

**THE DEVELOPMENT OF PINBALL ACCOUNTING MEDIA TO  
IMPROVE LEARNING MOTIVATION ON BASIC COMPETENCE  
ADJUSTING JOURNAL ENTRIES IN SERVICE COMPANY FOR  
ACCOUNTING STUDENT CLASS X SMK N 2 MAGELANG**

UNDERGRADUATE THESIS

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

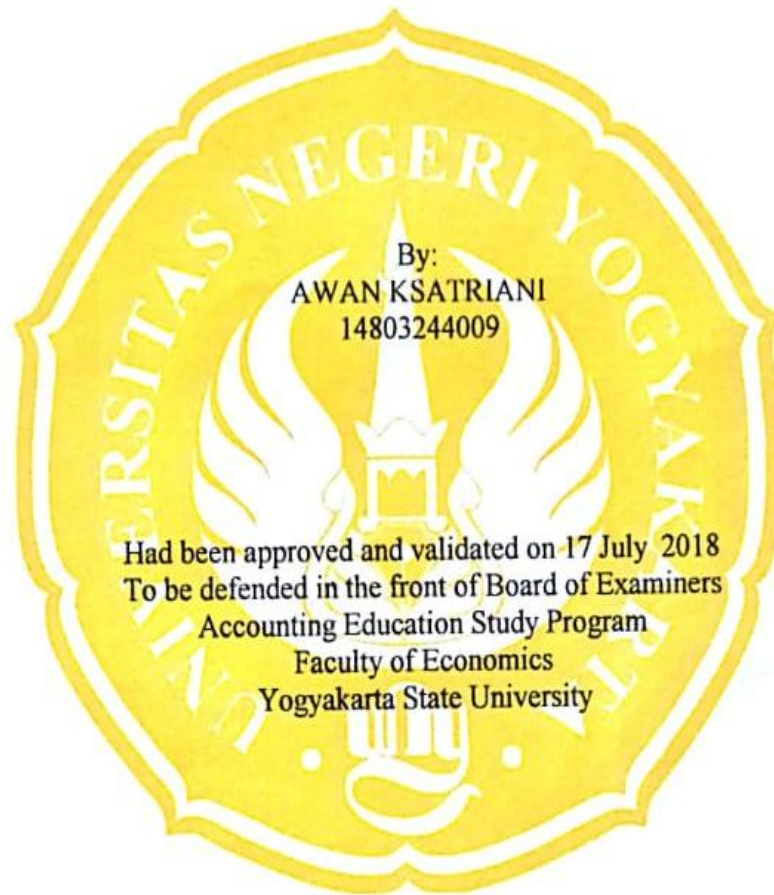


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**ACCOUNTING EDUCATION STUDY PROGRAM  
ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2018**

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UNDERGRADUATE THESIS



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## VALIDATION

The undergraduate thesis entitled:

**THE DEVELOPMENT OF PINBALL ACCOUNTING MEDIA TO  
IMPROVE LEARNING MOTIVATION ON BASIC COMPETENCE  
ADJUSTING JOURNAL ENTRIES IN SERVICE COMPANY FOR  
ACCOUNTING STUDENT CLASS X SMK N 2 MAGELANG**




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Hereby 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 a reference or citation by following the prevalent procedure or scientific writing.

Yogyakarta, 17 July 2018

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## **MOTTO**

“Maka sesungguhnya bersama kesulitan ada kemudahan. Sesungguhnya bersama kesulitan ada kemudahan. Maka apabila engkau telah selesai (dari sesuatu urusan), tetap bekerja keras (untuk urusan yang lain). Dan hanya kepada Tuhanmulah engkau berharap” (QS. Al-Insyirah, 5-8).

“Cukuplah Allah menjadi Penolong kami dan Allah adalah sebaik-baik Pelindung” (QS. Ali’Imron: 173)

enjoy a process in life, because the process will teach us to fight through the wheel of life in this world  
(Writer)

When life knocks you down, get up and turn back to Allah. When life puts you in higher position, knee down and turn back to Allah  
(Writer)

## **DEDICATIONS**

By saying thanksgiving presence to Allah SWT, with all my heart I write this undergraduate thesis to:

1. Mr. Rudiyanto and Mrs. Sri Lestari, my parents who always there to pray, encourage and support in completing undergraduate thesis.
2. Accounting Education Study Program, Faculty of Economics, State University of Yogyakarta as a place where I study.

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**ABSTRACT**

This research aimed to: (1) Develop Pinball Accounting as a learning media to increase learning motivation in Class X SMK N 2 Magelang; (2) Know the feasibility of Pinball Accounting as Learning Media; (3) Know the assessment of students class X Accounting SMK N 2 Magelang about learning media of Pinball Accounting; (4) Know the motivation improvement of Student Class X SMK N 2 Magelang after the development of learning media Pinball Accounting.

This research is a type of Research and Development (R & D) with the ADDIE development model. At this step of Development, Pinball Accounting is judged feasibility by 1 material expert (Accounting lecturer FE UNY), 1 media expert (lecturer of Accounting Education FE UNY) and 1 learning practitioner (SMK N 2 Magelang accounting teacher), 12 small group test students, and 36 students field trials. Measurement of Learning Motivation was conducted on 36 students of Accounting Class X SMK N 2 Magelang. Data collection techniques in this development research is through a questionnaire. Data obtained from questionnaires were analyzed descriptive qualitative and quantitative.

The results showed: (1) Pinball Accounting was developed through five stages: a) Analysis, b) Design, c) Development, d) Implementation, and e) Evaluation; (2) Learning media of Pinball Accounting is feasible to be used as a learning media based on the assessment: a) Material Expert obtained average score of 3.53 included in the Category of feasible , b) Media Expert obtained by the average score of 4.37 which is included in the category of Very Feasible, and c) Learning Practitioner obtained average score of 4.64 included in the category Very Feasible; (3) student appraisal of media in small group trial obtained average score 4,27 which belongs to the category of Very Feasible and students' scoring on field trial obtained average score 4,31 which belongs to the category of Very Feasible; (4) based on the analysis of the increase of learning motivation with gain score obtained by medium category improvement equal to 0,40 so Pinball Accounting media can improve Learning Motivation.

**Keywords:** Learning Media, Pinball Accounting, Learning Motivation

**PENGEMBANGAN MEDIA PEMBELAJARAN *PINBALL ACCOUNTING*  
UNTUK MENINGKATKAN MOTIVASI BELAJAR KOMPETENSI  
DASAR AYAT JURNAL PENYESUAIAN PERUSAHAAN JASA  
BAGI SISWA PROGRAM KEAHLIAN AKUNTANSI  
KELAS X SMK N 2 MAGELANG**

**Oleh  
Awan Ksatriani  
14803244009**

**ABSTRAK**

*Penelitian ini bertujuan untuk: (1) mengembangkan Media Pembelajaran menggunakan Pinball Accounting sebagai media pembelajaran untuk meningkatkan Motivasi Belajar Kelas X SMK N 2 Magelang; (2) mengetahui kelayakan Media Pembelajaran Pinball Accounting; (3) mengetahui penilaian siswa kelas X Akuntansi SMK N 2 Magelang terhadap media pembelajaran Pinball Accounting; (4) mengetahui peningkatan Motivasi Belajar siswa Kelas Akuntansi X SMK N 2 Magelang setelah adanya pengembangan media pembelajaran Pinball Accounting.*

*Penelitian ini merupakan jenis penelitian pengembangan atau Research and Development (R&D) dengan model pengembangan ADDIE. Pada tahap Development, Pinball Accounting dinilai kelayakannya oleh 1 ahli materi (dosen Akuntansi FE UNY), 1 ahli media (dosen Pendidikan Akuntansi FE UNY) dan 1 praktisi pembelajaran (guru akuntansi SMK N 2 Magelang), 12 siswa uji coba kelompok kecil, dan 36 siswa uji coba lapangan. Pengukuran Motivasi Belajar dilakukan terhadap 36 siswa Kelas Akuntansi X SMK N 2 Magelang. Teknik pengumpulan data dalam penelitian pengembangan ini adalah melalui angket. Data yang diperoleh dari angket dianalisis secara deskriptif kualitatif dan kuantitatif.*

*Hasil penelitian menunjukkan: (1) Pinball Accounting dikembangkan melalui lima tahapan yaitu: a) Analisis (Analysis), b) Desain (Design), c) Pengembangan (Development), d) Implementasi (Implementation), dan e) Evaluasi (Evaluation); (2) media pembelajaran Pinball Accounting ini layak digunakan sebagai media pembelajaran berdasarkan penilaian: a) Ahli Materi diperoleh rerata skor 3,53 yang termasuk dalam kategori Layak, b) Ahli Media diperoleh rerata skor 4,37 yang termasuk dalam kategori Sangat Layak, dan c) Praktisi Pembelajaran diperoleh rerata skor 4,64 termasuk dalam kategori Sangat Layak; (3) penilaian siswa terhadap media pada uji coba kelompok kecil diperoleh rerata skor 4,27 yang termasuk dalam kategori Sangat Layak dan penilaian siswa pada uji coba lapangan diperoleh rerata skor 4,31 yang termasuk dalam kategori Sangat Layak; (4) berdasarkan analisis peningkatan motivasi belajar dengan gain score diperoleh peningkatan kategori sedang sebesar 0,40 sehingga media Pinball Accounting dapat meningkatkan Motivasi Belajar.*

**Kata kunci:** *Media Pembelajaran, Pinball Accounting, Motivasi Belajar*

## FOREWORD

First of all, I would like to thank Allah the Almighty that has given me bless, mercy, and guidance so this undergraduate thesis entitled "The Development of Pinball Accounting Media to Improve Learning Motivation on Basic Competence Adjusting Journal Entries in Service Company for Accounting Student Class X SMK N 2 Magelang" can be finished. I realize that it would not have been possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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12. All parties who can't be mentioned individually but had provided me all their support and help.

The writer realizes that the preparation of this Undergraduate Thesis is still far from perfection. Therefore, suggestions and constructive criticism are needed for the completion of the Final Project later on. The writer hope that the results of this research is useful for all parties.

Yogyakarta, 17 Juli 2018

Writer,



Awan Ksatriani

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# CHAPTER I

## INTRODUCTION

### A. Problem Background

Nowdays education is rated as something that is very important to establish qualified human resources to support the achievement of national development goals. Through education, people will able to think systematically, critically, and rationally to a problem encountered. That thing is caused by the knowledge, skill, value, character, and attitude which are transferred through an educator. Today, the development of science and technology demands people to always run hand in hand so that the qualified of education can answer the challenge. The more qualified and educated human resources are, the easier and the more advanced the country becomes. The law number 20 of 2003 states as follows:

Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan diriny a, masyarakat, bangsa dan negara.

Vocational High School as one of the vocational institutions has a duty to prepare their students directly involve in the world of work. Students at the Vocational High School equipped with knowledge and skills in accordance with their respective expertise program. Therefore, the quality of education should be improved from the infrastructure to the learning method. One of the programs that is being interested in vocational skills is Accounting. This learning competence is identical with

calculation. Starting from the analysis of transactions, theory of accounting and also the presentation of financial statement. In the calculation material the intense practice is needed so that the students can easily understand the material. Meanwhile the material that is theoretical it is needed learning method which is media. Media is important to give the different learning variation so that the learning is not boring.

According to Gagne and Briggs (1971) in Arsyad (2011: 4) learning media is a tool that is physically used to explain learning material (the intended media such as book, tape recorder, tape, video camera, video recorder, film, slide, photo, picture, graphic, television and computer). Besides, learning media can certainly help students to prepare and receive the material because it can be used independently at home. Learning media should be packaged in an interesting way so that students are interested and enthusiastic when doing the learning process.

Every element of education should be considered so that the purpose of education can be achieved. The success of the learning process becomes an important factor in realizing the education goals. The efforts to improve the success of the learning process needed some alternatives such as the fulfillment of educational infrastructure, curriculum development, and learning media innovation. Within the scope of the learning process, learning media innovation is necessary to increase the interest, motivation or even the student achievement. Therefore, students need a good learning process.

Learning is an activity done by teacher to students through the distribution of knowledge so that there is process of increasing knowledge, mastery of skills, as well as the formation of attitudes and characters in students. There are aspects of learning which are teacher, student, and learning resources in a learning environment. The learning process will run well those three aspects are mutually supportive. The creation of a conducive and fun learning environment will make the motivation of students increased.

The learning process involves student learning motivation. Two basic factors that affect the low motivation of student learning are internal and external factors. Internal factors are the factors causing the barriers that arise from the students themselves while external factors are factors that come from the environment outside the individual. Examples of barriers from personal students such as lazy in studying, lazy reading, lack of ability in time management, and unhealthy condition of student while external factors such as rowdy class atmosphere, ineffective learning model, the use of less precise learning media, and so forth. To overcome the low motivation of students, teachers require solutions that are suitable to internal and external factors.

The decrease in learning motivation and the emergence of boredom in the classroom can lead to discipline. Students who are not interested in what they learn or do not see any relevance in it can be a disruption in the classroom because there will be differences in the goals

between students and teachers. Good teachers need to apply positive methods to motivate students so they are eager to learn and to feel valued, to have willingness to work hard, to follow rules, and to finish their education with positive values.

SMK N 2 Magelang is one of public schools in Magelang city, Central Java Province. SMK N 2 Magelang is located at Jalan Ahmad Yani 135 A Magelang, Central Java. SMK N 2 Magelang has four study programs which are: Accounting Expertise Program, Office Administration Program, Marketing Skills Program, and Software Engineering Program. The curriculum used in SMK N 2 Magelang is the 2013 curriculum.

Based on preliminary observations held in January 8, 2018 when Teaching and Learning Activities Basic Competency Service Company Cycle students class X Accounting 1, showed that students still passive in the learning process. Learning is held by conventional methods. Conventional learning is a learning process that teacher explains in front of the class, and the students just listen to it. Based on the observations of researchers, learning to conventional model makes students cannot stay on their concentration until class ends. The learning process in the afternoon also makes the classroom atmosphere is not conducive. Some students look sleepy, chatting with friends, and playing cell phone. Regarding to these conditions, it is needed a variety of learning that can make students easier in receive the material and not get bored with the teacher's

explanation. Teacher that teaches this subject is more often using textbooks and learning media that related to the material. Delivery methods is by lecturing then giving exercises to be done. Such methods will impede the learning process characterized by the lack of attention of students to the material provided. In addition, the researcher also conducted an interview to the students accounting skill program that in learning on the accounting service companies cycle have obstacle on the process of making Adjusting Journal Entries. Therefore, researcher tries to provide solutions by using Pinball Accounting learning media on Basic Competition Adjusting Journal Entries.

The use of learning media in the learning process will make learning more fun, make the students excited, not boring, and arising student learning motivation. Basically the students will be excited with the learning game that leads to the competition. Therefore, researcher makes media that called Pinball Accounting. Media is expected to attract the attention of students so the motivation will be increase. The game is done in the classroom in groups. Each group throws a ping pong ball in the pinball board Accounting interchangeably. Ping pong ball will fall in the box numbered 1-4. The box contains questions that must be answered by the group. The scores for the group depends on the level of difficulty of the questions. Each group was given a chance to answer 10 questions in 15 minutes. Members in the group have to answer each question, so that the media allows teacher to evaluate the materials on the Basic Competence

Adjusting Journal Entries. If the question is answered correctly then the question paper is placed on the right box that is available in accordance with the number of questions, whereas if the answer is wrong then the question is placed on the left. It serves to facilitate in calculating the score of each group. This game is expected to create good interaction between students with students and students with teachers.

