the player must then take one card as punishment. Uno card game stop and get a winner when there is one of the participants who stayed holding one card in his hand and then yell "UNO".

Accounting Uno Card Game is an accounting learning media which is developed by modifying the uno card games in general. Accounting Uno Card Game in the form of a set of cards that are used as a tool to deliver material of Adjustment Entries basic competence which consists of action cards and special cards. Action card consists of material cards, question cards, answer cards, and walk cards, while the special cards consists of a reverse cards and wild cards. Accounting Uno Card Game consists of

four basic colors of the card there are green, blue, red, and yellow colors. The Accounting Uno Card Game has more or less the same rules of the Uno Card Game in general, i.e. equating cards that have the same color or number. However, the difference is when equating the number on the card while the students answer the question and would get points when able to answer.

The uno card game can be used as a learning media by engaging students play an active role in physical, mental, or emotional, such as expressed by Daniel (2015), some educational benefits of uno card are fine motoric skills, social interaction, and strategic thinking. Fine motoric skills can be obtained from students play cards which means any student physically active to try to win the game, so it can improve motoric skills of students. Through the uno card game in the learning process, each student can interact with other students in the group respectively, make students learn to take turns and compete healthily during play the uno cards. It can increase social interaction of the students. In addition, through the Accounting Uno Card Game, students learn how to set up the strategy. They are not only thinking about the best way to win the game, but also setting up a strategy on how to use opportunity card or special card to prevent other players win, so hopefully can improve the strategic thinking of students.

Learning media in the form of Accounting Uno Card Game can be used as a media to review the material and test students' understanding about the adjustments entries material. This research intends to bring the feel of the pleasure that can be created through Accounting Uno Card Game in the learning process. Fun learning will make students' brain are on condition of relaxing so that lessons delivered through Accounting Uno Card Game are expected to be more absorbed properly.

#### **4. Research and Development of ADDIE**

ADDIE model developed by Dick and Carry (1996). This development stage can be used in a variety of product development as a model, learning strategies, learning methods, media and materials. Mulyatiningsih (2011: 184) describes the stages of development of the model ADDIE as follows:

##### **1) Analysis**

At this stage, the main activity is to analyze the need for development of new learning methods/model by analyzing the feasibility and the terms of the development of new learning methods/models. The development of new learning methods is began by a problem in the model/learning methods already applied. The problem can occur because the models/methods of learning which is now irrelevant to the needs of the target, the learning environment, technology, students characteristics, etc.

After analysis the need for the development of new learning methods/models, researcher also need to analyze the feasibility and terms of development of new learning methods/models. Analysis process, for example done by answering a few questions: (1) whether new methods/models were able to overcome the problems encountered, (2) whether a new model/method gets the support facilities for applied, (3) whether the lecturer or teacher able to apply new learning methods/models. Analysis of new learning method/models needs to be done to find out the feasibility of the learning method that will be applied.

## 2) Design

The design stage has similarities to the activity of designing teaching and learning activities. This activity is a systematic process that starts from the set learning objectives, designing scenarios or teaching and learning activities, designing learning devices, designing learning materials, and evaluation of the results of the study. Draft of model/method of learning is still conceptual in nature and will underlie the next development process.

## 3) Development

Development in the ADDIE model contain the realization of the design product. In the design stage, conceptual framework has been compiled application model/new learning methods. In the development stage, the conceptual framework which is still

realized into products that are ready to be implemented. For example, in stage design has designed a new model/method of use which is still at a conceptual stage of development, then in prepared or made learning devices with model/new methods such as lesson plan, media and subject matter.

#### 4) Implementation

At this stage, implement the design and methods that have been developed on the real situation in class. During implementation, the draft of model/method that has been developed is applied to actual conditions. The material is delivered in accordance with the model/new methods developed. After the implementation of the method of initial evaluation then conducted to give feedback on the next implementation.

#### 5) Evaluation

The evaluation was conducted in two forms, namely the formative and summative evaluation. A formative evaluation was carried out at the end of each face to face (weekly) while summative evaluations performed after activities ended as a whole (semester). A summative evaluation is to measure the last competency or learning objectives to be achieved. Results of evaluation are used to give feedback to the user of model/method. The revision was made in accordance with the results of the

evaluation or needs that have yet to be met by the model/new methods.

Table 2. The Summary of ADDIE Model

Stages	Activities
Analysis	<ul style="list-style-type: none"> <li>• Pre planning: though about the product (model, method, media, materials) that will be developed</li> <li>• Identify products that comply with the students, learning objectives, identify the content/learning material, identify the learning environment and the delivery strategy in learning</li> </ul>
Design	<ul style="list-style-type: none"> <li>• Designing concept of new product on paper</li> <li>• Designing the device of new product development. The draft is written for each learning unit. Application instructions the design or making the product are written in detail</li> </ul>
Development	<ul style="list-style-type: none"> <li>• Developing a product (materials and tools) required in the development</li> <li>• Based on the results of the design of the product, at this point begin to make product (material/material, tools) that correspond to the structure of the model</li> <li>• Create an instrument to measure the feasibility of the product</li> </ul>
Implementation	<ul style="list-style-type: none"> <li>• Implementing the product in a real environment or learning process</li> <li>• Review the objectives of product development, interactions between the students and ask early feedback as an evaluation process</li> </ul>
Evaluation	<ul style="list-style-type: none"> <li>• Review the impact of learning in a way that is critical</li> <li>• Measuring the achievement of product development</li> <li>• Measure what has been able to achieve the target</li> <li>• Find information what can make students achieve good results</li> </ul>

Source: Endang Mulyatiningsih (2011: 185)

Researcher use ADDIE model rather than another model because in ADDIE model there is an evaluation stage to measure the achievement of

product developed after revision and validation. The achievement is can be measure or seen from the media that being developed is suitable or not with the material based on basic competence, suitable or not with the draft design that have been planned before, and also the comparison of the pre-test and post-test that achieved by students after using the Accounting Uno Card Game learning media.

## **B. Relevant Research**

1. Devie Nur Ghaniya (2017) in the research entitled "*Pengembangan Kartu Domino Akuntansi sebagai Media Pembelajaran Akuntansi pada Materi Ayat Jurnal Penyesuaian dalam Meningkatkan Prestasi Belajar Akuntansi Siswa Kelas XII IPS SMA Negeri 1 Pengasih Tahun Ajaran 2016/2017*". The research result showed that the feasibility of learning media from material expert obtained the average score was 4.75 (Highly Appropriate), from media expert obtained average score was 4.21 (Highly Apropriate), from teacher obtained average score was 4.80 (Highly Appropriate), from students obtained average score was 4.09 (Appropriate). The improvement of students' achievement was measured by pre-test and post-test which was analyzed using gain score. The result showed that the gain score of XII IPS 1 was 0.52 and XII IPS 2 was 0.50 were categorized as Medium. The similarity between the research conducted by Devie Nur Ghaniya and this research are the development of media in the form of card as a learning media, as well as the material presented is adjustment entries, and

using ADDIE model in developing media. However there are some differences with the research that will be conducted by researcher there are the time and place of research, and the media that will be developed by the researcher is uno card while the research conducted by Devie is dominoes.

2. Nurul Hidayati, et al. (2014) in the research entitled "*Pengembangan Kartu Uno sebagai Alat Evaluasi Pembelajaran Akuntansi Pokok Bahasan Hutang Jangka Panjang*". The results of this research indicate that the Uno card game as an evaluation tool in accounting learning included in the category of strongly feasible, in terms of validation items by 81%, the feasibility trial matter contained 76 questions appropriate to use with calculating validity, reliability, level of difficulty, and distinguishing question. Students' response to the Uno card game as an evaluation tool of accounting learning is positive for 84%. The similarity between the research conducted by Nurul Hidayati with this research is the development of media in the form of Uno card game, while the differences are in the material presented, time and place of research, as well as Uno card here used as an evaluation tool rather than as a learning media.
3. Rahayu Fitriyah Nengsih, et al. (2014) in the research entitled "*Pengembangan Kartu Domino sebagai Media Pembelajaran Akuntansi pada Materi Ayat Jurnal Penyesuaian*". The results of this research indicate that the one set of accounting domino card and

guidebooks with a percentage of 82.46% is categorized as strongly feasible. Students' response to the Dominoes accounting card is strongly feasible with a percentage of 95.4%. The similarity between the research conducted by Rahayu and this research are the development of media in the form of card as a learning media, as well as the material presented is adjustment entries. However there are some differences with the research that will be conducted by researcher there are the time and place of research, and the media that will be developed by the researcher is uno card while the research conducted by Rahayu is dominoes.

4. Ilimina Cahyasari, et al. (2014) in the research entitled "*Pengembangan Media Kartu Flash Akuntansi pada Kompetensi Dasar Menyusun Rekonsiliasi Bank*". The results of this research indicate that the feasibility of this media as strongly feasible with feasibility components, namely the quality of learning by 88.75% and categorized as strongly feasible, quality of material implanted at 80% with a feasible criteria, and the display quality by 96% with a strongly feasible criteria. The students' response to media included in the excellent category with an overall average of 94.375%. The similarity between the research conducted by Ilimina and this research is the development of media in the form of card as a learning media. The difference with this research are the use of learning media, researcher develop uno card while research conducted by Ilimina using flash card.

Besides that, time and place of research and this research was developed in reconciliation bank material, while researcher will develop media for adjustment entries material.

### **C. Research Framework**

Learning is the interaction between a teacher with the students in order to delivery of the material and learning objectives in certain subject. The harmony towards the sustainability of the teaching and learning process is affected by the existence of a good communication between teacher and students. The process of the communication requires the provider or a tool which easily conveys information in order to be well received by all students. In the process of accounting learning, students are required to understand the material on these subjects, not just memorize or read the material, but required an understanding of the concepts presented as it would affect the material for the next stage. The understanding of students about accounting concepts now is not enough with the teacher centered method where the teacher plays an active role to explain to students associated with the understanding of the concept of accounting lesson.

Based on the results of observation, students still have passive role in the process of learning because teacher often used lectured method to explain the material so impressed the monotony and make students quickly bored so didn't pay attention of the material presented by the teacher. In addition, teacher also use a sheet of exercise continuously to test the

student's understanding, and only use the textbook as a reference in learning, it can be noted that the teacher has not used an interesting and innovative learning media that is able to involve the whole student in the learning process and learning media has not been used optimally by the teacher. In addition, the first impression to students who previously had never learned about the accounting in the future, it is important that students have a high motivation in learning process accounting. In this case, the accounting service company subject is one of the subjects that had never been studied before by students because the students were still in class X and get new material regarding accounting. So that it can be said if the students don't pay attention to the material on that subject since the beginning because less interesting than it will impact less good at understanding the accounting material at the next level. An increase in the level of understanding of accounting concept, so that it is able to overcome the learning problem, can be attempted by the existence of a proper learning media development with an interesting and exciting display which have an important role in increasing the motivation and understanding of accounting concept by students.

One of learning media that can be developed is Accounting Uno Card Game which modified from uno card in general. Development of Accounting Uno Card game used as supporting media in accounting learning for Accounting Student of Class X. The product in the form of Accounting Uno Card Game will be validated first from material expert

and media expert before the media will be tried out in the class. After validation and already known the feasibility of the product, then it will be tried out to the Accounting students of class X in SMK Negeri 7 Yogyakarta as respondents.

#### D. Research Paradigm

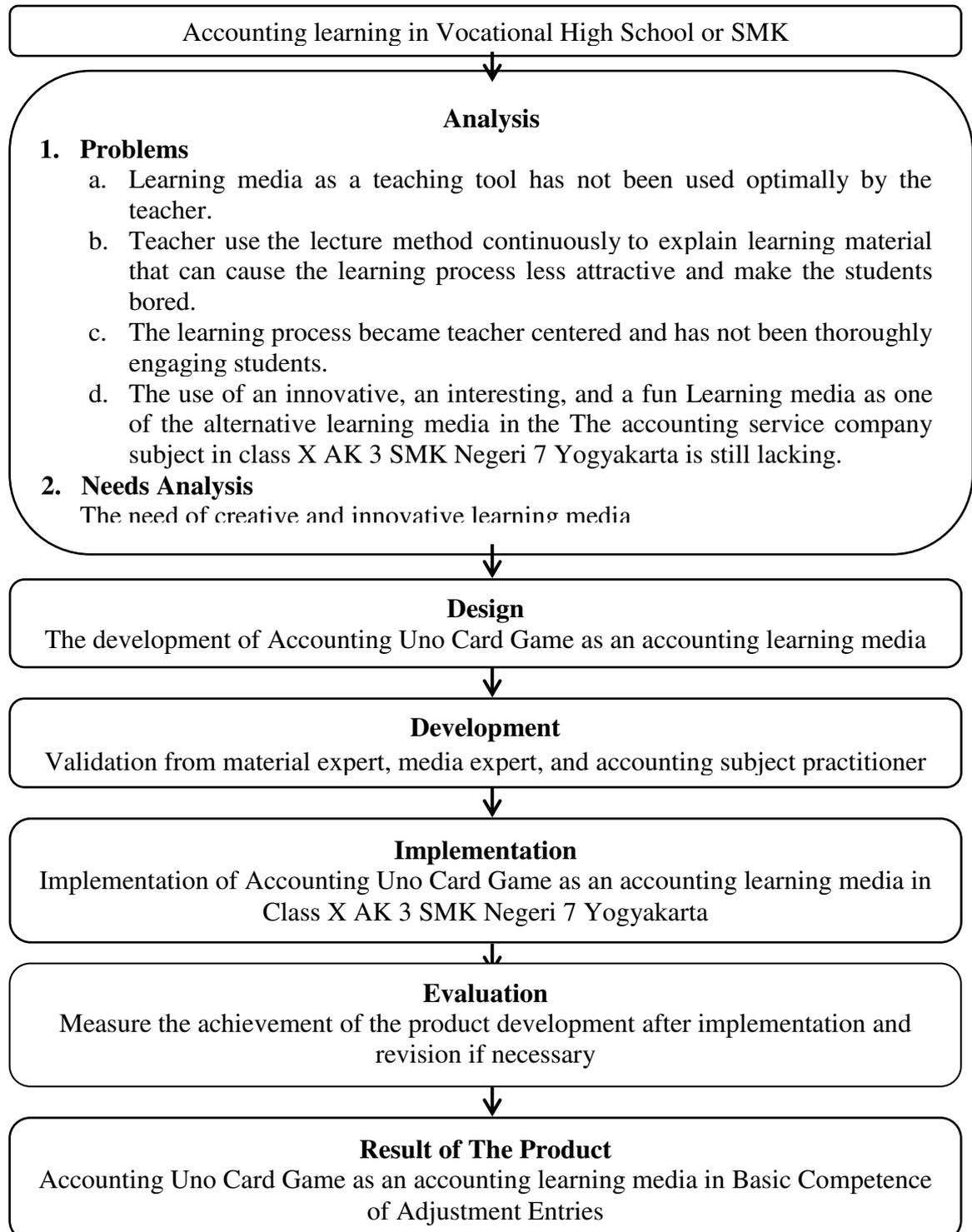


Figure 1. Research paradigm of the development of Accounting Uno Card Game

## **E. Research Questions**

Based on the problem background and theoretical review, the proposed research question and expected answer can be obtained through research are:

1. How is the analysis stage on Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries for students of class AK 3 SMK Negeri 7 Yogyakarta?
2. How is the design stage of Accounting Uno Card game product as an accounting learning media in the basic competence of adjustment entries for students class AK 3 SMK Negeri 7 Yogyakarta?
3. How is the development stage of Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries for students class AK 3 SMK Negeri 7 Yogyakarta?
4. How is the implementation stage of Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries for students class AK 3 SMK Negeri 7 Yogyakarta?
5. How is the evaluation stage of Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries for students class AK 3 SMK Negeri 7 Yogyakarta?
6. How is the feasibility from material expert about Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries for students class AK 3 SMK Negeri 7 Yogyakarta?

7. How is the feasibility from media expert about Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries for students class AK 3 SMK Negeri 7 Yogyakarta?
8. How is the feasibility from accounting subject practitioner about Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries for students class AK 3 SMK Negeri 7 Yogyakarta?
9. How is the students' of class X Accounting in SMK Negeri 7 Yogyakarta response about Accounting Uno Card Game as an accounting learning media in the basic competence of adjustment entries?

## **CHAPTER III RESEARCH METHOD**

### **A. Types of Research**

This research belonged to Research and Development (R&D). Sugiyono (2015: 407) states that R&D is research used to produce a particular product and test the effectiveness of these products. The resulting product can be subject matter, learning media, and management system. According to Mulyatiningsih (2011: 161), research and development aims to produce new media through the development process. In General, the research and development is research that aims to generate new products and test the effectiveness of these products.

This research was focused on the development of learning media product in the form of the Accounting Uno Card Game. The procedures and stages of development of this research used ADDIE model that developed by Dick and Carry (1996) with the stages of Analysis, Design, Development or Production, Implementation or delivery and Evaluation.

### **B. Place and Time of Research**

This research was conducted in SMK Negeri 7 Yogyakarta that is located at Jalan Gowongan Kidul JT III/416. This research was conducted from November 2016 until April 2017

### **C. Subject and Object of Research**

The subjects of this research were one material expert, one media expert, one accounting subject practitioner, and Accounting Students of

class X in SMK Negeri 7 Yogyakarta which consisted of eight students of class X AK 2 for a small group tryout and thirty one students of class X AK 3 for field tryout to implement the Accounting Uno Card Game as an accounting learning media. Object in this research was the feasibility of Accounting Uno Card Game as an accounting learning media by the validator as seen from learning aspect, material aspect, language aspect and display aspect.

#### **D. Research Procedure**

This research procedure applied the ADDIE model of development, which consists of Analysis, Design, Development, Implementation and Evaluation. According to Mulyatiningsih (2011:199) ADDIE model can be used for various forms of product development as a model, learning strategies, learning methods, media and materials. Development procedures of Accounting Uno Card Game as learning media based on ADDIE model are shown as follows:

##### **1. Analysis Stage**

At this stage, the main activity was to analyze the need for product development in order to overcome the problems occurred in learning. The purpose of this stage was to collect a variety of relevant information to product development of Accounting Uno Card Game media for students of class X AK SMK Negeri 7 Yogyakarta. The activities that need to be done in this stage include:

- a. Determine the purpose of the product development

At this stage, the main activity was to determine the purpose of the product development in the form of Accounting Uno Card Game. The purpose was to provide an alternative learning media that has the concept if learning can also be fun through the implementation of the Accounting Uno Card game so that students are interested in paying attention to the learning process, and can involve them to be active during learning process.

- b. Analysis of the core competence and basic competence that contains in the learning media

The researcher analyzed the syllabus of the accounting service company subject for Class X of accounting student in SMK Negeri 7 Yogyakarta. This analysis was conducted to identify and define basic core competence and basic competence that would be developed in the learning media. In this stage, researcher also consulted and discussed with the teacher about basic competence and material that would be developed in the learning media. After discussing with the teacher, adjustment entries basic competence was chosen to be developed in learning media.

- c. Analyze the indicator of basic competencies that will be included in learning media

This analysis was conducted to define the indicator of the adjustment entries material that would be used in developing the learning media.

## **2. Design Stage**

There are three steps in the design stage as follows:

- a. Preparation of Adjustment Entries Material

At this stage, determining the basis of material selection, arranging the learning material, questions and answers that presented in the media based on adjustment entries material.

- b. Preparation of The Product's Design

The process of designing a product was the design of the overall learning media loaded in the Accounting Uno Card game. This process served to make it easier to do the learning media development. At this stage, researcher made the draft design of the card for Accounting Uno Card Game which consisted of a set of cards contains an action card (material card, question card and answer card, walk card) and the special card (reverse card and wild card). In addition, it also determined how the rules of the Accounting Uno Card game as the learning media.

c. Arrange The Assessment Instruments of Learning Media

In order to assess the quality of the learning media in the form of Accounting Uno Card Game, the researcher employed an instrument, namely questionnaire. In this stage, researcher created a grating instrument of questionnaires to assess the product and to address to one material expert, one media expert, teacher as an accounting subject practitioner and students as the target of product implementation.

**3. Development Stage**

In the development stage, the activities that would be done were:

a. Product Making

Researcher made the product based on the concept that has been designed in the previous stage. Accounting Uno Card Game consisted of four basic colors of the card there are green, blue, red, and yellow colors. Accounting Uno Card Game was set of cards that made based on adjustment entries basic competence.

Set of cards consisted of action cards and special cards. Action cards contained material cards, question cards, answer cards that suitable with adjustment entries material and walk cards to keep the game running. Special cards contained reverse cards and wild cards that could be used as an opportunity for player to prevent the other player win. The process of making Accounting Uno Card

Game media began with printing the card and instructions or guidelines for the rules of Accounting Uno Card Game.

b. Product Validation Stage I

At this stage, the initial product was validated by one material expert and one media expert. The result of the validation were in the form of suggestions, comments, and feedback that could be used as the basis to revise the developed product before implemented. The validation from experts was done by filling in the questionnaire validation of material expert and media expert.

c. Product Revision Stage I

At this stage the product in the form of Accounting Uno Card Game was revised based on the feedback and suggestions from material expert and media expert.

d. Product Validation Stage II

The product was validated by accounting subject practitioner that was accounting teacher at SMK Negeri 7 Yogyakarta using questionnaire validation. In this stage, the teacher did not give advices or suggestions to revise the product because the learning material and language that were presented in the learning media was suitable with the learning material that teacher used during learning process.

#### **4. Implementation Stage**

At first, researcher and teacher discussed and briefed about the planning of product implementation before the product was being implemented in the class. At the implementation stage, the activities include:

##### **a. Small Group Tryout**

Stage of implementation of this product was tried out in small group first. Based on Dick & Carry in Setyosari (2010: 202), small group tryout composed of six to eight subjects. In this research, small group tryout was done to eight students of Class X AK 2. After Accounting Uno Card Game had been tested in small group tryout, then students were given questionnaire response about the media that was developed.

Students of class X AK 2 had been chosen due to the result of conducting the interview with the teacher. Based on the result, class X AK 2 literally had same characteristic with class X AK 3 as a class that would be held to field tryout.

##### **b. Product Revision Stage II**

Product revision stage II was done after small group tryout based on feedback and suggestions from students. However, in this revision still considered feedback and suggestions of the previous validator in order not to conflict with previous repairs.

c. Field Tryout

After Accounting Uno Card Game has been tested in small group tryout, then the next stage in the implementation stage was field tryout. Field tryout was done to thirty two students of class X AK 3. After Accounting Uno Card Game has been tested in field tryout, then students were given questionnaire response about the media that was developed.

**5. Evaluation Stage**

The last stage in the development of this media was the evaluation of the Accounting Uno Card Game. This stage was done to measure the achievement of the product development.

a. Data analysis of media's validation

At this stage, researcher analyzed the data that were obtained from the results of the validation of the product by material expert, media expert, and accounting subject practitioner.

b. Data analysis of the students' response questionnaire

Analysis of data from students' response questionnaire that were given to students in implementation stage aimed to know the opinion or response about an accounting learning media that was developed in the form of Accounting Uno Card Game for basic competence of adjustment entries.

c. Result of the media

At this stage, after validation and revision on the previous stage, then the result is learning media in the form of Accounting Uno card Game.

d. Data analysis of the result of pre-test and post test

Students were given pre-test and post-test about adjustment entries material after using learning media in the form of Accounting Uno Card. So in this stage, researcher analyzed the result of pre-test and post-test after using learning media and comparing it with the result before using learning media to know the effectiveness of using the learning media.

The procedure of ADDIE model that were described above, it could be seen from the following table:

Table 3. Summary of Activities of ADDIE Model in Developing Accounting Uno Card Game

<b>Stage</b>	<b>Activities</b>
1. Analysis	a. Determine the purpose of the product development b. Analysis of the core competencies and basic competence that contains in the learning media c. Analyze the indicator of basic competencies that will be included in learning media
2. Design	a. Preparation of adjustment entries material b. Making the product's design c. Arrange the assessment instruments of learning media
3. Development	a. Product Making

Stage	Activities
	b. Product Validation Stage I c. Product Revision Stage I d. Product Validation Stage II
4. Implementation	a. Small Group Tryout b. Product Revision Stage II c. Field Tryout
5. Evaluation	a. Data analysis of media's validation b. Data analysis of the students' response questionnaire c. Result of the media d. Data analysis of the result of pre-test and post-test

#### **E. Types of Data**

The data that were collected in this research consisted of two data, there were qualitative and quantitative data.

1. Qualitative data is data about the development of the learning media that took the form of criticism and suggestion from media expert, material expert, accounting subject practitioner and students.
2. Quantitative data were obtained from the assessment of learning media by media expert, material expert, accounting subject practitioner, and students.

#### **F. Variable Operational Definition**

This research used a single variable, that was Accounting Uno Card Game as an accounting learning media. Accounting Uno Card Game was a learning media which was developed by modifying the uno card game in general. Accounting Uno Card in the form of a set of cards that were used as a tool to deliver material of adjustment entries basic competence which

consisted of action cards and special cards. Action card consisted of material card, question card, answer card, and walk card, while the special card consisted of a reverse card and wild card. Accounting Uno Card consisted of four basic colors of the card there were green, blue, red, and yellow colors with the size was 10,5 x 7 cm designed using the image processing program application.

In the Accounting Uno Card Game, each student in each group was given eight cards, consisting of material card, question card, answer card, and walk card. In addition, to the cards that were dealt to each student, there was pile card that contained some walk cards to keep the game running, if in case that the walk card in the hands of students was running out. Before the game started, it first determined students' turn to play.

The game began with one walk card from the pile of cards taken, and then the student who got the first turn must be issued a card that he/she owns in accordance with colors or numbers on the walk card that had been taken earlier. When the card was issued by the first student is a material card then the student who gets the next turn to play just reading the material card. However, if the card was issued by first student was a question card, so student who got the next turn to play have to answer the question. If the answer was correct, student would get two points and additional points which are listed on the card. But, if the answer was incorrect deducted two points.

In addition, when a card was issued by the first player was walk card, then directly proceeded to the second player with equating the number or color match that stamped on the walk card. The game continued so on until all the material cards and question cards have been issued of all players. Then, students who have not held the cards in their hand must yell "UNO" as a sign of the player was finished following the game. The winner of the game was the group who have the most points.

#### **G. Data Collection Techniques**

The data collection techniques in this research used a question form or questionnaire. Question form or questionnaire was a technique of data collection that was done by giving a set of questions or written statement to the respondent to be answered (Sugiyono, 2015: 199). This data collection instrument was filled by media expert, material expert and accounting teacher of SMK Negeri 7 Yogyakarta. Questionnaire for media expert, material expert, and accounting teacher of SMK Negeri 7 Yogyakarta as a reference improvement and refinement of products and questionnaire for students were used to know the response of the students after using the Accounting Uno Card Game as an accounting learning media. The data collection technique was used to measure the feasibility from the expert in development stage and to know the students' response in implementation stage.

## **H. Research Instrument**

Data collection instruments that was used in this research was questionnaires. Questionnaires used to measure the quality of the developed media. A research instrument used to obtain the data from media experts, material expert, teacher, and students as a basis to evaluate the development of learning media. There were two kinds of questionnaires that would be used, namely validation questionnaire and students' response questionnaire.

Validation questionnaire was to measure the feasibility of Accounting Uno Card Game using the Likert scale with five alternative answers that were very good, good, enough, bad, and very bad. Likert scale was used to measure attitudes, opinions, and perceptions of a person or a group of social phenomena (Sugiyono, 2015: 134-135). Furthermore, in order to obtain quantitative data, then five alternative answers were given a score, namely very good = 5, good = 4, enough = 3, bad = 2, very bad = 1. As for grating instrument for material expert, media expert, teacher and students are as follows:

## 1. Grating Instrument for Material Expert

Table 4. Grating Instrument for Material Expert

No	Indicators	Item Number
<b>Material Aspect</b>		
1	The suitability of the material with SC and BC	1
2	The suitability of the material with indicators	1
3	The suitability of the material with the learning objectives	1
4	The accuracy of the material aspects reviewed from the concept of science	1
5	The adequacy of the amount number of question	1
6	Completeness the range of question	1
7	Clearness of the questions	1
8	Level of difficulty	1
9	Variations of questions	1
10	The accuracy of the answer to question	1
11	Clarity of answers's deliberation to the questions	1
12	The accuracy of the term used	1
<b>Language Aspect</b>		
13	The suitability of language to the level of understanding of students	1
14	Ease of questions to understand	1
15	The ease of the material to be understood	1
<b>Learning Aspect</b>		
16	Supporting students to learn independently	1
17	The ability of the media in enhancing student understanding	1
18	Involve the students to play an active role	1
19	Students' interactivity with media	1
<b>Total</b>		<b>19</b>

Source : Wahono (2006) with modifications

## 2. Grating Instrumen for Media Expert

Table 5. Grating Instrument for Media Expert

No	Indicators	Item Number
<b>Aspect of Media Engineering</b>		
1	Manageable	1
2	Easy to use	1
3	Clarity of the usage of learning media	1
4	The precision of the selection of the media with the material presented	1
5	Reusable	1
6	Effective and efficient in the development	2
<b>Visual Communication Aspect</b>		
7	Creativity of learning media	1
8	Learning media innovation	1
9	Communicative	1
10	The suitability of color selection	1
11	The suitability of font selection	1
12	The suitability of font size selection	1
13	Distance setting	1
14	The readability of the text	1
15	The suitability of the image display	1
16	The balance of the proportions of the picture	1
17	Design of media is interesting	1
18	Layout setting	1
19	The accuracy of the terms used	1
<b>Total</b>		<b>20</b>

Source : Wahono (2006) with modifications

### 3. Grating Instrument for Accounting Subject Practitioner

Table 6. Grating Instrument for Accounting Subject Practitioner

No	Indicators	Item Number
<b>Material Aspect</b>		
1	The suitability of the material with SC and BC	1
2	The suitability of the material with indicators	1
3	The suitability of the material with the learning objectives	1
4	The accuracy of the material concept	1
5	The adequacy of the amount number of question	1
6	Completeness the range of question	1
7	Clearness of the questions	1
8	Level of difficulty	1
9	Variations of questions	1
10	The accuracy of the answer to question	1
11	Clarity of answers's deliberation to the questions	1
12	The accuracy of the question	1
13	The accuracy of the term used	1
<b>Language Aspect</b>		
14	Suitability of language to the level of understanding of students	1
15	Ease of questions to understand	1
16	The ease of the material to be understood	1
<b>Learning Aspect</b>		
17	Supporting students to learn independently	1
18	The ability of the media in enhancing student understanding	1
19	Involve the students to play an active role	1
20	The effectiveness of learning to use media	1
21	Students' interactivity with media	1
<b>Visual Communication Aspect</b>		
22	Creativity and innovation of the media	2
23	Easy to use	1
24	Reusable	1
25	The suitability of color selection	1
26	The suitability of font and font size selection	1
27	The readability of the text	1
28	The suitability of the image display	1
29	Design of media is interesting	1
<b>Total</b>		<b>30</b>

Source : Wahono (2006) with modifications

#### 4. Grating Instrument of Students' Response

Table 7. Grating Instrument for Students' Response

No	Indicators	Item Number
<b>Material Aspect</b>		
1	The suitability of the material presented in the media with material that has been studied	1
2	The suitability of the questions presented in accordance with the material	1
3	Level difficulty of question	1
<b>Language Aspect</b>		
4	The use of language that is easy to understand	3
<b>Learning Aspect</b>		
5	The effectiveness of learning to use media	5
<b>Visual Communication Aspect</b>		
6	The readability of the text	1
7	Design of media is interesting	1
8	Easy to use	1
9	Clarity of the usage of learning media	1
10	The suitability of the composition of colors, type, and font size	3
11	Creative and innovative	2
<b>Total</b>		<b>20</b>

Source : Wahono (2006) with modifications

#### I. Data Analysis Techniques

##### 1. Qualitative Data

Qualitative data in the form of suggestion and feedback were given by the lecturers as a media expert and material expert, teacher as an accounting subject practitioner and the students were analyzed with qualitative descriptive analysis.

##### 2. Quantitative Data

Quantitative descriptive analysis was used to process the data obtained through questionnaires in the form of a score. The data

regarding the feasibility of a learning media obtained from the validation questionnaires from media expert, material expert, accounting subject practitioner and students.

Here are the steps to analyze the feasibility of a learning media:

- a. To obtain the feasibility of the media, then given a score to convert qualitative data into quantitative data by following these rules:

Table 8. Scoring Rules of Validation Questionnaires

Classification	Score
Very Good	5
Good	4
Enough	3
Bad	2
Very Bad	1

Source: Sugiyono (2015: 135)

- b. The data collected were analyzed by calculating the value of the average score of each indicators with formula:

$$\bar{X} = \frac{\sum x}{n}$$

Description:

$\bar{x}$  = average Score

$\sum x$  = total Score

$n$  = number of aspect item

(Sukardjo, 2005: 52)

- c. The average of the results obtained in the form of quantitative data is converted back into a qualitative data regarding the feasibility of the media based on ideal conversion guidelines as follows:

Table 9. Score Conversion to Five-Scale

Score	Interval Score	Range	Category
5	$X > \bar{X}_i + 1.8 SBi$	4.21 – 5.00	Strongly Feasible
4	$X + 0.6 SBi < \bar{X} \leq X_i + 1.8$	3.41 – 4.20	Feasible
3	$X_i - 0.6 SBi < \bar{X} \leq X_i + 0.6$	2.61 – 3.40	Enough
2	$X_i - 1.8 SBi < \bar{X} \leq X_i - 0.6$	1.81 – 2.60	Unfeasible
1	$\bar{X} \leq X_i - SBi$	0 – 1.80	Strongly Unfeasible

Source : Sukardjo (2005: 53)

Description:

$X$  = Actual Score

$\bar{X}_i$  = (Ideal Mean)

=  $\frac{1}{2}$  ( Maximum Ideal Score + Minimum Ideal Score)

=  $\frac{1}{2}$  (5+1)

= 3

$SBi$  = (Ideal Deviation Standard)

=  $\frac{1}{6}$  (Maximum Ideal Score + Minimum Ideal Score)

=  $\frac{1}{6}$  ( 5-1)

= 0.67

Beside that, there were two steps to calculate the increase of the result of pre-test and post-test after students using media with the following stages:

- a. Calculating the average gain score toward students of class X

AK 3 after using media with formula:

$$\langle \text{gain} \rangle = \frac{\text{post test score} - \text{pre test}}{\text{maximum score} - \text{pre test}}$$

(Meltzer, 2002: 1260)

- b. Determine the criteria for the acquisition of gain score can be seen in the following table:

Table 10. Category of Earnings Gain Score

<b>Range</b>	<b>Category</b>
$g \geq 0,7$	High
$0,3 \leq g < 0,7$	Moderate
$g < 0,3$	Low

- e. The result of the average scores' class and the result of gain score can indicate a comparison regarding the increase of the average result of pre-test and post-test in class X AK 3 after using Accounting Uno Card Game.

## **CHAPTER IV RESEARCH RESULT AND DISCUSSION**

### **A. Research Description**

#### **1. Place Research Description**

This research and development was held at SMK Negeri 7 Yogyakarta that is located at Jalan Gowongan Kidul JT III/416. SMK Negeri 7 Yogyakarta is a vocational high school that stood upon the Decree Number 57/Pem.D/BP/D.4 with date of Decree June 30, 2007. The school has 5 expertise competency, namely Accounting, Office Administration, Marketing, Business Tourism & Travel and Multimedia. SMK Negeri 7 Yogyakarta has been receiving a certificate of ISO 9001:2008 since October 16, 2010.

This school has a land area of 9440 m<sup>2</sup> used for the building of the school. The school's location close to the crowd because it is located in the Centre of the city and close to the settlement of citizens. The condition of school buildings in good condition. The building is used for learning process consists of 3 floors. The curriculum used in the school, i.e. KTSP for classes XI and XII, whereas Class X used curriculum of 2013. The vision and mission of SMK Negeri 7 Yogyakarta as follows:

a. Vision of SMK Negeri 7 Yogyakarta

Being an excellent school, Devoted to God Almighty and Cultured.

b. Mission of SMK Negeri 7 Yogyakarta

- 1) Embodying graduate who smart, competitive, and have national spirit
- 2) Creating the graduate who devoted to God Almighty
- 3) Embodying KTSP Document
- 4) Implementing the 8 National Education Standards
- 5) Creating a culture of Achievement, culture of smile, greetings, greetings, polite, courteous, and culture of Jogja.

## 2. Time Research Description

The research schedule of development of Accounting Uno Card Game was conducted from November 2016-April 2017. The procedure or step consisted of the following stages:

Table 11. The Research Schedule

<b>Development Stage</b>	<b>Activity</b>	<b>Time Schedule</b>
1. Analysis	<ol style="list-style-type: none"><li>a. Determine the purpose of the product development</li><li>b. Analysis of the core competence and basic competence that contains in the learning media</li><li>a. Analyze the indicator of basic competence that will be included in learning media</li></ol>	November - December 2016
2. Design	<ol style="list-style-type: none"><li>a. Preparation of adjustment entries material</li><li>b. Making the product's design</li><li>a. Arrange the assessment instruments of learning media</li></ol>	January 2017
3. Development	<ol style="list-style-type: none"><li>a. Product making</li><li>b. Product validation stage I</li></ol>	February - March 27 <sup>th</sup>

<b>Development Stage</b>	<b>Activity</b>	<b>Time Schedule</b>
	c. Product revision stage I d. Product validation stage II	2017
4. Implementation	a. Small group tryout b. Product revision stage II c. Field tryout	March 29 <sup>th</sup> – March 31 <sup>st</sup> 2017
5. Evaluation	a. Data analysis of media's validation b. Data analysis of the students' response questionnaire c. Result of the media d. Data analysis of the result of pre-test and post-test	April 2017

### 3. Subject Research Description

The subjects in this research and development were one material expert, one media expert, one accounting subject practitioner, 8 students of Class X AK 2 and Students Class X AK 3 in SMK Negeri 7 Yogyakarta.

Table 12. List of Research Subject

<b>No.</b>	<b>Description</b>	<b>Name</b>
1.	Material Expert	Adeng Pustikaningsih, M.Si.
2.	Media Expert	Rizqi Ilyasa Aghni, M.Pd.
3.	Accounting Teacher	Lembah Srigati, S.Pd.
4.	Accounting Students	a. 8 students of Class X AK 2 for small group tryout b. 31 students of Class X AK 3 for field tryout

## B. Research Result

### 1. Analysis Stage

At this stage of the analysis, there were several stages that was done to find out the information used as the basis for the development

of Accounting Uno Card Game learning media. In the early stages, the researcher made an observation on the accounting service company subject in class X AK 3 SMK Negeri 7 Yogyakarta. The observation was held on 26<sup>th</sup> November 2016 with the number of students in attendance were 28 students from a total of 32 students consisting of 2 male students and 26 female students.

Based on the observation, the teacher used lecture method supported by power point to explain the material, so that the learning activities became teacher centered and not involving the students as a whole. The teacher is just centered in front of the class to explain the learning materials through a power point slide without going around to approach some students and discussing the problems that the previous students have done verbally while the whiteboard is only occasionally used. Beside that, the learning source only centered on the coursebook and the teacher told the students to look at the coursebook while the teacher explained the lesson material. During learning process, there are only 8 students of 28 students or 28.6% of total students were actively involved to respond the questions from the teacher during the learning process. While the rest of them looks quiet, sleepy, and did not respond to teacher's question.

The results of observations showed that the use of learning media in the accounting service company subject has been done, but in practice still has not impacted optimally. Teacher also did not use an

interesting and innovative media that can involve students to be active in the learning process. In addition, teacher often use a sheet of exercise to test students' understanding. This causes the learning activities to be monotonous and made students bored. Even during the learning process, the students only heard the teacher's voice so that it made the situation of the class become stressful.

Based on the observation, there was done further analysis as follows:

a. Determine the purpose of the product development

The results of observations indicate that students need a learning media that able to involve them as a whole in the learning activities and can be used by them independently both inside and outside the classroom. The purpose of product development in the form of Accounting Uno Card Game as an accounting learning media is to provide an alternative learning media that have the concept that learning can be fun through the implementation of Accounting Uno Card Game so that students are interested to focus, pay attention to the learning process, and it can involve students to be active during the learning process.

b. Analysis of the core competence and basic competence that contains in the learning media

Analysis of core competence and basic competence was done through the analysis of the syllabus on the accounting service

company subject. This stage conducted to determine the core competence and basic competence that would be developed in the learning media, so it is known the material that would be provided in the Accounting Uno Card Game learning media.

Based on the results of analysis and consultation that conducted with teacher of the accounting service company subject, it is determined that the basic competence of adjustment entries presented in the learning media developed. The basic competence of adjustment entries is chosen because based on the experience of the teacher during teaching, that material considered as difficult material in the accounting service company subject, so students need an interesting media and it is expected to facilitate students' understanding in learning the material.

- c. Analyze the indicator of basic competence that will be included in learning media

After determining the core competence and basic competence, then determined the indicator to be used in the development of learning media. Indicator to be achieved by students, according to basic competence of adjustment entries that students are able to understand the material of adjustment entries in service company such as accounts that require adjustment entries and record the adjustment entries in the service company. Students are expected to

achieve the indicator through the material contained in the learning media in the form of Accounting Uno Card Game.

## **2. Design Stage**

At the design stage consisted of several activities include:

### **a. Preparation of adjustment entries material**

At this stage, the activities were preparing materials, questions, and answers related to adjustment entries that presented in Accounting Uno Card Game learning media. The materials and questions presented in the learning media are made based on the reference book that is the coursebook used by the teacher to teach the accounting service company subject. The language used also adapted the language that students and teacher often use in learning process. The material contained in the learning media of Accounting Uno Card Games can be found in appendix 1c page 155, while for the questions contained in learning media can be seen in appendix 1d on page 160.

### **b. Making the product's design**

The initial product design of Accounting Uno Card Game was basically similar to most of Uno card generally, but there were additional types of cards such as material cards, question cards and answer cards as well as some types of cards from Uno card generally not used in Accounting Uno Card Game. The researcher made the initial product design using image processing program application.

Card size in the Accounting Uno Card Game was 10.5 cm x 7 cm with four basic colors of the card were red, yellow, green, and blue. The content of one package of Accounting Uno Card Game as follows:

1) Box of Accounting Uno Card Game

Box of Accounting Uno Card Game is used as a place to place a set of cards, note point, and game instructions.

2) Game Instructions

The instructions of Accounting Uno Card Game as follows:

- a) The game is played in groups with each group consisting of 8 players.
- b) Before the game begins, determined the turn in play.
- c) The Accounting Uno Card game runs with every player equating a card that have the same color or number.
- d) Each player gets 10 cards consisting of material cards, question cards, answer cards, walk cards and there are lucky players who get special cards (reverse card and wild card). In this case not all players will get a special card.
- e) The game begins with one walk card from the pile card was taken, then the player who got the first turn must be issued a card that he/she owns in accordance with color or number on the walk card that had been taken earlier.

- f) When the card is issued by first player is a material card, the next player who gets a turn to play only read that material.
- g) When the card is issued by first player is a question card, then the next player who gets a turn to play have to answer the question.
- h) When the card is issued by first player is walk card, then directly proceed to the second player with equating the number or color match that stamped on the walk card.
- i) If there is a case of either a player has no cards of the color or the same number suitable with the card before, then the player is obliged to take one card from a pile of walk card.
- j) The game continued so on until all of the material cards and question cards have been issued by all players.
- k) Players who have no card in their hand must yell "UNO" as a sign of the player is finished following the game.
- l) The winner of the game is the group who have the highest points.

### 3) Material Cards

Learning materials related to adjustment entries along with sample questions were presented in a card of 16 cards. The material written on the card was presented in a language that easily understood by the students.

#### 4) Question Cards

Questions about adjustment entries were presented on a question card consisted of 16 question cards.

#### 5) Answer Cards

Answer card is a card containing the answers to question card which consist of 16 cards in accordance with the question card. In the answer card, not only the adjustment entries and its nominal are written, but each answer is also given a calculation, so hopefully the students can more understand the answer to each question.

#### 6) Walk Cards

Walk card is cards that contain numbers one to nine. This card will be issued by player to keep the game running in case of a walk card in the player's hands run out. The total of walk cards is 72 cards.

#### 7) Special cards

Special card consisted of 2 reverse cards that serve to reverse the order of turn to play and 2 wild cards that have function to determine the color. In this case not all players get a special card and only lucky players who get this card because one package of Accounting Uno Card Game only contain four special cards.

### 8) Point Note

Point note is used to write points obtained by students when using the Accounting Uno Card Game, so that it can be known the highest points of winner and made as the group winners.

### c. Arrange the assessment instruments of learning media

At this stage, the activities was arranging assessment instrument of learning media in the form of questionnaires for material expert, media expert, accounting teacher as accounting subject practitioner and questionnaire to find out the students' response. More research instruments can be seen in appendix 2a until 2e on page 183-196.

## 3. Development Stage

### a. Product making

Product making based on the initial concept and design that have been made in the previous stage using image processing program applications. Accounting Uno Card Game consisted of four basic colors namely green, blue, red and yellow. Researcher created four product packages of Accounting Uno Card Game, because it would be implemented in one class which is divided into four groups. Here are the contents of one package of Accounting Uno Card Game learning media:

Table 13. The Content of an Accounting Uno Card Game's Package

No.	Content	Size	Type of Paper
1.	Game Instruction	40 x 20,5 cm	HVS Paper 80 gr
2.	Material Cards (16 pieces)	10,5 x 7 cm	Ivory Paper 230 gr
3.	Question Cards (16 pieces)	10,5 x 7 cm	Ivory Paper 230 gr
4.	Answer Cards (16 pieces)	10,5 x 7 cm	Ivory Paper 230 gr

No.	Content	Size	Type of Paper
5.	Walk Cards (72 pieces)	10,5 x 7 cm	Ivory Paper 230 gr
6.	Special Cards (4 pieces)	10,5 x 7 cm	Ivory Paper 230 gr
7.	Point Note	21 x 14,5 cm	HVS Paper 70 gr
8.	Cards Divider	18 x 1 cm	HVS Paper 80 gr
9.	Box	16 cm x 11 cm x 3 cm	Ivory Paper 310 gr

After all media design is completed, then the researcher printed the design of Accounting Uno Card Game with a certain type of paper that has different specifications for each content. Furthermore, the products that have been printed are cut into pieces according to size and then packaged in box.

#### b. Validation Stage I

The initial media that has been created then validated by several experts before being implemented to the students. In validation stage I, validation of the media was done by one material expert and one media expert.

##### 1) Validation from Material Expert

Validation of material expert was conducted by Mrs. Adeng Pustikaningsih, M.Si (Lecturer of Accounting Education). Validation was done related to the feasibility of material aspect, language aspect, and learning aspect of Accounting Uno Card Game that was developed by giving score 1-5 scale in the questionnaire. Recapitulation of validation result from material expert can be seen in appendix 3b page 203. The material expert also gave comments and suggestions for media improvement. The

validation results of material expert in summary can be seen in the following table:

Table 14. Recapitulation of Validation Result by Material Expert

No.	Aspect	Score
1.	Material Aspect	4.75
2.	Language Aspect	5.00
3.	Learning Aspect	5.00
<b>Average Score</b>		<b>4.92</b>
<b>Category</b>		<b>Strongly Feasible</b>

Source: Data of Development Research that have been Processed

Recapitulation of validation result by material expert if presented in line chart as follows:

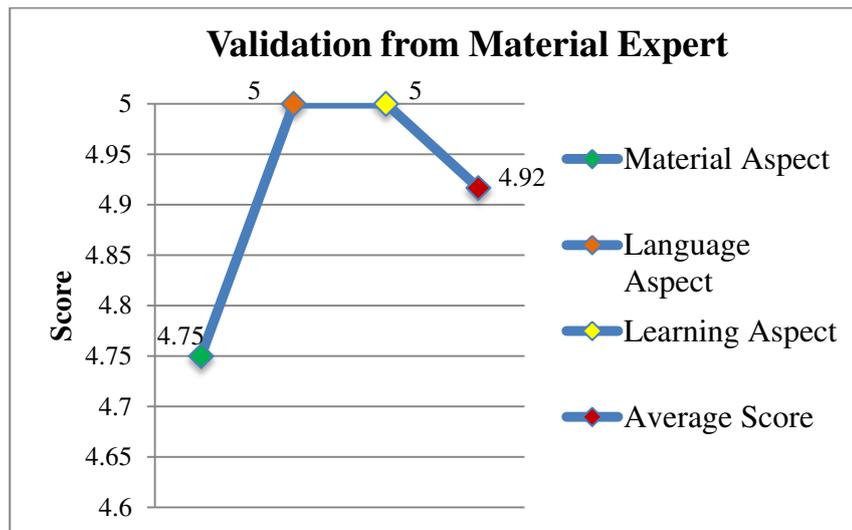


Figure 2. Line Chart of Validation from Material Expert

Based on table 14 and line chart about validation result from material expert, it is known that the validation result of the material expert as a whole obtained the average score of 4.92. Based on table 9 of score conversion into a five-scale score, the validation result of the material expert is in the range of  $4.21 \leq X \leq 5.00$  in the category of "Strongly Feasible". Therefore,

Accounting Uno Card Game deserves to be tested according to the comments and suggestions from the material expert and can be used as a learning media viewed from material aspect, language aspect, and learning aspect.

The comments and suggestions that given by the material expert is the presence of varied and interesting learning media such as the Accounting Uno Card Game is expected to facilitate students in studying accounting material and can improve students' understanding of the material.

## 2) Validation from Media Expert

Validation by media expert was conducted by Mr. Rizqi Ilyasa Aghni, M.Pd (Lecturer of Accounting Education). Validation was done related to the feasibility of media engineering aspect and visual communication aspect of Accounting Uno Card Game that was developed by giving score 1-5 scale in the questionnaire. Recapitulation of validation result from media expert completely can be seen in appendix 3d page 208. The validation result by media expert in summary can be seen in the following table:

Table 15. Recapitulation of Validation Result by Media Expert

No.	Aspect	Score
1.	Media Engineering Aspect	4.46
2.	Visual Communication Aspect	4.29
<b>Average Score</b>		<b>4.38</b>
<b>Category</b>		<b>Strongly Feasible</b>

Source: Data of Development Research that have been Processed

Recapitulation of validation result by media expert if presented in line chart as follows:

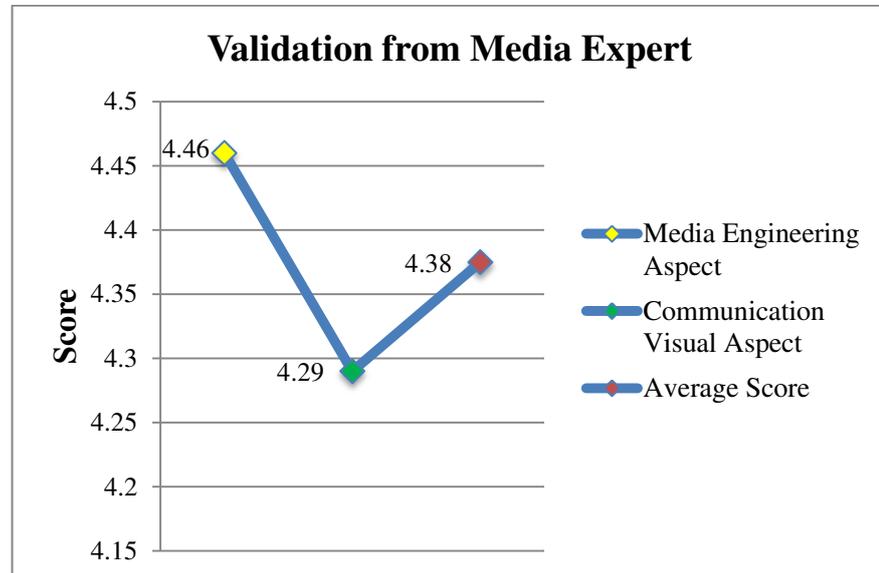


Figure 3. Line Chart of Validation from Media Expert

The validation result by media expert as a whole presented in table 15 and line chart about validation from media expert obtained the average score of 4.38. Based on table 9 of score conversion into the five scale scores, the validation result by media expert is in the range of  $4.21 \leq X \leq 5.00$  in the category of **"Strongly Feasible"**. In conclusion, Accounting Uno Card Game deserve to be tested according to suggestion from media expert and can be used as a learning media viewed from media engineering aspect and visual communication aspect.

#### c. Revision Stage I

The next stage is the revision stage I that conducted based on advices or suggestions from material expert and the media expert.

### 1) Revision from Material Expert

Based on the validation by the material expert, there were suggestions to revise the systematic material listed on the media. This is related to the two methods of recording adjustment entries in some transactions. Therefore, it is necessary to revise the systematic or sequence of material in order to facilitate students' understanding when using Accounting Uno Card Game. Moreover, students are often made a mistake in recording adjustment entries that have two recording methods.

The systematic material that need to be revised was in the material transactions with the use of supplies. Before recording the adjustment entries with various methods, it is necessary to add the general journal entries first so that students can understand the transaction before and the flow of records. The revision also apply to all transactions that using two recording methods. Here is the things that need to be revised based on advice from material expert:



Figure 4. Learning Material before revision



Figure 5. Learning Material after revision

## 2) Revision from Media Expert

Some suggestions from media expert related Accounting Uno Card Game that was developed related to aspect of visual communication. Suggestions from the media expert were as follows:

- a) Accounting Uno Card Game logo is too simple and it needs to be revised to be more interesting

Accounting Uno Card Game Logo is placed on each back card. Revision was done by changing the shape of the logo to make it more interesting, the color selection of logo with black background, position and placement of the logo is made more precise.



Figure 6. Logo before revision

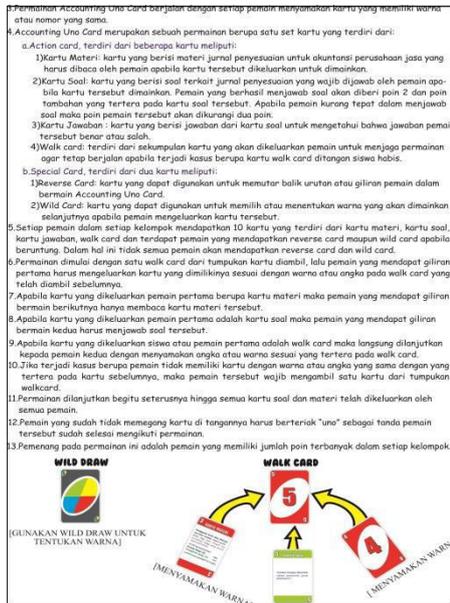


Figure 7. Logo after revision

b) Game Instruction should be more clear

The game instruction is made clearer by adding some picture of card and a picture of how to play the game to make it easier for students to understand the rules of Accounting Uno Card Game. In addition, the game instruction is made in one paper but two sides, so that it remains practical but does not reduce the essence of the game instruction. The front sheet contains the contents of the Accounting Uno Card

## Game while the back sheet contains the Accounting Uno Card Game instruction.



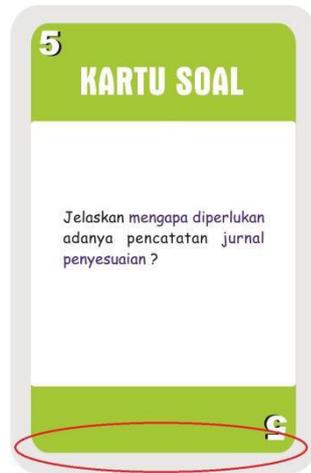
Gambar 8. Game instruction before revision



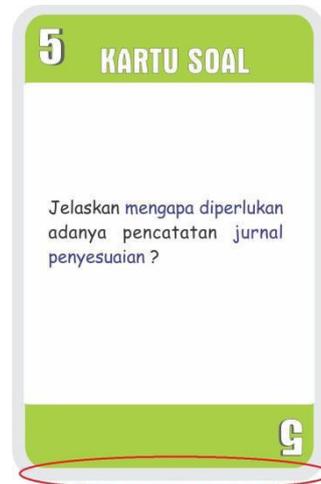
Gambar 9. Game instruction after revision

- c) Change the size of the gray border of the card from 1 cm to 0.5 cm. It aims to add space for writing materials, questions,

and answers on the card so that more clearly when it will be read.



Picture 10. Border before revision



Picture 11. Border after revision

d) Coloring on certain keywords for each card

The purpose of giving color on certain keywords of each card is to make the display of the card do not too simple because it is not given a pattern. Different coloring on certain keywords of each material card, question card and answer card increase the reader's understanding when using the Accounting Uno Card Game. Different coloring is also done in recording the journal, that is the blue color for Debit position (D) and green for Credit position (K).

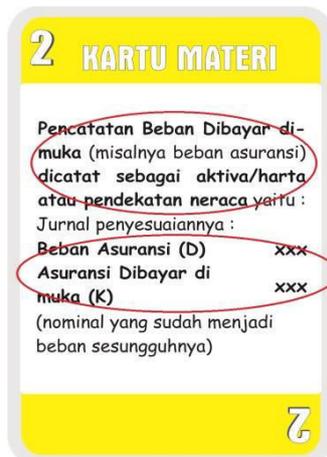


Figure 12. Display of the card before color revision

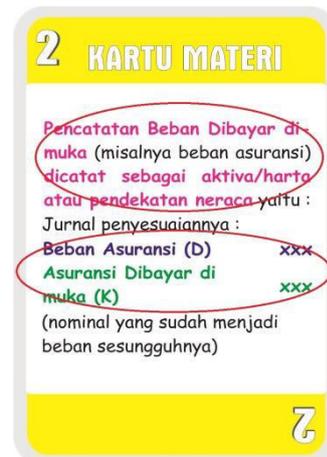


Figure 13. Display of the card after color revision

- e) Change the font size from 9 to 12 so that the contents of the material, questions, and answers on the card are more readable and clear.



Figure 14. Font size of the card before revision



Figure 15. Font size of the card after revision

f) Revision on box

Revision on box of Accounting Uno Card Game media was found on the design and placement of the lock box so that when it will be closed can be tight and not loose.



Figure 16. Box before revision



Figure 17. Box after revision

d. Validation Stage II

Validation stage II was done by accounting subject practitioner, in this case the accounting teacher of SMK Negeri 7 Yogyakarta that is Mrs. Lembah Srigati, S.Pd. Validation conducted by accounting teacher related to material aspect, language aspect, learning aspect, and visual communication aspect. Recapitulation of validation result by accounting teacher can be seen in appendix 3f page 214. While the validation result can be briefly seen in the following table:

Table 16. Recapitulation of Validation Result by Accounting Teacher

No.	Aspect	Score
1.	Material Aspect	4.00
2.	Language Aspect	4.00
3.	Learning Aspect	4.60
4.	Visual Communication Aspect	4.44
<b>Average Score</b>		<b>4.26</b>
<b>Category</b>		<b>Strongly Feasible</b>

Source: Data of Development Research that have been Processed

Recapitulation of the validation result by accounting teacher if presented in line chart as follows:

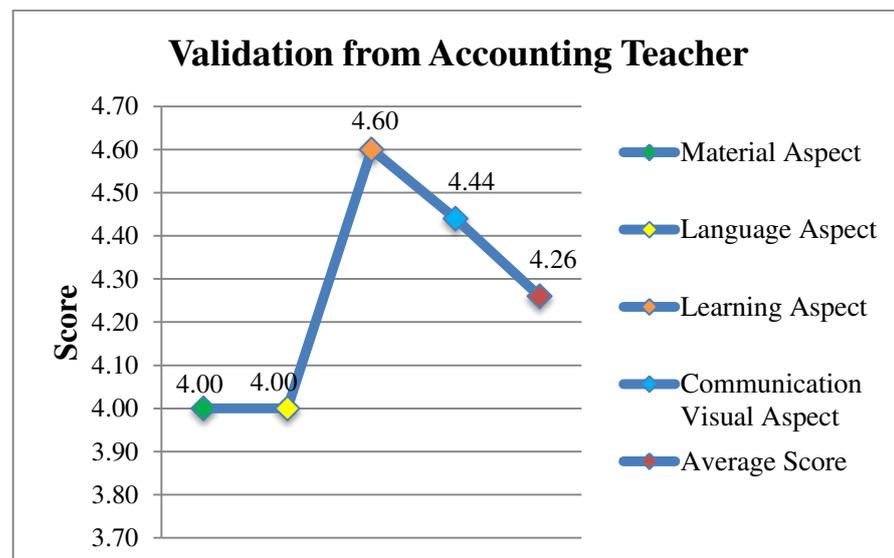


Figure 18. Line Chart of Validation from Teacher

Based on the assessment from accounting teacher, it is known that Accounting Uno Card Game got the average score of 4.26. In accordance with table 9 on score conversion into a five-scale, the validation result by expert is located in the range of  $4.21 \leq X \leq 5.20$  in the category of "Strongly Feasible". In conclusion, Accounting Uno Card Game Media deserves to be tested and can be used as a

learning media in terms of media engineering aspect and visual communication aspect.