Based on the problems described, the development of learning media is needed to provide more learning resources that can improve students' learning motivation. Researcher interested in conducting research with the title "The Development of Pinball Accounting Media to Improve Learning Motivation on Basic Competence Adjusting Journal Entries in Service company For Accounting Student Class X SMK N 2 Magelang".

## **B. Problem Identification**

Based on the background described, then it can be identified some problems as follows:

1. Student class X Accounting Expertise Program finds difficulties in understanding the material of Adjusting Journal Entries.
2. Student's Motivation of X class of Accounting Expertise Program is still low in following the learning process.
3. The use of learning media used by teacher is less appropriate with the material that will be taught that is only limited to conventional systems and the use of accounting books.

4. There is no media development Pinball Accounting as learning media in basic competence Adjusting Journal Entries.

### **C. Problem Limitation**

Based on the problem background and problem identification described, there are problems faced by the students of class X Accounting Expertise Program SMK N 2 Magelang namely the low motivation of student learning and a learning media that have not been developed can attract students' attention in learning Basic Competence Adjusting Journal Entries. This study limit the issues on "The Development of Pinball Accounting Media to Improve Learning Motivation on Basic Competence Adjusting Journal Entries in Service company For Accounting Student Class X SMK N 2 Magelang". Researcher develops learning media as effort to increase the motivation of students to learn. Learning media can determine how the material is absorbed by the students easily. So, Accounting Pinball media is expected to increase students' motivation in learning, especially Adjusting Journal Entries.

### **D. Problem Formulation**

Based on the background, problem identification, and the limitation of problems that have been described, the formulation of the problem in this research are:

1. How to develop learning media using Accounting Pinball on the Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang?

2. How can Pinball Accounting feasibility Learning Media increase learning motivation Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang?
3. How do students think about with Pinball Accounting as Media Education at the Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang?
4. It there any an increase learning motivation after the development of learning media in the Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang?

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

Based on Problem Formulation that has been described, the purpose of this study are:

1. To know how to develop Learning Media using Pinball Accounting on Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang.
2. To know the feasibility of Pinball Accounting Learning Media to improve the Motivation of Learning Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang.

3. To know the opinion of students about the Pinball Accounting as a Learning Media on Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang.
4. To know whether there is an increase in learning motivation after the development of learning media Pinball Accounting on Basic Competence Adjusting Journal Entries in Services Company for Student class X Accounting Expertise Program SMK N 2 Magelang.

#### **F. Research Benefits**

1. The theoretical benefits

The results of this study is expected to provide the development and improvement in the learning process for education. This research can also be used as reference material for further research.

2. Practical benefits

- a. For Researcher

To develop the ideas in making learning media and to provide experience for researcher as the educator. Researcher can implements learning media Pinball Accounting when becoming an educator.

- b. For Teacher

This study can be used as a guideline for teacher in developing innovative learning media and increasing knowledge in following the development of science and technology.

c. For Student

The results of this study are expected to increase the learning motivation in students with the learning media Pinball Accounting which is designed attractively.

d. For School

This research can be used as consideration for the implementation of innovative learning facilities for students.

### **G. Development Assumptions**

The assumption of the development of Pinball Accounting Learning Media to improve the Motivation of Learning Basic Competence Adjusting Journal Entries are:

1. Pinball Accounting designed is an alternative Learning Media that can be used in the classroom.
2. Validator are material expert, media expert, and Accounting learning practitioner have the same view of the criteria of quality/eligibility Pinball Accounting Media as a good learning.
3. The use of Learning Media Pinball Accounting that is interesting, practical, and fun is expected to improve student motivation Accounting Expertise Program.

### **H. Specifications of Developed Product**

Product specification to be developed in this study are:

1. Pinball Accounting is one of the supporting learning media in accordance with Basic Competence Adjusting Journal Entries.

2. Pinball Accounting presented in the form of a board game that contains questions Basic Competence Adjusting Journal Entries. The game is done in groups by rolling ping pong ball into one box. Inside the box there are questions that have different difficulties.
3. Pinball Accounting learning media can be used to assist teachers in conducting learning evaluation in a more interesting way so that students can be more comfortable and easier to understand the material.
4. Pinball Accounting learning media including the evaluation learning question about Basic Competence Adjusting Journal Entries of course will be more fun when played by students. So it can improve the Learning Motivation.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theoretical Review**

##### **1. Overview of Learning Motivation**

###### **a. Definition of Learning Motivation**

Motivation comes from the word motive that is defined as the effort that forces someone to do something. Motives are said to be the driving force from within and the subject to perform certain activities in order to achieve a goal. Starting from the word motive, then the motivation can be interpreted as a driving force that has become active. Motives become active at certain times, especially when the need to achieve goals is felt.

According to Mc. Donald (in Sardiman A.M, 2012: 73), motivation is a change of energy in a person characterized by the emergence of feeling and preceded by a response to the existence of a goal. From the definition proposed by Mc. Donald, motivation contains three essential elements:

- 1) The motivation that led to a change of energy on every individual human being. The development of motivation will bring some changes in the energy system "neurophysiological" that exist in the human organism. Because it involves changes in human energy (although the motivation comes from within human), its appearance will involve the physical activity of human.

- 2) Motivation is characterized by the appearance of feeling/ someone affection. In this case the motivation is relevant to psychology, affection and emotion that can determine human's behavior.
- 3) Motivation will be stimulated because of the purpose. So motivation in this case is actually a response of an action which is the goal. Motivation arises from within human, but its emergence is aroused/driven by the existence of other elements, in this case is the goal. This objective will be concerned on the needs.

According to Martini (2013: 170), motivation can be defined as a force that encourages and directs human behavior to achieve the goal. In other words, it can be said that the motivation is a force or energy that makes the individual move and choose to do an activity and direct the activity to the goal that will be achieved.

According to Sardiman (2012: 75), learning motivation can be said as the all driving force within self that leads to learning activities that ensure continuity of learning activities and gives direction to learning activities so the purpose of learning that desired by the subject of learning can be achieved. Motivation is a symptom that appears to achieve a certain goal from which there was no impetus towards that goal (Hamalik, 2002: 173).

Based on the definition of motivation above, it can be concluded that learning motivation is the driving force for students that cause students to enter in learning activities and follow the learning process

so that the learning objectives are achieved. Motivation has an important role because someone will succeed in learning when he has an interest in the process. In addition, motivation can also arouse students' enthusiasm in learning..

#### **b. Factors Influencing Learning Motivation**

Based on Imron (1996) in Eveline, et al (2011: 53-54) there are six elements or factors that influence learning motivation, which are:

- 1) The aims/aspirations of learners.
- 2) The progress of the learners.
- 3) The condition of the learners.
- 4) Learner's environmental conditions.
- 5) Dynamic elements of learning/teaching.
- 6) Teacher efforts to learners.

According Latipah (2012: 178) a person can be motivated by many factors. Factors that may affect motivation are:

- 1) Interest

Hidi states that interest is a form of intrinsic motivation. Students who pursue a task that interests them, then experience significant positive effects such as fun, happiness, and joy. There are two types of interest: situational interest and personal interest. Situational interest is based on something around, like new, different, and unexpected things, as well as things that involve high levels of activity or strong emotions. Students also tend to be

curious by topics related to people and culture. The work of fiction is more interesting and engaging when it includes themes and characters that can be personally identified by students. Textbooks and other nonfiction works are more appealing when they are easy to understand and have a clearer relationship between ideas.

## 2) Expectations and Values

Some experts argue that the motivation to perform a particular task depends on two subjective variables. The first variable is that the student must have high expectations that they will be successful. The second variable is the value, namely students' belief that there are direct and indirect benefits in the work of a task..

## 3) Goals

Most human behavior leads to certain goals. Some goals are short-term and temporary, some other goals are long-term and relatively long-term goals. A goal closely related to learning is the goal of achievement. In the term of achievement goals there are four types of objectives, namely the purpose of mastery, performance goals, performance objectives, and performance avoidance goals. The goal of mastery goal is the desire to acquire new knowledge or master new skills. Performance goal is a desire to present yourself as someone who is competent in the eyes of others. The goal of the performance approach is the desire to look

good and get positive ratings from others, and performance avoidance goal is a desire to look not bad or to accept negative judgments from others.

#### 4) Attribution

Attribution is the way of someone to look a result (Heider in Smith, 2002). Cause attributions are categorized into three dimensions. The first dimension is the internal-external; occurs when people assume that success happens because of his ability, and vice versa on the external dimension. The second dimension is the stability; whether the results achieved are used to achieve (stable) or unusual achieved (unstable). The last dimension is whether or not it can be controlled (controllability); Can I study hard (controlled) or I get sick before the test (not controllable). The research by Zimmerman and Martiniez-Pons (1997) suggests that individuals who do more failure attribute or success with business attribution and strategy are more self-motivated than individuals who more attribute failure to other abilities.

#### 5) Expectations and Attribution of Teacher

When teachers have high expectations of students, they present more difficult subjects and topics, more often to interact with students, provide more opportunities for students to respond, and provide positive and specific feedback. Conversely, when teachers have low expectations for certain students, they provide

few difficult tasks, ask easier questions, give less opportunities to speak in class, and provide feedback on student responses.

According to Eva & Karlien (2014: pp 85-100) there are two factors that influence the learning motivation namely intrinsic and extrinsic factors. Students are intrinsically motivated if they link their educational outcomes to the internal factors they control, believing they can be effective agents in achieving the desired goals, and interested in mastering a topic rather than simply learning to achieve good grades. Extrinsic motivation usually comes from outside the learner, such as getting good grades to compete with others, earning more money, or by having coercion or the threat of punishment.

### **c. Function of Learning Motivation**

Learning is needs motivation so much. In line with the important motivation for students in learning, then teachers are expected to encourage the learning motivation to the students. In this effort many ways that can be done. Creating certain conditions can arouse learning motivation Slameto (2015: 174). Learning outcomes will be optimal, if there is motivation. The more appropriate the motivation is, the more successful the lesson will be. So the motivation will always determine the intensity of the learning effort for the students.

According to Sardiman AM (2012: 85), there are three functions of motivation, namely:

- 1) Encouraging people to do just as driver or motor that release the energy. Motivation in this case is doer of every activity that will be done.
- 2) Determining the direction of action, in line with the goal that will be achieved. Thus the motivation can provide the directions and activities to be done in accordance with the formulation of its purpose.
- 3) Selecting the action, which determines what actions that should be done harmoniously to achieve the goal, by setting aside the actions that are not beneficial to that goal. Besides, there are also other functions. Motivation can serve as a driver of effort and achievement. Someone does business because of motivation. The existence of a good motivation in learning will show good results. In other words, with a good effort and especially based on the motivation, then someone who learns that subject will be able to make a good achievement. The intensity of a student's motivation will greatly determine the level of achievement of learning achievement.

#### **d. Indicator of Learning Motivation**

According to Hamzah (2011: 23) indicators of learning motivation are classified as follows:

- a) The existence of desires and wishes to be successful. Students have a target to be successful in the learning process.
- b) The encourage and need in learning. Students realize that learning is a necessity.
- c) The existence of the expectations and aspirations of the future. Students make efforts to achieve the learning objectives.
- d) The existence of awards in the study. Students get the value and appreciation that will encourage them to be better.
- e) The interest activities in learning. Students are not bored and focus on the learning process takes place.
- f) There is a learning environment that conducive allowing a student to learn well. A conducive environment can be built through the role of friends, teachers, and family. If a student already has such indicators it means that students have learning motivation. Things that affect the learning process should be conditioned so that students are motivated in learning. Students with low motivation indicators can be improved by paying attention to the cause factors. So based on these indicators, this study measured the increase of student's motivation.

## **2. Overview of Learning Media**

### **a. Definition of Learning Media**

There are several definitions of media education or learning media. Rosi & Breidle in Sanjaya (2011: 163) argues that learning

media are tools and materials that can be used to achieve educational goals such as radio, television, books, newspapers, magazines, and so on. According to Rossi such tools such as radio and television and is programmed and used for education, and learning media.

Learning media according to Rayandra (2012: 8) is anything that can deliver or distribute a message from a source in planned, so that it results a conducive learning environment in which the recipient can make the learning process in a efficient and effective manner.

According Daryanto (2013: 4), media is a communication component, as a messenger from the communicator to the communicant. Based on these definitions, it can be conclude that the learning process is a process of communication. Learning process is essentially a process of communication, delivering a message of introduction to the receiver. Message is the content/teaching that is delivered into symbols of communication, both verbal (words and writing) and non-verbal, this process is called encoding. The interpretation of the symbols of the communication by the students is called decoding. Based on some opinions above, it can be concluded that learning media is anything that can be used to deliver a learning message that it can stimulate attention, interests, thoughts, and feelings of students in learning activities.

## **b. Function of Learning Media**

Practical benefits of teaching media, according to Azhar (2011: 26-27) are:

- a) learning media can clarify the presentation of the information so that it can improve the learning process and result.
- b) learning media can enhance and direct student's attention so that it can cause learning motivation, student interaction, and independent student learning.
- c) Overcome the limitations of the senses, space, and time, such as:
  - (1) The object is too large, it can be replaced with pictures, photographs, slides, reality, movies radio, or model.
  - (2) The places are too small helped by a microscope, films, slides, or images.
  - (3) The event that happened in the past can be displayed again via video recordings, films, photographs or slides.
  - (4) The places which are too complex as blood circulation can be served with movies, pictures, slides, models, diagrams, or computer stimulation.
  - (5) The event that may harm can be simulated with computers, movies, and video.
  - (6) The motion that is too slow (time consuming) or too fast can be helped by time-lapse to film, video, slides, or computer stimulation.

d) learning media can provide a common experience of the students about the events in their neighborhood and enables the interaction. In general, the learning media has function to facilitate the interaction of teachers and students and help students to learn optimally.

In particular, the benefits of learning media by Kemp and Dayton (1985) in Suwarna (2006: 128), which are:

- 1) The delivery of learning material can be made similar.
- 2) The learning process becomes more interesting.
- 3) The learning process will be more interactive.
- 4) The number of teaching and learning time can be reduced.
- 5) The quality of student learning can be improved.
- 6) The process of learning can happen anywhere and anytime.
- 7) A positive attitude toward learning student is increase.
- 8) The role of the teacher is more positive and productive.

From the above discussion, the conclusion that can be drawn is the role of media as a teaching tool containing the message/content of the lesson in it. Media help teachers deliver the materials and make students easier in absorb the material presented by teachers.

### **c. Principles of Learning Media Use**

Sanjaya (2013: 173) suggests the principle of the use of learning media are:

- a) Suitability of media with the purpose of learning.
- b) Suitability of media with the learning materials.

- c) Suitability of media with the interests, needs, and the condition of students.
- d) Media used given the effectiveness and efficiency.
- e) The suitability of learning media with the ability of teachers related to technical use. The principle is not absolute meaning that teacher can develop media with other guidance. Principles of the use of learning media at least include elements of learning objectives, learning materials, students, and teachers. If these principles are fulfilled, a medium is feasible to use.