After validation stage II was done, if there is suggestion for from the teacher then it will be done revision stage II. However, the researcher did not conduct revision stage II because there were no revision based on the teacher's suggestion or comment and according to the teacher the material contained in Accounting Uno Card Game was in accordance with the material that have been taught by the teacher and the language used was in accordance with the language used during the learning process.

Based on the validation result of each validator i.e. material expert, media expert, and accounting teacher obtained an overall assessment of media viewed from several aspects as in the following table:

Table 17. Recapitulation of Validation Result by All of Expert

No.	Aspect	Score			Average
		Material Expert	Media Expert	Teacher	
1.	Material Aspect	4.75	-	4.00	4.38
2.	Language Aspect	5.00	-	4.00	4.50
3.	Learning Aspect	5.00		4.6	4.80
4.	Media Engineering Aspect	-	4.46	-	4.46
5.	Visual Communication Aspect	-	4.29	4.44	4.37
<b>Average Score</b>					<b>4.50</b>
<b>Category</b>					<b>Strongly Feasible</b>

Source: Data of Development Research that have been Processed

The following validation results from all experts when presented in the bar chart as follows:

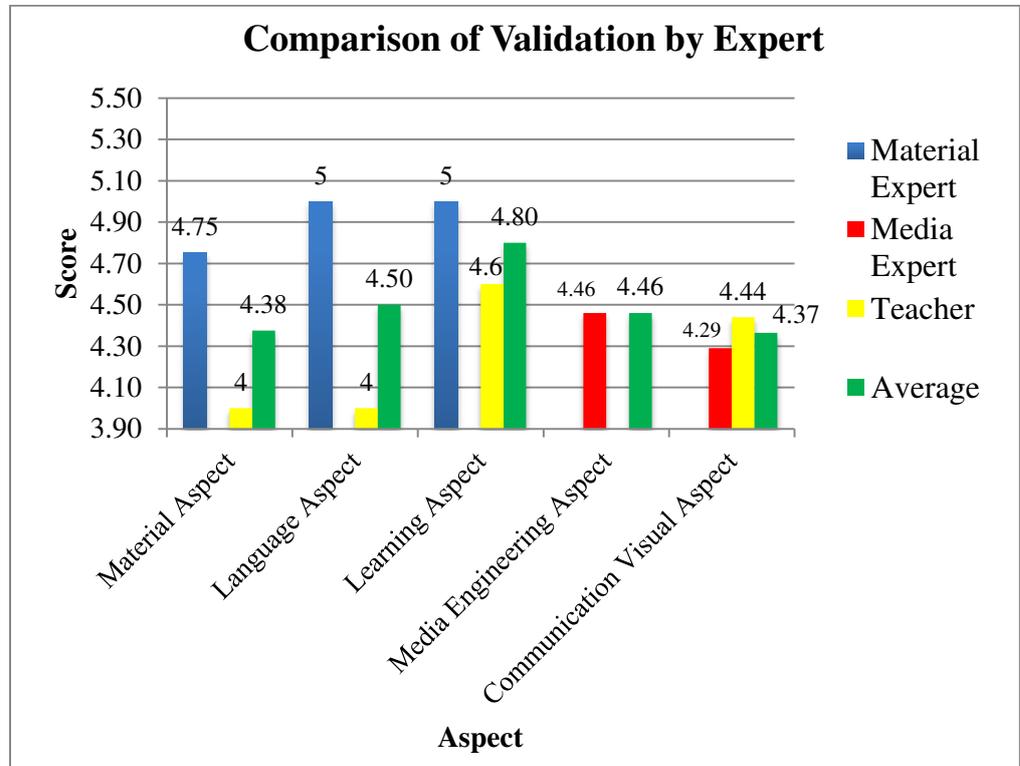


Figure 19. Bar Chart of Comparison of Validation by Expert

Based on table 17 and figure 19, it can be noted that the validation result of Accounting Uno Card Game by all validators i.e. Material Expert, Media Expert, and Accounting Teacher obtained the average score of 4.50. Based on table 9 on score conversion into a five-scale score, the validation results of the validator is located in the range of  $4.21 X \leq 5.20$  in the category of "**Strongly Feasible**". In conclusion, Accounting Uno Card Game deserves to be tested and can be used as a learning media viewed from material aspect, language aspect, learning aspect, media engineering aspect and visual communication aspect.

#### **4. Implementation Stage**

Accounting Uno Card Game product that has been through the revision and validation stage, then implemented to the students through stages as follows:

##### **a. Small Group Tryout**

Small group tryout aims to identify the lack of learning media product that has been developed before field tryout is conducted and to find out the students' response to Accounting Uno Card Game that has been created. Small group tryout was conducted in Class X AK 2 on Wednesday, March 29, 2017. The tryout was conducted on 8 students who randomly selected by accounting teacher, then they formed into a group to try to use Accounting Uno Card Game Learning Media.

A group of students consisted of eight people used the Accounting Uno Card Game Learning Media. All students as players were enthusiastic in playing Accounting Uno Card Game. It takes 48 minutes. All students in the group got an opportunity to answer questions on the question card and got additional points. In addition, all the material cards have been read or played.

At the end of small group tryout, the researcher distributed a students' response questionnaire to find out the opinions of students about learning media that have been developed viewed from material aspect, learning aspect, language aspect, and visual communication

aspect. Here are the results of student responses in small group tryout:

Table 18. Recapitulation of Students' Response Result in Small Group Tryout

No.	Aspect	Total Score	Average Score
1	Material Aspect	93	3.88
2	Language Aspect	93	3.88
3	Learning Aspect	174	4.35
4	Visual Communication Aspect	341	4.74
<b>Average</b>			<b>4.21</b>

Source: Data of Development Research that have been Processed

Here is the result of small group tryout if presented in a line chart:

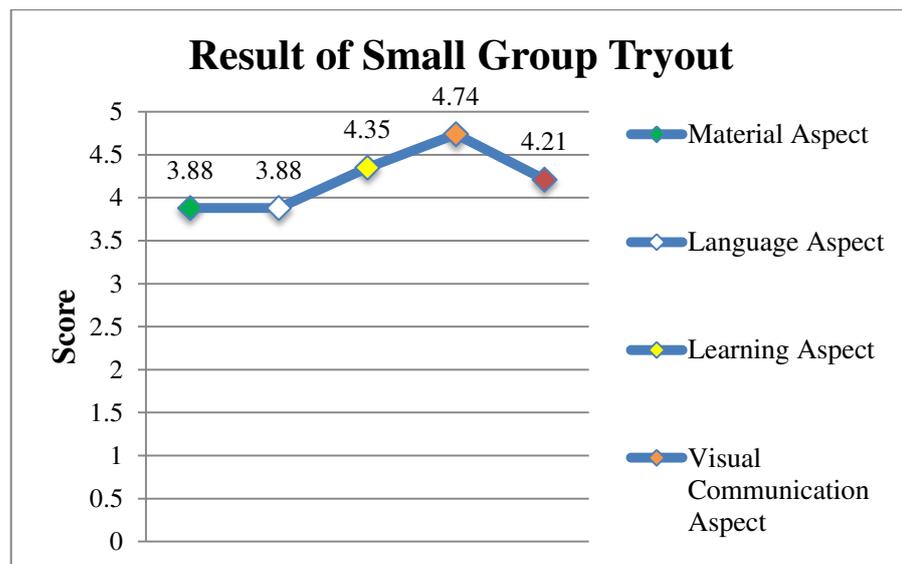


Figure 20. Line Chart of Small Group Tryout Result

Based on table 18 and figure 20, the result of students' responses indicate that the learning media in the form of Accounting Uno Card Game considered feasible to be tested with the average score of 4.21 which is located in the range of  $X \geq 4.20$  in the category of Strongly Feasible. In conclusion, Accounting Uno Card

Game got the "**Strongly Feasible**" category to be tested in the next stage of field tryout. Recapitulation of small group tryout result can be seen in appendix 4c page 219.

In addition, students not only provide assessments related to some aspects, but students also gave comments and suggestions. The comment and suggestions from students are as follows:

- 1) Accounting Uno Card Game is a nice and interesting learning media because it can learn while playing.
- 2) Accounting Uno card is quite creative and innovative and can create the learning become not bored
- 3) The language used on the cards is poorly understood and complicated
- 4) Accounting Uno Card Game Learning media better reproduced and expanded
- 5) There is an answer that did not appropriate with the question and should be corrected first.

Based on the comments and suggestions given by the students in small group tryout, the researcher did revision related to the question card and the indifferent answer. The explanation of the revision will be explained at the next stage.

#### b. Revision Stage II

Revision Stage II was conducted after the suggestion from the students to revise the answer card which is not appropriate or not in

accordance with the question card. This is due to a typo on the card that has been printed. Researcher decided to made revision related to material aspect on the card because it can affect the game on Accounting Uno Card Learning Media when tested in the next stage.

The mistake was found in answer card number 8 where the record of adjustment entries is reversed and the numbers or nominal listed in the journal differ from those in the calculations. Here is the revision:



Figure 21. Answer Card number 8 before revision



Figure 22. Answer Card number 8 after revision

### c. Field Tryout

After some revision made based on small group tryout, then conducted field tryout. Field tryout was conducted in Class X AK 3 on Friday, March 31, 2017 involving 31 students. 31 students are divided into four groups to use Accounting Uno Card Game learning media. From the four groups, three groups consisted of

eight students, whereas there was a group consisted of seven students. Each group compete to collect many points to be a winner.

Before begin the field tryout, firstly the students are given a pre-test within ten minutes. After that, each group began using the Accounting Uno Card Game learning media. The group that got the highest points becomes the winner. The winner is a group 1 with a total score of 125 points. After using Accounting Uno Card Game, the students did a post-test to be done within ten minutes. Here's more data related to field tryout result for each group.

Table 19. Data of Field Tryout Result for Each Group

<b>Group</b>	<b>Game Duration</b>	<b>Opportunity to Answer The Question</b>	<b>Material Card Read</b>	<b>Total Point</b>
1	42 minutes	All players answer question	All cards read	125
2	45 minutes	All players answer question	2 Unread cards	107
3	40 minutes	All players answer question	All cards read	100
4	43 minutes	All players answer question	1 Unread card	103

Source: Data of Field Tryout Result

At the end of the field tryout, the researcher also distributed a students' response questionnaire related to the learning media that had been used. Students provide assessments in terms of material aspect, language aspect, learning aspect, and visual communication aspect. In addition, students also gave comments and suggestions related to Accounting Uno Card Game learning media. Based on the

result of questionnaires on field tryout obtained the following recapitulation:

Table 20. Recapitulation of Students' Response Result in Field Tryout

No.	Aspect	Total Score	Average Score
1	Material Aspect	385	4.27
2	Language Aspect	359	3.86
3	Learning Aspect	627	4.05
4	Visual Communication Aspect	1193	4.28
<b>Average Score</b>			<b>4.10</b>

Source: Data of Development Research that have been Processed

Here is the result of field tryout when presented in a line chart:

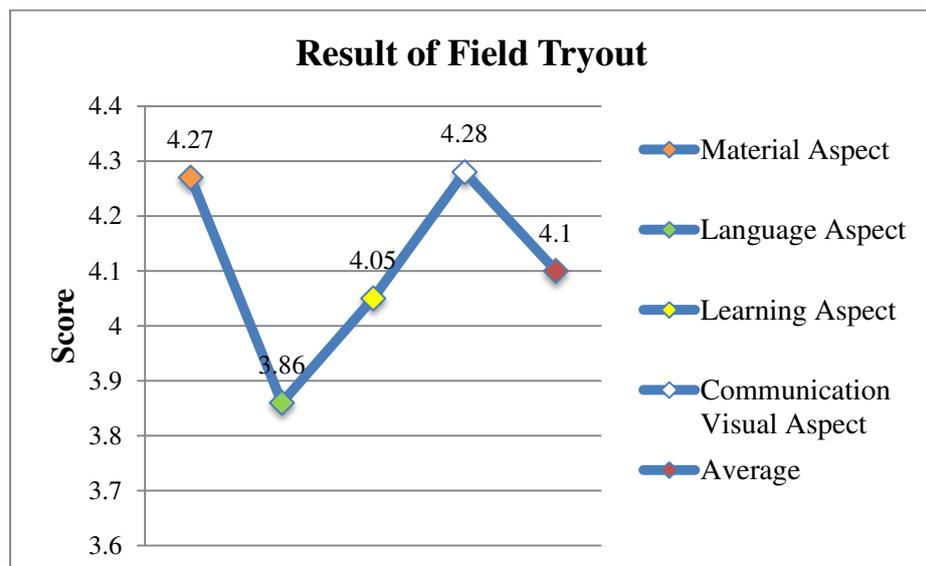


Figure 23. Lin Chart of Field Tryout Result

Based on table 20 and figure 23, it is known that the learning media in the form of Accounting Uno Card Game viewed from the material aspect, language aspect, learning aspect, and visual communication aspect of the students when the field tryout obtained the overall average ( $\bar{X}$ ) that is 4.10 that located in the range of  $3.41 \leq \bar{X} \leq 4.20$  with feasible category. In conclusion, Accounting Uno Card Game

include in "**Feasible**" category. Recapitulation of field tryout result completely can be seen in appendix 4f page 224.

Comments and suggestions were given by students as follows:

- 1) The game duration of Accounting Uno Card can be longer
- 2) The game instruction description is less detailed
- 3) The question card needs to be added
- 4) Learning media that have been made was good, interesting, creative, and fun.
- 5) The design needs to be made even more interesting
- 6) Learning media developed easy to use
- 7) Accounting Uno Card Game learning media that was developed can be a creative learning way

Based on comments and suggestions from students on field tryout, the researcher did not revise the media or material aspects. The reason is the comments of some students are varied and related to students' subjective views so they do not represent all of students' comments overall. For example, such a suggestion to make the design more interesting, because only one student who gives such response and the comment is personal so researcher do not revise because all of the content in the form of designs, materials, and questions presented in the learning media has received approval from the material expert and media expert. Beside that, the duration of game is also conditional due to lesson time for 2 x 45 minutes just so limited to finish the game

considering the students also still have to finish the pre-test and post-test.

## **5. Evaluation Stage**

The last stage in the development of Accounting Uno Card Game is the evaluation stage. This stage measured the achievement of product development.

### **a. Data Analysis from Media Validation**

At this stage, the process of data analysis obtained from the assessment or validation of product feasibility by Material Expert, Media Expert, and Accounting Teacher. Validation result from expert can be found in appendix 3a page 200, appendix 3c page 205, appendix 3e page 210.

### **b. Data Analysis from Students' Response**

This stage was conducted the data analysis of students' response that had been obtained in order to know the responses or opinions of students on the learning media that have been made. The result of students' response can be seen in appendix 4c page 219 and appendix 4f page 224.

### **c. The Result of Final Product**

After validation and revision was done based on the suggestions of the experts on the previous stage, then obtained the final product in the form of the Accounting Uno Card Game as an Accounting

Learning Media. The results of the media as a whole can be seen in the picture on appendix 1f page 168.

d. Data Analysis from The Result of Pre-test and Post-test after Students using Learning Media

At this stage, the data analysis of pre-test and post-test result obtained after students used Accounting Uno Card Game to find out whether there is an increase of pre-test and post-test result achieved by students during field tryout in class X AK 3. The data is analyzed to know the gain score between pre-test and post-test. The calculation of the average increase is done as follow:

$$\langle g \rangle = \frac{\text{Post test Score} - \text{Pre test}}{\text{Maximum Score} - \text{Pre test}}$$

(Meltzer, 2002: 1260)

The result of pre-test and post-test that more detail can be seen in appendix 4h page 232. Here are the results of pre-test and post-test in Class X AK 3 which is used as data to calculate gain score:

Table 21. Data of Pre-test and Post-test of Class X AK 3

<b>Data</b>	<b>Pre-test</b>	<b>Post-test</b>
The Number of Students	31	31
Average Score's Class	8.87	9.52
High Score	10	10
Low Score	5	7.5
Ideal Score	10	10

Source: Data of Development Research that have been Processed

In order to know the average of an increase of pre-test and post-test result in Class X AK 3, then analyzed the data using gain score.

The calculation of the average gain score of Class X AK 3 as follows:

$$\begin{aligned} \langle g \rangle &= \frac{9.52 - 8.87}{10 - 8.87} \\ &= \frac{0.65}{1.13} \\ &= 0.575 \text{ atau } 57.5\% \end{aligned}$$

Based on the calculation result obtained an increase in the average score of pre-test and post-test in class X AK 3 after using the Accounting Uno Card Game learning media with gain score obtained was 0.575 or 57.50% that is located in the range  $0.3 \leq g < 0.7$  and belongs to "**Moderate**" category.

## C. Discussion

### 1. Development of Accounting Uno Card Game as an Accounting Learning Media

This research and development procedure was adapted from a summary of the ADDIE model by Dick and Carry (1996). The ADDIE model consisted of five stages: Analysis, Design, Development or Production, Implementation or Delivery, and Evaluation.

#### a. Analysis Stage

Development of Accounting Uno Card Game as an Accounting Learning Media began with the first stage of analysis. At the analysis stage, the activity began with observation in class X AK 3 which was held on November 26, 2016 and attended by 28 students. The result of the observation showed that the teacher has not used various

media in the learning process and has not been able to involve students to participate actively as a whole in the learning process. The monotonous learning process also made students quickly bored and made conditions of the class became stressful. Based on problems in the class, the researcher discussed with teacher to determine the basic competence that developed in the learning media was the basic competence to process the adjustment entries.

The result of the analysis then used to determine the purpose of product development. Development of Accounting Uno Card Game aims to provide an alternative learning media that has the concept that learning can be fun through the implementation of Accounting Uno Card Game, so that students were interested in focusing and paying attention to the learning process. It can also involve students to be active during the learning process.

#### b. Design Stage

At design stage, the researcher arranges adjustment entries material that developed in Accounting Uno Game. The next activity is making the initial design of the product using image processing application program based on the concept and objectives that have been determined previously. In addition, in this stage was made the research instrument that used in the media development namely feasibility questionnaire and students' response questionnaire. Feasibility questionnaire was made by modifying from Wahono

(2006). Questionnaire feasibility is corrected by the lecturer first before being filled by the validator.

c. Development Stage

At the development stage, the researcher made Accounting Uno Card Game product by printing the product according to the initial design that has been made before and in order to know the feasibility of the learning media, then performed the validation by the expert. The validators were one material expert from Accounting Education lecturer, one media expert from Accounting Education Lecturer, and accounting teacher who teaches accounting service company subject as an accounting subject practitioner. The researcher revised the product developed according to the suggestion from the expert, so that obtained the media that worthy to be tested. The validation stage I was conducted by material expert and media expert. Revision stage I was made after receiving suggestions from material expert and media expert. Validation stage II was done by accounting teacher, but the researcher did not do revision after validation stage II the teacher did not give suggestion to revise the product developed, then the researcher can continue to next stage.

d. Implementation Stage

Implementation stage is used to implement the learning media in the form of the Accounting Uno Card Game on the subject of research through small group tryout on 8 students of class X AK 2.

The result of the small group tryout showed that there were suggestions from students related to the recording of adjustment entries and the nominal on the answer card number 8 because it does not match with the question card. The researcher conducted revision to correct the nominal writing errors and journals on answer card number 8, so that it can be used in field tryout with learning media that has been revised. Field tryout was conducted on 31 students of class X AK 3. After the trial, the researcher distributed students' response questionnaires to know the opinion after using the Accounting Uno Card Game.

e. Evaluation Stage

Evaluation stage is used to measure the achievement of product development that has been developed. In addition the researcher also measured the increase of pre-test and post-test result after students using Accounting Uno Card Game.

## **2. The Feasibility of Accounting Uno Card Game as an Accounting Learning Media**

Assessment or validation of developing media was done by material expert, media expert, and accounting teacher as accounting subject practitioner to determine the feasibility of the learning media before it was implemented to students. Based on the validation result, there were suggestions from the validators to revise the product in order to achieve the feasibility and can be used as a learning media. The data

collection instrument used a feasibility questionnaire with scale of 1-5. Recapitulation of validation result of Accounting Uno Card Game by three validators got the average overall score of 4.50 which is include in Strongly Feasible category. Here are more complete explanation of the learning media's validation by experts:

a. Material Expert

Feasibility assessment of Accounting Uno Card Game learning media had been through the revision stage, according to suggestions from material expert on the systematic material presented in the media, the revision is placed in the supplies transaction. Before recording the adjustment entries with various methods, it is necessary to add the general journal entries first so that students can understand the transaction before and the flow of records. Assessment of feasibility viewed from material aspect, language aspect, and learning aspect.

Assessment on the material aspect consisted of 12 statements obtained average score of 4.75 which is include in “Strongly Feasible” category. The lowest score from material expert is in some statements of material aspect that is 4. Material expert gives score 4 in some statements, i.e. "The completeness of the range of question", "Level of difficulty", and "Variations of questions". Assessment on language aspect viewed from 3 statements with the average score obtained is 5.00 which is include in “Strongly

Feasible” category. While the learning aspect is assessed from 4 statements that obtained an average score of 5.00 which is include in “Strongly Feasible” category. Score of 5 is obtained on some statements i.e. "Supporting students to learn independently", "The ability of the media in enhancing students' understanding", "Involving students to play an active role", and " students' interactivity with the media". Based on a total of 19 statements on material aspect, language aspect and learning aspect then obtained the average score of 4.92 which is include in the “Strongly Feasible” category. Recapitulation of validation result can be seen in appendix 3b page 203. Therefore, Accounting Uno Card Game is Strongly feasible to be used as an accounting learning media for accounting students of class X in SMK.

b. Media Expert

Feasibility assessment of Accounting Uno Card Game has been through revision stage, according to suggestions from media expert. Revision made on the visual communication aspect that are the revision of Accounting Uno Card Game logo so it is not look too simple, revision on game instruction to be seen more clearly with the picture and can be easy to understand, revision on box of Accounting Uno Card Game to be more tightly and suitable with the card size, then revision on font size of the card, distance settings, and giving

color to be used as keywords so that it is expected to improve text readability and be easily understood.

Assessment on media engineering aspect is reviewed from 7 statements with an average score of 4.29 in the category of “Strongly Feasible”. The highest score of 5 is obtained from some statements i.e. "Reusable" and "Manageable" while another statement items got score of 4. Assessment on the visual communication aspect in terms of the 13 statements obtained the average score of 4.46 in the category of “Strongly Feasible”. The highest score of 5 is obtained on some statements i.e. "Creativity of learning media", "The suitability of color selection", " The suitability of font selection ", " The suitability of color selection ", "The readability of text", and " The balance of the proportions of the picture", while the other statement get a score 4. Based on a total of 20 points statement on media engineering and visual communication aspect, then obtained an overall average score of 4.38 in the category of Strongly Feasible. Validation result can be seen in the appendix 3d page 208. Therefore, Accounting Uno Card Game is Strongly feasible to be used as an accounting learning media for accounting student class X in SMK.

c. Accounting Teacher

Accounting teacher as a validator was a teacher who teach accounting services company subject. Validation result is used to

know the feasibility viewed from material aspect, language aspect, learning aspect, and visual communication aspect. Assessment of the material aspect consists of 12 statements that obtained an average score of 4 which is include in “Feasible” category. Language aspect viewed from 3 statements with an average score of 4 which belongs to “Feasible” category. Then, the assessment of learning aspect viewed from 5 statements with an average score of 4.60 which is include in “Strongly Feasible” category. The highest score of 5 is obtained from some statements i.e. "Supporting students to learn independently", "The ability of the media in enhancing student understanding", "Involve the students to play an active role", while other statement got score 4.

The visual communication aspect consisted of 9 statements that obtained an average score of 4.44 in “Strongly Feasible” category. The highest score is obtained in some statements i.e. "Creativity and innovation of the media", "Easy to use", "The suitability of color selection", and "Design of media is interesting" while another statement items got score 4.

Based on validation of feasibility with a total of 29 statements in all aspect, therefore obtained an average score 4.26 which is include in “Strongly Feasible” category. Validation result can be seen in appendix 3f page 214. Thus, Accounting Uno Card Game is Strongly

Feasible to be used as an accounting learning media for accounting student class X in SMK.

Based on the validation result from material expert and teacher as accounting subject practitioner, it can be noted that in learning aspect, some statements which got score 5 as highest score i.e. "Supporting students to learn independently", "The ability of the media in enhancing students' understanding", and "Involving students to play an active role". Therefore, Accounting Uno Card Game can engaging students as a whole during learning process and can make students to be more active. It is in accordance with the statement of Sutjipto & Kustandi (2013:23) that practical benefit of learning media is can improve and give direct attention to students to increase the motivation and potential students to study independently in accordance with ability and interest. Learning media in the form of Accounting Uno Card Game is being developed to provide adjustment entries material. Students can study independently using Accounting Uno Card because the media is set to be played in group by following the game instruction.

Beside that, according to statement from Sudjana and Riva'i (1992) as cited in Kustandi & Sutjipto (2013: 22) about the benefits of using learning media in the learning process is students may be doing more learning activities because not only listen to the teacher, but also perform other activities such as observing, perform, demonstrate, role playing, etc. Accounting Uno Card Game as an accounting learning

media can make students involve and be more active during learning process because students playing the game in group while trying to understand the material and also they want to win the game by answering the question card of Accounting Uno Card Game.

### **3. Students' Response of Accounting Uno Card Game as an Accounting Learning Media**

Students' response of Accounting Uno Card Game was obtained after the media was implemented to 8 students of Class X AK 2 SMK Negeri 7 Yogyakarta on small group tryout, and 31 students of Class X AK 3 SMK Negeri 7 Yogyakarta on field tryout. Students' response can be known from the students' assessment of Accounting Uno Card Game that viewed from the material aspect, language aspect, learning aspect, and visual communication aspect through 20 statements. In addition, students also gave the comments and suggestions after using the learning media.

#### **a. Students' Response in Small Group Tryout**

Based on the result in the small group tryout, the material aspect presented 3 statements which are obtained an average score of 3.88 that include in Feasible category. Language aspect is viewed from 3 statements which obtained an average score of 3.88 in Feasible category. While on the learning aspect is viewed from 5 statements and obtained the average score of 4.35 in the category of Strongly Feasible. Visual communication aspect viewed from 9

statements and obtained the average score of 4.74 in the category of Strongly Feasible. Based on the students' response, it is known that from the total of 20 statements on the four aspects obtained an average score of 4.21 which is in the Strongly Feasible category.

The highest average score is in visual communication aspect of 4.74, then the learning aspect of 4.35 and the lowest score obtained in material aspect and language aspect that is 3.88. The full validation results can be seen in Appendix 4c page 219.

The comments and suggestions from students that is the question card number 8 should be revised due to a nominal writing error in the journal, so that the question card and answer card are not appropriate. Therefore, the researcher did the revision stage II to revise the question card and answer card number 8 before the field tryout was conducted.

b. Students' Response in Field Tryout

Based on the result of field tryout, on the material aspect presented 3 statements and obtained the average score of 4.23 which is include in Strongly Feasible category. In language aspect, it is viewed from 3 statements and obtained the average score of 3.86 in the Feasible category. Beside that, learning aspect was viewed from 5 statements and obtained the average score of 4.05 which is in the Feasible category. The visual communication aspect

is evaluated from 9 statements and got the average score of 4.28 in the Strongly Feasible category.

Based on the students' response, it is known that from the total of 20 statements in four aspects obtained the average score is 4.10 which is include in Feasible category. The highest average score is in the visual communication aspect of 4.28, then the material aspect is 4.23. Furthermore, the learning aspect with a score of 4.05 and the lowest score obtained by the language aspect of 3.86. The validation result can be seen in appendix 4f page 224.

After field tryout, the researcher did not conduct the revision stage III because the comments and suggestions that given by students were subjective and did not represent all of students as a whole in field tryout. Based on the validation result, comments and suggestions that given by students, it can be seen that Accounting Uno Card Game is feasible to use as an accounting learning media for students.

#### **4. The Increase of Pre-Test and Post-Test's Students after Using Accounting Uno Card Game Learning Media**

This research is also used to find out the increase of pre-test and post-test result after students using Accounting Uno Card Game. The questions of pre-test and post-test have been consulted with accounting teacher before it given to the students. The question of pre-test and post-test can be seen on appendix 4g page 228. The data of pre-test and

post-test result were obtained after the researcher conducted the field tryout in class X AK 3. Pre-test and post-test data obtained are used to calculate the gain score, so that it is known whether there is an increase in pre-test and post-test after the students used the media. After that, the result were classified in the category of low, moderate, or high based on the criteria of earning gain score.

Based on the data processing that had been done, it can be seen that the average increase of pre-test and post-test results in class X AK 3 was 0.575 or 57.5% which is in the range of  $0.3 \leq g < 0.7$  and belongs to the Moderate category. Total of 31 students as subjects in the field tryout, there were 8 students who have an increase in the results of pre-test to post-test. While one student decreased from pre-test to post-test and the rest of them did not increase because their score was the same from pre-test to post-test. One student whose pre-test to post-test results has decreased, probably due to the lack of understanding the recording of adjustment entries on transactions that have two methods of recording. This can be proved by the student's mistake to answer the pre-test and post-test questions in the recording of equipment transactions using the income statement account and the balance sheet method. Generally, it can be said that there was an increase in the results of the pre-test and post-test after class X AK 3 using the Accounting Uno Card Game learning media that include in Moderate category.