**d. Classification of Learning Media**

Sanjaya (2012: 211-212) classifies learning media from various angles of vision into:

- 1) In terms of its nature, learning media is divided into:
  - a) Auditive media is a media that can only be heard or the media that only has elements of sound like radio and sound recording
  - b) Visual media is media that only can be seen, there is no sound elements such as photographs, paintings, drawings, and various forms of printed materials such as graphic media
  - c) audiovisual media are the type of media that contain elements of sounds and images that can be viewed as video, film, sound slides and so on. Media capability is considered better and more interesting.

2) In terms of ability to reach, the media is divided into:

- a) The media that has the power to cover broad and simultaneous radio and television
- b) The media that has limited power by space and time like movies, videos, and so forth.

3) In terms of method or technique of application, the media is divided into:

- a) The media projected as a movie, slide, strip, transparency, etc.
- b) The media that is not projected such as images, photographs, paintings, radio, etc.

Next is the learning media according to taxonomy Leshin, et al (1992) in Arsyad (2011: 81-101):

1) Human based media

This media is particularly useful if our goal is to change the attitude or would like to be directly involved in monitoring student learning.

2) Print based media

Print-based learning media that commonly known are textbooks, handbooks, journals, magazines and loose pages. Some of the methods used to draw attention to the text-based media are the colors, fonts, and boxes are used as a guiding tool and attract attention.

### 3) Visual based media

Visual media are used to facilitate understanding and to strengthen the memory. Visual can increase students' interest and can provide the relation between the content of the subject matter with the real world. Forms of visual media can be seen such as images, diagrams, maps, and graphs.

### 4) Audio visual based media

Visual media that combine the use of sound requires additional work to make it easier. It can be done such as writing a script and storyboard creation.

### 5) Computer based media

The role of the computer as an extra helper in the study is the presentation of the contents of the subject matter information, exercise, or both known as CAI (Computer Assisted Instructional). CAI supports learning and training but CAI is not the main transmitter of learning materials.

## **3. Overview of the Development of Learning Media**

### **a. Development style**

There are several models of development of learning media. Each model has a difference in the development stage. Those media development models are:

## 1) ADDIE

ADDIE model of learning media development was developed by Dick and Carry, this model consists of five stages, namely Analysis, Design, Development, Implementation and Evaluation. According to Endang Mulyatiningsih (2012: 199-201) the five stages, namely:

### a) Analysis

At this stage, the main activity is to analyze the need for the development model / a new learning method and analyze the feasibility and requirements the development model / a new learning method. The development of new learning methods is begin by a problem in the model / learning method that already applied. After the analysis of the problem of necessity development model / new learning method, researcher also need to analyze the feasibility and requirements development model / a new learning method.

### b) Design

This activity is a systematic process that begins from setting learning goals, designing scenarios or teaching and learning activities, designing devices learning, designing learning materials and tools evaluation of learning outcomes. Design Model / learning method is still conceptual and it will be the next development process.

c) Development

Development in the ADDIE model contains activities realization of product design. In the design stage, it has been arranged a conceptual framework of application model / a new learning method. In the development stage, conceptual framework is realized become product that already to implemented.

d) Implementation

At this stage implemented the design and method which has been developed in the real situation at the class. During implementation, model design/method which have been developed applied to the real condition. Material are told according to model/a new method that have been developed. After the application of the method then performed the initial evaluation to give feedback on implementation model / the next method.

e) Evaluation

Activities that doing in this stage are as follow:

- i. Looking back at the learning impact with critical methods
- ii. Measures achievement of goals development product
- iii. Measures what has been achieved by target
- iv. Looking for any information that can create the students achieve good results

## 2) 4D Model

The 4D model is a model that was developed thiagarajan (1947) in Zainal Arifin (2012) that conceptualized in four stages of development: define, design, develop and disseminate. In its development, the 4D model is often used in the development of teaching materials such as books, modules, and worksheets. The four concepts of the development procedure stage are described as follows:

- a) Define, is the preliminary study stage. This preliminary study carried out theoretical (literature) and empirical (field of study). In this stage, after the researcher determines the product to be developed then the next researcher must do literature study, observation, field survey, and so on.
- b) Design, this stage, researcher designs the model and development procedure in a conceptually-theoretical way.
- c) Develop, which is conducting empirical activities on initial product development. This empirical study is a trial, revision and validation.
- d) Disseminate, Which is disseminate the results of the final products that are developed to the entire population.

## 3) Borg & Gall Model

Borg & Gall is a developer in this model. In this model there are ten stages that must be passed in research methods R & D. The

stage that is described in Endang Mulyatiningsih (2012: 163-165) are:

a) Research and Information Collection

At this stage the researcher analyzes the needs, studies the literature review, and identifies the factors that cause the problems that required the development of new models.

b) Planning

In the planning stage, the researcher begins to design the model to be developed. Things planned include model setting, objective formulation, activities to be done at each stage, and tests the feasibility of the model design.

c) Develop Preliminary Form of Product

At this stage the initial form of models and tools needed are prepared. The research process at this stage is done by validating the design of the model by experts according to their fields. The tests will be examined to improve the design of the model before tested.

d) Preliminary Field Testing

At this stage, the model and the device is ready to be use, then do the test design of the models. Experiments performed is small in scale, ranging between 6-12 respondents. The data collection can be done through observation, interviews, and

questionnaire. The data were analyzed and evaluated to improve the model for the next stage.

e) Main Product Revision

The revisions were based on previous trials. The product is analyzed for its deficiencies and corrected.

f) Main Field Testing

In this stage, the product is tested in the field by taking more samples between 30-100 respondents. During field testing at this stage, quantitative and qualitative data collection begins to be evaluated.

g) Operational Product Revision

Again, product were revised after tested. This is done especially if there are new problems appeared.

h) Operational Field Testing

At this stage the implementation of the model is done with a large area by taking samples from 40-200 respondents. Data were analyzed and reported as a whole. Final Product Revision  
The revised final stage before the product is published. With the latest revision is a model free from faults and fit for use.

j) Dissemination and Implementation

At this stage, there will be a report for the research and publications to the products developed.

The research development of learning media Pinball Accounting using ADDIE model. The ADDIE development model was chosen because the development model is simple and more appropriate if it is used for the development of Pinball Accounting learning media to improve Learning Motivation. Improved Learning Motivation will be known in the final stages of the ADDIE development model which is in the evaluation stage.

## **b. Media Pinball Accounting**

### **1. The Definition of Pinball Accounting**

Pinball Accounting is a learning media used to assist teachers in conducting learning evaluations in a more interesting way so that students can be more comfortable and easier to understand learning. Pinball Accounting contains an evaluation of accounting learning on Adjusting Journal Entries. Teachers can take the value directly from the game.

### **2. Pinball Accounting Game as a Learning Media** The game requires several things, which are:

- a) Pinball Accounting board game is a square with size 50cm x 50cm. This board is made of wood with design in it.
- b) Pinball ball
- c) Game guide book
- d) A question card containing 10 questions for the preliminary round and 5 questions for the final round of each box

- e) The correct answer key
  - f) Scores for each question
3. Things to do in making Pinball Accounting include:
- a) Preparing equipment and materials that consist of:
    - 1. Wood
    - 2. Cat
    - 3. Hammer
    - 4. Ruler
    - 5. Saws
    - 6. Nails
    - 7. Tape
    - 8. Drawing desain of pinball
    - 9. Glue
    - 10. Scissor
  - b) Creating a pinball frame using wood and plywood
  - c) Designing a framework pinball finished
4. The way to play Pinball Accounting are:
- a) Pinball Accounting is played per group and guided by the teacher
  - b) Students come forward to start the game
  - c) Students put the ball into the pitcher, then students pull the thrower

d) The ball will pass through the barrier and then enter in one box. The box contains questions that must be answered.

e) Students take the question according to the ball fall, the right answer is placed on the right pinball, while the wrong answer is placed on the left pinball. Each score has score based on the level of difficulty.

5. How to give scores from Pinball Accounting learning media

Each group consists of nine students. Each group is required to answer 10 questions about the Adjusting Journal Entries. Each group is given 15 minutes to answer the questions. One problem will get the score according to the level of difficulty. The group that won the game in the preliminary round will play back in the final round. The group that won this game will get reward from the teacher.

**4. Overview of Learning Basic Competence Adjusting Journal Entries**

**a. Scope of Learning Basic Competence Adjusting Journal Entries**

Standar Kompetensi Lulusan (SKL) that have been formulated for the level of Vocational High School/Madrasah Aliyah Kejuruan (MAK) are used to formulate the basic competencies needed to be achieved. The achievement of competence at each that is end of class level from Class X to Class XII is called Core Competence. Core competence is an unclassified categorical picture of the competencies

in attitude, knowledge, and skills (cognitive and psychomotor) aspects that learners must learn for a school, class and subject.

The Core Competency Formula in the draft Ministry of Education and Culture (Kemendikbud, 2013: 2) uses notation:

1. KI-1 for Competence Core spiritual attitude
2. KI-2 for Competence The essence of social attitudes
3. KI-3 for Competence The core of knowledge
4. KI-4 for Competence Core skills

The sequence refers to the order mentioned in the Law on the National Education System 20 of 2003 which states that competence consists of attitudes competences, knowledge and skills (Kemendikbud, 2013: 2). As a support to Core Competencies, the achievement of subject learning is described as basic competencies. The formula is developed by taking into account the characteristics of learners, initial skills, and the characteristics of a subject. As a supporter of the achievement of the Core Competencies, the basic competencies are grouped into four according to the Core Competence formula they support (Kemendikbud, 2013: 3), namely:

1. The basic competence group of spiritual attitudes (supporting KI-1),
2. Basic competence groups of social attitudes (supporting KI-2),
3. Basic knowledge competence groups (supporting KI-3),
4. Basic skills competence group (supports KI-4).

Core Competence and Basic Competence Accounting Skills Program

at SMK N 2 Magelang shown in the table below:

Table 1. KI and KD Class X Accounting SMK N 2 Magelang

Kompetensi Inti	Kompetensi Dasar
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.	4.1. Menyiapkan daftar akun yang sesuai dengan jenis kegiatan pokok perusahaan jasa. 4.2. Menyiapkan bukti berbagai transaksi keuangan perusahaan jasa 4.3. Menganalisis bukti transaksi dan pengaruhnya terhadap perubahan akun-akun. 4.4. Mencatat transaksi keuangan perusahaan jasa ke dalam buku jurnal umum 4.5. Mencatat transaksi keuangan perusahaan jasa ke dalam buku jurnal khusus 4.6. Memindahkan entri jurnal ke buku besar (posting) pada perusahaan jasa 4.7. Menyiapkan neraca saldo pada perusahaan jasa 4.8. Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa 4.9. Memproses necara lajur untuk perusahaan jasa 4.10. Menyiapkan laporan keuangan perusahaan jasa 4.11. Memproses penutupan buku dan jurnal pembalik perusahaan jasa 4.12. Memproses neraca saldo setelah penutupan perusahaan jasa.

Source: KI-KD in Accounting Services Company SMK N 2 Magelang

## **b. Basic Competence Adjusting Journal Entries**

### **a) Definition of Adjusting Journal Entries**

Adjusting Journal Entries is a journal made to adjust the balance of the estimates to the actual balance until the end of the accounting period, or to separate the income or expenses of a period with another period.

Adjusting Entry Paragraph is made at the end of an accounting period when it will make a financial statement. At the time the company closes the book, the company will arrange financial statements for the company to know the financial position in the current accounting period.

### **b) The Purpose of Adjusting Journal Entries**

The purpose of the adjustment it self are:

1. To simplify prepare a trial balance debit and credit ledger.  
To recap the balance of the ledger accounts
3. To determine the balance of the ledger accounts that correspond to the reality
4. To facilitate the preparation of financial statements
5. To facilitate the preparation of working papers

Why Adjusting Journal Entries need to be made?

The following reasons for their recording adjustments Entries:

1. The events are not recorded on a daily basis because it is not efficient to do so.
2. For the end of the real account period ie assets, liabilities and capital indicate the actual situation
3. In order for the nominal accounts, ie the income and expense accounts can be recognized in a period and show the actual circumstances
4. Unrecognized costs during the accounting period because they end with the passage of time as a result of daily transactions.
5. A condition for which the transaction has occurred, but not recorded in the account concerned

c) **Procedure of Making Adjusting Journal Entries**

1. Prepaid expenses

At the end of each period, payments made in advance will be adjusted for use. Adjustments for prepaid expenses can be recorded as assets or as expenses. It depends on the record at the time of journaling. Adjusting entries to record the transaction are as follows.

- a. If at the time to journal is recognized as an asset, the adjustment as follows.

Rent expenses	Rp xxx	
Prepaid rent		Rp xxx

- b. If at the time of journaling is recognized as an expense, the adjustment as follows.

Prepaid rent	Rp xxx	
Rent expenses		Rp xxx

## 2. Income Received in Advance

At the end of each period, the revenue already received in advance will be adjusted to its recognition. Adjustments to income received in advance can be recorded as either debt or income. It depends on the record at the time of journaling. Adjustment Paragraph to record the transaction as follows.

- a. If at the time to journal recognized as a debt, the adjustment as follows.

Deffered rent	Rp xxx	
Rent revenues		Rp xxx

- b. If at the time to journal recognized as revenue, the adjustment as follows.

Rent revenues	Rp xxx	
Deffered rent		Rp xxx

## 3. Income receivable

Account receivable	Rp xxx	
Revenues		Rp xxx

#### 4. Accrued Expenses

If at the end of the period there is a burden borne by the company, but not yet paid, will be recorded as debt. Adjusting entries for the transaction are as follows.

Rent expense	Rp xxx	
Rent payable		Rp xxx

#### 5. Depreciation of Fixed Assets Value

At the end of each period, the fixed assets owned by the enterprise will be decreased in value as a result of the usage or increase of the asset's life. The decrease in the value of the assets will be recognized as expense by the company. the adjusting entries to record the transactions are as follows.

Depreciation expenses	Rp xxx	
Accumulated depreciation		Rp xxx

#### 6. Use of Supplies

Supplies are items that are used for corporate activities which used up within a period of one year. At the end of the accounting period must be calculated how much supplies that has been used and how many fixtures remaining. Examples of supplies accounts are store supplies, office supplies and so on. Recording can be done in two ways, namely:

- a. If at the time of journaling is recognized as an expense, the adjustment as follows.

Supplies expenses	Rp xxx	
Supplies		Rp xxx

b. If at the time to journal recognized as a treasure, the adjustment as follows.

Supplies	Rp xxx	
Cash		Rp xxx

## B. Relevant Research

1. Zuhri (2017), in a study entitled “Pengembangan Media Smart Pinball pada Pembelajaran Tematik Tema Makananku Sehat dan Bergizi Kelas IV Sekolah Dasar”. The results showed: 1) This research uses the steps of RnD method with the type of qualitative and quantitative data. 2) Based on media expert validation yields 93% percentage with very good quality. 3) According to the material experts, Smart Pinball media covers my healthy and nutritious food material studied in class IV premises 83% with a very good quality percentage. 4) According to the expert of learning that Smart Pinball media can support learning process and make students spirit and understand about my healthy and nutritious food material with result of 95% percentage with very good quality. 5) test results in small groups with 96% results. 6) trials in large groups with 96% excellent quality results. It can be concluded that Smart Pinball media in grade IV learning my healthy and nutritious food material at SD Muhammadiyah 5 Malang can be used as part of media utilization to achieve the determined goals. The

equation in this research is to equally examine using Pinball media and using the same research method. The difference lies in the subjects used on Pinball media, different subject and object of the research.

2. Agung Setya (2017), in a study entitled " Pengembangan Media Pembelajaran *Dart Game Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Mengelola Kas Kecil Kelas X Keuangan SMK Muhammadiyah 1 Prambanan Klaten Tahun Ajaran 2016/2017 ". The results showed: (1) Dart Game Accounting was developed through five stages: a) Analysis, b) Design, c) Development, d) Implementation, and e) Evaluation ); (2) learning media Dart Game Accounting is feasible to be used as a learning media based on the assessment: a) Expert Material obtained average score of 4.80 which is included in the category Very Feasible, b) Media Expert obtained average score of 3.90 included in category Feasible, and c) Practitioner of Learning obtained average score 4,20 included in category Feasible; (3) student appraisal on media in small group trial obtained average score 4,33 which belongs to the category of Very Feasible and students' scoring on field trial obtained average score 4,15 which belongs in category Feasible; (4) based on analysis of learning motivation improvement with gain score obtained by medium category improvement equal to 0,35 so media Dart Game Accounting can improve Learning Motivation. The equation of this research is equally using research and development method of ADDIE model. The second equation is to equally measure student's learning motivation. While the difference

lies in developed media. Agung Setya uses Dart Game Accounting media while this research develops Pinball Accounting Game. The next difference lies in the subject and the object of his research

3. Emiasih (2014), in a study entitled " Pengembangan Media Pembelajaran Akuntansi Modul Interaktif Berbasis Adobe Flash Kompetensi Dasar Membuat Jurnal Penyesuaian untuk Meningkatkan Motivasi Belajar Siswa Kelas X Akuntansi 2 SMK Negeri 1 Pengasih ". The results of the research are interactive journals based on Adobe Flash with the feasibility of the material experts of 4.37 with the category "Very Feasible" is used for learning media, media experts get an average score of 3.95 with the category " Feasible ", Accounting learning practitioners of 4 , 29 with the category "Very Feasible ", and the opinion of students as many as 30 students and got an average score of 4.31 including the category of "Very Feasible". The equation of this research is equally using research and development method of ADDIE model. The second equation is that the subjects used for the media are both subjects of Accounting. While the difference lies in developed media. Emiasih uses interactive journal media while this research develops Accounting Educational Games. The next difference lies in the subject and the object of his research
4. Research undertaken by Alif Via Agustien (2014) entitled " Pengembangan Buku Saku sebagai Bahan Ajar Akuntansi pada Pokok Bahasan Jurnal Penyesuaian Perusahaan Jasa ". The result of this research is pocket book evaluation seen from material feasibility and presentation,

language, and kegrafikan. Of the three aspects, the average percentage obtained is 82.3% with very decent category. Student response when viewed from the components of readability and attractiveness Pocket Book belongs very decent category with average percentage of 90%. The same thing in this research is researching about the same material. The development of media used can work to make students better understand the material. Differences of research conducted by Alif Via Agustien is a matter of evaluation, place, and time of research.

### **C. Conceptual Framework**

Education that can produce Human Resources (HR) quality requires a good learning process. Learning can be said to be good if there is interaction between learners and educator and learning resources. These three aspects of learning can create a conducive learning environment, fun, and can foster learning motivation in students. Learning motivation is the impetus that arises from within students to foster passion and the spirit of learning to achieve learning objectives. One element that can encourage student learning motivation is the use of interesting and fun learning media. Learning media is a tool that works and is used to convey learning messages.

The motivation of the students in class X Accounting is still low in following the learning process. Accounting Student class X finds difficulties in understanding the material of adjusting journal entries. Accounting Student class X less diligent in doing the task that given by the teacher, the students quickly despair in solving the problem and often procrastinate the task given

by the teacher. The use of learning media is less appropriate with the subjects being taught.

Based on the description above it is necessary to develop a learning media that is interesting and not boring. Learning media has the function of attracting students' attention so that learning motivation will increase. Pinball Accounting media is expected to attract students' attention. This learning media contains questions that students can use to learn while playing so that this game can improve students' learning motivation. In addition, the learning media Pinball Accounting is expected to help students achieve learning objectives.

#### **D. Research Paradigm**

The picture can be seen in the next page

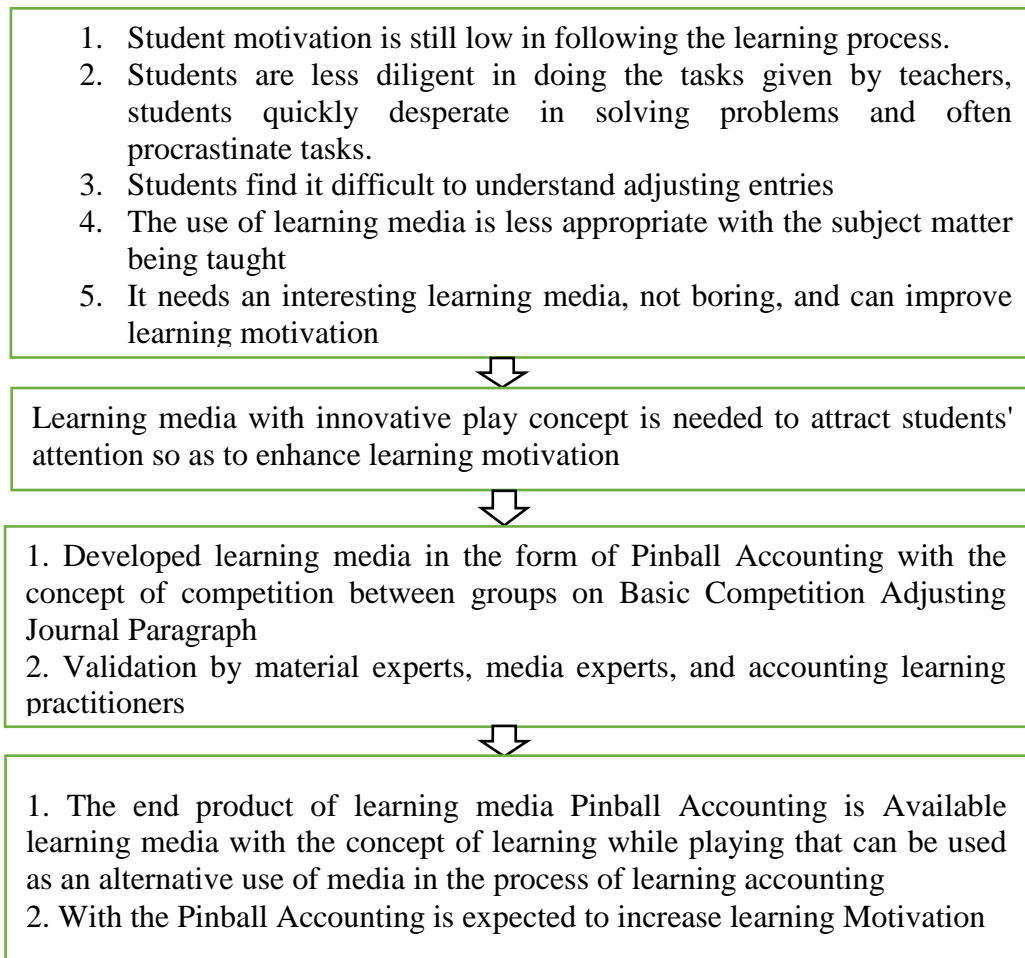


Figure 1. Research Paradigm Chart of Learning Media Pinball Accounting

### E. Research question

Based on the problem background and problem identification that have been described, the research questions in this study are:

1. How to develop Pinball Accounting Learning Media on Basic Competence Adjusting Journal Entries in service company for students of Accounting Expertise Program Class X SMK N 2 Magelang?
2. How media expert judge the feasibility of Pinball Accounting Learning Media on Basic Competence Adjusting Journal Entries in service

company for students of Accounting Expertise Program Class X SMK N 2 Magelang?

3. How expert opinion of the material about the feasibility of Pinball Accounting Learning Media on Basic Competence Adjusting Journal Entries in service company for students of Accounting Expertise Program Class X SMK N 2 Magelang?
4. How is the assessment of learning practitioners about the feasibility of Pinball Accounting Learning Media on Basic Competence Adjusting Journal Entries in service company for students of Accounting Expertise Program Class X SMK N 2 Magelang?
5. How the assessment of students of class X Accounting SMK N 2 Magelang about Pinball Accounting learning media on learning motivation?
6. How to improve the motivation of students learning class X Accounting SMK N 2 Magelang after using the Pinball Accounting on Basic Competition Adjusting Journal Entries?

## **CHAPTER III**

### **RESEARCH METHODS**

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

The research entitled "The Development of Pinball Accounting Media to Improve Learning Motivation on Basic Competence Adjusting Journal Entries in Service company For Accounting Student Class X SMK N 2 Magelang" using research and development method or often called (RnD). Sugiyono (2015: 407) states that "research and development methods are research methods used to produce a particular product, and test the effectiveness of the product". The result of thi product in this research is Pinball Accounting learning media to improve the Learning Motivation in Basic Competence Adjusting Journal Entries.

Pinball Accounting media development as a learning media using the ADDIE model. Endang Mulyatiningsih (2012: 184-185) describes the development of a 5-step model of ADDIE namely Analysis (Analysis), Design (Design), Development (Development), Implementation (Implementation) and Evaluation (Evaluate). Pinball Accounting learning media is expected to be one of the alternative learning media for basic accounting subjects, Basic Competence Adjustment Journal Entries and be able to increase student learning motivation in basic accounting lessons.

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

The research was conducted at SMK N 2 Magelang in class X Accounting for academic year 2017/2018. The study was conducted in January-May 2018. SMK N 2 Magelang is located at A. Yani Street 135 A, Magelang

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

The subject of this research is one media expert (Lecturer of Accounting Education, UNY), one material expert (Lecturer of Accounting Education, UNY), one accounting learning practitioner (SMK N 2 Magelang Accounting Teacher), and X Accounting 1 student amounted to 36 children. While the object in this study is the Pinball Accounting Learning Media and Learning Motivation.

## **D. Operational Definition of Variables**

The definition of operational variables from the development of Pinball Accounting media is an attempt to develop accounting learning media in the form of a game to throw the ball into the box and students take the existing problem, the media is made interesting in order to improve student learning motivation. Pinball Accounting developed by researchers is adapted to the K13 curriculum used in SMK Negeri 2 Magelang. The selected material is Adjusting Journal Entry. Pinball Accounting serves as an independent learning media in the classroom.

## **E. Research procedures**

This research procedure adapts the development model of ADDIE, a development model consisting of Analysis, Design, Development, Implementation, Evaluation. According to Endang Mulyatiningsih (2012: 183-184) the ADDIE model can be used for various forms of product development such as models, learning strategies, learning methods, media and teaching materials. Pinball Accounting media development procedures in accordance with the adoption of the ADDIE development model are as follows:

### **1. Analysis Stage**

At this early stage researchers analyzed the problems in class X Accounting SMK N 2 Magelang. Motivation Student learning in the class is still low. Low Learning Motivation of students one of them caused by the methods and media used in monotonous learning. Students need an interesting, fun learning media, and can make students better understand the material they are learning. Pinball Accounting learning media is expected to meet the needs of students of class X Accounting SMK N 2 Magelang the availability of variations of learning media is interesting and not boring and can improve the Learning Motivation.

### **2. Design Stage**

The second stage is the design stage or design of learning media Pinball Accounting includes concept creation, preparing RPP, and

instrumentation grid validation. The researcher will process the data from the initial analysis result so as to produce:

a. Drafting

Researchers began to create the concept of Accounting Pinball game that will be adapted to the material and Basic Competence Adjusting Journal Entries.

b. Preparing Plan of Learning Implementation

After the concept of the product was finished, the researcher prepares Plan of Learning Implementation which contains Adjusting Journal Entries material using Pinball Accounting Learning Media in the learning process. Preparation of Plan of Learning Implementation starts from the identity, learning objectives, learning materials, learning methods, learning media, steps of learning activities, learning resources, and assessment. The material in Pinball Accounting has been adapted to the existing competencies.

c. Compose the Grid of the Product Validation Instrument

At this stage the instrument validation grid is structured to create a validation questionnaire addressed to the material expert (Patriani Wahyu Dewanti, S.E, M.Acc), media expert (Rizki Ilyasa Aghni S.Pd., M.Pd.), learning practitioner (Laely Inayah, S.Pd) and students (students of class X Accounting SMK N 2 Magelang).

- d. Develop learning motivation instrument used to measure student's learning motivation before and after use of interactive learning media, then perform instrument test with validity and reliability test.

### 3. Development Stage (Development)

The third stage is the development stage. This stage includes product creation, product usability validation, and fixes or revisions. After the product is finished then the next step is validation of product usage by Material Expert (Patriani Wahyu Dewanti, S.E, M.Acc.), Media Expert (Rizki Ilyasa Aghni S.Pd., M.Pd.), learning practitioners (Laely Inayah, S.Pd.) and students. Then do the repair/revision of Pinball Accounting learning media.

#### a. Making Product

Making the learning media of all materials designed into one, in order to become a learning media that has been conceptualized.

#### b. Expert Validation

Products that have been created then validated by Material Expert (Patriani Wahyu Dewanti, S.E, M.Acc.), Media Expert (Rizki Ilyasa Aghni S.Pd., M.Pd.), and learning practitioners (Laely Inayah, S.Pd.). The validation results containing comments and suggestions.

#### c. Revision I

After the product have been validated, it will be revised in accordance with comments and suggestions from media experts and material experts.

d. Revision II

Products are revised based on feedback and advice provided by accounting learning practitioners. The revised product at this stage is then used in the implementation stage to the students as a product usage target.

4. Implementation Stage

In the fourth stage is the implementation phase, at this stage the product of the revision is implemented to the students through two stages, the first one is small group trial and field trials.

a. Small Group Trials

At this stage the product is tested to 12 students of class X Accounting 2 SMK N 2 Magelang. At this stage the researchers also distributed a questionnaire to determine the students' assessment of the products developed.

b. Field Trial

At this stage the product is tested to 36 students of class X Accounting 1 SMK N 2 Magelang. At this stage also distributed a questionnaire to determine the students' ratings of the product assessment and questionnaire Learning Motivation.

5. Evaluation Stage (Evaluation)

In the fifth stage the researchers conducted an evaluation to measure the success of product development goals Pinball Accounting Media is improving the Learning Motivation basic competence Adjusting

Journal Entry. The product effectiveness test is carried out in the final stages of media development after the finished product and has passed the validation stage. The effectiveness test is carried out to determine the effectiveness of the product if applied to a broader research subject. Researcher conduct research on student learning motivation. Tools to measure students' learning motivation by sharing questionnaires of learning motivation before and after media application..