Based on these result, it can be concluded that the use of the Accounting Uno Card Game can improve students' understanding of adjustment entries materials on the accounting service company subject and learning outcomes achieved by students. This is in accordance with the statement that the learning media have the function of cognitive according to Levie & Lentz (1982) as cited in Arsyad (2014: 20-21). Learning media in the form of Accounting Uno Card Game can accelerate the achievement of the goal to understand and remember the information or messages contained in the image, in this case is in the card. Besides that, it is in accordance with the statement of Sutjipto & Kustandi (2013:23) that benefit of learning media is it can explain the presentation of messages and information, so it can facilitate and improve the processes and learning outcomes. Accounting Uno Card Game can be an alternative learning media to teach the adjustment entries material and it expected to improve the students' understanding of the material.

Therefore, Accounting Uno Card Game is feasible as an accounting learning media and it can support accounting learning in the form of interesting and interactive game. It was able to involve students as a whole. Each student experienced different improvements because it depends on the conditions and abilities possessed by the students.

#### **D. Strength and Weaknesses of The Media**

The strength of Accounting Uno Card Game as follows:

1. Accounting Uno Card Game can attract students' attention and be more active

Accounting Uno Card Game can attract students' attention while playing the game, students concentrate and try to understand the adjustment entries material that delivered in Accounting Uno Card Game. Accounting Uno Card game can create students' motivation to learn because while students playing the game, it can attract their attention and motivate them to win the game by answering the question card in Accounting Uno Card Game. Beside that, it can increase students' activity to be more active during learning process because students involve in learning process by playing Accounting Uno Card Game.

2. Increase Fine Motoric Skills

Fine motoric skills can be obtained from students play cards which means any student physically active to try to win the game, so it can improve motoric skills of students. It is because students play an active role during the learning process while using Accounting Uno Card Game with their group and not only listening to their teacher.

3. Increase Social Interaction

Students have to interact with other students in their group during playing Accounting Uno Card Game because they need to discuss and

cooperate with their group to answer the questions. They have to compete with other group in order to win the game by getting many points if they correct to answer the questions. So, during play Accounting Uno Card Game they have to interact with other students in the group respectively, it makes students learn to take turns and compete healthily during play the uno cards. Hopefully, it can increase social interaction of the students.

#### 4. Increase Strategic Thinking

Students learn how to set up the strategy while playing Accounting Uno Card Game. They are not only thinking about the best way to win the game, but also setting up a strategy on how or when they can use special card, how they answer the questions from question card during playing the game, so hopefully it can improve the strategic thinking of students.

However, there are some weaknesses that still found in the product developed. The weaknesses of Accounting Uno Card Game are as follows:

##### 1. It needs a long time to finish Accounting Uno Card Game

Teacher has to manage the time allocation during learning process if they want to use Accounting Uno Card Game, because it takes a long time to finish the game. It needs about 40-50 minutes to finish the Accounting Uno Card Game until all material cards and question cards have been issued by players. It also depend on the situation and the ability of students in playing the Accounting Uno Card Game,

because the game is running by an opportunity for each player, that is why it need long time to finish it.

2. Accounting Uno Card Game only use to review the material

Accounting Uno Card Game is better to be one of many ways to review the material that has been studied by students, because in the Accounting Uno Card Game, students can read material from material cards and have to answers questions from question cards. Therefore, students have to know the material first before playing Accounting Uno Card Game. Students can get difficulty if they do not know the material before.

**E. Development Limitations**

Some limitations in the development of Accounting Uno Card Game as an accounting learning media are as follows:

1. There is a possibility that some question cards or material cards which have not been issued or not read because the game on Accounting Uno Card Game running based on the opportunities that it brings players in equating the card fits the color or number.
2. Adjustment entries material contained in material card only the core or summary of each transaction in adjustment entries, considering the limited size of the cards in Accounting Uno Card Game.
3. The questions listed in the Accounting Uno Card Game is still a bit and have not varied.

4. Accounting Uno Card Game Learning media are still limited to one basic competencies, i.e. the process of adjustment entries on service company.
5. The subject of the research is limited to accounting students of Class X in SMK Negeri 7 Yogyakarta.

## **CHAPTER V CONCLUSION AND SUGGESTION**

### **A. Conclusions**

Based on the results of the development research and discussion, it can be concluded that:

1. The development of Accounting Uno Card Game learning media through five stages based on the ADDIE model, i.e.:

a. Analysis Stage

Analysis was the initial phase in the form of determine the purpose of the product, an analysis of the core competence, basic competence, and analysis of indicator.

b. Design Stage

Design was a process of designing product includes arranging learning material, making the draft design, arranging an instrument for the assessment of the validator.

c. Development Stage

Development in the development stage consisted of product making, validation step I, revision step I, validation step II.

d. Implementation Stage

Implementation was a process of product implementation which consisted of a small group tryout, revision step II and field tryout.

e. Evaluation Stage

Evaluation was a final stage of the development of Accounting Uno Card Game for measuring product development purposes and to know the proficiency of students in learning after using media as seen from the increase in the results of pre-test and post-test achieved by students.

2. The feasibility of Accounting Uno Card Game is known from the assessment of one material expert, one media expert, and one accounting teacher based on material aspect, language aspect, learning aspect, media engineering aspect, and visual communication aspect.

The obtained score as follows:

- a. Feasibility assessment by material experts based on material aspect was 4.75; language aspect is 5.00; whereas, in learning aspect was 5.00, then seen from the average score over all aspects was 4.92 which is include in “Strongly Feasible” category.
- b. Feasibility assessment by media expert based on media engineering aspect was 4.29 and visual communication aspect was 4.46, then seen from the average score over all aspects was 4.38 which is include in “Strongly Feasible” category.
- c. Feasibility assessment by accounting teacher based on material aspect was 4.00; language aspect is 4.00; learning aspects was 4.60; and visual communication aspect was 4.44, then seen from the

average score over all aspects was 4.26 which is include in “Strongly Feasible” category.

3. Students’ response of Class X AK 2 and X AK 3 with the implementation of Accounting Uno Card Game based on material aspect, language aspect, learning aspect, and visual communication aspect on small group tryout is 4.21 which is include in “Strongly Feasible” category while for field tryout is 4.10 which is included in “Feasible” category.
4. Accounting Uno Card Game learning media can improve the proficiency students in learning with an increase in the result of pre-test and post-test that can be seen from overall average i.e 57.5% which is included in “Moderate” category.

## **B. Suggestions**

Based on the result of development research and development limitations that had been described, Accounting Uno Card Game as an accounting learning media still has many weaknesses. Therefore, some suggestions for further product development are as follows:

1. School is expected to help improve knowledge of educators through sustainable training of learning media development so that educators can develop more varied learning media.
2. Teachers are expected to develop a varied accounting learning media and can engaging students thoroughly so that it is expected to improve

students' understanding and student learning motivation can be improved.

3. Teachers should not only use one type of learning media so that students do not feel bored during accounting learning process.
4. A further development research is necessary to be done so that the material contained in Accounting Uno Card Game learning media not only limited in adjustment entries and also the questions should be added to support student learning.

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# APPENDICES

**APPENDIX 1  
FINAL PRODUCT**

- a. Syllabus**
- b. Lesson Plan**
- c. Learning Material**
- d. List of Question and Answer Key**
- e. Game Instruction**
- f. Result of Final Product**

## Appendix 1a. Syllabus

### SILABUS AKUNTANSI PERUSAHAAN JASA

**Satuan Pendidikan** : SMK  
**Bidang Keahlian** : Bisnis dan Manajemen  
**Program Keahlian** : Keuangan  
**Paket Keahlian** : Akuntansi  
**Kelas /Semester** : X /1

#### Kompetensi Inti:

- KI 1: Menghayati dan mengamalkan ajaran agama yang dianutnya
- KI 2: Menghayati dan mengamalkan perilaku jujur, disiplin, tanggungjawab, peduli (gotong royong, kerjasama, toleran, damai), santun, responsif dan pro-aktif dan menunjukkan sikap sebagai bagian dari solusi atas berbagai permasalahan dalam berinteraksi secara efektif dengan lingkungan sosial dan alam serta dalam menempatkan diri sebagai cerminan bangsa dalam pergaulan dunia.
- KI 3: Memahami dan menerapkan pengetahuan faktual, konseptual, prosedural, dan metakognitif berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dalam wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidangkerja yang spesifik untuk memecahkan masalah.
- KI 4: Mengolah, menyaji, dan menalar dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, bertindak secara efektif dan kreatif, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas. 1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan	Akuntansi Perusahaan Jasa: 1. Pengertian perusahaan jasa 2. Ruang lingkup operasi dan karakteristik 3. Jenis transaksi keuangan	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Akuntansi Perusahaan Jasa	<b>Tugas</b> <ul style="list-style-type: none"> <li>• Individu/ke-lompok</li> <li>• Pemecahan masalah</li> </ul>	<b>6 Jp</b>	1. Buku Teks (Siswa) 2. Buku Akun-tansi untuk SMK

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>4. Klasifikasi transaksi keuangan 5. Macam-macam bukti transaksi perusahaan</p>	<p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Akuntansi Perusahaan Jasa</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Akuntansi Perusahaan Jasa</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Akuntansi Perusahaan Jasa</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang Akuntansi Perusahaan Jasa dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p>					
<p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p>					
<p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>					
<p>3.1. Menjelaskan pengertian, ruang lingkup operasi, karakteristik perusahaan jasa dan jenis serta klasifikasi transaksi keuangan perusahaan jasa.</p>					
<p>4.1 Mengelompokkan transaksi keuangan perusahaan jasa.</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>1. Siklus akuntansi perusahaan jasa</p> <p>2. Penyiapan transaksi/bukti transaksi</p> <p>a. Fungsi pengidentifikasian</p> <p>b. Fungsi pengukuran</p> <p>c. Fungsi pendokumentasian</p>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Siklus akuntansi perusahaan jasa</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Siklus akuntansi perusahaan jasa.</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Siklus akuntansi perusahaan jasa</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Siklus akuntansi perusahaan jasa</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>	<p><b>6 Jp</b></p>	<p>1. Buku Teks (Siswa)</p> <p>2. Buku Akun-tansi untuk SMK</p>
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>					
<p>3.2. Menjelaskan siklus akuntansi perusahaan jasa dan proses penyiapan transaksi keuangannya.</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
4.2 Menyiapkan bukti transaksi keuangan perusahaan jasa		tentang Siklus akuntansi perusahaan jasa dan mempresentasikannya dalam bentuk tulisan dan lisan			
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p> <p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan</p>	<p>Pemrosesan entri jurnal:</p> <ol style="list-style-type: none"> <li>Pengertian jurnal dan fungsinya</li> <li>Bentuk-bentuk buku jurnal (buku harian): <ul style="list-style-type: none"> <li>Jurnal umum</li> <li>Jurnal penerimaan kas,</li> <li>Jurnal pengeluaran kas.</li> </ul> </li> <li>Pencatatan Jurnal di Buku Harian: <ul style="list-style-type: none"> <li>Penggunaan jurnal umum untuk seluruh transaksi</li> <li>Penggunaan jurnal penerimaan kas, jurnal pengeluaran kas dan jurnal umum</li> </ul> </li> <li>Buku pembantu dan fungsinya</li> <li>Pencatatan transaksi ke dalam buku pembantu</li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Pemrosesan entri jurnal</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Pemrosesan entri jurnal</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Pemrosesan entri jurnal</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Pemrosesan entri jurnal</li> <li>menyimpulkan</li> </ul>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>	<b>9 Jp</b>	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akun-tansi untuk SMK</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>sosial, lingkungan kerja dan alam.</p> <p>3.3. Menjelaskan pemrosesan entri jurnal ke dalam buku harian perusahaan jasa.</p> <p>4.3 Mencatat transaksi keuangan perusahaan jasa ke dalam buku harian.</p>	<p>utang dan buku pembantu piutang</p>	<p>keseluruhan materi</p> <p><b>Komunikasi</b> Menyampaikan laporan tentang Pemrosesan entri jurnal dan mempresentasikannya dalam bentuk tulisan dan lisan</p>			
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p> <p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang</p>	<p>Pemrosesan akun buku besar:</p> <ol style="list-style-type: none"> <li>1. Buku besar dan kegunaannya</li> <li>2. Daftar Akun (Rekening)</li> <li>3. Pemindahan (Posting) entri jurnal ke buku besar</li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Pemrosesan akun buku besar</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Pemrosesan akun buku besar</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Pemrosesan akun buku besar</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/ke-lompok</li> <li>• Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis</p>	<p><b>6 Jp</b></p>	<ol style="list-style-type: none"> <li>1. Buku Teks (Siswa)</li> <li>2. Buku Akun-tansi untuk SMK</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
komputer akuntansi. 2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam. 3.4. Menjelaskan pemrosesan buku besar perusahaan jasa.		<b>Asosiasi</b> • menganalisis dan menyimpulkan informasi tentang Pemrosesan akun buku besar • menyimpulkan keseluruhan materi  <b>Komunikasi</b> Menyampaikan laporan tentang Pemrosesan akun buku besar dan mempresentasikannya dalam bentuk tulisan dan lisan	bentuk studi kasus dan/atau pilihan ganda		
4.4 Memindahkan entri jurnal ke buku besar (posting) pada perusahaan jasa.					
1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas keteraturan yang salah satunya melalui pengembangan berbagai keterampilan dalam akuntansi 1.2. Menyadari kebesaran Tuhan Yang Maha Esa yang menciptakan pengetahuan yang salah satunya keteraturan melalui pengembangan berbagai keterampilan dalam akuntansi 2.1. Menunjukkan perilaku ilmiah (jujur, disiplin, tanggung jawab, peduli, santun, ramah lingkungan, gotong royong) dalam melakukan pembelajaran sehingga menjadi motivasi internal	Neraca Saldo: 1. Pengertian dan kegunaan neraca saldo 2. Prosedur menyiapkan neraca saldo 3. Keterbatasan neraca saldo 4. Menyiapkan neraca saldo 5. Mendeteksi neraca saldo yang tidak seimbang	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Neraca Saldo  <b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Neraca Saldo  <b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Neraca	<b>Tugas</b> • Individu/ke- lompok • Pemecahan masalah  <b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok	<b>6 Jp</b>	1. Buku Teks (Siswa) 2. Buku Akun-tansi untuk SMK

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>dalam pembelajaran akuntansi</p> <p>2.2. Menghargai kerja individu dan kelompok dalam pembelajaran sehari-hari sebagai wujud implementasi sikap proaktif dalam melakukan kegiatan akuntansi</p> <p>3.5. Menjelaskan pemrosesan neraca saldo perusahaan jasa</p> <p>4.5 Menyiapkan neraca saldo perusahaan jasa</p>		<p>Saldo</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Neraca Saldo</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b></p> <p>Menyampaikan laporan tentang Neraca Saldo dan mempre-sentasikannya dalam bentuk tulisan dan lisan</p>	<p><b>Portofolio</b></p> <p>Laporan tertulis individu/ kelompok</p> <p><b>Tes</b></p> <p>Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p> <p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer</p>	<p>Jurnal penyesuaian:</p> <ol style="list-style-type: none"> <li>Jurnal penyesuaian dan fungsinya</li> <li>Jenis-jenis penyesuaian</li> <li>Jurnal penyesuaian</li> <li>Koreksi kesalahan dan jurnal koreksi</li> <li>Koreksi akun</li> </ol>	<p><b>Mengamati</b></p> <p>mempelajari buku teks, bahan tayang maupun sumber lain tentang Jurnal penyesuaian</p> <p><b>Menanya</b></p> <p>Merumuskan pertanyaan untuk mengidentifikasi masalah Jurnal penyesuaian</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b></p> <p>Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p>	<b>6 Jp</b>	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akun-tansi untuk SMK</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>		<p><b>Mengeskplorasi</b> Mengumpulkan data dan informasi tentang Jurnal penyesuaian</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Jurnal penyesuaian</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang Jurnal penyesuaian dan mempre-sentasikannya dalam bentuk tulisan dan lisan</p>	<p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>3.6. Menjelaskan jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa.</p>					
<p>4.6 Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa.</p>					
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>Neraca Lajur:</p> <ol style="list-style-type: none"> <li>Pengertian dan kegunaan neraca lajur</li> <li>Bentuk dan isi neraca lajur</li> <li>Menyiapkan neraca lajur</li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Neraca Lajur</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan</p>	<p><b>6 Jp</b></p>	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akun-tansi untuk SMK</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p> <p>3.7. Menjelaskan pemrosesan neraca lajur perusahaan jasa.</p> <p>4.7. Memproses necara lajur perusahaan jasa.</p>		<p>masalah Neraca Lajur</p> <p><b>Mengeskplorasi</b> Mengumpulkan data dan informasi tentang Neraca Lajur</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Neraca Lajur</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang Neraca Lajur dan mempre-sentasikannya dalam bentuk tulisan dan lisan</p>	<p>sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami,</p>	<p>Pemrosesan Laporan Keuangan:</p> <ol style="list-style-type: none"> <li>Jenis-jenis laporan keuangan</li> <li>Bentuk laporan keuangan</li> <li>Menyiapkan laporan</li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Pemrosesan Laporan Keuangan</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b></p>	6 Jp	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akun-tansi untuk SMK</li> </ol>

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
relevan, andal, dan dapat diperbandingkan.	keuangan	<p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Pemrosesan Laporan Keuangan</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Pemrosesan Laporan Keuangan</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Pemrosesan Laporan Keuangan</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang Pemrosesan Laporan Keuangan dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p>Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.					
2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.					
2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.					
3.8. Menjelaskan pemrosesan laporan keuangan perusahaan jasa.					
4.8 Memproses laporan keuangan perusahaan jasa					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>Jurnal Penutup:</p> <ol style="list-style-type: none"> <li>Kegunaan jurnal penutup</li> <li>Jurnal penutup</li> <li>Menutup akun nominal</li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Jurnal Penutup</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Jurnal Penutup</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Jurnal Penutup</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>menganalisis dan menyimpulkan informasi tentang Jurnal Penutup</li> <li>menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b> Menyampaikan laporan tentang Jurnal Penutup dan mempre-sentasikannya dalam bentuk tulisan dan</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>Individu/ke-lompok</li> <li>Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>	<p>6 Jp</p>	<ol style="list-style-type: none"> <li>Buku Teks (Siswa)</li> <li>Buku Akun-tansi untuk SMK</li> </ol>
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>					
<p>3.9. Menjelaskan pemrosesan penutupan buku dan jurnal pembalik perusahaan jasa.</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
4.9 Memproses penutupan buku dan jurnal pembalik perusahaan jasa.		lisan			
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk mengelola administrasi keuangan entitas.</p> <p>1.2. Mengamalkan ajaran agama dalam memanfaatkan ilmu pengetahuan dan teknologi untuk menghasilkan informasi keuangan yang mudah dipahami, relevan, andal, dan dapat diperbandingkan.</p>	<p>Neraca Saldo setelah penutupan:</p> <ol style="list-style-type: none"> <li>1. Pengertian dan kegunaan neraca saldo setelah penutupan</li> <li>2. Bentuk-bentuk neraca saldo setelah penutupan</li> <li>3. Penyiapan neraca saldo setelah penutupan</li> </ol>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang Neraca Saldo setelah penutupan</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah Neraca Saldo setelah penutupan</p> <p><b>Mengesplorasi</b> Mengumpulkan data dan informasi tentang Neraca Saldo setelah penutupan</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang Neraca Saldo setelah penutupan</li> <li>• menyimpulkan keseluruhan materi</li> </ul>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/ke-lompok</li> <li>• Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan individu/ kelompok</p> <p><b>Portofolio</b> Laporan tertulis individu/ kelompok</p> <p><b>Tes</b> Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>	6 Jp	<ol style="list-style-type: none"> <li>1. Buku Teks (Siswa)</li> <li>2. Buku Akun-tansi untuk SMK</li> </ol>
<p>2.1. Memiliki motivasi internal dan menunjukkan rasa ingin tahu dalam menemukan dan memahami pengetahuan dasar tentang komputer akuntansi.</p> <p>2.2. Menunjukkan perilaku jujur, disiplin, tanggungjawab, santun, responsif dan pro-aktif dalam berinteraksi secara efektif dalam lingkungan sosial sesuai dengan prinsip etika profesi bidang komputer akuntansi.</p> <p>2.3. Menghargai kerja individu dan kelompok serta mempunyai kepedulian yang tinggi dalam menjaga keselarasan lingkungan sosial, lingkungan kerja dan alam.</p>					

Kompetensi Dasar	Materi Pokok	Pembelajaran	Penilaian	Alokasi Waktu	Sumber Belajar
3.10. Menjelaskan pemrosesan neraca saldo setelah penutupan perusahaan jasa.		<b>Komunikasi</b> Menyampaikan laporan tentang Neraca Saldo setelah penutupan dan mempresentasikannya dalam bentuk tulisan dan lisan			
4.10 Memproses neraca saldo setelah penutupan perusahaan jasa.					

## Appendix 1b. Lesson Plan

### RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah : SMK NEGERI 7 YOGYAKARTA  
Mata Pelajaran : Akuntansi Perusahaan Jasa  
Kelas / Semester : X/Dua  
Tema / Materi Pokok : Menjelaskan Jurnal Penyesuaian Perusahaan Jasa  
Alokasi Waktu : 1 kali pertemuan/ 90 menit  
Tahun Ajaran : 2016/2017

#### A. Kompetensi Inti (KI)

- KI 3 : Memahami dan menerapkan pengetahuan faktual, konseptual, dan prosedural, berdasarkan rasa ingin tahunya tentang ilmu pengetahuan, teknologi, seni, budaya, dan humaniora dengan wawasan kemanusiaan, kebangsaan, kenegaraan, dan peradaban terkait penyebab fenomena dan kejadian dalam bidang kerja yang spesifik untuk memecahkan masalah.
- KI 4 : Mengolah, menalar, dan menyaji dalam ranah konkret dan ranah abstrak terkait dengan pengembangan dari yang dipelajarinya di sekolah secara mandiri, dan mampu melaksanakan tugas spesifik di bawah pengawasan langsung.

#### B. Kompetensi Dasar dan Rumusan KD

KODE KD	Rumusan KD
KD 3.6	Menjelaskan jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa
KD 4.6	Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa

### C. Indikator Pencapaian Kompetensi

KODE IPK	RUMUSAN IPK
3.6.1	Menjelaskan pengertian jurnal penyesuaian
3.6.2	Menjelaskan fungsi jurnal penyesuaian
3.6.3	Menjelaskan transaksi yang memerlukan penyesuaian
4.6.1	Menyusun jurnal penyesuaian untuk perusahaan jasa

### D. Tujuan Pembelajaran

KODE TPK	RUMUSAN TK
3.6.1	Setelah mengikuti kegiatan pembelajaran melalui permainan <i>Accounting Uno Card</i> , siswa dapat menjelaskan pengertian jurnal penyesuaian dengan baik
3.6.2	Setelah mengikuti kegiatan pembelajaran melalui permainan <i>Accounting Uno Card</i> , siswa dapat menjelaskan fungsi jurnal penyesuaian dengan baik
3.6.3	Setelah mengikuti kegiatan pembelajaran melalui permainan <i>Accounting Uno Card</i> , siswa dapat menjelaskan berbagai macam transaksi yang memerlukan jurnal penyesuaian dengan baik
4.6.1	Setelah mengikuti kegiatan pembelajaran melalui permainan <i>Accounting Uno Card</i> , siswa dapat menyusun jurnal penyesuaian pada perusahaan jasa dengan cermat

### E. Materi Pembelajaran (Rincian dari Materi Pokok)

- Pengertian Jurnal Penyesuaian
- Fungsi Jurnal Penyesuaian
- Jenis transaksi pada perusahaan jasa yang memerlukan jurnal penyesuaian
- Proses pencatatan jurnal penyesuaian pada perusahaan jasa

#### F. Pendekatan dan Metode Pembelajaran

- Pendekatan : Saintifik  
Model : *Cooperative Learning*  
Metode : Diskusi, Tanya jawab, permainan

#### G. Media, Alat, dan Sumber Pembelajaran

- Media : Permainan *Accounting Uno Card*  
Alat/bahan : Satu Paket Permainan *Accounting Uno Card*, soal *pre test* dan *post test*  
Sumber Belajar : - Totok Sucipto. 2014. *Pengantar Akuntansi dan Keuangan*. Bogor: Yudhistira.  
- Hendi Somantri. 2011. *Akuntansi SMK Seri A*. Bandung: CV Armico.

#### H. Langkah-langkah Kegiatan Pembelajaran

Kegiatan Pembelajaran	Kegiatan Siswa	Kegiatan Guru	Alokasi Waktu
Kegiatan awal	<ul style="list-style-type: none"><li>Siswa menyiapkan semua peralatan dan buku pelajaran yang diperlukan.</li></ul>	<ul style="list-style-type: none"><li>Guru memeriksa kesiapan ruang kelas, alat dan media pembelajaran, kesiapan siswa serta presensi.</li></ul>	15 Menit
	<ul style="list-style-type: none"><li>Siswa mengerjakan soal <i>pre-test</i> yang telah dibagikan oleh guru terkait jurnal penyesuaian perusahaan jasa</li></ul>	<ul style="list-style-type: none"><li>Guru memberikan pengarahan kepada siswa untuk mengerjakan soal <i>pre-test</i> secara mandiri</li></ul>	

Kegiatan Pembelajaran	Kegiatan Siswa	Kegiatan Guru	Alokasi Waktu
Kegiatan Inti	<ul style="list-style-type: none"> <li>Siswa mencermati kompetensi yang disampaikan oleh guru dan mendengarkan penjelasan mengenai kegiatan pembelajaran yang akan dilakukan</li> </ul>	<ul style="list-style-type: none"> <li>Guru menyampaikan kompetensi yang akan dicapai dan kegiatan pembelajaran yang akan dilakukan yaitu <i>review</i> materi jurnal penyesuaian melalui permainan</li> </ul>	60 Menit
	<p>Mengamati:</p> <ul style="list-style-type: none"> <li>Siswa mendengarkan penjelasan guru sambil mengamati lembar petunjuk permainan <i>Accounting Uno Card</i></li> </ul>	<p>Mengamati:</p> <ul style="list-style-type: none"> <li>Guru menjelaskan petunjuk permainan <i>Accounting Uno Card</i> dan mengamati respon siswa setelah mengetahui aturan main tersebut</li> </ul>	
	<p>Menanya:</p> <ul style="list-style-type: none"> <li>Siswa mengumpulkan informasi yang belum dipahami terkait cara permainan <i>Accounting Uno Card</i> dan</li> </ul>	<p>Menanya:</p> <ul style="list-style-type: none"> <li>Guru meminta siswa bertanya terkait hal-hal yang belum dipahami sebelum melanjutkan pembelajaran menggunakan</li> </ul>	

Kegiatan Pembelajaran	Kegiatan Siswa	Kegiatan Guru	Alokasi Waktu
	menanyakan hal-hal yang belum dipahami tersebut kepada guru maupun temannya	permainan <i>Accounting Uno Card</i>	
	<p>Mencoba:</p> <ul style="list-style-type: none"> <li>• Siswa berhitung secara acak untuk membuat kelompok</li> <li>• Setelah terbentuk empat kelompok kemudian siswa berkumpul dengan kelompok masing-masing</li> <li>• Siswa berdiskusi dengan anggota kelompok masing-masing untuk menjawab kartu soal pada permainan <i>Accounting Uno Card</i> maupun bergiliran membaca kartu materi</li> </ul>	<p>Mencoba:</p> <ul style="list-style-type: none"> <li>• Guru mengarahkan siswa untuk membentuk kelompok menjadi empat kelompok</li> <li>• Guru memastikan siswa telah duduk bersama dengan kelompoknya</li> <li>• Guru meminta siswa untuk mengikuti permainan bersama kelompoknya</li> </ul>	

Kegiatan Pembelajaran	Kegiatan Siswa	Kegiatan Guru	Alokasi Waktu
	<p>Mengasosiasi/mengolah informasi:</p> <ul style="list-style-type: none"> <li>• Siswa menjawab soal-soal pada permainan <i>Accounting Uno Card</i> dengan cepat dan cermat</li> <li>• Siswa mendengarkan dan memahami materi yang disampaikan temannya melalui kartu materi</li> </ul>	<p>Mengasosiasi/mengolah informasi:</p> <ul style="list-style-type: none"> <li>• Memantau dan membimbing jalannya permainan agar tetap sesuai dengan tujuan yang diharapkan</li> <li>• Memantau catatan poin yang siswa dapatkan apabila benar dalam menjawab soal</li> </ul>	
	<p>Menyimpulkan:</p> <ul style="list-style-type: none"> <li>• Siswa membuat kesimpulan dari kegiatan pembelajaran</li> </ul>	<p>Menyimpulkan:</p> <ul style="list-style-type: none"> <li>• Guru mengamati dan membimbing tiap kelompok dalam membuat kesimpulan</li> </ul>	
	<p>Mengkomunikasikan:</p> <ul style="list-style-type: none"> <li>• Siswa mengumpulkan lembar catatan poin</li> <li>• Kelompok pemenang menerima <i>reward</i></li> </ul>	<p>Mengkomunikasikan:</p> <ul style="list-style-type: none"> <li>• Guru meminta siswa mengumpulkan lembar catatan poin</li> <li>• Guru mengumumkan kelompok pemenang dengan perolehan</li> </ul>	

<b>Kegiatan Pembelajaran</b>	<b>Kegiatan Siswa</b>	<b>Kegiatan Guru</b>	<b>Alokasi Waktu</b>
	dari guru	poin terbanyak kemudian memberikan <i>reward</i> kepada kelompok tersebut	
Kegiatan Penutup	<ul style="list-style-type: none"> <li>Siswa mengisi soal <i>post-test</i> yang diberikan guru</li> <li>Siswa menjawab salam</li> </ul>	<ul style="list-style-type: none"> <li>Guru memberikan soal <i>post-test</i> kepada siswa dan mengarahkan agar mengerjakan soal tersebut secara mandiri</li> <li>Guru menutup pembelajaran dengan memberikan salam</li> </ul>	15 Menit

## I. Penilaian Pembelajaran

### Instrumen dan Teknik Penilaian

<b>Kompetensi Dasar</b>	<b>Teknik Penilaian</b>	<b>Instrumen Penilaian</b>
3.6. Menjelaskan jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa  4.6. Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa	Tes tertulis melalui permainan secara berkelompok untuk penilaian kognitif	Soal permainan (terlampir) Catatan Poin (terlampir)

## SOAL PERMAINAN

Kompetensi Dasar	Indikator Soal	Soal
3.6 Menjelaskan jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa 4.6 Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa	1 Menjelaskan pengertian jurnal penyesuaian 2 Menjelaskan fungsi jurnal penyesuaian 3 Menjelaskan transaksi yang memerlukan jurnal penyesuaian 4 Menyusun jurnal penyesuaian pada perusahaan jasa	terlampir
<b>Kunci Jawaban Soal:</b> terlampir		
<b>Penskoran Jawaban</b> 1. Siswa mendapat poin 2 dan tambahan jumlah poin yang tertera dalam kartu soal 2. Siswa mendapat minus 2 apabila salah dalam menjawab kartu soal		

Mengetahui,  
Guru Mata Pelajaran,



Lembah Srigati, S.Pd.  
NIP. 19780205 201406 2 002

Yogyakarta, 27 Maret 2017

Mahasiswa,



Nurul Hikmah  
NIM.13803241039

## Catatan Poin



# CATATAN POIN

KELOMPOK : .....