#### **F. Data Collection Technique**

1. Data collected in the study includes qualitative and quantitative data, namely:
  - a. Qualitative data is data about the development process of Pinball Accounting learning media in the form of criticism, suggestion, comment, and input from from material expert, media expert, practitioner of Accounting and student appraisal.
  - b. Quantitative data is the principal data in research in the form of data a feasibility assessment of the Pinball Accounting Media is an assessment score from a material expert, a media expert, a learning practitioner, and a student.
2. Data Collection Instruments

The instruments used in data collection is an instrument non-test that is call questionnaire. Questionnaires or questionnaires include tools for collecting and recording data or information as well as opinions. Sugiyono (2015: 199) states that "the questionnaire is a data collection

technique that is done by giving a set of questions or written statement to the respondent to answer".

Questionnaire worth of Pinball Accounting media involves 2 lecturers of Accounting Education Faculty of Economics, Yogyakarta State University as media expert (Rizqi Ilyasa Aghni, S.Pd., M.Pd. ) and material expert (Patriani Wahyu Dewanti, M.Acc.) and 1 of accounting learner who is accounting teacher in SMK N 2 Magelang (Laely Inayah, S.Pd.). While questionnaire Learning Motivation students involve students of class X Accounting 1 SMK N 2 Magelang, amounting to 36 students.

Assessment instruments of Pinball Accounting as a learning media on Learning Motivation using Linkert scale 5 alternative answers: Strongly Agree (SS), Agree (S), Less Agree (KS), Disagree (TS), and Strongly Disagree (STS). In order to obtain quantitative data, each alternative answer is given a score that is Strongly Agree (SS) = 5, Agree (S) = 4, Less Agree (KS) = 3, Disagree (TS) = 2, and Strongly Disagree (STS) = 1.

Here are some questionnaires used in this study include: Here are some of questionnaires used in this study include:

- a. Feasibility Assessment Questionnaire Media Pinball Accounting  
Table 2. The Grilles Validation Sheet for Material Expert

No.	Aspect	Item Number
Learning Aspects		
1	The suitability of the material	1, 2, 3
2	The depth of material	4
3	Clarity description	5
4	Statutes evaluation tools	6, 7, 8
5	Contextual and actuality	9, 10
6	Ease to learn	11, 12
7	Completeness of teaching materials	13, 14, 15, 16
8	Providing feedback on learning outcomes	17

Source: The Grilles Validation Sheet for Material Expert (Emiasih, 2014) with modification

Table 3. The Grilles Validation Sheet for Media Expert

No.	Aspect	Item Number
Media Design Aspects		
1	Creativity	1
2	Ease of use	2
3	The layout of the media and media design Pinball Accounting	3
4	Pinball media packaging Accounting	4
Visual Communication Aspects		
6	The accuracy of the media with the material	5
7	Pinball box size suitability Accounting	6, 7, 8
8	Suitability font size	9
9	The attractiveness of the design	10
10	Layout settings	11
11	Selection of ball	12
12	Neatness design	13
13	Communicative	14
14	Selection of the typeface on the media Pinball Accounting	15

Table 4. The Grilles Validation Sheet for Learning Practitioners

No	Aspect	Item Number
<b>Media Design Aspects</b>		
1	Simplicity in operation and easy of managing Pinball Accounting media	1, 2
2	Instructions for using media	3
3	The layout of the barrier, a thrower and Selection of ball	4, 5
<b>Learning Design Aspects</b>		
5	The suitability of the material	6, 7
6	Variations of question and truths of answer key	8, 9
7	The difficulty level of question	10
8	Benefits of media and Pinball Accounting media display	11, 12
<b>Visual Communication Aspects</b>		
9	Neatness of design and attractiveness of Pinball Accounting media	13, 14
10	Ease of language and composition of color	15, 16
11	Creative and innovative	17, 18

Source: The Grilles Validation Sheet for Accounting Learning Practitioner (agung Setya, 2017) with modification

Table 5. The Grilles Student Assessment Questionnaire

No	Aspect	Item Number
<b>Learning Design Aspects</b>		
1	The language of question and the suitability of the material is easy to be understood	1, 2
2	The accuracy of the answer with questions	3
3	The linkage with the learning motivation	4
4	Clearly of the question	5
<b>Media Design Aspects</b>		
5	Easy to use	6
6	Instructions for using media	7
7	Manageable	8, 9
<b>Visual Communication Aspects</b>		
8	Attractiveness of the media design Pinball Accounting	10
9	Neatness of media design	11
10	Communicative	12
11	Readability question and answer keys	13
12	Layout and usefulness media Pinball Accounting	14, 15

Source: The Grilles Student Assessment Questionnaire (Emiasih, 2014) with modification modification

### b. Questionnaire Learning Motivation

In this study, the questionnaire is used to measure the Motivation Students of Class X Accounting 1 SMK N 2 Magelang, amounting to 36 students. Questionnaires were distributed 2 times, the first one is before and after Pinball Accounting Learning Media was applied. Grid questionnaire Motivation Student learning can be seen in table 6.

Table 6. The Grilles Motivation Leaning of Student Questionnaire

No	Aspect	Item Number
1	Can defend opinions	1,2,3
2	Tenacious face of adversity	4 *
3	Have an interest in the lesson	5
4	The use of instructional media	6, 7, 8
5	Interest in learning Adjusting Journal Entries	9, 10
6	The ability of students to answer questions	11, 12, 13, 14
7	Telling an opinion	15 *
8	Work on the question from the teacher	16, 17 *
9	The atmosphere when learning in the classroom	18 *
10	The atmosphere when learning outside the classroom	19
11	Learning to use the media Pinball Accounting	20

\* Negative statements

Source: The Grilles Motivation Leaning of Student Questionnaire (Agung Setya, 2017) with modification

### 3. Validity and Reliability Research Instruments

Before a questionnaire is used to collect data from a research subject, it will first be tested to obtain a valid and reliable instrument. The test instrument was conducted in class X of AK 2 SMK N 2 Magelang. The

test instrument is performed to find out whether the instrument is really a good instrument. A good instrument must meet two requirements, namely valid and reliable..

### 1. Validity

Validity is a measure that indicates the levels of validity of an instrument. An instrument is valid if it is able to measure what is desirable and can express the data of the variables studied accurately. Calculated the validity of the questionnaire using the Spearman Rank because the data obtained were ordinal data (Sugiyono, 2015: 245) as follows:

$$\rho = 1 - \frac{6 \sum b_i^2}{n(n^2 - 1)}$$

Description:

$\rho$  = Spearman rank correlation coefficient

$b_i$  = The difference between paired observations

$n$  = Total observation

(Sugiyono, 2015: 245)

Value of  $\rho$  count consulted with  $\rho$  tabel at significance level of 5%. If the value  $\rho$  count was greater or equal with 5%  $\rho$  table, so the instrument is valid. And if the value  $\rho$  count was less than with 5%  $\rho$  table, so the instrument is not valid.

The questionnaire motivation test was conducted by 35 students of class X AK 3 SMK N 2 Magelang. This is done to know every statement in questionnaire is valid or not. The following is the result of the validity

of the instrument test (result of data processing can be seen on attachment 8 page 147):

Table 7. Result of Validity Trial Test of Research Instrument

No.	Correlation	r <sub>tabel</sub>	Interpretation
1	.480	0.334	Valid
2	0,646	0.334	Valid
3	.628	0.334	Valid
4	.653	0.334	Valid
5	0.578	0.334	Valid
6	0.385	0.334	Valid
7	0.468	0.334	Valid
8	.377	0.334	Valid
9	.371	0.334	Valid
10	0.403	0.334	Valid
11	0.114	0.334	Invalid
12	0,559	0.334	Valid
13	.516	0.334	Valid
14	.451	0.334	Valid
15	0.474	0.334	Valid
16	.377	0.334	Valid
17	0,118	0.334	Invalid
18	0.179	0.334	Invalid
19	0,339	0.334	Valid
20	.326	0.334	Invalid
21	0.485	0.334	Valid
22	.290	0.334	Invalid
23	.539	0.334	Valid
24	0,548	0.334	Valid
25	.336	0.334	Valid

Source: Data processing using SPSS in Attacment 8 page 150

Here are the results of the analysis presented in the table:

Table 8. Recapitulation of Validity Trial Test of Research Instrument

No	Criteria	Item Number	Amount	Percentage
1	Valid	1,2,3,4,5,6,7,8,9,10,12,13,14,15,16,19,21,23,24,25	20	80%
2	Invalid	11,17,18,20,22	5	20%

Source: The results of validity process

## 2. Reliability

The second requirement of a good instrument is to be reliable. Reliability refers to the definition that an instrument is credible as to be used as a data collection tool because the instrument is good (Arikunto, 2013: 221). An instrument is said reliable if when it is used to measure the same phenomenon in different time will show the same results. To test the reliability of instruments used Alpha formula, because the questionnaire has no answer that is false or zero. This was consistent with what was presented by Arikunto (2013: 239) that the Alpha formula used to find the instrument reliability scores instead of 1 and 0, for example, a questionnaire or subjective test. Alpha formula is as follows:

$$r_{11} = \left( \frac{k}{k-1} \right) \left( 1 - \frac{\Sigma \sigma_b^2}{\sigma_t^2} \right)$$

Information

$r_{11}$  = Instrument reliability  
 $k$  = The number of question  
 $\Sigma \sigma_b^2$  = The number of variance item  
 $\sigma_t^2$  = Total variance

Arikunto (2013: 239)

The calculation of scalability test is accepted if the calculation result is greater than the  $r_{table}$  at the significance level of 5%. Furthermore, the calculation results are interpreted with the guidance table to interpret the correlation coefficient. Here is a guide table:

Table 9. Guidelines for Interpretation of Correlation Coefficients

Interval Coefficient	Interpretation
0.00 - 0.199	Very Low
0.20 - 0.399	Low
0.40 - 0.599	Enough
0.60 - 0.799	Strong
0.80 - 1.000	Very strong

Source: Sugiyono (2015: 257)

Based on the research data that has been taken and tested using SPSS 23 (Attachment 8 page 147) shows the reliability test score is 0.827. Based on the results of the reliability of the entry in the range of 0.80 to 1.000 which means it has a very strong reliability.

## G. Data Analysis Techniques

### 1. Qualitative Data Analysis

Qualitative data in this research in the form of suggestions / input given by lecturers of material experts, lecturers of media experts, practitioners of accounting learning and student assessment. This qualitative data is analyzed descriptively qualitative.

### 2. Quantitative Data Analysis

From the results of data collection through the instrument in the form of questionnaires, then the data are analyzed to get an assessment of the developed products and to know the increase in student learning motivation. Data obtained from material experts, media experts, accounting learner practitioners, small group trials, and field trials through a questionnaire were then analyzed using quantitative descriptive analysis techniques. Quantitative descriptive analysis techniques used to process

data in the form of numbers (scores) obtained through a questionnaire.

This is to determine the feasibility of Pinball Accounting learning media.

- 1) Assessment of media learning feasibility by media experts, material experts, and learning practitioners

The data collected from questionnaires of media experts, material experts, and accounting learning practitioners will be analyzed by the following steps:

- a. Changing the qualitative to quantitative assessment

Table 10. Likert Scale Assessment Criteria Validation Experts

Criteria	Score
Very Feasible	5
Feasible	4
Enough	3
Infeasible	2
Very Infeasible	1

Source: Sugiyono (2015; 135) with modifications

- b. Calculating the average value of the score of each indicator by the formula:

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

Information:

X : The mean score

$\sum X$  : The total score of each aspect

n : Number of trial subjects

(Eko Putro Widoyoko, 2011: 237)

- c. Sums the average score of each aspect
- d. Interpret qualitatively the average number of scores per aspect by using the five scale score conversion formula.

Table 11. Conversion Formulas Average Score on Scale Five

Score	Formula	Value	Category
5	$X > X_i + 1,80S_{bi}$	A	Very Feasible
4	$X_i + 0,60S_{bi} < X \leq X_i + 1,80S_{bi}$	B	Feasible
3	$X_i - 0,60S_{bi} < X \leq X_i + 0,60S_{bi}$	C	Enough
2	$X_i - 1,80S_{bi} < X \leq X_i - 0,60S_{bi}$	D	Infeasible
1	$X \leq X_i - 1,80S_{bi}$	E	Very Infeasible

Information:

X : The number of scores obtained  
 Ideal maximum score : The number of indicators x highest score  
 Ideal minimum score : The number of indicators x lowest score  
 $X_i$  :  $\frac{1}{2}$  (max score min ideal base + score)  
 $\frac{1}{2}$  (5 + 1)  
 : 3  
 $S_{bi}$  :  $\frac{1}{6}$  (max score min ideal base + score)  
 :  $\frac{1}{6}$  (5-1)  
 : 0,67

(Eko Putro Widoyoko, 2011: 238)

Table 12. Guidelines for Conversion Score on Assessment Results with 5 Categories

Score	Formula	Value	Classification
5	$X > 4.20$	A	Very Feasible
4	$3.40 < x \leq 4.20$	B	Feasible
3	$2.60 < x \leq 3.40$	C	Enough
2	$1.80 < x \leq 2.60$	D	Infeasible
1	$X \leq 1.80$	E	Very Infeasible

Based on the table on the conversion of quantitative data to the qualitative data above, the standard of learning worthiness of Pinball Accounting Media from every aspect is averaged with the following details:

1. Feasibility of Learning Media Pinball Accounting developed otherwise very feasible if the average score obtained is at a value greater than 4.20.

2. Feasibility of Pinball Accounting Learning Media developed is considered feasible if the average score obtained is in the range of 3.41 to 4.20.
3. Feasibility of Learning Media Pinball Accounting developed otherwise feasible enough if the average score obtained is in the range of 2.61 to 3.40.
4. Feasibility of Learning Media The developed Pinball Accounting is declared less feasible if the average score obtained is in the range of 1.81 to 2.60.
5. Feasibility of Learning Media The developed Pinball Accounting is stated to be very unfeasible if the average score obtained is in the range less than or equal to 1.80.

2) Measure Improving Student Motivation

To determine the role of Pinball Accounting Learning Media in improving student learning motivation, the data is analyzed by following the steps as follows:

Table 13. The scoring criteria on Learning Motivation Questionnaire

Criteria	Score	
	Positive	Negative
Strongly Agree (SS)	5	1
Agree (S)	4	2
Less Agree (KS)	3	3
Disagree (TS)	2	4
Strongly Disagree (STS)	1	5

Source: Sugiyono (2015: 135)

Improvement Motivation Student learning will be analyzed by using gain score. The gain-score data analysis technique is by calculating the gain value (g) by the formula:

$$g = \frac{\% \text{ of final motivation average} - \% \text{ average initial motivation}}{100 - \% \text{ average of initial motivation}}$$

(Hake, 2012: 1)

The results of calculations using the formula above and then interpreted into categories of criteria gain value shown in the table.

Table 14. Gain Value Criteria

value g	Criteria
$g > 0.7$	High
$0.3 < g < 0.7$	Moderate
$g < 0.3$	Low

Source: Hake (2012: 1)

## **CHAPTER IV**

### **RESULTS RESEARCH AND DISCUSSION**

#### **A. Research Attributes**

##### **1. General Data**

###### **a. General Condition of The School**

SMK N 2 Magelang is a public school located on Jl. Jend. A. Yani No 135A Magelang City, Central Java. SMK N 2 Magelang has a total of 82 teachers, the total number of students is 1,076 spread in 31 classes, where class X consists of 11 classes, classes XI and XII each consisting of 10 classes. Number of Administrative Staff in SMK N 2 Magelang amounted to 8 employees.