Nama Pemain	Poin										Total	

## Appendix 1c. Learning Material

### JURNAL PENYESUAIAN PERUSAHAAN JASA

#### A. Pengertian Jurnal Penyesuaian

Jurnal penyesuaian diperlukan untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya. Jurnal penyesuaian dibuat untuk memisahkan antara biaya yang sudah menjadi beban pada suatu periode akuntansi dengan yang belum menjadi beban. Hal itu disebabkan karena penerapan prinsip akrual dan prinsip periode akuntansi yang memungkinkan pada akhir periode akuntansi terdapat beban yang harus diakui tetapi belum dibayar, atau di dalam akun beban terdapat pengeluaran untuk beban periode yang akan datang.

#### B. Transaksi yang Memerlukan Penyesuaian pada Akhir Periode Akuntansi

Berikut merupakan transaksi atau keadaan yang memerlukan jurnal penyesuaian dan cara pembuatan jurnal yang diperlukan :

##### 1. Perlengkapan

Perlengkapan adalah harta perusahaan untuk masa penggunaan kurang dari satu tahun atau sering disebut barang habis pakai. Terdapat dua metode pencatatan pemakaian perlengkapan yaitu dicatat sebagai harta/aktiva (pendekatan neraca) dan dicatat sebagai beban (pendekatan laba/rugi).

##### a. Dicatat sebagai harta/aktiva (pendekatan neraca)

Jurnal umum untuk mencatat transaksi pembelian perlengkapan adalah sebagai berikut:

Perlengkapan	Rp xxx
Kas	Rp xxx



Pencatatan	Jika dicatat sebagai Harta/Pendekatan Neraca	Jika dicatat sebagai Beban/Pendekatan Laba Rugi
<b>Jurnal Penyesuaian</b> 31 Desember 2016	Beban Perlengkapan (D) Rp 1.200.000 Perlengkapan (K) Rp 1.200.000	Perlengkapan (D) Rp 3.300.000 Beban Perlengkapan (K) Rp3.300.000

## 2. Beban yang masih harus dibayar (*accrued expense*)

Beban yang masih harus dibayar adalah beban yang sudah terjadi tetapi belum diakui (dicatat) karena belum dibayar. Jurnal Penyesuaiannya yaitu (contoh pada pembebanan gaji) :

Beban Gaji	xxx
Utang Gaji	xxx

## 3. Beban dibayar di muka (*prepaid expense*)

Beban yang dibayar di muka adalah pengeluaran untuk beban yang telah dicatat dalam suatu periode, tetapi manfaatnya untuk periode yang akan datang sehingga harus diakui sebagai beban periode yang akan datang. Terdapat dua cara pencatatan transaksi pengeluaran untuk beban yaitu dicatat sebagai beban (Pendekatan Laba/Rugi) dan dicatat sebagai harta/aktiva (Pendekatan Neraca).

Contoh:

Pada tanggal 1 Mei 2016 perusahaan mengeluarkan kas sebesar Rp 3.000.000 untuk biaya asuransi untuk periode satu tahun.

Perhitungan:

1/5/2016	8 bulan	31/12/16	4 bulan	30/4/17
	—————	—————	—————	
<b>Beban Asuransi</b>		<b>Asuransi dibayar di muka</b>		
Karena sudah dipakai		karena sudah dibayar tetapi		
8/12 x 3.000.000 = Rp 2.000.000		belum dipakai		
		4/12 x 3.000.000 = Rp 1.000.000		

<b>Pencatatan</b>	<b>Jika dicatat sebagai Harta/Pendekatan Neraca</b>	<b>Jika dicatat sebagai Beban/Pendekatan Laba Rugi</b>
<b>Jurnal Umum</b> 1 Mei 2016	Asuransi DDM Rp 3.000.000 Kas Rp 3.000.000	Beban asuransi Rp 3.000.000 Kas Rp 3.000.000
<b>Jurnal Penyesuaian</b> 31 Desember 2016	Beban asuransi Rp 2000.000 Asuransi DDM Rp 2.000.000	Asuransi DDM Rp 1.000.000 Beban asuransi Rp 1.000.000

Keterangan: DDM (Dibayar di muka)

#### 4. Pendapatan yang masih harus diterima (*accrued income*)

Pendapatan yang masih harus diterima atau piutang pendapatan merupakan pendapatan yang sudah menjadi hak perusahaan tetapi belum dicatat dalam pembukuan.

Jurnal Penyesuaian (contoh pada pendapatan bunga yang masih harus diterima) :

Piutang Bunga	xxx
Pendapatan Bunga	xxx

#### 5. Pendapatan yang diterima di muka (*deferred income*)

Pendapatan diterima di muka adalah pendapatan yang sudah diterima dalam suatu periode, tetapi harus diakui sebagai pendapatan pada periode yang akan datang. Terdapat dua metode pencatatan yang dapat dilakukan saat terjadi penerimaan kas untuk pendapatan, yaitu dicatat sebagai pendapatan (pendekatan laba/rugi) dan dicatat sebagai utang (pendekatan neraca).

Contoh:

Perusahaan menyewakan rumah pada tanggal 1 April 2016 dan menerima pembayaran sewa untuk masa satu tahun sebesar Rp 12.000.000.

Perhitungan:

1/4/16	9 bulan	31/12/16	3 bulan	31/3/17
<b>Sewa yang terpakai</b>		<b>Sewa yang belum terpakai</b>		
Karena sudah dipakai dan perusahaan sudah menerima uang pendapatan disebut pendapatan $9/12 \times 12.000.000 = \text{Rp } 9000.000$		karena belum terpakai dan perusahaan telah menerima uang pendapatan disebut pendapatan diterima di muka $3/12 \times 12.000.000 = \text{Rp } 3.000.000$		

Pencatatan	Jika dicatat sebagai Utang/Pendekatan Neraca	Jika dicatat sebagai Pendapatan/Pendekatan Laba Rugi
<b>Jurnal Umum</b> 1 April 2016	Kas Rp 12.000.000 Sewa DDM Rp 12.000.000	Kas Rp 12.000.000 Pendapatan sewa Rp 12.000.000
<b>Jurnal Penyesuaian</b> 31 Desember 2016	Sewa DDM Rp 9.000.000 Pendapatan sewa Rp 9.000.000	Pendapatan sewa Rp 3.000.000 Sewa DDM Rp 3.000.000

Keterangan: DDM (Dibayar di muka)

## 6. Penyusutan (Depresiasi)

Semua aktiva tetap (kecuali tanah) yang dimiliki dan digunakan oleh perusahaan dalam beroperasi, akan semakin menyusut nilainya bersamaan dengan berlalunya waktu. Maka jurnal penyesuaian (contoh pada penyusutan mesin) :

Beban penyusutan mesin	xxx
Akumulasi penyusutan mesin	xxx

## Appendix 1d. List of Question and Answer Key

### Soal Jurnal Penyesuaian Akuntansi Perusahaan Jasa dan Kunci Jawaban

1. Jelaskan mengapa diperlukan adanya pencatatan jurnal penyesuaian?

Jawaban:

Jurnal penyesuaian dibuat untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya. Jurnal penyesuaian dibuat untuk memisahkan antara biaya yang sudah menjadi beban pada suatu periode akuntansi dengan yang belum menjadi beban.

2. Sebutkan transaksi atau akun-akun yang memerlukan adanya jurnal penyesuaian!

Jawaban:

Transaksi atau keadaan yang memerlukan jurnal penyesuaian adalah sebagai berikut:

- a) Perlengkapan
  - b) Beban dibayar di muka
  - c) Pendapatan yang masih harus diterima
  - d) Pendapatan diterima di muka
  - e) Beban yang masih harus dibayar
  - f) Depresiasi atau penyusutan
3. Pada Neraca Saldo Salon Granada 1 Januari 2016 terdapat akun perlengkapan sebesar Rp 6.300.000, pada 31 Desember 2016 perlengkapan tersisa Rp 1.500.000. Bagaimanakah jurnal penyesuaian pada 31 Desember 2016 menggunakan pendekatan neraca?

Jawaban:

Perlengkapan yang terpakai selama periode 2016:  $6.300.000 - 1.500.000 =$   
Rp 4.800.000.

Jurnal Penyesuaian pada 31 Desember 2016:

Beban Perlengkapan	Rp 4.800.000
Perlengkapan	Rp 4.800.000

4. Pada Neraca Saldo Salon Granada 1 Januari 2016 terdapat akun perlengkapan sebesar Rp 6.300.000, lalu pada 31 Desember 2016 perlengkapan tersisa Rp 1.500.000. Bagaimanakah pencatatan jurnal penyesuaian pada 31 Desember 2016 menggunakan pendekatan laba/rugi?

Jawaban:

Perlengkapan yang tersisa sampai pada 31 Desember 2016 adalah Rp 1.500.000.

Jurnal Penyesuaian pada 31 Desember 2016:

Perlengkapan	Rp 1.500.000
Beban Perlengkapan	Rp 1.500.000

5. Pada daftar Neraca Saldo Salon Granada per 31 Desember 2016, akun peralatan sebesar Rp 25.000.000. Penyusutan ditetapkan 10% per tahun. Bagaimanakah pencatatan jurnal penyesuaian pada akhir periode?

Jawaban:

Penyusutan peralatan:  $10\% \times 25.000.000 = 2.500.000$  per tahun

Jurnal penyesuaiannya pada 31 Desember 2016:

Beban Penyusutan Peralatan	Rp 2.500.000
Akumulasi Penyusutan Peralatan	Rp 2.500.000

6. Neraca Saldo Salon Granada per 31 Desember 2016, terdapat gaji karyawan bulan Desember yang belum dibayar sebesar Rp 450.000. Bagaimanakah pencatatan jurnal penyesuaiannya?

Jawaban:

Jurnal Penyesuaian pada 31 Desember 2016:

Beban Gaji	Rp 450.000
Utang Gaji	450.000

7. Suatu perusahaan melakukan pembayaran gaji karyawan setiap minggu sebesar Rp 1.200.000. Pembayaran gaji dilakukan tiap hari Sabtu. Tutup buku periode akuntansi 2016 (31 Desember) jatuh pada hari Jum'at. Jurnal penyesuaian untuk mencatat transaksi tersebut adalah ...

Jawaban:

Karyawan sudah bekerja tetapi belum dibayar dari hari Senin-Jum'at =  $5/6 \times \text{Rp } 1.200.000 = \text{Rp } 1.000.000$ .

Jurnal penyesuaian pada 31 Desember 2016:

Beban Gaji	Rp 1.000.000
Utang Gaji	Rp 1.000.000

8. Tanggal 1 September 2016, pemilik Salon Granada menyimpan uang di Bank ABS Rp 12.000.000 dengan suku bunga 15% per tahun dan bunga diterima oleh pemilik salon setiap 6 bulan sekali (1 April dan 1 September). Buatlah jurnal untuk menyesuaikan pendapatan bunga yang masih harus diterima hingga akhir periode!

Jawaban:

Bunga yang belum diterima untuk periode 2016 adalah 4 bulan dihitung dari 1 September – 31 Desember 2016 yaitu  $4/12 \times 15\% \times 12.000.000 = \text{Rp } 600.000$ .

Jurnal Penyesuaian pada 31 Desember 2016:

Piutang Bunga	Rp 600.000
Pendapatan Bunga	Rp 600.000

9. Pada Neraca Saldo Salon Granada per 31 Desember 2016, terdapat akun asuransi dibayar di muka sebesar Rp 2.400.000. Data penyesuaian menunjukkan bahwa pada akhir periode, akun asuransi dibayar di muka tersisa Rp 600.000. Buatlah jurnal penyesuaian (dicatat sebagai harta) untuk menyesuaikan transaksi atau kejadian tersebut!

Jawaban:

Asuransi dibayar di muka yang telah terealisasi sebagai beban hingga akhir Desember 2016:  $2.400.000 - 600.000 = 1.800.000$ .

Jurnal Penyesuaiannya dengan dicatat sebagai aktiva pada 31 Desember 2016 adalah:

Beban Asuransi	Rp 1.800.000
Asuransi Dibayar di Muka	Rp 1.800.000

10. Pada tanggal 1 Mei 2016, Salon Granada mengeluarkan kas sebesar Rp 12.000.000 untuk sewa gedung kantor selama satu tahun. Buatlah jurnal penyesuaian menggunakan pendekatan Laba/Rugi!

Jawaban:

Beban sewa Rp 12.000.000 tidak menunjukkan saldo akun sesungguhnya, karena biaya yang sudah terealisasi hingga 31 Desember 2016 =  $8/12 \times 12.000.000 = 8.000.000$ , sehingga masih terdapat jumlah beban sewa untuk periode di masa datang sebesar  $12.000.000 - 8.000.000 = 4.000.000$ .

Jumlah tersebut harus disesuaikan dengan jurnal penyesuaian menggunakan pendekatan laba/rugi sebagai berikut:

Sewa dibayar di muka	Rp 4.000.000
Beban sewa	Rp 4.000.000

11. Pada tanggal 1 Mei 2016, Salon Granada mengeluarkan kas sebesar Rp 12.000.000 untuk sewa gedung kantor selama satu tahun. Buatlah jurnal penyesuaian menggunakan pendekatan neraca!

Jawaban:

Jumlah sebesar Rp 12.000.000 tidak menunjukkan saldo akun sewa dibayar di muka yang seharusnya karena biaya yang sudah terealisasi hingga 31 Desember 2016 =  $8/12 \times 12.000.000 = 8.000.000$  dan menjadi beban sewa periode 2016.

Jurnal penyesuaian menggunakan pendekatan neraca sebagai berikut:

Beban sewa	Rp 8.000.000
Sewa dibayar di muka	Rp 8.000.000

12. Pada tanggal 1 Maret 2016 sebuah perusahaan mengeluarkan kas sebesar Rp 36.000.000 untuk sewa gedung kantor selama tiga tahun. Buatlah jurnal penyesuaian dengan metode dicatat sebagai beban untuk mencatat pengakuan beban sewa periode 2016!

Jawaban:

Akun Beban Sewa sebesar Rp 36.000.000 tidak menunjukkan beban sewa sesungguhnya yaitu sebesar Rp 10.000.000 ( $10/36 \times 36.000.000$ ) yang terjadi pada 1 Maret-31 Desember 2016, sehingga masih terdapat jumlah beban sewa untuk periode di masa yang akan datang sebesar Rp 26.000.000.

Jurnal penyesuaiannya dengan dicatat sebagai beban adalah:

Sewa dibayar di muka	Rp 26.000.000
Beban sewa	Rp 26.000.000

13. Pada Neraca Saldo Perusahaan Jasa Amanta per 31 Desember 2016 Pendapatan diterima dimuka sebesar Rp 2.400.000 berasal dari kontrak penyelesaian taman dan dekorasi rumah untuk 4 rumah. Sampai dengan tanggal 31 Desember 2016 baru diselesaikan 3 rumah. Buatlah jurnal penyesuaiannya dengan pendekatan neraca!

Jawaban:

Pendapatan diterima di muka yang sudah terealisasi atau benar-benar menjadi pendapatan sampai 31 Desember 2016:  $3/4 \times 2.400.000 = \text{Rp } 1.800.000$ .

Maka jurnal penyesuaian menggunakan pendekatan neraca pada 31 Desember 2016 adalah:

Pendapatan diterima di muka	Rp 1.800.000
Pendapatan Jasa	Rp 1.800.000

14. Pada Neraca Saldo Perusahaan Jasa Amanta per 31 Desember 2016 Pendapatan diterima dimuka sebesar Rp 2.400.000 berasal dari kontrak penyelesaian taman dan dekorasi rumah untuk 4 rumah. Sampai dengan tanggal 31 Desember 2016 baru diselesaikan 3 rumah. Buatlah jurnal penyesuaiannya dengan pendekatan laba/rugi!

Jawaban:

Akun pendapatan jasa sebesar Rp 2.400.000 tidak menunjukkan saldo yang sesungguhnya, karena Pendapatan diterima di muka yang sudah terealisasi sampai 31 Desember 2016:  $\frac{3}{4} \times 2.400.000 = \text{Rp } 1.800.000$ , sehingga masih terdapat pendapatan jasa untuk periode 2017 sebesar Rp 600.000 (2.400.000-1.800.000). Jurnal penyesuaian menggunakan pendekatan laba/rugi adalah:

Pendapatan jasa	Rp 600.000
Pendapatan jasa diterima di muka	Rp 600.000

15. Berdasarkan data penyesuaian Salon Granada, pendapatan salon diterima di muka sebesar Rp 500.00. Buatlah jurnal penyesuaian pada akhir periode menggunakan metode pendapatan!

Jawaban:

Saat menerima pembayaran pendapatan, perusahaan mencatat dengan akun Pendapatan Diterima di Muka. Maka pencatatan jurnal penyesuaiannya menggunakan metode pendapatan adalah:

Pendapatan salon	Rp 500.000
Pendapatan salon diterima di muka	Rp 500.000

16. Tanggal 1 April 2016 sebuah perusahaan menerima pembayaran sewa untuk 10 bulan sebesar Rp 1.800.000 dan dicatat sebagai utang. Buatlah jurnal penyesuaian pada akhir periode 31 Desember 2016!

Jawaban:

Pendapatan sewa diterima di muka yang sudah terealisasi atau benar-benar menjadi pendapatan sampai 31 Desember 2016 yaitu  $\frac{9}{10} \times 1.800.000 = 1.620.000$ .

Jurnal Penyesuaian dengan metode dicatat sebagai utang pada tanggal 31 Desember 2016:

Sewa diterima di muka	Rp 1.620.000
Pendapatan sewa	Rp 1.620.000

## Appendix 1e. Game Instruction

### PETUNJUK PERMAINAN *ACCOUNTING UNO CARD*

#### **Konten *Accounting Uno Card Game*:**

*Accounting Uno Card* merupakan sebuah permainan berupa satu set kartu yang terdiri dari:

##### a. *Action Card*

- 1) Kartu Materi: berisi materi jurnal penyesuaian untuk akuntansi perusahaan jasa yang harus dibaca oleh pemain apabila kartu tersebut dikeluarkan untuk dimainkan.
- 2) Kartu Soal: berisi soal jurnal penyesuaian yang wajib dijawab oleh pemain apabila kartu tersebut dimainkan. Pemain yang berhasil menjawab soal akan diberi dua poin dan poin tambahan yang tertera pada kartu soal tersebut. Apabila pemain kurang tepat dalam menjawab soal maka poin pemain tersebut akan dikurangi dua poin.
- 3) Kartu Jawaban: kartu yang berisi jawaban dari kartu soal untuk mengetahui bahwa jawaban pemain tersebut benar atau salah.
- 4) *Walk Card*: terdiri dari sekumpulan kartu yang akan dikeluarkan pemain untuk menjaga permainan agar tetap berjalan apabila terjadi kasus berupa kartu *walk card* di tangan pemain habis.

##### b. *Special Card*

- 1) *Reverse Card*: kartu yang dapat digunakan untuk memutar balik urutan atau giliran pemain dalam bermain *Accounting Uno Card*.
- 2) *Wild Card*: kartu yang dapat digunakan untuk memilih atau menentukan warna yang akan dimainkan selanjutnya apabila pemain mengeluarkan kartu tersebut.

#### **Petunjuk permainan *Accounting Uno Card*:**

1. Permainan dimainkan secara berkelompok dengan setiap kelompok terdiri dari 8 orang pemain.

2. Sebelum permainan dimulai, tentukan dahulu urutan atau giliran dalam bermain.
3. Permainan *Accounting Uno Card* berjalan dengan setiap pemain menyamakan kartu yang memiliki warna atau nomor yang sama.
4. Setiap pemain mendapatkan 10 kartu terdiri dari kartu materi, kartu soal, kartu jawaban, *walk card* dan terdapat pemain yang mendapatkan *special card* (*reverse card* dan *wild card*) apabila beruntung. Dalam hal ini tidak semua pemain akan mendapatkan *special card*.
5. Permainan dimulai dengan satu *walk card* dari tumpukan kartu diambil, lalu pemain yang mendapat giliran pertama harus mengeluarkan kartu yang dimilikinya sesuai dengan warna atau angka pada *walk card* yang telah diambil sebelumnya.
6. Apabila kartu yang dikeluarkan pemain pertama berupa kartu materi maka pemain yang mendapat giliran bermain berikutnya hanya membaca kartu materi tersebut.
7. Apabila kartu yang dikeluarkan pemain pertama adalah kartu soal maka pemain yang mendapat giliran bermain kedua harus menjawab soal tersebut.
8. Apabila kartu yang dikeluarkan pemain pertama adalah *walk card* maka langsung dilanjutkan kepada pemain kedua dengan menyamakan angka atau warna sesuai yang tertera pada *walk card*.
9. Jika terjadi kasus berupa pemain tidak memiliki kartu dengan warna atau angka yang sama dengan yang tertera pada kartu sebelumnya, maka pemain tersebut wajib mengambil satu kartu dari tumpukan *walk card*.
10. Permainan dilanjutkan begitu seterusnya hingga semua kartu soal dan materi telah dikeluarkan oleh semua pemain.
11. Pemain yang sudah tidak memegang kartu di tangannya harus berteriak “uno” sebagai tanda pemain tersebut sudah selesai mengikuti permainan.
12. Pemenang pada permainan ini adalah pemain yang memiliki jumlah poin terbanyak dalam setiap kelompok.

**Appendix 1f. The Result of Final Product**

**PRODUK AKHIR ACCOUNTING UNO CARD GAME**

**Tampilan belakang kartu pada ACCOUNTING UNO CARD GAME**



## Kartu Materi

<b>1 KARTU MATERI</b>	<b>2 KARTU MATERI</b>	<b>3 KARTU MATERI</b>	<b>4 KARTU MATERI</b>																
<p><b>Jurnal penyesuaian</b> merupakan jurnal yang diperlukan untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya.</p> <p>Jurnal penyesuaian dibuat untuk memisahkan antara biaya yang sudah menjadi beban pada suatu periode akuntansi dengan yang belum menjadi beban.</p>	<p>Transaksi atau keadaan yang memerlukan jurnal penyesuaian adalah sebagai berikut :</p> <ol style="list-style-type: none"> <li>1) <b>Perlengkapan</b></li> <li>2) <b>Beban dibayar di muka</b></li> <li>3) <b>Pendapatan yang masih harus diterima</b></li> <li>4) <b>Pendapatan diterima di muka</b></li> <li>5) <b>Beban yang masih harus dibayar</b></li> <li>6) <b>Depresiasi atau penyusutan</b></li> </ol>	<p><b>Perlengkapan Dicitat sebagai Harta</b></p> <p>Jurnal umum saat pembelian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Perlengkapan (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Kas (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>Penyesuaian perlengkapan dengan pendekatan neraca (dicitat sebagai harta/aktiva) sebagai berikut :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Beban Perlengkapan (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Perlengkapan (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(nominal yang sudah terpakai)</p>	Perlengkapan (D)	xxx	Kas (K)	xxx	Beban Perlengkapan (D)	xxx	Perlengkapan (K)	xxx	<p><b>Perlengkapan dicatat sebagai beban</b></p> <p>Jurnal umum saat pembelian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Beban Perlengkapan (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Kas (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>Penyesuaian akun perlengkapan menggunakan pendekatan laba/rugi atau dicatat sebagai beban :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Perlengkapan (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Beban Perlengkapan (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(nominal perlengkapan yang belum terpakai)</p>	Beban Perlengkapan (D)	xxx	Kas (K)	xxx	Perlengkapan (D)	xxx	Beban Perlengkapan (K)	xxx
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<p><b>Beban yang masih harus dibayar (accrued expense)</b> adalah beban yang sudah terjadi tetapi belum diakui (dicatat) karena belum dibayar.</p> <p>Jurnal Penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Beban Gaji (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Utang Gaji (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(contoh pada pembebanan gaji pegawai)</p>	Beban Gaji (D)	xxx	Utang Gaji (K)	xxx	<p><b>Depresiasi atau penyusutan</b> adalah semua aktiva tetap kecuali tanah yang digunakan perusahaan dalam beroperasi, akan semakin menyusut nilainya bersamaan dengan berlalunya waktu.</p> <p>Jurnal Penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Beban Penyusutan Peralatan (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Akumulasi Penyusutan Peralatan (K)</td> <td style="text-align: right;">xxx</td> </tr> </table>	Beban Penyusutan Peralatan (D)	xxx	Akumulasi Penyusutan Peralatan (K)	xxx	<p><b>Pendapatan masih akan diterima (accrued income)</b> adalah pendapatan yang telah menjadi hak perusahaan, tetapi belum dicatat dalam pembukuan.</p> <p>Jurnal penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Piutang Bunga (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Pendapatan Bunga (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(contoh pada pendapatan bunga)</p>	Piutang Bunga (D)	xxx	Pendapatan Bunga (K)	xxx	<p><b>Pendapatan diterima di muka (deferred income)</b> yaitu pendapatan yang sudah diterima dalam suatu periode, tetapi harus diakui sebagai pendapatan periode yang akan datang.</p> <p>Ada dua metode pencatatan yaitu dicatat sebagai pendapatan (Pendekatan Laba/Rugi) dan dicatat sebagai utang (Pendekatan Neraca).</p>				
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<p><b>Pencatatan pendapatan diterima di muka</b> (misalnya pendapatan sewa) dicatat sebagai pendapatan atau pendekatan Laba/Rugi yaitu:</p> <p>Jurnal Penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Pendapatan Sewa (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Sewa Diterima di muka (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(nominal yang belum terpakai)</p>	Pendapatan Sewa (D)	xxx	Sewa Diterima di muka (K)	xxx	<p><b>Pencatatan pendapatan diterima di muka</b> (misalnya pendapatan sewa) dicatat sebagai utang atau pendekatan neraca yaitu :</p> <p>Jurnal Penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Sewa Diterima di muka (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Pendapatan Sewa (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(nominal yang sudah terpakai)</p>	Sewa Diterima di muka (D)	xxx	Pendapatan Sewa (K)	xxx	<p><b>Contoh soal :</b></p> <p>Pada tanggal 1 April 2016 perusahaan menerima pembayaran sewa untuk masa satu tahun sebesar Rp 12.000.000. Buatlah jurnal penyesuaian dengan metode pendapatan!</p> <p>Pendapatan sewa belum terealisasi periode 2017 (1 Januari-31 Maret) yaitu <math>\frac{3}{12} \times 12.000.000 = \text{Rp } 3.000.000</math>. Jurnal Penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Pendapatan Sewa (D)</td> <td style="text-align: right;">Rp 3.000.000</td> </tr> <tr> <td>Sewa Diterima di muka (K)</td> <td style="text-align: right;">Rp 3.000.000</td> </tr> </table>	Pendapatan Sewa (D)	Rp 3.000.000	Sewa Diterima di muka (K)	Rp 3.000.000	<p><b>Contoh soal :</b></p> <p>Pada tanggal 1 April 2016 perusahaan menerima pembayaran sewa untuk masa satu tahun sebesar Rp 12.000.000. Buatlah jurnal penyesuaian dengan metode utang!</p> <p>Pendapatan sewa periode 2016 yang sudah benar-benar menjadi pendapatan yaitu <math>\frac{9}{12} \times 12.000.000 = \text{Rp } 9.000.000</math>. Jurnal penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Sewa Diterima di muka (D)</td> <td style="text-align: right;">Rp 9.000.000</td> </tr> <tr> <td>Pendapatan Sewa (K)</td> <td style="text-align: right;">Rp 9.000.000</td> </tr> </table>	Sewa Diterima di muka (D)	Rp 9.000.000	Pendapatan Sewa (K)	Rp 9.000.000
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<p><b>Beban Dibayar di muka (pre-paid expense)</b> adalah pengeluaran untuk beban yang telah dicatat dalam suatu periode, tetapi manfaatnya untuk periode yang akan datang.</p> <p>Terdapat dua cara pencatatan yaitu dicatat sebagai beban (Pendekatan Laba/Rugi) dan dicatat sebagai harta/aktiva (Pendekatan Neraca).</p>	<p><b>Pencatatan Beban Dibayar di muka</b> (misalnya beban asuransi) dicatat sebagai aktiva/harta atau pendekatan neraca yaitu :</p> <p>Jurnal penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Beban Asuransi (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Asuransi Dibayar di muka (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(nominal yang sudah menjadi beban sesungguhnya)</p>	Beban Asuransi (D)	xxx	Asuransi Dibayar di muka (K)	xxx	<p><b>Pencatatan Beban Dibayar di muka</b> (misalnya beban asuransi) dicatat sebagai beban atau pendekatan Laba/Rugi yaitu :</p> <p>Jurnal Penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Asuransi Dibayar di muka (D)</td> <td style="text-align: right;">xxx</td> </tr> <tr> <td>Beban Asuransi (K)</td> <td style="text-align: right;">xxx</td> </tr> </table> <p>(nominal yang belum menjadi beban sesungguhnya)</p>	Asuransi Dibayar di muka (D)	xxx	Beban Asuransi (K)	xxx	<p><b>Contoh soal :</b></p> <p>Pada tanggal 1 Mei 2016 perusahaan mengeluarkan kas sebesar Rp 3.000.000 untuk biaya asuransi periode satu tahun. Buatlah jurnal penyesuaian dengan dicatat sebagai harta!</p> <p>Asuransi yang telah menjadi beban selama 8 bulan sebesar Rp 2.000.000 (<math>\frac{8}{12} \times 3.000.000</math>).</p> <p>Jurnal Penyesuaiannya :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Beban Asuransi (D)</td> <td style="text-align: right;">Rp 2.000.000</td> </tr> <tr> <td>Asuransi Dibayar di muka (K)</td> <td style="text-align: right;">Rp 2.000.000</td> </tr> </table>	Beban Asuransi (D)	Rp 2.000.000	Asuransi Dibayar di muka (K)	Rp 2.000.000				
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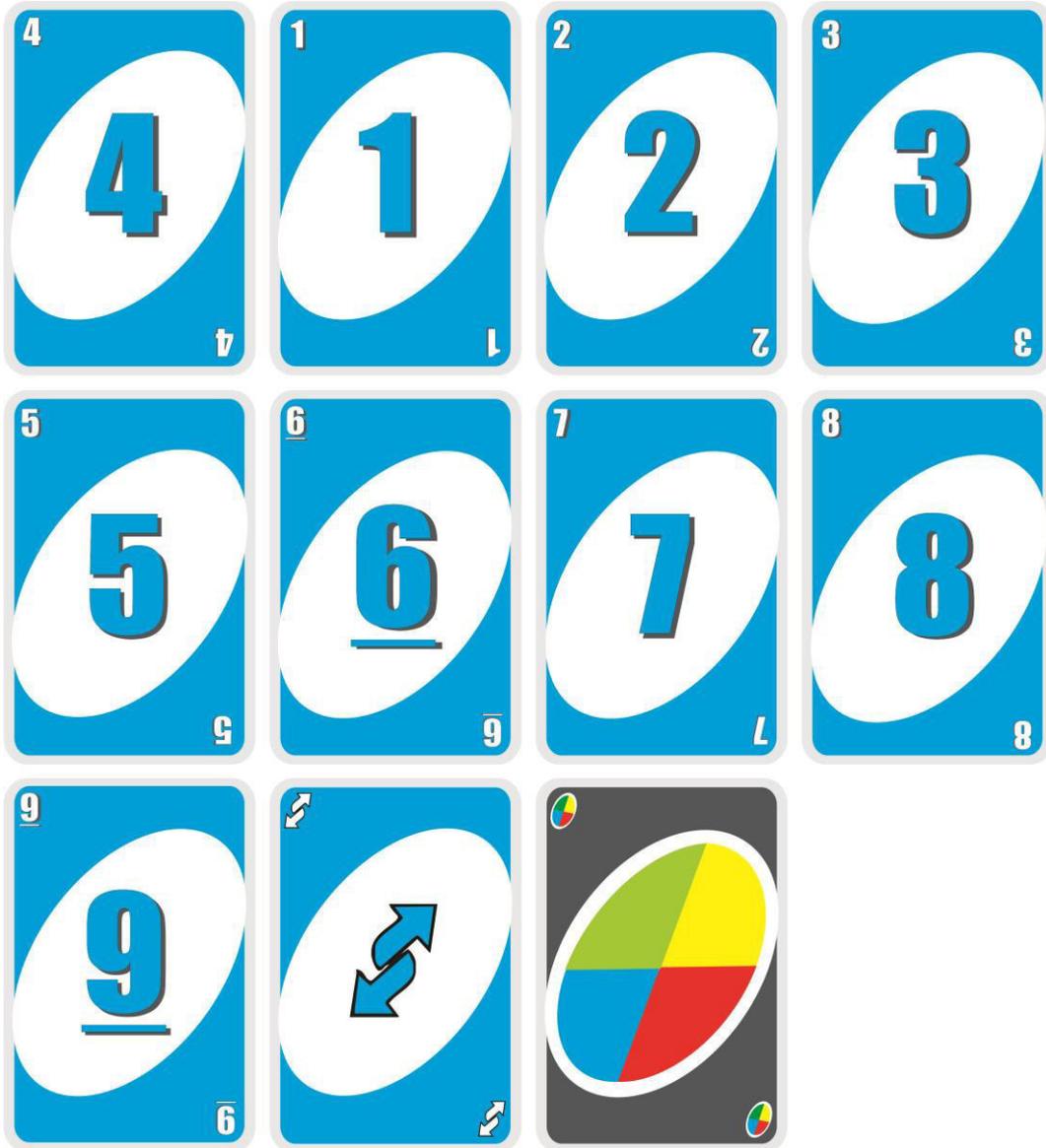
## Kartu Soal