SMK N 2 Magelang has the vision and mission as follows:

###### **1) Vision**

“Terwujudnya lembaga pendidikan berbasis teknologi dan komunikasi guna menghasilkan sumber daya manusia yang beriman, unggul, kompeten, kompetitif dan berwawasan global.”

###### **2) Mission**

1) Melaksanakan sistem pendidikan berbasis kompetensi dengan memanfaatkan teknologi informasi dan komunikasi.

2) Meningkatkan mutu penyelenggaraan pendidikan sehingga menghasilkan lulusan yang memiliki jati diri bangsa dan keunggulan kompetitif di pasar nasional dan global.

3) Meningkatkan peran serta dunia usaha/dunia industri dalam pelaksanaan pendidikan dan pelatihan.

4) Membangun jiwa wirausaha yang handal dan berakhlak mulia.

SMK N 2 Magelang has a variety of facilities that support the learning process such as the Headmaster Room, the Deputy Headmaster Room, the Laboratory of each competency expertise, the School Library, the Skills Room, the Teacher Room, the TU Staff Room, the Computer Laboratory Room, the OSIS Room , Meeting room, mosque, kitchen, school guard room, canteen, cooperative and business center. While the existing infrastructure includes water installations, and power lines.

b. General Conditions Class X Accounting

The number of students in class X Accounting is 108 students. Classroom X Accounting located on the first floor is equipped with adequate facilities and support the learning activities. In addition to adequate facilities, the state of Financial X class is comfortable and clean so that it can support students to concentrate during the learning activities take place. Nevertheless, the existing facilities have not been fully utilized. At the time of learning, teachers still often use instructional media such as books and modules that are used routinely in every learning. The use of books and modules without the existence of other learning media that varied and fun will make students feel bored with the routine activities are monotonous and burdensome so that the Learning Motivation in class X Accounting is still low.

## 2. Research Subjects

Subjects in research Development of Pinball Accounting Media on Basic Competence Adjusting Journal Entries is a student of class X Accounting 1 SMK N 2 Magelang that consisting of 36 students.

## 3. Research Period

Development of Pinball Accounting Learning Media in Basic Competence Adjusting Journal Entries is implemented for 5 months, started from January until May 2018. The research development procedure consists of several stages described in Table 15.

Table 15. Schedule of Research and Development

No.	Procedure Development	Implementation time	Researchers Conducting
1.	<i>Analysis</i>	January 2018	Observation
2.	<i>Design</i>	February 2018	Concepts of Pinball Accounting, preparing lesson plans, and grid instrument validation product
3.	<i>Development</i>	March 2018 - April 2018	Make Pinball Accounting media and expert validation
4.	<i>Implementation</i>	May 2018	small group trial and field trial
5.	<i>Evaluation</i>	May 2018	Analyze Student Motivation Data

## B. Research Results

### 1. The Product Development of Pinball Accounting Media

The Development of Pinball Accounting Learning Media follows the ADDIE model consisting of five stages: analysis, design, development, implementation and evaluation. The overall implementation of the

development procedure in this research in detail can be seen in the following description:

**a. Analysis Stage**

At the stage of analysis the researchers conducted observations and interviews in class X Accounting 2 SMK N 2 Magelang. The observations were conducted on January 8, 2018. The number of students attended 34 students. Based on the results of the observations at the time of the student learning has a low motivation to learn. The teacher explains the material about adjusting journal entries for service company. At the beginning teacher explain the material and then the students pay attention to the teacher and focus to follow the learning. Media that used by the teacher in the class were PPT and modules. Learning motivation of the students decreases because students feel bored with the teacher's learning method. It is seen students who start falling asleep in the classroom, students are engrossed in chatting with friends and the spirit of students decrease to do the task of the teacher.

Based on the results of interviews with students, teachers have not implemented the optimal learning media. Lessons that given by teachers only use lecturing and assignment methods to students. It makes students bored and make the learning motivation of students decreases. Based on the results of these observations teachers need to develop a fun learning media, involving students directly who can

improve student learning motivation. One of the learning media that can be developed is a learning media concept while playing which is through the development of Pinball Accounting Media. Summary of analysis phase that has been done that is:

a. Analysis of student needs

After the observation, the researcher know that the students need an interesting and not boring learning media, so that it can improve learning motivation of the students.

b. Curriculum analysis

At the curriculum analysis stage, the researcher knows that the curriculum in the school is the 2013 curriculum where the curriculum emphasizes student self-development or student-centered learning (student center). For that reason researchers adjust the contents of the design in the making of the media is to aim for self-development of each student means a Pinball Accounting game centered on students that involves all students become players so that each student has responsibility, cooperation in play and have the same experience in the learning process.

c. Competency analysis

At the competency analysis stage, the material contained in Pinball Accounting learning media is on the basic competence Processing adjusting journals and correction journals as well as posting to the

ledger accounts of service companies. The competency is chosen because students find it difficult on Adjusting Journal material. Based on observations and interviews, most students feel confused when creating AJP because of frequent errors when writing account names, sometimes the name of the account is often reversed, and the adjusted nominal is not quite right. Therefore the researchers decided to select the material for use on the making media.

**b. Design Stage**

The second stage is the design stage of Pinball Accounting learning media includes making concept, preparing lesson plan, and grid validation instrument. The following is a description of each design stage:

1. Making Concept

Pinball Accounting design concepts basically use the concept of traditional games. Pinball Accounting products consist of Pinball boards that are designed according to the material, ball of pinball, game rule books, question cards, and answer cards. The completeness in Pinball Accounting is as follows:

- a) 1 Pinball board
- b) Ball of Pinball
- c) Game rule manual

- d) Question cards (A, B, C, D) each of which consists of 10 questions
- e) Cards of answer key (A, B, C, D) each consisting of 10 answer keys
- f) Card of the final round (A, B, C, D), each of which consists of 5 questions
- g) Cards of final answer key (A, B, C, D) each consisting of 5 answer keys

This game involves all the students in the class. The teacher divided the students into 4 groups. Group one will play with group two, while group 3 will play with group 4. Each winning group will continue in the final round. Pinball Accounting provides 4 types of questions (A, B, C, D) in each box and comes with an answer key. Blue card for package A, green for package B, red for package C, and purple for package D. Student throws the ball which will then enter the question box. In each question there are points obtained according to the level of difficulty of the problem. Students will choose the matter according to the box throw the ball, then the teacher checked the key answer. If the answer is correct then the question card and answer key are placed on the right, and if wrong is placed on the left.

## 2. Making Lesson Plan

After the conception of the finished product, the researcher prepares the Learning Implementation Plan which contains the Adjusting Journal Entry material using Pinball Accounting Learning Media in the learning process. The preparation of the Lesson Plan starts with the identification of the RPP, initial Competencies, Basic Competencies, Indicators of achievement of competencies, learning objectives, learning materials, learning methods, learning steps, learning resources, and assessment. The material in Pinball Accounting has been adapted to the existing competencies. The learning of Adjusting Journal Entries material was conducted for two hours of lesson. The learning steps consist of initial activities (15 minutes), core activities (65 minutes) and closing activities (10 minutes). Learning Implementation Plan can be seen in attachment 2 page 126.

## 3. Validation grating instruments

The grilles questionnaires in this research aimed to material experts (FE UNY Accounting lecturer, Patriani Wahyu Dewanti, SE, M.Acc), media expert (FE UNY lecturer in Accounting Education, Rizqi Ilyasa Aghni S.Pd., M Pd), accounting teacher in SMK (Laely Inayah, S. Pd) and students (class X accounting 1 SMK N 2 Magelang).

### **c. Development Stage**

The third stage is the development stage. After the product is finished then the next step is validation of product usage by Material Expert, Media Expert, learning practitioner or teacher and student. Then doing the repair / revision of Pinball Accounting learning media.

#### **1) Product Making**

Product making begins with Pinball board design. Pinball board is square-shaped 50cm x 50cm with brown base color. Barrier on a board which the shape is tube placed in the center. Researchers also make several cards according to the size of the card box. The number and size of the cards are as follows:

- a) 1 game guide book
- b) 10 preliminary questions and 5 questions for final round A (blue) @ 10 x 7 cm
- c) 10 questions of the preliminary round and 5 questions about final round B (green) @ 10 x 7 cm
- d) 10 preliminary questions and 5 questions about final round C (red) @ 10 x 7 cm
- e) 10 preliminary questions and 5 questions on final round D (purple) @ 10 x 7 cm
- f) 10 key answers early and 5 key answers to final round A (blue) @ 10 x 7 cm

g) 10 initial answer keys and 5 key answers to final round B (green) @ 10 x 7 cm

h) 10 key answers early and 5 key answers final round C (red) @ 10 x 7 cm

i) 10 key answers early and 5 key answers final round D (purple) @ 10 x 7 cm

The production of media was made one month from February 2018 to March 2018. After the Pinball board design is complete then the researcher prints the design for the Pinball board consisting of the inner design, writing the question box, the correct answer box, the wrong answer box, the answer key, and the design ABCD. Once printed and then pasted on Pinball board. Question cards and answer keys are printed using ivory paper, designs in stickers, while game manuals are printed using art paper. Question cards and answer keys are cut into pieces and packed with card containers made of ivory paper that have been designed.

Here's the media before being validated:



Figure 2. Pinball Accounting Board

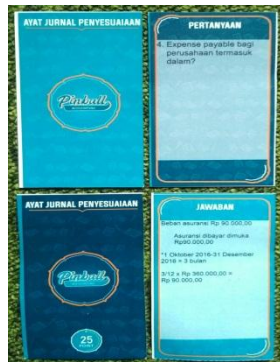


Figure 3. Question Card and Answer Key



Figure 4. Ball of Pinball

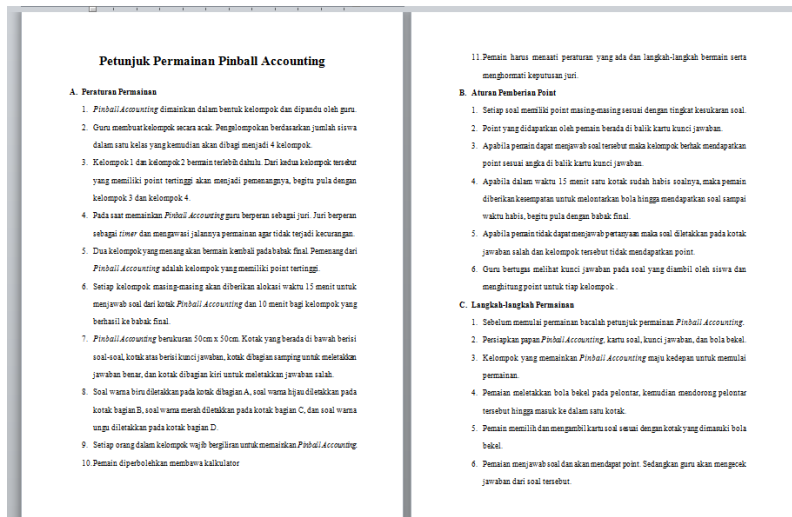


Figure 5. Instruction Game of Pinball Accounting

## 2) Expert Validation

The beginning media that has been created is further validated. This validation stage aims to obtain recognition of feasibility and obtain feedback on improvements to the media developed. At this stage the media is validated by material experts, media experts, and learner practitioners.

### a) Validation of material experts

The validation of material experts is done by Mrs. Patriani Wahyu Dewanti, S.E, M.Acc. (Accounting Lecturer FE UNY). Validation done by the material expert viewed from the design aspects of learning materials Adjusting Journal Entry. Researchers used a Likert scale questionnaire with five alternative answers (very good, good, sufficient, not good and very not good). Questionnaires for material experts have 17 assessment indicators. The results of the assessment by the complete material experts can be seen in attachment 11 page 157.

The media developed in terms of the design of learning by the material experts obtained score 3.53. Based on table 12 on the conversion of scores into the five-scale scores, the results of validation of the material expert on the learning aspects are in the range of  $3.40 < X \leq 4.20$  so it got the "B" value with the category "Feasible". Thus, Pinball Accounting

learning media feasible to be used as a learning media in terms of aspects of learning. Below is a picture about Aspects Validation of Learning Design as follows:

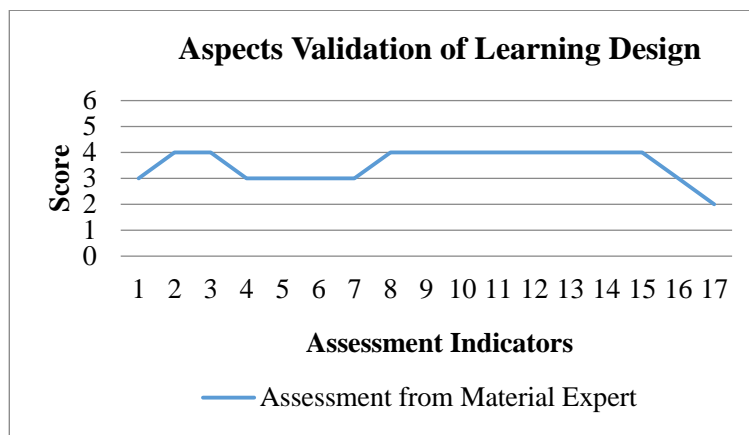


Figure 6. Validation of Learning Design Aspects by Material Expert

Information:

1. The suitability of the material
2. The suitability of the material
3. The suitability of the material
4. The depth of the material
5. The clearly of description
6. Provision of evaluation tools
7. Provision of evaluation tools
8. Provision of evaluation tools
9. Contextual and actuality
10. Contextual and actuality
11. Ease to learn
12. Ease to learn
13. Completeness of teaching materials
14. Completeness of teaching materials
15. Completeness of teaching materials
16. Completeness of teaching materials
17. Providing feedback on learning outcomes

In addition to providing an assessment, the material expert also provided suggestions on which to improve the product at the revision stage. The advice given is to justify the wrong

answer key and check the wrong number on the question and answer key. While the comments given by the material expert is to consult the way of scoring each question to the Media Expert. The validation results from the material experts show "It's worth to be tested with revisions as suggestion".

b) Media expert validation

Validation of media experts conducted by Mr. Rizqi Ilyasa Aghni S.Pd., M.Pd. (Lecturer of Accounting Education FE UNY). Validation done by media experts viewed from media design aspects and visual communication aspects. Researchers used a Likert scale questionnaire with five alternative answers (very feasible, feasible, enough, infeasible and very infeasible). Questionnaires for media experts have 15 assessment indicators. The results of the assessment by the full media expert can be seen in attachment 12 page 158.

The media developed in terms of media design aspects and Visual Communication Aspects by media experts obtained average score of 4.37. Based on table 12 on the conversion of scores into the five scale scores, the results of media expert validation on media design aspects and Visual Communication Aspects are in the range  $X > 4.20$  so it got "A" value with the category "Very Feasible". Thus, the Pinball Accounting learning media is feasible to be used as a learning media in

terms of media design aspects and visual communication aspects. Assessment of media experts on media design aspects and visual communication aspects if presented in the form of diagrams, it looks as follows:

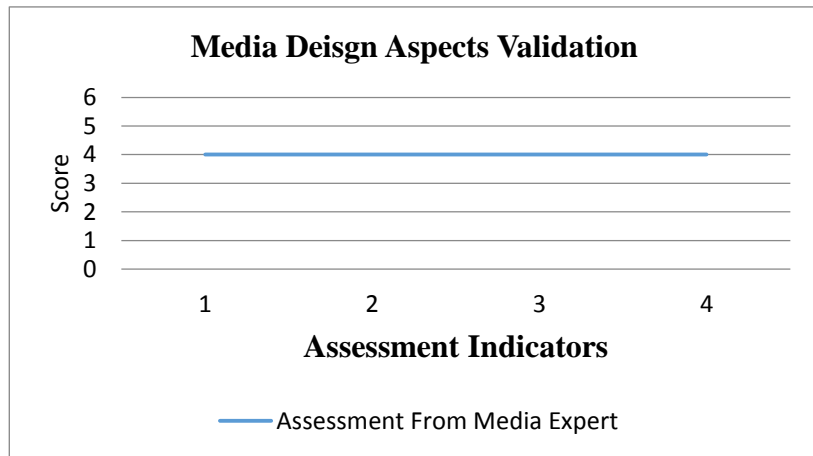


Figure 7. Validation of Media Design Aspects by Media Expert

Information:

1. Creativity
2. Ease of use
3. The layout of the media and design of Pinball Accounting media
4. The packaging of Pinball Accounting media

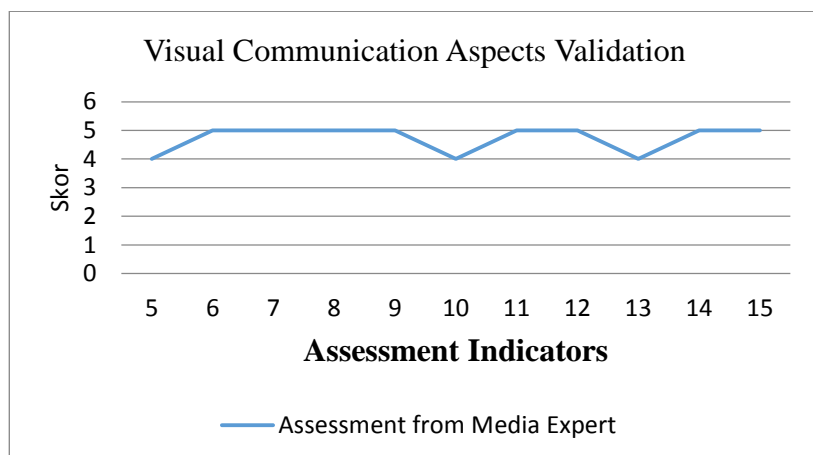


Figure 8. Validation of Visual Communication Aspects by Media Expert

Information:

5. The accuracy of the media with the material

6. The suitability of box size Pinball Accounting
7. The suitability of box size Pinball Accounting
8. The suitability of box size Pinball Accounting
9. The Suitability of font size
10. The attractiveness of the design
11. Layout settings
12. Selection of ball
13. neatness design
14. Communicative
15. Selection of the font face on the Pinball Accounting media

In addition to providing an assessment, media experts also gave the suggestion that as a basis to improve the product on the revision stage. The advice given is to fix the front page of the instructions of the game, improve the writing on the question and answer keys, and fill the empty space on the card and its regulatory guide and answer key questions. The results show the validation of expert media "Deserves to be tested with a corresponding revision suggestion".

c) Validation of learning practitioners

Validation of learning practitioners conducted by Mrs. Laely Inayah, S.Pd. (Accounting teacher of class X SMK N 2 Magelang). Validation is done by learning practitioners in terms of media design aspects, aspects of learning design and visual communication aspects. Researchers used questionnaires Likert type scale with five alternative answers (very feasible, feasible, enough, infeasible and very infeasible). Questionnaire for learning practitioners have 18

assessment indicators. Results of the assessment by learning practitioners can be seen in attachment 13 page 159.

The media developed in terms of media design aspects, learning design aspects and visual communication aspects by learning practitioners are obtained average score 4.64. According on the conversion of scores into five value scale, a validation result of learning practitioners on the media design aspects, learning design aspects and visual communication aspects are in the range of  $X > 4.20$  so it got an "A" value in the category of "Very Feasible".

Thus, Pinball Accounting learning media feasible to be use as learning media in terms of media design aspects, learning design aspects and visual communication aspects. The results of the validation of learning practitioners showed "Deserves to be tested". According to the table 18 recapitulation assessment of learning practitioners on media design aspects, learning design aspects and visual communication aspects if presented in the form of diagrams, it looks as follows:

Diagrams can be seen in the next page

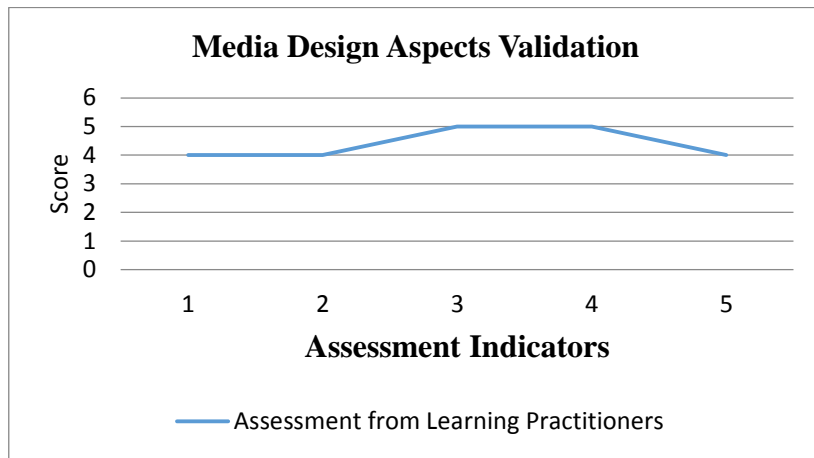


Figure 9. Validation of Media Design Aspect by Learning Practitioners

Information:

1. Simplicity of operation and ease to manage Pinball Accounting media
2. Simplicity of operation and ease to manage Pinball Accounting media
3. Accounting Pinball media usage instructions
4. The layout of the barrier, a catapult and ball Selection
5. The layout of the barrier, a catapult and ball Selection

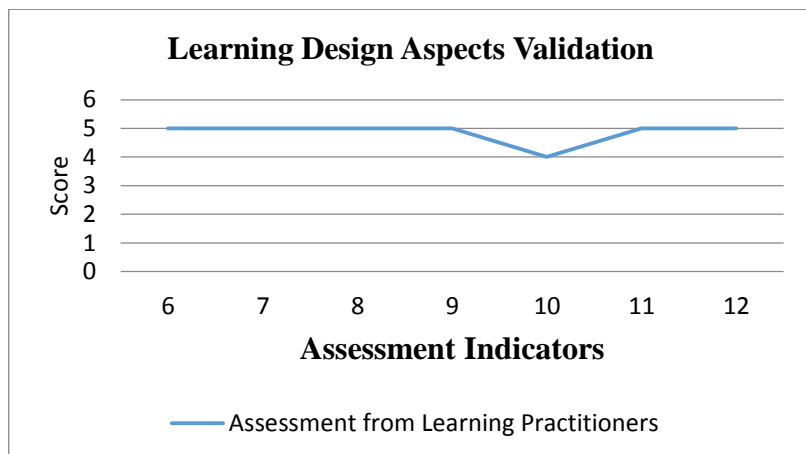


Figure 10. Validation of Learning Design Aspects by Learning Practitioners

Information:

6. the suitability of the material
7. the suitability of the material
8. Variations question and the truths of answer key
9. Variations question and the truths of answer key
10. The difficulty of question
11. Benefits of media and Pinball Accounting media display

## 12. Benefits of media and Pinball Accounting media display

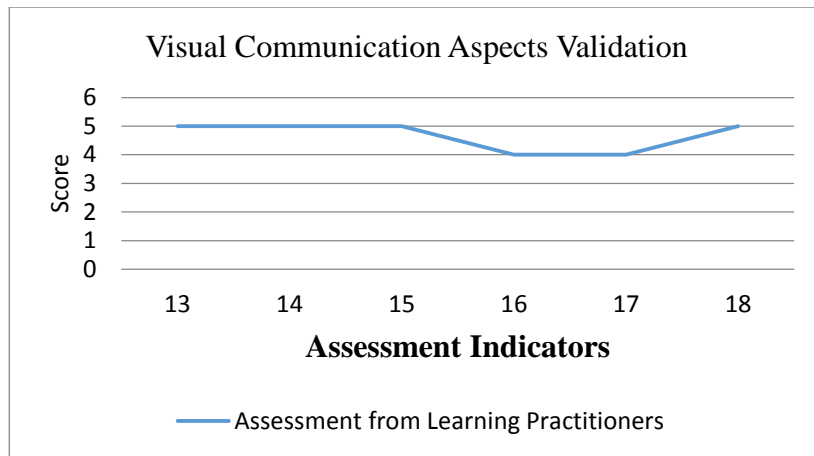


Figure 11. Validation of Visual Communication Aspects by Learning Practitioners

Information:

- 13. Neatness of design and attractiveness Pinball Accounting media
- 14. Neatness of design and attractiveness Pinball Accounting media
- 15. Ease language and colour composition
- 16. Ease language and colour composition
- 17. Creative and innovative
- 18. Creative and innovative

Based on the validation results of each validator Pinball Accounting media, acquired recapitulation overall assessment validator in the following table.

table recapitulation Overall Expert Validation Results can be seen on the next page.

Table 16. Recapitulation from All of The Expert

No	Aspects	Ma te rial ex pert	Me dia ex pert	Lear ning prac ti tio ners	Ave rage	Va lue	Category
1	Media Enginee ring Aspects		4.00	4.40	4.20	A	Very Feasible
2	Learning Design Aspects	3.53		4.86	4.20	A	Very Feasible
3	Visual Communi cation Aspects		4.73	4.67	4.70	A	Very Feasible
Average Overall Score					4.37	A	Very Feasible

Source: Research development data which are processed

Table 16 shows that the average score of visual communication aspects is in the first rank with average 4.70 . Media Design Aspects and Learning Design Aspects have the same score with average 4.20. overall the average score (X) is 4.37 which in the range of  $X > 4.20$  and got Very Feasible category. In conclusion, Pinball Accounting learning media got an "A" value with "Very Feasible" category.

### 3) Revision

Media that has been validated then through the revision stage. Revisions to the media is based on input from experts in the validation stage.

#### a) Revision from material experts

Based on the validation from material experts, researchers get advice regarding the material. Advice from material experts as a basis to make improvements in the material. In this research material experts advise to review the definition of Adjusting Journal Entries, review the material that use english language, and consult score on each question. Researchers make improvements to justify the definition of Adjusting Journal Entries, then justify the question using english language with difficulty level of each category. Researchers also consulted scoring to the media expert. Scores were initially starting from the number 1 is amended by multiples of 5. Repairing question can be found in attachment 3 page 132.

b) Revision from media experts

Based on the validation of media experts, researchers get suggestions related to the media. Advice from media experts as a basis to make improvements to the media. In this research, media experts advise to improve the materials used in the media to make it look more interesting. From these suggestions, the researchers then re-create Pinball frame using wood. Besides media experts give advice on Grammar in the user guide and card games along with cards answer key questions. Researchers confirmed the front cover of the

manual of the game, content on the card such as numbering, layout question and answer keys, fonts, and left right aligned.

**d. Implementation stage**

In the fourth stage is the implementation stage, at this stage the product revision is implemented to the students conducted through two trial stage which are the small group trial and field trials.

1) The small group trial

The small group trial was a test of products intended to identify the deficiencies of the products developed before tested on a larger group (field trial). In the execution of this trial researchers recruited 12 students selected by teachers based on ratings learning achievement by taking the smart categories, moderate, and less. Of the 12 chosen students then formed two groups with each division in a group of 6 students and teachers on the jury to try to use the media developed.

In this trial, the researchers also disseminate student assessment questionnaire to the media from the media in terms of media design aspects, learning design aspects and visual communication aspects. The assessment of students to the media developed in terms of media in terms of media design aspects, learning design aspects and visual communication aspects are obtained average score of 4.27 which is in the range of  $X > 4.20$  so it got an "A" value with "Very Feasible" category , Recapitulation

assessment of students in small group trial if presented in the charts are as follows:

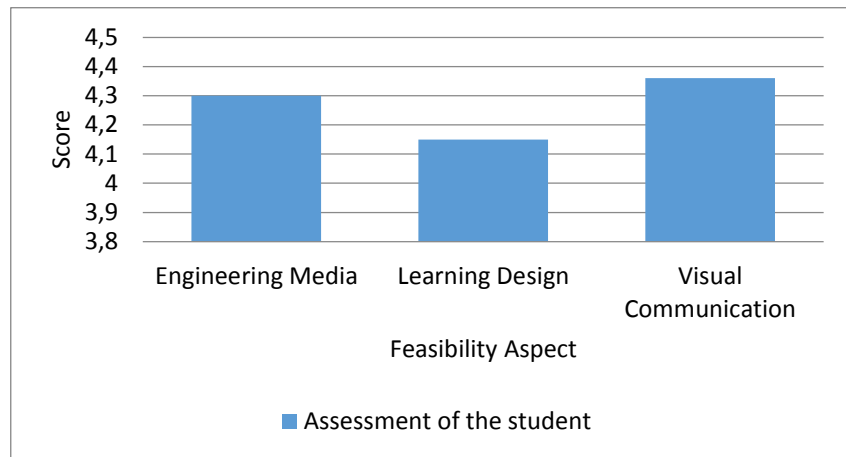


Figure 12. Recapitulation of Student Assessment on Small Group Trial

## 2) Field trials

In the execution of this trial researchers involving 36 students. Of the 36 students then formed four groups with each division 9 students in a group to try the use of media developed. In this trial, the researchers also disseminate student assessment questionnaire to the media from media design aspects, learning design aspects and visual communication aspects.

The assessment of students to the media developed in terms of media design aspects, learning design aspects and visual communication aspects are obtain average score 4.35 which in the range of  $X > 4.20$  so it got an "A" value with "Very Feasible" category. Recapitulation assessment of students on field trials, if presented in a bar chart is as follows:

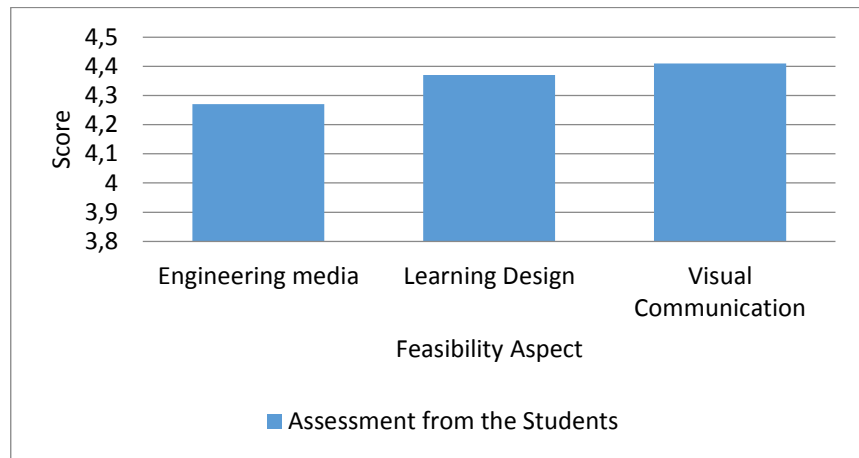


Figure 13. Recapitulation of Student Assessment on Field Trial

**e. Evaluation stage**

In the fifth stage researchers conducted an evaluation to measure the success of product development goals, namely Pinball Accounting Learning Media increase learning motivation Basic Competence Adjusting Journal Entries. This evaluation is carried out to determine the increase motivation to learn after the use of Media Pinball Accounting at the Basic Competence Adjusting Journal Entries. In the evaluation stage conducted Motivation questionnaire analysis.