<p><b>5 KARTU JAWABAN</b></p> <p>Jurnal penyesuaian dibuat karena untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya. Jurnal penyesuaian dibuat untuk memisahkan antara biaya yang sudah menjadi beban pada suatu periode akuntansi dengan yang belum menjadi beban.</p> <p style="text-align: right;"><b>9</b></p>	<p><b>6 KARTU JAWABAN</b></p> <p>Transaksi atau keadaan yang memerlukan jurnal penyesuaian adalah sebagai berikut :</p> <ol style="list-style-type: none"> <li>1) Perlengkapan</li> <li>2) Beban dibayar di muka</li> <li>3) Pendapatan yang masih harus diterima</li> <li>4) Pendapatan diterima di muka</li> <li>5) Beban yang masih harus dibayar</li> <li>6) Depresiasi atau penyusutan</li> </ol> <p style="text-align: right;"><b>9</b></p>	<p><b>7 KARTU JAWABAN</b></p> <p>Perlengkapan yang terpakai selama periode 2016 yaitu  <math>\text{Rp } 6.300.000 - 1.500.000 = \text{Rp } 4.800.000</math>.</p> <p>Jurnal Penyesuaian :  <b>Beban</b>                  Perlengkapan (D) Rp 4.800.000  <b>Perlengkapan (K)</b> Rp 4.800.000</p> <p style="text-align: right;"><b>L</b></p>	<p><b>8 KARTU JAWABAN</b></p> <p>Perlengkapan yang belum terpakai sampai pada 31 Desember 2016 adalah Rp 1.500.000.</p> <p>Jurnal Penyesuaian :  <b>Perlengkapan (D)</b> Rp 1.500.000  <b>Beban</b>                  Perlengkapan (K) Rp 1.500.000</p> <p style="text-align: right;"><b>8</b></p>
<p><b>5 KARTU JAWABAN</b></p> <p>Penyusutan peralatan :  <math>10\% \times 25.000.000 \text{ per tahun} = \text{Rp } 2.500.000</math></p> <p>Jurnal penyesuaian :  <b>Beban Penyusutan</b>                  Peralatan (D) Rp 2.500.000  <b>Akumulasi</b>                  Penyusutan Peralatan (K) Rp 2.500.000</p> <p style="text-align: right;"><b>9</b></p>	<p><b>6 KARTU JAWABAN</b></p> <p>Jurnal Penyesuaian :  <b>Beban Gaji (D)</b> Rp 450.000                  Utang Gaji (K) Rp 450.000</p> <p style="text-align: right;"><b>9</b></p>	<p><b>7 KARTU JAWABAN</b></p> <p>Karyawan sudah bekerja tetapi belum dibayar dari hari Senin-jumat = <math>5/6 \times \text{Rp } 1.200.000 = \text{Rp } 1.000.000</math></p> <p>Jurnal penyesuaian :  <b>Beban Gaji (D)</b> Rp 1.000.000                  Utang Gaji (K) Rp 1.000.000</p> <p style="text-align: right;"><b>L</b></p>	<p><b>8 KARTU JAWABAN</b></p> <p>Bunga yang belum diterima untuk periode 2016 adalah 4 bulan (1 September - 31 Desember 2016) yaitu <math>4/12 \times 15\% \times 12.000.000 = \text{Rp } 600.000</math></p> <p>Jurnal Penyesuaian :  <b>Piutang Bunga (D)</b> Rp 600.000  <b>Pendapatan</b>                  Bunga (K) Rp 600.000</p> <p style="text-align: right;"><b>8</b></p>
<p><b>5 KARTU JAWABAN</b></p> <p>Asuransi dibayar dimuka yang telah terealisasi sebagai beban hingga akhir Desember 2016 adalah :  <math>2.400.000 - 600.000 = 1.800.000</math>.</p> <p>Jurnal Penyesuaian dicatat sebagai aktiva :  <b>Beban</b>                  Asuransi (D) Rp 1.800.000  <b>Asuransi Dibayar</b>                  di Muka (K) Rp 1.800.000</p> <p style="text-align: right;"><b>9</b></p>	<p><b>6 KARTU JAWABAN</b></p> <p>Beban sewa yang sudah terealisasi hingga 31 Desember 2016 = <math>8/12 \times 12.000.000 = 8.000.000</math>, namun masih terdapat beban sewa untuk periode di masa datang yaitu <math>12.000.000 - 8.000.000 = 4.000.000</math>.</p> <p>Jurnal penyesuaian menggunakan pendekatan laba/rugi :  <b>Sewa Dibayar</b>                  di Muka (D) Rp 4.000.000  <b>Beban Sewa (K)</b> Rp 4.000.000</p> <p style="text-align: right;"><b>9</b></p>	<p><b>7 KARTU JAWABAN</b></p> <p>Biaya yang sudah terealisasi hingga 31 Desember 2016 = <math>8/12 \times 12.000.000 = 8.000.000</math> dan menjadi beban sewa periode 2016.</p> <p>Jurnal penyesuaian menggunakan pendekatan neraca :  <b>Beban Sewa (D)</b> Rp 8.000.000  <b>Sewa Dibayar</b>                  di Muka (K) Rp 8.000.000</p> <p style="text-align: right;"><b>L</b></p>	<p><b>8 KARTU JAWABAN</b></p> <p>Beban sewa tidak menunjukkan saldo yang sesungguhnya yaitu <math>10/36 \times 36.000.000 = 10.000.000</math> dan masih terdapat beban sewa periode di masa datang sebesar <math>36.000.000 - 10.000.000 = \text{Rp } 26.000.000</math></p> <p>Jurnal penyesuaiannya dengan dicatat sebagai beban adalah :  <b>Sewa dibayar</b>                  di muka (D) Rp 26.000.000  <b>Beban sewa (K)</b> Rp 26.000.000</p> <p style="text-align: right;"><b>8</b></p>
<p><b>5 KARTU SOAL</b></p> <p>Pada Neraca Saldo Perusahaan Jasa Amanta per 31 Desember 2016 Pendapatan diterima di muka sebesar Rp 2.400.000 berasal dari kontrak penyelesaian taman dan dekorasi rumah untuk 4 rumah. Sampai dengan 31 Desember 2016 baru diselesaikan 3 rumah. Buatlah jurnal penyesuaiannya dengan pendekatan neraca !</p> <p style="text-align: right;"><b>9</b></p>	<p><b>6 KARTU SOAL</b></p> <p>Pada Neraca Saldo Perusahaan Jasa Amanta per 31 Desember 2016 Pendapatan diterima di muka sebesar Rp 2.400.000 berasal dari kontrak penyelesaian taman dan dekorasi rumah untuk 4 rumah. Sampai dengan 31 Desember 2016 baru diselesaikan 3 rumah. Buatlah jurnal penyesuaiannya dengan pendekatan Laba/Rugi !</p> <p style="text-align: right;"><b>9</b></p>	<p><b>7 KARTU SOAL</b></p> <p>Berdasarkan data penyesuaian Salon Granada, pendapatan salon diterima di muka sebesar Rp 500.000. Buatlah jurnal penyesuaian pada akhir periode menggunakan metode pendapatan !</p> <p style="text-align: right;"><b>L</b></p>	<p><b>8 KARTU SOAL</b></p> <p>Tanggal 1 April 2016 sebuah perusahaan menerima pembayaran sewa untuk 10 bulan sebesar Rp 1.800.000 dan dicatat sebagai utang. Buatlah jurnal penyesuaian pada akhir periode 31 Desember 2016 !</p> <p style="text-align: right;"><b>8</b></p>

## Kartu Jawaban

<p><b>5 KARTU JAWABAN</b></p> <p>Jurnal penyesuaian dibuat karena untuk menyesuaikan akun-akun yang tidak menunjukkan saldo yang seharusnya. Jurnal penyesuaian dibuat untuk memisahkan antara biaya yang sudah menjadi beban pada suatu periode akuntansi dengan yang belum menjadi beban.</p> <p style="text-align: right;"><b>9</b></p>	<p><b>6 KARTU JAWABAN</b></p> <p>Transaksi atau keadaan yang memerlukan jurnal penyesuaian adalah sebagai berikut :</p> <ol style="list-style-type: none"> <li>1) Perlengkapan</li> <li>2) Beban dibayar di muka</li> <li>3) Pendapatan yang masih harus diterima</li> <li>4) Pendapatan diterima di muka</li> <li>5) Beban yang masih harus dibayar</li> <li>6) Depresiasi atau penyusutan</li> </ol> <p style="text-align: right;"><b>9</b></p>	<p><b>7 KARTU JAWABAN</b></p> <p>Perlengkapan yang terpakai selama periode 2016 yaitu Rp 6.300.000 - 1.500.000 = Rp 4.800.000.</p> <p>Jurnal Penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Beban</td> <td style="width: 50%;"></td> </tr> <tr> <td>Perlengkapan (D)</td> <td>Rp 4.800.000</td> </tr> <tr> <td>Perlengkapan (K)</td> <td>Rp 4.800.000</td> </tr> </table> <p style="text-align: right;"><b>L</b></p>	Beban		Perlengkapan (D)	Rp 4.800.000	Perlengkapan (K)	Rp 4.800.000	<p><b>8 KARTU JAWABAN</b></p> <p>Perlengkapan yang belum terpakai sampai pada 31 Desember 2016 adalah Rp 1.500.000.</p> <p>Jurnal Penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Perlengkapan (D)</td> <td style="width: 50%;">Rp 1.500.000</td> </tr> <tr> <td>Beban</td> <td>Rp 1.500.000</td> </tr> <tr> <td>Perlengkapan (K)</td> <td></td> </tr> </table> <p style="text-align: right;"><b>8</b></p>	Perlengkapan (D)	Rp 1.500.000	Beban	Rp 1.500.000	Perlengkapan (K)									
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Beban	Rp 1.500.000																						
Perlengkapan (K)																							
<p><b>5 KARTU JAWABAN</b></p> <p>Penyusutan peralatan : <math>10\% \times 25.000.000</math> per tahun = Rp 2.500.000</p> <p>Jurnal penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Beban Penyusutan</td> <td style="width: 50%;"></td> </tr> <tr> <td>Peralatan (D)</td> <td>Rp 2.500.000</td> </tr> <tr> <td>Akumulasi Penyusutan</td> <td>Rp 2.500.000</td> </tr> <tr> <td>Peralatan (K)</td> <td></td> </tr> </table> <p style="text-align: right;"><b>9</b></p>	Beban Penyusutan		Peralatan (D)	Rp 2.500.000	Akumulasi Penyusutan	Rp 2.500.000	Peralatan (K)		<p><b>6 KARTU JAWABAN</b></p> <p>Jurnal Penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Beban Gaji (D)</td> <td style="width: 50%;">Rp 450.000</td> </tr> <tr> <td>Utang Gaji (K)</td> <td>Rp 450.000</td> </tr> </table> <p style="text-align: right;"><b>9</b></p>	Beban Gaji (D)	Rp 450.000	Utang Gaji (K)	Rp 450.000	<p><b>7 KARTU JAWABAN</b></p> <p>Karyawan sudah bekerja tetapi belum dibayar dari hari Senin-jumat = <math>5/6 \times Rp 1.200.000 = Rp 1.000.000</math></p> <p>Jurnal penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Beban Gaji (D)</td> <td style="width: 50%;">Rp 1.000.000</td> </tr> <tr> <td>Utang Gaji (K)</td> <td>Rp 1.000.000</td> </tr> </table> <p style="text-align: right;"><b>L</b></p>	Beban Gaji (D)	Rp 1.000.000	Utang Gaji (K)	Rp 1.000.000	<p><b>8 KARTU JAWABAN</b></p> <p>Bunga yang belum diterima untuk periode 2016 adalah 4 bulan (1 September - 31 Desember 2016) yaitu <math>4/12 \times 15\% \times 12.000.000 = Rp 600.000</math></p> <p>Jurnal Penyesuaian :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Piutang Bunga (D)</td> <td style="width: 50%;">Rp 600.000</td> </tr> <tr> <td>Pendapatan Bunga (K)</td> <td>Rp 600.000</td> </tr> </table> <p style="text-align: right;"><b>8</b></p>	Piutang Bunga (D)	Rp 600.000	Pendapatan Bunga (K)	Rp 600.000
Beban Penyusutan																							
Peralatan (D)	Rp 2.500.000																						
Akumulasi Penyusutan	Rp 2.500.000																						
Peralatan (K)																							
Beban Gaji (D)	Rp 450.000																						
Utang Gaji (K)	Rp 450.000																						
Beban Gaji (D)	Rp 1.000.000																						
Utang Gaji (K)	Rp 1.000.000																						
Piutang Bunga (D)	Rp 600.000																						
Pendapatan Bunga (K)	Rp 600.000																						
<p><b>5 KARTU JAWABAN</b></p> <p>Asuransi dibayar dimuka yang telah terealisasi sebagai beban hingga akhir Desember 2016 adalah : <math>2.400.000 - 600.000 = 1.800.000</math>.</p> <p>Jurnal Penyesuaian dicatat sebagai aktiva :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Beban</td> <td style="width: 50%;"></td> </tr> <tr> <td>Asuransi (D)</td> <td>Rp 1.800.000</td> </tr> <tr> <td>Asuransi Dibayar di Muka (K)</td> <td>Rp 1.800.000</td> </tr> </table> <p style="text-align: right;"><b>9</b></p>	Beban		Asuransi (D)	Rp 1.800.000	Asuransi Dibayar di Muka (K)	Rp 1.800.000	<p><b>6 KARTU JAWABAN</b></p> <p>Beban sewa yang sudah terealisasi hingga 31 Desember 2016 = <math>8/12 \times 12.000.000 = 8.000.000</math>, namun masih terdapat beban sewa untuk periode di masa datang yaitu <math>12.000.000 - 8.000.000 = 4.000.000</math>.</p> <p>Jurnal penyesuaian menggunakan pendekatan laba/rugi :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Sewa Dibayar di Muka (D)</td> <td style="width: 50%;">Rp 4.000.000</td> </tr> <tr> <td>Beban Sewa (K)</td> <td>Rp 4.000.000</td> </tr> </table> <p style="text-align: right;"><b>9</b></p>	Sewa Dibayar di Muka (D)	Rp 4.000.000	Beban Sewa (K)	Rp 4.000.000	<p><b>7 KARTU JAWABAN</b></p> <p>Biaya yang sudah terealisasi hingga 31 Desember 2016 = <math>8/12 \times 12.000.000 = 8.000.000</math> dan menjadi beban sewa periode 2016.</p> <p>Jurnal penyesuaian menggunakan pendekatan neraca :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Beban Sewa (D)</td> <td style="width: 50%;">Rp 8.000.000</td> </tr> <tr> <td>Sewa Dibayar di Muka (K)</td> <td>Rp 8.000.000</td> </tr> </table> <p style="text-align: right;"><b>L</b></p>	Beban Sewa (D)	Rp 8.000.000	Sewa Dibayar di Muka (K)	Rp 8.000.000	<p><b>8 KARTU JAWABAN</b></p> <p>Beban sewa tidak menunjukkan saldo yang sesungguhnya yaitu <math>10/36 \times 36.000.000 = 10.000.000</math> dan masih terdapat beban sewa periode di masa datang sebesar <math>36.000.000 - 10.000.000 = Rp 26.000.000</math></p> <p>Jurnal penyesuaiannya dengan dicatat sebagai beban adalah :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Sewa dibayar di muka (D)</td> <td style="width: 50%;">Rp 26.000.000</td> </tr> <tr> <td>Beban sewa (K)</td> <td>Rp 26.000.000</td> </tr> </table> <p style="text-align: right;"><b>8</b></p>	Sewa dibayar di muka (D)	Rp 26.000.000	Beban sewa (K)	Rp 26.000.000		
Beban																							
Asuransi (D)	Rp 1.800.000																						
Asuransi Dibayar di Muka (K)	Rp 1.800.000																						
Sewa Dibayar di Muka (D)	Rp 4.000.000																						
Beban Sewa (K)	Rp 4.000.000																						
Beban Sewa (D)	Rp 8.000.000																						
Sewa Dibayar di Muka (K)	Rp 8.000.000																						
Sewa dibayar di muka (D)	Rp 26.000.000																						
Beban sewa (K)	Rp 26.000.000																						
<p><b>5 KARTU JAWABAN</b></p> <p>Pendapatan diterima di muka yang benar-benar menjadi pendapatan sampai 31 Desember 2016 yaitu <math>3/4 \times 2.400.000 = Rp 1.800.000</math>.</p> <p>Jurnal penyesuaian menggunakan pendekatan neraca :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Pendapatan Diterima di Muka (D)</td> <td style="width: 50%;">Rp 1.800.000</td> </tr> <tr> <td>Pendapatan Jasa (K)</td> <td>Rp 1.800.000</td> </tr> </table> <p style="text-align: right;"><b>9</b></p>	Pendapatan Diterima di Muka (D)	Rp 1.800.000	Pendapatan Jasa (K)	Rp 1.800.000	<p><b>6 KARTU JAWABAN</b></p> <p>Pendapatan diterima di muka yang terealisasi sampai 31 Desember 2016 yaitu <math>3/4 \times 2.400.000 = Rp 1.800.000</math>, namun masih terdapat pendapatan jasa untuk periode 2017 sebesar Rp 600.000 (<math>2.400.000 - 1.800.000</math>).</p> <p>Jurnal penyesuaian menggunakan pendekatan laba/rugi :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Pendapatan Jasa (D)</td> <td style="width: 50%;">Rp 600.000</td> </tr> <tr> <td>Pendapatan Jasa Diterima di Muka (K)</td> <td>Rp 600.000</td> </tr> </table> <p style="text-align: right;"><b>9</b></p>	Pendapatan Jasa (D)	Rp 600.000	Pendapatan Jasa Diterima di Muka (K)	Rp 600.000	<p><b>7 KARTU JAWABAN</b></p> <p>Saat menerima pembayaran pendapatan, perusahaan mencatat dengan akun Pendapatan Diterima di Muka. Pencatatan jurnal penyesuaian menggunakan metode pendapatan adalah :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Pendapatan salon (D)</td> <td style="width: 50%;">Rp 500.000</td> </tr> <tr> <td>Pendapatan salon diterima di muka (K)</td> <td>Rp 500.000</td> </tr> </table> <p style="text-align: right;"><b>L</b></p>	Pendapatan salon (D)	Rp 500.000	Pendapatan salon diterima di muka (K)	Rp 500.000	<p><b>8 KARTU JAWABAN</b></p> <p>Pendapatan sewa diterima di muka yang sudah terealisasi sampai 31 Desember 2016 yaitu <math>9/10 \times 1.800.000 = 1.620.000</math>.</p> <p>Jurnal Penyesuaian dicatat sebagai utang :</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Sewa diterima di muka (D)</td> <td style="width: 50%;">Rp 1.620.000</td> </tr> <tr> <td>Pendapatan sewa (K)</td> <td>Rp 1.620.000</td> </tr> </table> <p style="text-align: right;"><b>8</b></p>	Sewa diterima di muka (D)	Rp 1.620.000	Pendapatan sewa (K)	Rp 1.620.000				
Pendapatan Diterima di Muka (D)	Rp 1.800.000																						
Pendapatan Jasa (K)	Rp 1.800.000																						
Pendapatan Jasa (D)	Rp 600.000																						
Pendapatan Jasa Diterima di Muka (K)	Rp 600.000																						
Pendapatan salon (D)	Rp 500.000																						
Pendapatan salon diterima di muka (K)	Rp 500.000																						
Sewa diterima di muka (D)	Rp 1.620.000																						
Pendapatan sewa (K)	Rp 1.620.000																						

*Walk Card, Reverse Card, dan Wild Card* berwarna biru



*Walk Card, Reverse Card, dan Wild Card* berwarna hijau



*Walk Card, Reverse Card, dan Wild Card* berwarna kuning



**Walk Card, Reverse Card, dan Wild Card berwarna merah**





## Petunjuk permainan bagian depan



PETUNJUK PERMAINAN ACCOUNTING UNO CARD

**Konten Accounting Uno Card :**

Accounting Uno Card merupakan sebuah permainan berupa satu set kartu yang terdiri dari:

**a. Action card**



**Kartu Materi** : berisi materi jurnal penyesuaian untuk akuntansi perusahaan jasa yang harus dibaca oleh pemain apabila kartu tersebut dikeluarkan untuk dimainkan.



**Kartu Soal** : berisi soal jurnal penyesuaian yang wajib dijawab oleh pemain apabila kartu tersebut dimainkan. Pemain yang berhasil menjawab soal akan diberi dua poin dan poin tambahan yang tertera pada kartu soal tersebut. Apabila pemain kurang tepat dalam menjawab soal maka poin pemain tersebut akan dikurangi dua poin.



**Kartu Jawaban** : kartu yang berisi jawaban dari kartu soal untuk mengetahui bahwa jawaban pemain tersebut benar atau salah.



**Wali card** : terdiri dari sekumpulan kartu yang akan dikeluarkan pemain untuk menjaga permainan agar tetap berjalan apabila terjadi kasus berupa kartu wali card di tangan pemain lawan.

**b. Special Card**

**Reverse Card** : kartu yang dapat digunakan untuk memutar balik urutan atau giliran pemain dalam bermain Accounting Uno Card



**Wild Card** : kartu yang dapat digunakan untuk memilih atau menentukan warna yang akan dimainkan selanjutnya apabila pemain mengeluarkan kartu tersebut.



## Petunjuk permainan bagian belakang

**ACC UNO COUNTING CARD** **PETUNJUK PERMAINAN ACCOUNTING UNO CARD**

**Aturan permainan *Accounting Uno Card* :**

1. Permainan dimainkan secara berkelompok dengan setiap kelompok terdiri dari 8 orang pemain.
2. Sebelum permainan dimulai, tentukan dahulu urutan atau giliran dalam bermain.
3. Permainan *Accounting Uno Card* berjalan dengan setiap pemain menyamakan kartu yang memiliki warna atau nomor yang sama.



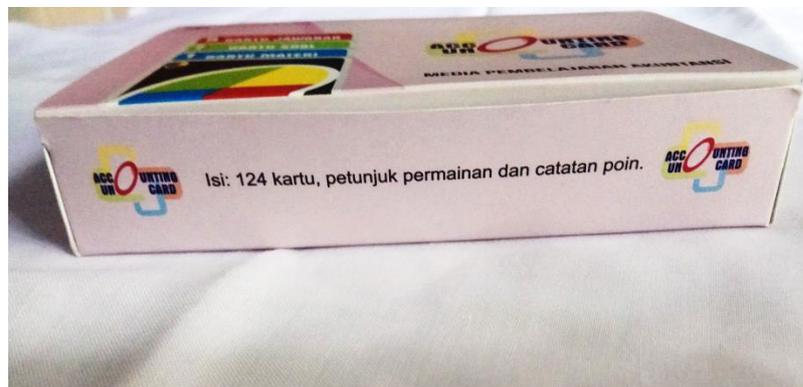
4. Setiap pemain mendapatkan 10 kartu terdiri dari kartu materi, kartu soal, kartu jawaban, *wild card* dan terdapat pemain yang mendapatkan *special card* (*reverse card* dan *wild card*) apabila beruntung. Dalam hal ini tidak semua pemain akan mendapatkan *special card*.
5. Permainan dimulai dengan satu *wild card* dari tumpukan kartu diambil, lalu pemain yang mendapat giliran pertama harus mengeluarkan kartu yang dimilikinya sesuai dengan warna atau angka pada *wild card* yang telah diambil sebelumnya.
6. Apabila kartu yang dikeluarkan pemain pertama berupa kartu materi maka pemain yang mendapat giliran bermain berikutnya hanya membaca kartu materi tersebut.
7. Apabila kartu yang dikeluarkan pemain pertama adalah kartu soal maka pemain yang mendapat giliran bermain kedua harus menjawab soal tersebut.
8. Apabila kartu yang dikeluarkan pemain pertama adalah *wild card* maka langsung dilanjutkan kepada pemain kedua dengan menyamakan angka atau warna sesuai yang tertera pada *wild card*.
9. Jika terjadi kasus berupa pemain tidak memiliki kartu dengan warna atau angka yang sama dengan yang tertera pada kartu sebelumnya, maka pemain tersebut wajib mengambil satu kartu dari tumpukan *wild card*.
10. Permainan dilanjutkan begitu seterusnya hingga semua kartu soal dan materi telah dikeluarkan oleh semua pemain.
11. Pemain yang sudah tidak memegang kartu di tangannya harus berteriak "uno" sebagai tanda pemain tersebut sudah selesai mengikuti permainan.
12. Penenang pada permainan ini adalah pemain yang memiliki jumlah poin terbanyak dalam setiap kelompok.

## Satu Paket Media Pembelajaran *Accounting Uno Card Game*

Media Pembelajaran *Accounting Uno Card Game* Tampak dari Atas



Kardus atau box *Accounting Uno Card Game* Tampak dari Depan



Kardus atau box *Accounting Uno Card Game* Tampak dari Samping Kanan dan Kiri



## Satu Paket Media Pembelajaran Accounting Uno Card Game





**APPENDIX 2  
RESEARCH INSTRUMENT**

- a. Instrument of Validation Questionnaire for Material Expert**
- b. Instrument of Validation Questionnaire for Media Expert**
- c. Instrument of Validation Questionnaire for Accounting Teacher**
- d. Instrument of Students' Response for Small Group Tryout**
- e. Instrument of Students' Response for Field Tryout**

## Appendix 2a. Instrument of Validation Questionnaire for Material Expert

### LEMBAR VALIDASI UNTUK AHLI MATERI

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*

Sasaran : Siswa Kelas X SMK Negeri 7 Yogyakarta

Mata Pelajaran : Akuntansi Perusahaan Jasa

Peneliti : Nurul Hikmah

Ahli Materi :

Hari/Tanggal :

#### **Petunjuk :**

1. Lembar Evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai Ahli Materi mengenai kualitas materi pembelajaran yang dikembangkan pada Permainan *Accounting Uno Card*.
2. Pendapat, penilaian, saran, dan kritik Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan:

5 = Sangat Baik

4 = Baik

3 = Cukup Baik

2 = Kurang Baik

1 = Tidak Baik

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

5. Atas kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih.

**A. PENILAIAN KALAYAKAN ASPEK MATERI**

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK MATERI</b>						
1	Kesesuaian materi dengan standar kompetensi dan kompetensi dasar					
2	Kesesuaian materi dengan indikator					
3	Kesesuaian materi dengan tujuan pembelajaran					
4	Kebenaran konsep materi ditinjau dari aspek keilmuan					
5	Kecukupan jumlah soal					
6	Kelengkapan cakupan soal					
7	Kejelasan perumusan soal					
8	Tingkat kesulitan soal					
9	Variasi soal					
10	Ketepatan jawaban soal					
11	Kejelasan pembahasan jawaban soal					
12	Kebenaran penggunaan istilah dan pernyataan					
<b>ASPEK BAHASA</b>						
13	Kesesuaian bahasa dengan tingkat pemahaman siswa					
14	Kemudahan soal untuk dipahami					
15	Kemudahan materi untuk dipahami					
<b>ASPEK PEMBELAJARAN</b>						
16	Mendukung siswa untuk belajar secara mandiri					
17	Kemampuan media dalam meningkatkan pemahaman siswa					
18	Melibatkan siswa untuk berperan aktif					
19	Interaktivitas siswa dengan media					

**B. KEBENARAN MATERI**

**Petunjuk:**

1. Apabila ada kesalahan atau kekurangan pada media dan materi, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Kemudian mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)

**C. KOMENTAR DAN SARAN**

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.....  
.....  
.....  
.....  
.....

**D. KESIMPULAN**

Aplikasi ini dinyatakan \*):

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak digunakan untuk diujicobakan

**\*) Pilih salah satu dengan melingkari kesimpulan yang sesuai**

Yogyakarta, .....  
Ahli Materi

.....  
NIP.

**Appendix 2b. Instrument of Validation Questionnaire for Media Expert**

**LEMBAR VALIDASI  
UNTUK AHLI MEDIA**

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*

Sasaran : Siswa Kelas X SMK Negeri 7 Yogyakarta

Mata Pelajaran : Akuntansi Perusahaan Jasa

Peneliti : Nurul Hikmah

Ahli Materi :

Hari/Tanggal :

**Petunjuk :**

1. Lembar Evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai Ahli Media mengenai kualitas media pembelajaran yang dikembangkan pada Permainan *Accounting Uno Card*.
2. Pendapat, penilaian, saran, dan kritik Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (√) pada kolom yang tersedia.

Keterangan:

- 5 = Sangat Baik
  - 4 = Baik
  - 3 = Cukup Baik
  - 2 = Kurang Baik
  - 1 = Tidak Baik
4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.
  5. Atas kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih.

### A. PENILAIAN MEDIA

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK REKAYA MEDIA</b>						
1	Mudah dikelola					
2	Mudah digunakan					
3	Kejelasan petunjuk penggunaan media					
4	Ketepatan pemilihan media dengan materi yang disampaikan					
5	Dapat dimanfaatkan kembali					
6	Efektif dalam pengembangan					
7	Efisien dalam pengembangan					
<b>ASPEK KOMUNIKASI VISUAL</b>						
8	Kreativitas media pembelajaran					
9	Inovasi media pembelajaran					
10	Komunikatif					
11	Kesesuaian pemilihan warna					
12	Kesesuaian pemilihan jenis huruf					
13	Kesesuaian pemilihan ukuran huruf					
14	Pengaturan jarak					
15	Keterbacaan teks					
16	Kesesuaian tampilan gambar					
17	Keseimbangan proporsi gambar					
18	Kemenarikan desain					
19	Pengaturan tata letak					
20	Ketepatan istilah yang digunakan					

### B. KEBENARAN MEDIA

#### Petunjuk:

1. Apabila ada kesalahan atau kekurangan pada media dan materi, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Kemudian mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)

**C. KOMENTAR DAN SARAN**

.....

.....

.....

.....

.....

.....

.....

**D. KESIMPULAN**

Aplikasi ini dinyatakan \*):

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak digunakan untuk diujicobakan

**\*) Pilih salah satu dengan melingkari kesimpulan yang sesuai**

Yogyakarta, .....  
Ahli Media

.....  
NIP.

**Appendix 2c. Instrument of Validation Questionnaire for Accounting Teacher**

**LEMBAR VALIDASI  
UNTUK PRAKTISI PEMBELAJARAN AKUNTANSI (GURU)**

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*

Sasaran : Siswa Kelas X SMK Negeri 7 Yogyakarta

Mata Pelajaran : Akuntansi Perusahaan Jasa

Peneliti : Nurul Hikmah

Ahli Materi :

Hari/Tanggal :

**Petunjuk:**

1. Lembar Evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai Praktisi Pembelajaran Akuntansi (Guru) mengenai kualitas materi pembelajaran yang dikembangkan pada Permainan *Accounting Uno Card*.
2. Pendapat, penilaian, saran, dan kritik Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

Keterangan:

- 5 = Sangat Baik  
4 = Baik  
3 = Cukup Baik  
2 = Kurang Baik  
1 = Tidak Baik

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.

5. Atas kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih.

**A. PENILAIAN MEDIA**

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK MATERI</b>						
1	Kesesuaian materi dengan standar kompetensi dan kompetensi dasar					
2	Kesesuaian materi dengan indikator					
3	Kesesuaian materi dengan tujuan pembelajaran					
4	Kebenaran konsep materi					
5	Kecukupan jumlah soal					
6	Kelengkapan cakupan soal					
7	Kejelasan perumusan soal					
8	Tingkat kesulitan soal					
9	Variasi soal					
10	Ketepatan jawaban soal					
11	Kejelasan pembahasan jawaban					
12	Kebenaran konsep soal					
13	Ketepatan penggunaan istilah dan pernyataan					
<b>ASPEK BAHASA</b>						
14	Kesesuaian bahasa dengan tingkat pemahaman siswa					
15	Kemudahan soal untuk dipahami					
16	Kemudahan materi untuk dipahami					
<b>ASPEK PEMBELAJARAN</b>						
17	Mendukung siswa untuk belajar secara mandiri					
18	Kemampuan media dalam meningkatkan pemahaman siswa					
19	Media melibatkan siswa untuk berperan aktif					
20	Efektivitas pembelajaran menggunakan media					
21	Interaktivitas siswa dengan media					
<b>ASPEK KOMUNIKASI VISUAL</b>						
22	Kreativitas media					
23	Inovasi media					
24	Mudah digunakan					
25	Dapat digunakan kembali					
26	Kesesuaian pemilihan warna					
27	Kesesuaian pemilihan jenis dan ukuran huruf					
28	Keterbacaan teks					
29	Kesesuaian tampilan gambar					
30	Kemenarikan desain					

**B. KEBENARAN MEDIA**

**Petunjuk:**

1. Apabila ada kesalahan atau kekurangan pada media dan materi, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Kemudian mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)

**C. KOMENTAR DAN SARAN**

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#### **D. KESIMPULAN**

Aplikasi ini dinyatakan \*):

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak digunakan untuk diujicobakan

**\*) Pilih salah satu dengan melingkari kesimpulan yang sesuai**

Yogyakarta, .....  
Guru Akuntansi

.....  
NIP.

**Appendix 2d. Instrument of Students' Response for Small Group Tryout**

**LEMBAR ANGKET  
UJI COBA KELOMPOK KECIL**

Nama Siswa : .....

Kelas : .....

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*

Mata Pelajaran : Akuntansi Perusahaan Jasa

Peneliti : Nurul Hikmah

**Petunjuk :**

1. Lembar Evaluasi ini dimaksudkan untuk mengetahui pendapat siswa terhadap kelayakan media pembelajaran Permainan *Accounting Uno Card*.
2. Isilah nama dan kelas pada tempat yang telah disediakan.
3. Berilah tanda cek list (√) untuk setiap pernyataan pada kolom alternatif jawaban sesuai dengan kesadaran Anda! (setelah Anda mengikuti pembelajaran Akuntansi Perusahaan Jasa dengan media pembelajaran Permainan *Accounting Uno Card*).

Keterangan:

5 = Sangat Baik

4 = Baik

3 = Cukup Baik

2 = Kurang Baik

1 = Tidak Baik

4. Semua pernyataan harap diisi dan tidak ada jawaban yang dikosongkan
5. Setiap pernyataan hanya diperkenankan memilih satu jawaban saja
6. Tidak ada jawaban salah karena jawaban tersebut merupakan pendapat Anda sendiri

7. Jawaban saudara tidak akan mempengaruhi nilai pada pelajaran Akuntansi dan dijaga kerahasiaannya
8. Komentar atau saran dimohon untuk dituliskan pada lembar yang telah disediakan.
9. Atas kesediaan saudara/i untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih

**A. PENILAIAN KALAYAKAN ASPEK MATERI DAN MEDIA**

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK MATERI</b>						
1	Kesesuaian materi yang disajikan dalam media dengan materi yang telah dipelajari					
2	Kesesuaian soal yang disajikan sesuai dengan materi					
3	Tingkat kesukaran soal					
<b>ASPEK BAHASA</b>						
4	Kemudahan materi untuk dipahami					
5	Kemudahan soal untuk dipahami					
6	Bahasa yang digunakan komunikatif					
<b>ASPEK PEMBELAJARAN</b>						
7	Kemudahan media untuk digunakan dalam proses pembelajaran					
8	Materi mudah dipahami					
9	Penumbuhan motivasi untuk belajar					
10	Kejelasan uraian soal					
11	Kejelasan jawaban soal					
<b>ASPEK KOMUNIKASI VISUAL</b>						
12	Keterbacaan teks					
13	Kemenarikan desain					
14	Media mudah digunakan					
15	Kejelasan petunjuk penggunaan media					
16	Kesesuaian pemilihan jenis huruf yang digunakan					
17	Kesesuaian pemilihan ukuran huruf yang digunakan					
18	Kesesuaian komposisi warna yang digunakan					
19	Media yang digunakan kreatif					
20	Media yang digunakan inovatif					

**B. KRITIK DAN SARAN**

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Yogyakarta, \_\_\_\_\_  
Nama Siswa

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**Appendix 2e. Instrument Validation of Students' Response for Field Tryout**

**LEMBAR ANGKET  
UJI COBA LAPANGAN**

Nama Siswa : .....

Kelas : .....

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*

Mata Pelajaran : Akuntansi Perusahaan Jasa

Peneliti : Nurul Hikmah

**Petunjuk :**

1. Lembar Evaluasi ini dimaksudkan untuk mengathui pendapat siswa terhadap kelayakan media pembelajaran Permainan *Accounting Uno Card*.
2. Isilah nama dan kelas pada tempat yang telah disediakan.
3. Berilah tanda cek list (√) untuk setiap pernyataan pada kolom alternatif jawaban sesuai dengan kesadaran Anda! (setelah Anda mengikuti pembelajaran Akuntansi Perusahaan Jasa dengan media pembelajaran Permainan *Accounting Uno Card*).

Keterangan:

5 = Sangat Baik

4 = Baik

3 = Cukup Baik

2 = Kurang Baik

1 = Tidak Baik

4. Semua pernyataan harap diisi dan tidak ada jawaban yang dikosongkan
5. Setiap pernyataan hanya diperkenankan memilih satu jawaban saja
6. Tidak ada jawaban salah karena jawaban tersebut merupakan pendapat Anda sendiri

7. Jawaban saudara tidak akan mempengaruhi nilai pada pelajaran Akuntansi dan dijaga kerahasiaannya
8. Komentar atau saran dimohon untuk dimohon dituliskan pada lembar yang telah disediakan.
9. Atas kesediaan saudara/i untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih

### C. PENILAIAN KALAYAKAN ASPEK MATERI DAN MEDIA

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK MATERI</b>						
1	Kesesuaian materi yang disajikan dalam media dengan materi yang telah dipelajari					
2	Kesesuaian soal yang disajikan sesuai dengan materi					
3	Tingkat kesukaran soal					
<b>ASPEK BAHASA</b>						
4	Kemudahan materi untuk dipahami					
5	Kemudahan soal untuk dipahami					
6	Bahasa yang digunakan komunikatif					
<b>ASPEK PEMBELAJARAN</b>						
7	Kemudahan media untuk digunakan dalam proses pembelajaran					
8	Materi mudah dipahami					
9	Penumbuhan motivasi untuk belajar					
10	Kejelasan uraian soal					
11	Kejelasan jawaban soal					
<b>ASPEK KOMUNIKASI VISUAL</b>						
12	Keterbacaan teks					
13	Kemenarikan desain					
14	Media mudah digunakan					
15	Kejelasan petunjuk penggunaan media					
16	Kesesuaian pemilihan jenis huruf yang digunakan					
17	Kesesuaian pemilihan ukuran huruf yang digunakan					
18	Kesesuaian komposisi warna yang digunakan					
19	Media yang digunakan kreatif					
20	Media yang digunakan inovatif					

**D. KRITIK DAN SARAN**

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Yogyakarta, \_\_\_\_\_  
Nama Siswa

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**APPENDIX 3  
VALIDATION BY EXPERT**

- a. Validation Questionnaire from Material Expert**
- b. Recapitulation of Validation Result from Material Expert**
- c. Validation Questionnaire from Media Expert**
- d. Recapitulation of Validation Result from Media Expert**
- e. Validation Questionnaire from Accounting Teacher**
- f. Recapitulation of Validation Result from Accounting Teacher**

### Appendix 3a. Validation Questionnaire from Material Expert

#### LEMBAR VALIDASI UNTUK AHLI MATERI

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*

Sasaran : Siswa Kelas X SMK Negeri 7 Yogyakarta

Mata Pelajaran : Akuntansi Perusahaan Jasa

Peneliti : Nurul Hikmah

Ahli Materi : Adeng Putikaningsih, M.Si

Hari/Tanggal : Senin / 20 Februari 2017

#### **Petunjuk :**

1. Lembar Evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai Ahli Materi mengenai kualitas materi pembelajaran yang dikembangkan pada Permainan *Accounting Uno Card*.
2. Pendapat, penilaian, saran, dan kritik Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

#### Keterangan:

- 5 = Sangat Baik
- 4 = Baik
- 3 = Cukup Baik
- 2 = Kurang Baik
- 1 = Tidak Baik

4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.
5. Atas kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih.

**A. PENILAIAN KALAYAKAN ASPEK MATERI**

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK MATERI</b>						
1	Kesesuaian materi dengan standar kompetensi dan kompetensi dasar	✓				
2	Kesesuaian materi dengan indikator	✓				
3	Kesesuaian materi dengan tujuan pembelajaran	✓				
4	Kebenaran konsep materi ditinjau dari aspek keilmuan	✓				
5	Kecukupan jumlah soal	✓				
6	Kelengkapan cakupan soal		✓			
7	Kejelasan perumusan soal	✓				
8	Tingkat kesulitan soal		✓			
9	Variasi soal		✓			
10	Ketepatan jawaban soal	✓				
11	Kejelasan pembahasan jawaban soal	✓				
12	Kebenaran penggunaan istilah dan pernyataan	✓				
<b>ASPEK BAHASA</b>						
13	Kesesuaian bahasa dengan tingkat pemahaman siswa	✓				
14	Kemudahan soal untuk dipahami	✓				
15	Kemudahan materi untuk dipahami	✓				
<b>ASPEK PEMBELAJARAN</b>						
16	Mendukung siswa untuk belajar secara mandiri	✓				
17	Kemampuan media dalam meningkatkan pemahaman siswa	✓				
18	Melibatkan siswa untuk berperan aktif	✓				
19	Interaktivitas siswa dengan media	✓				

**B. KEBENARAN MATERI**

**Petunjuk:**

1. Apabila ada kesalahan atau kekurangan pada media dan materi, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Kemudian mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)
	Sistem materi	Memperbaiki sistem materi

### C. KOMENTAR DAN SARAN

Dengan metode pembelajaran yang bervariasi dan menarik sehingga materi semakin mudah dipelajari dan dipahami

### D. KESIMPULAN

Aplikasi ini dinyatakan \*):

1. Layak untuk diujicobakan
- ② Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak digunakan untuk diujicobakan

\*) Pilih salah satu dengan melingkari kesimpulan yang sesuai

Yogyakarta, 20 Februari 2017  
Ahli Materi

  
Adnan Purhanningsih  
NIP. 19750825 2009 12 2 001

**Appendix 3b. Recapitulation of Validation Result from Material Expert**

**REKAPITULASI HASIL VALIDASI AHLI MATERI**

No.	Aspek Materi	Skor	Kriteria
1.	Kesesuaian materi dengan standar kompetensi dan kompetensi dasar	5	Sangat Baik
2.	Kesesuaian materi dengan indicator	5	Sangat Baik
3.	Kesesuaian materi dengan tujuan pembelajaran	5	Sangat Baik
4.	Kebenaran konsep materi ditinjau dari aspek keilmuan	5	Sangat Baik
5.	Kecukupan jumlah soal	5	Sangat Baik
6.	Kelengkapan cakupan soal	4	Baik
7.	Kejelasan perumusan soal	5	Sangat Baik
8.	Tingkat kesulitan soal	4	Baik
9.	Variasi soal	4	Baik
10.	Ketepatan jawaban soal	5	Sangat Baik
11.	Kejelasan pembahasan jawaban soal	5	Sangat Baik
12.	Kebenaran penggunaan istilah dan pernyataan	5	Sangat Baik
<b>Total Skor</b>		<b>57</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4,75</b>	

No.	Aspek Bahasa	Skor	Kriteria
1.	Kesesuaian bahasa dengan tingkat pemahaman siswa	5	Sangat Baik
2.	Kemudahan soal untuk dipahami	5	Sangat Baik
3.	Kemudahan materi untuk dipahami	5	Sangat Baik
<b>Total Skor</b>		<b>15</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>5,00</b>	

No.	Aspek Pembelajaran	Skor	Kriteria
1.	Mendukung siswa untuk belajar secara mandiri	5	Sangat Baik
2.	Kemampuan media dalam meningkatkan pemahaman siswa	5	Sangat Baik
3.	Melibatkan siswa untuk berperan aktif	5	Sangat Baik
4.	Interaktivitas siswa dengan media	5	Sangat Baik
<b>Total Skor</b>		<b>20</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>5,00</b>	

### KOMENTAR DAN SARAN PERBAIKAN DARI AHLI MATERI

Jenis Kesalahan	Saran Perbaikan
Sistematika materi materi pada kartu materi nomor 3 dan 4 kurang tepat	Memperbaiki sistematika materi. Perbaiki sistematika materi terletak pada materi transaksi pemakaian perlengkapan. Sebelum mencantumkan pencatatan jurnal penyesuaian dengan berbagai metode, perlu ditambahkan pencatatan jurnal umumnya terlebih dahulu sehingga siswa dapat memahami asal transaksi tersebut dan alur pencatatannya.

Komentar
Dengan metode pembelajaran yang bervariasi dan menarik semoga akuntansi semakin mudah dipelajari dan dipahami.

### Appendix 3c. Validation Questionnaire from Media Expert

#### LEMBAR VALIDASI UNTUK AHLI MEDIA

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*

Sasaran : Siswa Kelas X SMK Negeri 7 Yogyakarta

Mata Pelajaran : Akuntansi Perusahaan Jasa

Peneliti : Nurul Hikmah

Ahli Media : Pitqni Ilyasa Aghni, Mpd

Hari/Tanggal : Senm / 27 Maret 2017

#### **Petunjuk :**

1. Lembar Evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai Ahli Media mengenai kualitas media pembelajaran yang dikembangkan pada Permainan *Accounting Uno Card*.
2. Pendapat, penilaian, saran, dan kritik Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

#### Keterangan:

- 5 = Sangat Baik
  - 4 = Baik
  - 3 = Cukup Baik
  - 2 = Kurang Baik
  - 1 = Tidak Baik
4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.
  5. Atas kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih.

**A. PENILAIAN MEDIA**

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK REKAYA MEDIA</b>						
1	Mudah dikelola	✓				
2	Mudah digunakan		✓			
3	Kejelasan petunjuk penggunaan media		✓			
4	Ketepatan pemilihan media dengan materi yang disampaikan		✓			
5	Dapat dimanfaatkan kembali	✓				
6	Efektif dalam pengembangan		✓			
7	Efisien dalam pengembangan		✓			
<b>ASPEK KOMUNIKASI VISUAL</b>						
8	Kreativitas media pembelajaran	✓				
9	Inovasi media pembelajaran		✓			
10	Komunikatif		✓			
11	Kesesuaian pemilihan warna	✓				
12	Kesesuaian pemilihan jenis huruf	✓				
13	Kesesuaian pemilihan ukuran huruf	✓				
14	Pengaturan jarak		✓			
15	Keterbacaan teks	✓				
16	Kesesuaian tampilan gambar		✓			
17	Keseimbangan proporsi gambar	✓				
18	Kemenarikan desain		✓			
19	Pengaturan tata letak		✓			
20	Ketepatan istilah yang digunakan		✓			

**B. KEBENARAN MEDIA**

**Petunjuk:**

1. Apabila ada kesalahan atau kekurangan pada media dan materi, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Kemudian mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)
1.	Logo Accounting (low card) terlalu simpel	• Mengubah bentuk logo agar lebih menarik dan dibuat presisi
2.	Rehunjuk Permainan kurang jelas	• Ditambah gambar cara bermain dan dibuat bolak-balik
3.	Ukuran garis tepi terlalu besar	• Perubahan ukuran garis tepi
4.	Background terlalu polos	• Pemberian warna pada kata tertentu sebagai kata kunci
5.	Ukuran huruf terlalu kecil	• Ukuran diubah dari 9 menjadi 11
6.	Box/kardus media tidak terlalu rapat	• Perbaiki desain box packaging

**C. KOMENTAR DAN SARAN**

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**D. KESIMPULAN**

Aplikasi ini dinyatakan \*):

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak digunakan untuk diujicobakan

**\*) Pilih salah satu dengan melingkari kesimpulan yang sesuai**

Yogyakarta, 27 - 2 - 2017  
Ahli Media



RIZKI LYASA AETHA  
NIP. 19880302 201504 1003

**Appendix 3d. Recapitulation of Validation Result from Media Expert**

**REKAPITULASI HASIL VALIDASI AHLI MEDIA**

No.	Aspek Rekayasa Media	Skor	Kriteria
1.	Mudah dikelola	5	Sangat Baik
2.	Mudah digunakan	4	Baik
3.	Kejelasan petunjuk penggunaan media	4	Baik
4.	Ketepatan pemilihan media dengan materi yang disampaikan	4	Baik
5.	Dapat dimanfaatkan kembali	5	Sangat Baik
6.	Efektif dalam pengembangan	4	Baik
7.	Efisien dalam pengembangan	4	Baik
<b>Total Skor</b>		<b>30</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4.29</b>	

No.	Aspek Komunikasi Visual	Skor	Kriteria
1.	Kreativitas media pembelajaran	5	Sangat Baik
2.	Inovasi media pembelajaran	4	Baik
3.	Komunikatif	4	Baik
4.	Kesesuaian pemilihan warna	5	Sangat Baik
5.	Kesesuaian pemilihan jenis huruf	5	Sangat Baik
6.	Kesesuaian pemilihan ukuran huruf	5	Sangat Baik
7.	Pengaturan jarak	4	Baik
8.	Keterbacaan teks	5	Sangat Baik
9.	Kesesuaian tampilan gambar	4	Baik
10.	Keseimbangan proporsi gambar	5	Sangat Baik
11.	Kemenarikan desain	4	Baik
12.	Pengaturan tata letak	4	Baik
13.	Ketepatan istilah yang digunakan	4	Baik
<b>Total Skor</b>		<b>58</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4.46</b>	

### SARAN PERBAIKAN DARI AHLI MEDIA

<b>Jenis Kesalahan</b>	<b>Saran Perbaikan</b>
Logo <i>Accounting Uno Card Game</i> terlalu simpel.	Mengubah bentuk logo agar lebih menarik dan penempatan posisi logo dibuat lebih presisi.
Petunjuk permainan kurang jelas	Petunjuk permainan dibuat lebih jelas dengan menambahkan beberapa gambar kartu dan gambar cara bermain serta dibuat dalam satu kertas tetapi bolak-balik
Ukuran garis tepi kartu berwarna abu-abu terlalu besar	Perubahan ukuran dari 1 cm menjadi 0,5 cm sehingga terdapat banyak ruang untuk menulis materi pada kartu
<i>Background</i> terlalu polos dan tidak ada <i>pattern</i>	Pemberian warna yang berbeda-beda pada kata kunci tertentu di setiap kartu materi, kartu soal, dan kartu jawaban sehingga kartu tidak terlihat terlalu polos dan dengan penambahan kata kunci dapat mempermudah pembaca.
Ukuran huruf terlalu kecil sehingga ada beberapa tulisan yang tidak terbaca	Ukuran huruf pada semua kartu diganti dari 9 menjadi 10
Box atau kardus media terlalu longgar dan tidak rapat ketika ditutup	Perbaikan pada desain dan penempatan pengunci box agar ketika ditutup bisa rapat dan tidak longgar.

## Appendix 3e. Validation Questionnaire from Accounting Teacher

### LEMBAR VALIDASI UNTUK PRAKTIKI PEMBELAJARAN AKUNTANSI (GURU)

Judul Penelitian : *Development of Accounting Uno Card Game as an Accounting Learning Media in Basic Competence of Adjustment Entries for Students in Class X AK 3 SMK Negeri 7 Yogyakarta Academic Year 2016/2017*  
Sasaran : Siswa Kelas X SMK Negeri 7 Yogyakarta  
Mata Pelajaran : Akuntansi Perusahaan Jasa  
Peneliti : Nurul Hikmah  
Guru : Lerbah Srigati, S.Pd.  
Hari/Tanggal : Senin / 27 Maret 2017

#### **Petunjuk:**

1. Lembar Evaluasi ini dimaksudkan untuk mendapatkan informasi dari Bapak/Ibu sebagai Praktisi Pembelajaran Akuntansi (Guru) mengenai kualitas materi pembelajaran yang dikembangkan pada Permainan *Accounting Uno Card*.
2. Pendapat, penilaian, saran, dan kritik Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran.
3. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (✓) pada kolom yang tersedia.

#### Keterangan:

- 5 = Sangat Baik
  - 4 = Baik
  - 3 = Cukup Baik
  - 2 = Kurang Baik
  - 1 = Tidak Baik
4. Komentar dan saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan.
  5. Atas kesediaan Bapak/Ibu untuk mengisi lembar evaluasi ini, saya ucapkan terimakasih.

**A. PENILAIAN MEDIA**

No	PERNYATAAN	PENILAIAN				
		5	4	3	2	1
<b>ASPEK MATERI</b>						
1	Kesesuaian materi dengan standar kompetensi dan kompetensi dasar		✓			
2	Kesesuaian materi dengan indikator		✓			
3	Kesesuaian materi dengan tujuan pembelajaran		✓			
4	Kebenaran konsep materi		✓			
5	Kecukupan jumlah soal		✓			
6	Kelengkapan cakupan soal		✓			
7	Kejelasan perumusan soal		✓			
8	Tingkat kesulitan soal		✓			
9	Variasi soal		✓			
10	Ketepatan jawaban soal		✓			
11	Kejelasan pembahasan jawaban		✓			
12	Kebenaran konsep soal		✓			
13	Ketepatan penggunaan istilah dan pernyataan		✓			
<b>ASPEK BAHASA</b>						
14	Kesesuaian bahasa dengan tingkat pemahaman siswa		✓			
15	Kemudahan soal untuk dipahami		✓			
16	Kemudahan materi untuk dipahami		✓			
<b>ASPEK PEMBELAJARAN</b>						
17	Mendukung siswa untuk belajar secara mandiri	✓				
18	Kemampuan media dalam meningkatkan pemahaman siswa	✓				
19	Media melibatkan siswa untuk berperan aktif	✓				
20	Efektivitas pembelajaran menggunakan media		✓			
21	Interaktivitas siswa dengan media		✓			
<b>ASPEK KOMUNIKASI VISUAL</b>						
22	Kreativitas media	✓				
23	Inovasi media		✓			
24	Mudah digunakan	✓				
25	Dapat digunakan kembali		✓			
26	Kesesuaian pemilihan warna	✓				
27	Kesesuaian pemilihan jenis dan ukuran huruf		✓			
28	Keterbacaan teks		✓			
29	Kesesuaian tampilan gambar		✓			
30	Kemenarikan desain	✓				

**B. KEBENARAN MEDIA**

**Petunjuk:**

1. Apabila ada kesalahan atau kekurangan pada media dan materi, mohon untuk dituliskan jenis kesalahan atau kekurangan pada kolom (a)
2. Kemudian mohon diberikan saran perbaikan pada kolom (b)

No	Jenis Kesalahan (a)	Saran Perbaikan (b)

**C. KOMENTAR DAN SARAN**

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#### D. KESIMPULAN

Aplikasi ini dinyatakan \*):

1. Layak untuk diujicobakan \*
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak digunakan untuk diujicobakan

**\*) Pilih salah satu dengan melingkari kesimpulan yang sesuai**

Yogyakarta, ...27/3-2017  
Guru Akuntansi



Lenebah Sutjahji, S.Pd.  
NIP. 19780205 201406 2002

**Appendix 3f. Recapitulation of Validation Result from Accounting Teacher**

**REKAPITULASI HASIL VALIDASI GURU**

No.	Aspek Materi	Skor	Kriteria
1.	Kesesuaian materi dengan standar kompetensi dan kompetensi dasar	4	Baik
2.	Kesesuaian materi dengan indikator	4	Baik
3.	Kesesuaian materi dengan tujuan pembelajaran	4	Baik
4.	Kebenaran konsep materi ditinjau dari aspek keilmuan	4	Baik
5.	Kecukupan jumlah soal	4	Baik
6.	Kelengkapan cakupan soal	4	Baik
7.	Kejelasan perumusan soal	4	Baik
8.	Tingkat kesulitan soal	4	Baik
9.	Variasi soal	4	Baik
10.	Ketepatan jawaban soal	4	Baik
11.	Kejelasan pembahasan jawaban soal	4	Baik
12.	Kebenaran penggunaan istilah dan pernyataan	4	Baik
<b>Total Skor</b>		<b>48</b>	<b>Layak</b>
<b>Rerata Total Skor</b>		<b>4,00</b>	

No.	Aspek Bahasa	Skor	Kriteria
1.	Kesesuaian bahasa dengan tingkat pemahaman siswa	4	Baik
2.	Kemudahan soal untuk dipahami	4	Baik
3.	Kemudahan materi untuk dipahami	4	Baik
<b>Total Skor</b>		<b>12</b>	<b>Layak</b>
<b>Rerata Total Skor</b>		<b>4,00</b>	

No.	Aspek Pembelajaran	Skor	Kriteria
1.	Mendukung siswa untuk belajar secara mandiri	5	Sangat Baik
2.	Kemampuan media dalam meningkatkan pemahaman siswa	5	Sangat Baik
3.	Melibatkan siswa untuk berperan aktif	5	Sangat Baik
4.	Interaktivitas siswa dengan media	4	Baik
5.	Efektivitas pembelajaran menggunakan media	4	Baik
<b>Total Skor</b>		<b>23</b>	<b>Sangat</b>
<b>Rerata Total Skor</b>		<b>4,60</b>	<b>Layak</b>

No.	Aspek Komunikasi Visual	Skor	Kriteria
1.	Kreativitas media	5	Sangat Baik
2.	Inovasi media	4	Baik
3.	Mudah digunakan	5	Sangat Baik
4.	Dapat digunakan kembali	4	Baik
5.	Kesesuaian pemilihan warna	5	Sangat Baik
6.	Kesesuaian pemilihan jenis dan ukuran huruf	4	Baik
7.	Keterbacaan teks	4	Baik
8.	Kesesuaian tampilan gambar	4	Baik
9.	Kemenarikan desain	5	Sangat Baik
<b>Total Skor</b>		<b>40</b>	<b>Sangat</b>
<b>Rerata Total Skor</b>		<b>4,44</b>	<b>Layak</b>

**APPENDIX 4  
IMPLEMENTATION STAGE**

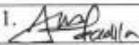
- a. Attendance List of Students in Small Group Tryout**
- b. Group List of Students in Small Group Tryout**
- c. Recapitulation of Students' Response in Small Group Tryout**
- d. Attendance List of Students in Field Tryout**
- e. Group List of Students in Field Tryout**
- f. Recapitulation of Students' Response in Field Tryout**
- g. Question of Pre-test and Post-test**
- h. Result of Pre-test and Post-test in Class X AK 3**

## Appendix 4a. Attendance List of Students in Small Group Tryout

### UJI COBA KELOMPOK KECIL MEDIA PEMBELAJARAN AKUNTANSI ACCOUNTING UNO CARD

Kelas : X AK 2  
Sekolah : SMK Negeri 7 Yogyakarta  
Hari, Tanggal : Rabu, 29 Maret 2017

#### DAFTAR HADIR SISWA

No.	Nama Siswa	Tanda tangan
1.	Addien Ioni Fadhilah	1. 
2.	Jihan Choirun Nisa	2. 
3.	Meilina Noor Cahyati	3. 
4.	Melisah	4. 
5.	Riska Eka Ramadhani	5. 
6.	Safira Nurul Fajriati	6. 
7.	Siti Nurul Salamah	7. 
8.	Wulan Puteri Handaru	8. 

**Appendix 4b. Group List of Students in Small Group Tryout**

**DAFTAR KELOMPOK SISWA UJI COBA KELOMPOK KECIL  
MEDIA PEMBELAJARAN *ACCOUNTING UNO CARD*  
DI SMK NEGERI 7 YOGYAKARTA**

<b>No.</b>	<b>Nama</b>
1.	Addien Ismi Fadhilah
2.	Jihan Choirun Nisa
3.	Meilina Noor Cahyati
4.	Melisah
5.	Rizka Eka Ramadani
6.	Safira Nurul F.
7.	Siti Nurul S.
8.	Wulan Puteri Handaru

**Appendix 4c. Recapitulation of Students' Response in Small Group Tryout**

**REKAPITULASI HASIL UJI COBA KELOMPOK KECIL**

No.	Nama Siswa	Aspek Materi			Aspek Bahasa			Aspek Pembelajaran					Aspek Komunikasi Visual									
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	Addien Ismi Fadhilah	5	5	4	3	3	3	5	4	5	5	5	5	5	5	5	5	5	5	5	5	
2	Jihan Choirun Nisa	4	3	4	5	4	4	5	4	5	5	5	4	5	5	4	4	4	5	5	5	
3	Meilina Noor Cahyati	4	4	4	5	4	5	5	4	5	4	4	5	4	5	4	5	5	4	4	5	
4	Melisah	5	3	4	4	4	5	4	4	5	4	4	5	5	5	4	5	5	5	5	5	
5	Rizka Eka Ramadani	5	4	4	4	3	3	4	4	4	4	3	4	5	5	5	5	5	5	5	5	
6	Safira Nurul F.	4	4	4	4	3	4	5	4	5	5	5	5	5	5	5	5	4	5	5	5	
7	Siti Nurul S.	3	3	3	4	3	3	4	4	4	3	3	5	5	4	5	4	4	4	5	5	
8	Wulan Puteri Handaru	3	3	4	5	4	4	5	4	5	4	4	4	4	5	5	4	4	5	5	5	
<b>Total Skor</b>		<b>93</b>			<b>93</b>			<b>174</b>					<b>341</b>									
<b>Rerata Total Skor</b>		<b>3,88</b>			<b>3,88</b>			<b>4,35</b>					<b>4,74</b>									
<b>Rata-rata keseluruhan</b>		<b>4,21</b>																				
<b>Kategori</b>		<b>Sangat Layak</b>																				

### KOMENTAR SISWA UJI COBA KELOMPOK KECIL

No.	Nama	Komentar
1	Addien Ismi Fadhilah	Media yang bagus untuk belajar karena sambil bermain.
2	Jihan Choirun Nisa	Kartu Unonya bagus, membuat semangat belajar karena cukup kreatif dan inovatif.
3	Meilina Noor Cahyati	Bahasa terlalu rumit, lebih baik apabila media pembelajarannya diperbanyak dan siperluas.
4	Melisah	Hubungan antara materi, soal, dan jawaban harap dikoreksi dan direvisi lagi. Agar tidak menimbulkan pendapat yang rancu.
5	Rizka Eka Ramadani	Media yang digunakan untuk pembelajaran kreatif, inovatif, dan tidak membuat bosan namun ada beberapa soal yang bahasanya sulit dipahami.
6	Safira Nurul F.	Lama waktu bermainnya kurang lama, bahasanya ada yang terlalu tinggi, Unonya diperbaiki lagi kalau sudah benar bisa dijual.
7	Siti Nurul S.	Dengan adanya <i>Accounting Uno Card</i> menjadi media pembelajaran yang menarik
8	Wulan Puteri Handaru	Media pembelajaran yang digunakan sangat menarik tetapi ada soal yang kurang mudah dipahami.

## Appendix 4d. Attendance List of Students in Field Tryout

**UJI COBA LAPANGAN  
MEDIA PEMBELAJARAN AKUNTANSI ACCOUNTING UNO CARD**

Kelas : X AK 3  
 Sekolah : SMK Negeri 7 Yogyakarta  
 Hari, Tanggal : Jum'at, 31 Maret 2017

**DAFTAR HADIR SISWA**

No.	Nama Siswa	Tanda tangan
1.	Aisyiah Shafa Salsabila P.	1.
2.	Amalia Rosa Anggaeni	2.
3.	Aninda Ira Mustikawati	3.
4.	Aziza Safarista	4.
5.	Bunga Puspita	5.
6.	Cindy Ajeng Intan P.	6.
7.	Diah Fransisca Noorsiam	7.
8.	Dominic Naomi Jovanka	8.
9.	Edsa Nurmalita Putriningrum	9. -
10.	Erliana Cahyaning Budi	10.
11.	Fransisca Puteri Yuniar P.	11.
12.	Gita Novi Hastari	12.
13.	Ignasia Yulytta Leony P.	13.
14.	Ika Dewi Mawarni	14.
15.	Intan Puspita Sari	15.
16.	Karisma Nurhayati	16.
17.	Kasita Nindya Kusuma	17.
18.	Kusumah Arianti Ningsih	18.
19.	Maria Renantera	19.
20.	Maudy Khodijah Yuniarti	20.

21.	Nadia Handri Pratiwi	21.	<i>Handri</i>
22.	Novita Sari Budi Wibowo	22.	<i>Novita</i>
23.	Nur Hanifah	23.	<i>Nur</i>
24.	Nurohma Artika Putri	24.	<i>Artika</i>
25.	Rahmat Hajir Abi Saputra	25.	
26.	Ratna Rahmadani	26.	<i>Ratna</i>
27.	Rifannisa Nur Rahmawati	27.	<i>Rifannisa</i>
28.	Rifka Pratika	28.	<i>Rifka</i>
29.	Rino Zul Fahmi	29.	<i>Rino</i>
30.	Sylvia Alvirawaty Yuanissa	30.	<i>Sylvia</i>
31.	Tabita Christivani Munte	31.	<i>Tabita</i>
32.	Tri Wahyuni Anggorowati	32.	<i>Tri</i>

**Appendix 4e. Group List of Students in Field Tryout**

**DAFTAR KELOMPOK SISWA UJI COBA KELOMPOK KECIL  
MEDIA PEMBELAJARAN *ACCOUNTING UNO CARD*  
DI SMK NEGERI 7 YOGYAKARTA**

<b>Kelompok 1</b>	<b>Sylvia Alvirawaty Rifannisa Nur R. Amelia Rosa Anggraeni Ignasia Yullyeta Nurrohma Artika Tri Wahyuni A. Maudy Khodijah Rahmat Hajir</b>
<b>Kelompok 2</b>	<b>Erliana Cahyaning Budi Rino Zul Fahmi Kasita Nindya Kusuma Novita Sari Budi Wibowo Gita Novi Hastari Nur Hanifah Ika Dewi Mawarni Maria Renantera</b>
<b>Kelompok 3</b>	<b>Cindy Ajeng Intan Ratna Rifka Fransisca Aisyiah Karisma Intan Naomi</b>
<b>Kelompok 4</b>	<b>Aninda Aziza Bunga Dyah Kusumah Nadia Tabita</b>

**Appendix 4f. Recpitution of Students' Response in Field Tryout**

**REKAPITULASI HASIL UJI COBA LAPANGAN**

No.	Nama Siswa	Aspek Materi			Aspek Bahasa			Aspek Pembelajaran					Aspek Komunikasi Visual									
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	Rifka Pratika	4	4	3	3	3	3	4	4	5	4	4	4	5	4	4	5	5	5	5	5	
2	Diah Fransisca N.	5	4	3	4	3	4	5	4	4	3	3	5	4	4	3	5	5	4	5	5	
3	Tabita Christivani Munte	5	5	5	4	3	4	5	3	4	3	3	4	5	5	5	5	5	5	5	5	
4	Nur Hanivah	5	3	3	2	5	2	5	2	5	3	3	5	5	5	5	5	5	5	5	5	
5	Rahmat Hajir	5	5	4	4	4	4	5	4	4	4	5	4	4	4	4	4	4	3	4	5	
6	Fransisca	4	4	4	4	4	4	4	3	4	4	4	4	5	5	3	4	4	4	5	5	
7	Bunga Pustpita	4	4	4	4	4	3	4	4	4	3	4	4	4	4	4	4	4	4	4	4	
8	Novita Sari Budi Wibowo	4	4	4	4	3	4	4	4	3	3	4	3	4	3	3	4	4	4	4	4	
9	Amalia Rosa Anggraeni	4	4	4	4	3	4	4	4	3	3	4	4	3	4	4	4	4	4	4	4	
10	Aisyah Shafa S.P.	5	5	4	5	5	5	4	5	5	5	5	4	5	5	3	5	4	5	5	5	
11	Nadia Handri Pratiwi	5	4	4	4	3	4	5	4	4	4	4	4	5	5	4	4	4	4	5	4	
12	Sylvia Alvirawaty Y.	5	5	4	3	4	3	4	4	5	4	4	5	5	5	5	5	5	5	5	5	
13	Tri Wahyuni A.	3	4	4	5	4	4	5	5	4	4	4	5	4	4	3	3	3	4	5	5	
14	Nurahma Atika Putri	5	5	4	5	5	4	5	4	3	4	4	4	5	5	4	4	4	5	5	5	
15	Ika Dewi Mawarni	5	4	5	4	5	4	5	4	5	4	5	5	5	5	4	5	5	5	5	5	
16	Intan Puspita Sari	4	4	5	4	4	4	4	4	4	4	4	4	5	4	4	5	5	4	5	5	

No.	Nama Siswa	Aspek Materi			Aspek Bahasa			Aspek Pembelajaran					Aspek Komunikasi Visual									
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
17	Dominic Naomi Jovanto	5	5	3	4	4	4	5	4	5	4	4	4	4	4	4	4	4	5	5	5	
18	Aziza Safa	5	5	3	4	4	4	5	5	5	5	5	4	5	4	3	4	4	4	5	5	
19	Kasita Nindya K.	4	4		3	4	3	3	4	3	3	3	4	4	4	3	4	4	4	4	4	
20	Erliana Cahyaning Budi	5	5	4	3	4	4	4	3	4	4	4	4	4	5	4	4	4	4	5	5	
21	Cindy Ajeng Intan PS	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	4	4	3	3	3	
22	Rifannisa Nur Rahmawati	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
23	Gita Novi H.	4	3	4	4	4	3	4	4	4	4	4	4	5	4	4	4	4	5	4	4	
24	Aninda Ira M.	4	5	4	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	
25	Ratna Rahmadani	5	5	5	5	5	5	5	4	4	4	4	5	5	5	4	4	4	4	4	4	
26	Renantera	5	5	4	3	4	3	5	4	5	5	5	5	5	5	3	5	5	5	5	5	
27	Tata	3	4		3	3	3	3	3	3	3	3	2	2	3	2	3	3	3	3	3	
28	Rina Zul Fahmi	4	4	4	2	3	3	3	3	4	3	3	4	4	4	4	4	4	4	4	4	
29	Kusumah Arianti N.	4	4	4	5	4	4	5	5	5	4	4	4	5	5	4	4	4	4	5	5	
30	Karisma Nurhayati	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	
31	Maudy K.Y.	4	4	3	4	4	4	5	4	5	4	4	5	5	5	5	4	4	4	5	5	
<b>Total Skor</b>		<b>385</b>			<b>359</b>			<b>627</b>					<b>1193</b>									
<b>Rerata Total Skor</b>		<b>4,23</b>			<b>3,86</b>			<b>4,05</b>					<b>4,28</b>									
<b>Rata-rata keseluruhan</b>		<b>4,10</b>																				
<b>Kategori</b>		<b>Layak</b>																				

### KOMENTAR SISWA UJI COBA LAPANGAN

No.	Nama	Komentar
1	Rifka Pratika	Waktu bermainnya kurang banyak.
2	Diah Fransisca N.	Penjelasan peraturan permainan lebih detail lagi, waktunya kurang banyak.
3	Tabita Christivani Munte	Soal pengetahuannya diperbanyak, ketika pemain selanjutnya membacakan materi yang baru dibacakan benar-benar mengerti dan mendengar.
4	Nur Hanivah	-
5	Rahmat Hajir	Waktu yang dibutuhkan lumayan lama.
6	Fransisca	Waktu permainan terlalu cepat, sebaiknya waktu bermain dibuat lebih lama.
7	Bunga Pustpita	Terus dikreasikan media yang digunakan agar siswa tertarik dan termotivas belajar.
8	Novita Sari Budi Wibowo	Keragaman soal perlu diperbanyak lagi.
9	Amalia Rosa Anggraeni	Menyenangkan, jenis soal lebih diperbanyak lagi.
10	Aisyah Shafa S.P.	Penjelasannya dibuat semudah mungkin.
11	Nadia Handri Pratiwi	Kartu soalnya ditambahin.
12	Sylvia Alvirawaty Y.	Sukses kuliah dan skripsinya.
13	Tri Wahyuni A.	Menarik dan kreatif. Jumlah soal diperbanyak dan desain lebih menarik lagi.
14	Nurahma Atika Putri	-
15	Ika Dewi Mawarni	-
16	Intan Puspita Sari	-
17	Dominic Naomi Jovanto	Waktu bermainnya kurang lama.
18	Aziza Safa	Tidak ada yang dapat dikritik karena menurut

		saya sudah baik.
19	Kasita Nindya K.	Media yang digunakan keren dan kreatif.
20	Erliana Cahyaning Budi	Mbaknya cantik dan baik.
21	Cindy Ajeng Intan PS	Lebih banyak lagi media yang digunakan dan dibuat sekreatif mungkin agar bisa atau mudah dipahami.
22	Rifannisa Nur Rahmawati	-
23	Gita Novi H.	-
24	Aninda Ira M.	Media yang digunakan kreatif.
25	Ratna Rahmadani	Media pembelajaran yang simpel dan mudah digunakan.
26	Renantera	Baik dan seru, lebih diperbanyak lagi waktu bermain Unonya.
27	Tata	-
28	Rina Zul Fahmi	Jangan terlalu sedikit waktu bermainnya.
29	Kusumah Arianti N.	Bermainnya lebih lama lagi ya.
30	Karisma Nurhayati	Cara belajarnya kreatif.
31	Maudy K.Y.	Keren !!!!!

**Appendix 4g. Question of Pre-test and Post-test**

**SOAL PRE-TEST**

Mata Pelajaran : Akuntansi Perusahaan Jasa  
 Kompetensi Dasar : Memproses Jurnal Penyesuaian

**PERUSAHAAN IKLAN “ARKANA”  
 NERACA SALDO  
 31 Desember 2016**

No.	Akun	Debit (Rp)	Kredit (Rp)
111	Kas	20.500.000	-
112	Piutang usaha	4.000.000	-
113	Perlengkapan kantor	6.800.000	-
114	Sewa dibayar di muka	12.000.000	-
115	Asuransi dibayar di muka	1.500.000	-
121	Peralatan	45.000.000	-
122	Akumulasi penyusutan peralatan	-	-
211	Utang usaha	-	3.500.000
212	Utang gaji	-	-
311	Modal Arka	-	70.000.000
312	Prive Arka	2.000.000	-
411	Pendapatan jasa	-	25.500.000
511	Beban gaji	3.550.000	-
512	Beban perlengkapan	-	-
513	Beban sewa	-	-
514	Beban listrik dan telepon	450.000	-
515	Beban asuransi	-	-
516	Beban pemeliharaan peralatan	1.200.000	-
517	Beban penyusutan peralatan	-	-
519	Beban lain-lain	2.000.000	-
<b>Total</b>		<b>99.000.000</b>	<b>99.000.000</b>

Data-data penyesuaian pada akhir periode 2016, sebagai berikut:

1. Perlengkapan kantor yang telah terpakai sebesar Rp 6.400.000
2. Sewa ruangan kantor sebesar Rp 12.000.000 untuk masa satu tahun terhitung sejak 1 Juli 2016.
3. Gaji karyawan yang masih harus dibayar Rp 400.000
4. Penyusutan atas peralatan ditaksir 10% pertahun.

Buatlah jurnal penyesuaian yang diperlukan!

Jawaban :

**PERUSAHAAN IKLAN ARKANA**  
**Jurnal Penyesuaian**  
**31 Desember 2016**

<b>Tanggal</b>	<b>Akun</b>	<b>Debit</b>	<b>Kredit</b>
31 Des'16	Beban Perlengkapan Perlengkapan	Rp 6.400.000	Rp 6.400.000
31 Des'16	Beban Sewa Sewa Dibayar Di Muka	Rp 6.000.000	Rp 6.000.000
31 Des'16	Beban Gaji Utang Gaji	Rp 400.000	Rp 400.000
31 Des'16	Beban Penyusutan Peralatan Akumulasi Penyusutan Peralatan	Rp 4.500.000	Rp 4.500.000
	<b>Total</b>	<b>Rp 17.300.000</b>	<b>Rp 17.300.000</b>

### SOAL POST-TEST

Mata Pelajaran : Akuntansi Perusahaan Jasa  
Kompetensi Dasar : Memproses Jurnal Penyesuaian

#### PERUSAHAAN IKLAN "ALI" NERACA SALDO 31 Desember 2016

No.	Akun	Debit (Rp)	Kredit (Rp)
111	Kas	20.500.000	-
112	Piutang usaha	4.000.000	-
113	Perlengkapan kantor	6.800.000	-
114	Sewa dibayar di muka	12.000.000	-
115	Asuransi dibayar di muka	1.500.000	-
121	Peralatan	45.000.000	-
122	Akumulasi penyusutan peralatan	-	-
211	Utang usaha	-	3.500.000
212	Utang gaji	-	-
311	Modal Ali	-	70.000.000
312	Prive Ali	2.000.000	-
411	Pendapatan jasa	-	25.500.000
511	Beban gaji	3.550.000	-
512	Beban perlengkapan	-	-
513	Beban sewa	-	-
514	Beban listrik dan telepon	450.000	-
515	Beban asuransi	-	-
516	Beban pemeliharaan peralatan	1.200.000	-
517	Beban penyusutan peralatan	-	-
519	Beban lain-lain	2.000.000	-
<b>Total</b>		<b>99.000.000</b>	<b>99.000.000</b>

Data-data penyesuaian pada akhir periode 2016, sebagai berikut:

1. Perlengkapan kantor yang telah terpakai sebesar Rp 6.400.000
2. Sewa ruangan kantor sebesar Rp 12.000.000 untuk masa satu tahun terhitung sejak 1 Juli 2016.
3. Gaji karyawan yang masih harus dibayar Rp 400.000
4. Penyusutan atas peralatan ditaksir 10% pertahun.

Buatlah jurnal penyesuaian yang diperlukan!

Jawaban :

**PERUSAHAAN IKLAN “ALI**  
**Jurnal Penyesuaian**  
**31 Desember 2016**

<b>Tanggal</b>	<b>Akun</b>	<b>Debit</b>	<b>Kredit</b>
31 Des'16	Beban Perlengkapan Perlengkapan	Rp 6.400.000	Rp 6.400.000
31 Des'16	Beban Sewa Sewa Dibayar Di Muka	Rp 6.000.000	Rp 6.000.000
31 Des'16	Beban Gaji Utang Gaji	Rp 400.000	Rp 400.000
31 Des'16	Beban Penyusutan Peralatan Akumulasi Penyusutan Peralatan	Rp 4.500.000	Rp 4.500.000
	<b>Total</b>	<b>Rp 17.300.000</b>	<b>Rp 17.300.000</b>

**Appendix 4h. Result of Pre-test and Post-test in Class X AK 3**

**NILAI *PRE TEST* DAN *POST TEST* SISWA KELAS X AK 3**

<b>No.</b>	<b>Nama Siswa</b>	<b>Nilai <i>Pre-Test</i></b>	<b>Nilai <i>Post-Test</i></b>
1	Rifka Pratika	7,5	7,5
2	Diah Fransisca N.	10	10
3	Tabita Christivani Munte	5	7,5
4	Nur Hanifah	7,5	10
5	Rahmat Hajir	10	10
6	Fransisca Puteri Y. P.	7,5	10
7	Bunga Pustpita	7,5	10
8	Novita Sari Budi Wibowo	10	10
9	Amalia Rosa Anggraeni	10	10
10	Aisyah Shafa S.P.	7,5	10
11	Nadia Handri Pratiwi	10	10
12	Sylvia Alvirawaty Y.	10	10
13	Tri Wahyuni A.	10	10
14	Nurohma Atika Putri	5	10
15	Ika Dewi Mawarni	10	10
16	Intan Puspita Sari	10	10
17	Dominic Naomi Jovanto	10	10
18	Aziza Safa	10	10
19	Kasita Nindya K.	5	7,5
20	Erliana Cahyaning Budi	10	10
21	Cindy Ajeng Intan PS	7,5	7,5
22	Rifannisa Nur Rahmawati	10	10
23	Gita Novi H.	10	10
24	Aninda Ira M.	10	10
25	Ratna Rahmadani	10	10
26	Maria Renantera	10	10
27	Tata	7,5	10
28	Rina Zul Fahmi	10	7,5
29	Kusumah Arianti N.	10	10
30	Karisma Nurhayati	10	10
31	Maudy K.Y.	7,5	7,5
<b>Rata-rata</b>		<b>8,87</b>	<b>9,52</b>

**APPENDIX 5  
DOCUMENTATION**

- a. Research Permit**
- b. Documentation**

## Appendix 5a. Research Permit



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA  
BADAN KESATUAN BANGSA DAN POLITIK  
Jl. Jenderal Sudirman No 5 Yogyakarta – 55233  
Telepon : (0274) 551136, 551275, Fax (0274) 551137

Yogyakarta, 7 Maret 2017

Kepada Yth. :

Nomor : 074/2235/Kesbangpol/2017  
Perihal : Rekomendasi Penelitian

Kepala Dinas DIKORA DIY  
di Yogyakarta

Memperhatikan surat :

Dari : Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta  
Nomor : 569/UN34.18/LT/2017  
Tanggal : 6 Maret 2017  
Perihal : Ijin Penelitian

Setelah mempelajari surat permohonan dan proposal yang diajukan, maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan skripsi dengan judul proposal : "DEVELOPMENT OF ACCOUNTING UNO CARD GAME AS AN ACCOUNTING LEARNING MEDIA IN BASIC COMPETENCE OF ADJUSMENT ENTRIES FOR STUDENTS IN CLASS X AK 3 SMK NEGERI 7 YOGYAKARTA ACADEMIC YEAR 2016/2017" kepada:

Nama : NURUL HIKMAH  
NIM : 13803241039  
No.HP/Identitas : 08987451547/3402046604960001  
Prodi/Jurusan : Pendidikan Akuntansi  
Fakultas : Fakultas Ekonomi Universitas Negeri Yogyakarta  
Lokasi Penelitian : SMK Negeri 7 Yogyakarta  
Waktu Penelitian : 7 Maret 2017 s.d 30 April 2017

Sehubungan dengan maksud tersebut, diharapkan agar pihak yang terkait dapat memberikan bantuan / fasilitas yang dibutuhkan.

Kepada yang bersangkutan diwajibkan:

1. Menghormati dan mentaati peraturan dan tata tertib yang berlaku di wilayah riset/penelitian;
2. Tidak dibenarkan melakukan riset/penelitian yang tidak sesuai atau tidak ada kaitannya dengan judul riset/penelitian dimaksud;
3. Menyerahkan hasil riset/penelitian kepada Badan Kesbangpol DIY.
4. Surat rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat rekomendasi sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat rekomendasi ini.

Rekomendasi Ijin Riset/Penelitian ini dinyatakan tidak berlaku, apabila ternyata pemegang tidak mentaati ketentuan tersebut di atas.

Demikian untuk menjadikan maklum.



Tembusan disampaikan Kepada Yth.:

1. Gubernur DIY (sebagai laporan)
2. Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta;
3. Yang bersangkutan



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA  
DINAS PENDIDIKAN, PEMUDA, DAN OLAHRAGA  
SMK NEGERI 7 YOGYAKARTA

Jl. Gowongan Kidul JT.III/416 Yogyakarta Telepon (0274) 512403 Fax. (0274) 512403  
Website: [www.smkn7jogja.sh.id](http://www.smkn7jogja.sh.id) Email: [smknegeri7jogja@smkn7jogja.sch.id](mailto:smknegeri7jogja@smkn7jogja.sch.id)  
Kode Pos 55232

**SURAT KETERANGAN**

Nomor : 070 / 472

Kepala Sekolah Menengah Kejuruan Negeri 7 Yogyakarta, menerangkan bahwa :

Nama : NURUL HIKMAH  
No. MHS / NIM : 13803241039  
Fakultas : EKONOMI  
Jurusan : PENDIDIKAN AKUNTANSI  
Perguruan Tinggi : UNIVERSITAS NEGERI YOGYAKARTA  
Dosen Pembimbing : Rr. INDAH MUSTIKAWATI, SE.,M.Si.,Ak.  
Guru Pembimbing : LEMBAH SRIGATI,S.Pd.

Telah melaksanakan observasi / survey / penelitian pada tanggal 1 Maret sampai dengan 30 April 2017,  
dengan mengambil judul penelitian sebagai berikut :

**“DEVELOPMENT OF ACCOUNTING ONE CARD GAME AS AN ACCOUNTING  
LEARNING MEDIA IN BASIC COMPETENCE OF ADJUSTMENT ENTRIES FOR  
STUDENTS IN CLASS X AK3 SMK NEGERI 7 YOGYAKARTA  
ACADEMIC YEAR 2016/2017”**

Demikian surat keterangan ini dibuat, agar dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 18 Mei 2017

Kepala Sekolah,



Dra. TITIK KOMAH NURASTUTI  
NIP. 19611214 198602 2 001

**Appendix 5b. Documentation**

**DOKUMENTASI UJI COBA KELOMPOK KECIL**

Uji Coba Kelompok kecil di Kelas X AK 2



Siswa secara berkelompok belajar materi jurnal penyesuaian menggunakan media *Accounting Uno Card*



Siswa sedang membaca kartu soal dan berusaha untuk mengerjakan dengan teman satu kelompoknya



Salah seorang siswa sedang membaca kartu materi dan menjelaskannya kepada teman satu kelompoknya

## DOKUMENTASI UJI COBA LAPANGAN

### Uji Coba Lapangan di Kelas X AK 3



Siswa sedang mengerjakan soal *pre-test*



Peneliti sedang menjelaskan cara permainan *Accounting uno Card Game* kepada siswa



Kelompok 4 sedang memahami petunjuk permainan *Accounting Uno Card*



Kelompok 1 antusias menggunakan *Accounting Uno Card Game*



Salah satu siswa di kelompok 3 sedang membaca kartu materi dan menjelaskan kepada teman satu kelompoknya



Kelompok 1 sedang bekerja sama mengerjakan soal



Pemberian *reward* kepada perwakilan kelompok pemenang yang memiliki poin tertinggi



Siswa mengerjakan soal *post-test*