Increasing student motivation can be seen from the measurement of learning motivation before and after learning by using a questionnaire with Likert scale. Questionnaires containing 20 grains statement with details of 16 positive and four point statement Negative item. Researchers measure the increasing student learning motivation after the media have been known the feasibility and can be applied. Charging initial Motivation questionnaire conducted before apply

learning with Pinball Accounting Learning Media, while the final charging Motivation questionnaire conducted after the researchers applied learning with Pinball Accounting Learning Media. Measurement of the increase learning motivation is implemented using gain score. Based on the data (attachment 19 and 20 pages 168 and 170) Motivation difference before and after application of the media can be obtained as follows:

Tabel 17. Learning Motivation Results Before and After Implementation of Media

No.	Statement	Value	Average (%)	Increase (%)
1	Motivation Before Application Media	2704	75.11	10.08
2	Motivation After Application Media	3067	85.19	

Source: Data processed development research

According to the table 17 is known that an increased learning motivation on students amount 10.08% from 75.11% (Motivation before application of the media) to 85.19% (Motivation after application of the media). Furthermore, to know the interval difference improvement of Learning Motivation before the application of media and after the application of media then tested gain score. The test score gain formula is:

$$\begin{aligned}
 g &= \frac{\% \text{ average motivation end} - \% \text{ average initial motivation}}{100 - \% \text{ average initial motivation}} \\
 &= \frac{85.19 - 75.11}{100 - 75.11} \\
 &= \frac{10.08}{24.89} \\
 &= 0.40
 \end{aligned}$$

Based on the gain test, obtained 0.40 value. According to that value that refer to table 14 about acquisition category gain value so Pinball Accounting media can increase learning motivation because it has a gain value in 0.40 g which in the range  $\leq 0.3$  g  $< 0.7$  with medium category.

## 2. Assessment Pinball Accounting Learning Media

Feasibility validation results of developing Pinball Accounting Learning Media overall obtained an average of 4.37 in the category of Very Feasible. The explanation is as follows:

### a. Material Expert

Material experts assess the feasibility of the media in terms of aspects of learning. The complete results of the validation from material experts indicated in Attachment 11 page 157. Assessment of feasibility by material experts based on aspects of learning materials are reviewed with 18 point statement. Results of the assessment showed that 10 point statement learning aspect is quite good, 6 point statement quite enough, and 1 point statement is categorized as less good. Table 18 below presents the average score of the results of expert assessment of Learning Design Aspects is converted into a value scale of five.

Tabel 18. Recapitulation of Average Score and Results of Material Expert Assessment

No	Aspects	Average Score	Value	Category
1	Learning Design Aspects	3.53	B	Feasible

Source: Data are processed development

According to the table 18, known that Pinball Accounting Learning Media developed from Learning Design Aspects by an overall material obtained average score 3.53. According to the table 12 on the conversion of scores into five value scale, assessment from material expert on Learning Design Aspects lies in the range of  $3.40 < x \leq 4.20$  so it of a "B" value with "Feasible" category. This category has been feasible to the Pinball Accounting Learning Media developed. Thus Pinball Accounting Learning Media feasible to use as a learning media in vocational students.

Suggested improvements for Pinball Accounting Learning Media from material experts is to riview the definition of Adjusting Journal Entries. Before the revision, the definition of Adjustment Entries are still wrong and then reasearcher substitute with the correct definition. Material experts also provide advice on the question that using English language in order to be repaired, then the question was synchronized with the English answer key. Furthermore, material experts provide advice to consult a score for each question to the media expert. Before the revision, the score on the question began in number 1 and multiple by 1. After the revised score starts with the number 5 and multiple by 5.

b. Media Expert

Media experts assess the feasibility of the media in terms of the media design aspects and visual communication aspects. The results of

the validation of the complete media expert indicated in Attachment 12 page 158, the feasibility of media in terms 15 statement point consists of 4 point statement on media design aspects and 11 statement point in visual communication aspects. Media design aspects obtained an average of 4.00 and visual communication aspects obtained an average of 4.73. Results of media design aspects from media experts shows that 4 point statement design aspects of the media is good. While the results of the assessment of visual communication aspects of media experts shows that the 8 point statement visual communication aspect is in very good and three point statement visual communication aspects is in quite good. Table 19 below presents the average score of the assessment of media experts from media design aspects and visual communication aspect which is converted into a value scale of five.

Tabel 19. Recapitulation of Average Score and Results of Media Expert Assessment

No	Aspects	Average Score	Value	Category
1	Media Design Aspects	4.00	B	Feasible
2	Visual Communication Aspects	4.73	A	Very Feasible
Average		4.37	A	Very Feasible

Source: Data are processed development

According to the table 19, known that Pinball Accounting learning media that developed in terms of media design aspects and visual communication aspects of the overall media experts obtained average score of 4.37. According to the table 12 on the conversion of scores into five value scale, assessment from media expert in learning

aspect lies in the range of  $X > 4.20$  so it got an "A" value with "Very Feasible" category. This category has been feasible to Pinball Accounting Learning Media developed. Thus Pinball Accounting Learning Media feasible to use as a learning media for vocational students.

Suggested improvements to Pinball Accounting Learning Media of media experts is to tidy up the framework of Pinball Accounting. Before the revision, researchers still use the basic ingredients makeshift plywood and wood. After the revised researchers used a wood base and painted using a brown color to make it look presentable. Media experts also advise the user guide games among others fix the front cover, is filled with an interesting picture, make left right flat and replace the font size. From these suggestions researchers then repair instructions game of Pinball Accounting Learning media. Another advice from media experts is on the question and answer card and the total answer key 120. The media expert advice of media including adjustable font sizes to the card and made in center writing the number on the question is placed at the bottom of the question, and fix the typo of words. After the media have been revised, media expert revise the validation questionnaire which initially had 20 points to 15 points.

c. Learning Practitioners

Learning practitioners assess the feasibility of the media in terms of media design aspects, learning design aspects and visual communication aspects. The results of the validation of the complete learning practitioners indicated in Attachment 13 page 159. Assessing the feasibility of the media in terms of 18-point that consists of 5 items in the statement of media design aspects, 7 point statement in the learning design aspect, and 6 point statement in visual communication aspects. Results of the assessment of learning practitioners showed that media design aspects, learning design aspects and visual communication aspects including in the very feasible category. media design aspects obtained an average of 4.40, learning design aspects obtained an average of 4.86 and visual communication aspects obtained an average of 4.67.

Table 20. Recapitulation of Average Score and Results of Accounting Learning Practitioner Assessment

No.	Aspects	Average Score	Value	Category
1	Media Design Aspects	4.40	A	Very Feasible
2	Learning Design Aspects	4.86	A	Very Feasible
3	Visual Communication Aspects	4.67	A	Very Feasible
Average		4.64	A	Very Feasible

Source: Data are processed development

According to the table 20, known that Pinball Accounting learning media developed in terms of media design aspects, learning design aspects and visual communication aspects of the overall learning practitioners obtained average score of 4.64. According to the

table 12 on the conversion of scores into five value scale, expert assessment of the material on the learning aspect lies in the range of  $X > 4.20$  so it got an "A" value with "Very Feasible" category. This category has been feasible to the Pinball Accounting learning media developed. Thus Pinball Accounting Learning Media feasible to use as a learning media for vocational students.

### **3. Student Assessment in Implementation of Pinball Accounting Development**

The students in class X Accounting 2 SMK N 2 Magelang be a subject in testing small group and student in class X Accounting 1 be a subject on field trials in this research development. Assessment students of the media function to determine how the students respond to the implementation of Pinball Accounting Learning Media in terms of material and media. Students assess aspects of learning, media design, and visual communication. The results of the assessment of students at the small group trial in full can be found in attachment 17 page 164.

- a. Assessment of learning aspects consist of five-point that obtained average score of 4.30 with Very Feasible category. All of the statement is rated Very Feasible namely "Language of question and the suitability of the material easy to understand", "The accuracy of the answer key with questions", "The linkage with the learning motivation" and "Clarity of question".

- b. Assessment of media design aspect consists of four-point that obtained average score of 4.17 with Feasible categories. Two-point statement that rated Very Feasible "Easy to use", And "Pinball Accounting media usage instructions". While the two-point statement that rated Feasible namely "manageable".
- c. Assessment of visual communication aspect consists of a six-point that obtained average score of 4.35 with **Very Feasible** category, Three-point statement rated Very Feasible are "the attractiveness of Pinball Accounting media design ", "Readability question and answer keys", and "setting Layout and usefulness Pinball Accounting media". While the three-point statement that rated Feasible namely "neatness of Pinball Accounting media design"," Communicative" and " setting Layout and usefulness Pinball Accounting media ".

Meanwhile the results assessment of the student in the complete field trials can be found in attachment 17 page 164.

- a. Assessment of learning aspects consist of five-point that obtained average score of 4.27 with Very Feasible category. Four statement that rated Very Feasible namely "Language of question and the suitability of the material easy to understand","The accuracy of the answer key questions ", " The linkage with the learning motivation " and "Clarity of question", While one statement that rated Feasible namely " Language of question and the suitability of the material easy to understand".

- b. Assessment of media design aspect consists of four-point that obtained average score of 4.37 with Very feasible category. The fourth point statement rated Very Feasible namely "Easy to use", "Pinball media usage instructions Accounting" and " Easy to manage".
- c. Assessment of visual communication aspect consists of a six-point that obtained average score of 4.41 by category **very Feasible**, Four-point statement rated Very Feasible are "The attractiveness of Pinball Accounting media design ", "Neatness of Pinball Accounting media design ", " Readability question and answer keys ", and" Setting layout and usefulness of Pinball Accounting media". While the two-point statement that rated Feasible are "communicative" and "Setting layout and usefulness of Pinball Accounting media".

Based on the recapitulation of student assessment at the small group trial overall obtained average score of 4.27 and the assessment of students on field trials overall obtained average score of 4.35. According to the table 12 on the conversion of scores into five value scale, assessment of students in the small group trial lies in the range of  $X > 4.20$  so that got an "A" in the category of "Very Feasible" and field trials lies in the range of  $X > 4, 20$  so that got an "A" in the category of "Very Feasible". Thus Pinball Accounting Learning Media feasible to use as a learning media for vocational students.

#### 4. Increasing Student Learning Motivation after Using Pinball Accounting Learning Media

In order to know whether there is an increase, so it is necessary to compare students' motivation to learn before using the media and after using the media. Based on the data (attachment 19 and 20 pages 168 and 170) the difference of learning Motivation before and after application of the media can be obtained as follows:

Table 21. Results of Learning Motivation Before and After Media Implementation

No	Statement	Amount	Average (%)
1	Motivation Before Application Media	2704	75.11
2	Motivation After Application Media	3067	85.19

Source: Data processed development research

According to the table 21 shows that an increase in learning motivation amount of 10.08% from 75.11% (Learning Motivation before application the media) to 85.19% (Learning Motivation after application the media). Furthermore, Furthermore, to know the interval difference improvement of Learning Motivation before the application of media and and after the application of media then the test score gain. The test formula gain score is

$$\begin{aligned}
 g &= \frac{\% \text{ the average of final motivation} - \% \text{ the average of initial motivation}}{100 - \% \text{ the average of initial motivation}} \\
 &= \frac{85.19 - 75.11}{100 - 75.11} \\
 &= \frac{10.08}{24.89} \\
 &= 0.40
 \end{aligned}$$

Based on the gain test, the obtained 0.40 value. According to the results show that the gain score of Pinball Accounting media can improve student learning motivation amount 0.40. The increase was in the medium category because gain value is on the range of  $0.3 \leq x \leq 0.7$ . It can be concluded that the use of Pinball Accounting Learning Media can improve student learning motivation.

## 5. Discussion of Research Results

### a. The Development Product of Pinball Accounting Learning Media

The development of Pinball Accounting learning media adapts the development model of ADDIE, according to the theory According to Endang Mulyatiningsih (2012: 184-185), the development model of ADDIE consists of Analysis (Analysis), Design, Development, Implementation, and Evaluation. Consideration of the use of this model, because the ADDIE model is structured systematically and easily applied in media development. This development procedure is in line with the research development procedure conducted by Agung Setya (2017) entitled "Pengembangan Media Pembelajaran *Dart Game Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Mengelola Kas Kecil Kelas X Keuangan SMK Muhammadiyah 1 Prambanan Klaten Tahun Ajaran 2016/2017" in this research is also using ADDIE model development until the last stage is evaluation.

The Development of Pinball Accounting Learning Media begins from analysis stage, after knowing the problem and analyze the

necessary needs of students, researchers decided to develop Pinball Accounting Learning Media. The next stage is design, the researchers designed a media concept which includes drafting, preparing lesson plans, and arrange grating product assessment questionnaires. The next stage is development, researchers made Pinball Accounting Learning Media. To determine the feasibility of the media, an assessment of Pinball Accounting Learning Media are doing by experts. Material experts assess the quality of the material in the media while the media experts assess the development of the media, and learning practitioners assess in terms of material and media. Results of the assessment of the material experts, media experts, and learning practitioners get a feasible category, very feasible and very feasible.

Researchers revised in accordance with the input of experts in order to obtain Pinball Accounting Media Learning that feasible to be applied in the learning process in SMK. After doing repairs. The next stage is implementation, Pinball Accounting Learning Media implemented to the students was conducted in two stage, namely a trial testing a small group and field trials. The last stage is evaluation, at this stage the researchers conducted analysis Motivation questionnaire before and after the use of Pinball Accounting Learning Media to determine the increase motivation to learn in class X Accounting 1 SMK N 2 Magelang. The research, entitled " The Development of Pinball Accounting Media to Improve Learning Motivation On Basic

Competence Adjusting Journal Entries in Service Company for Accounting Student Class X SMK N 2 Magelang" implies that the media can be developed by using a development model *ADDIE*. This development model chosen for the model *ADDIE* because systematically structured and easily implemented in media development.

b. Feasibility of Pinball Accounting Media Development

Based on research data analysis, feasibility assessment results obtained Pinball Accounting Learning Media described in the following discussion.

1. Feasibility Assessment by Media Expert

The feasibility of being judged by the material expert on Pinball Accounting media is reviewed from the learning aspect with 18 items of statement. The result of the assessment of the material expert is reviewed from the learning aspect with 18 items of statement obtaining "Feasibility" category. There are 10 items of statements that get 4 value, 6 items of statement got 3 value and 1 item that got 2 value. Based on the assessment by material experts who have been described above, obtained average score Pinball Accounting media feasibility from material experts amount 3.53 which in the the range of  $3.40 < x \leq 4.20$  so it got "B" value with "feasible" category, it means that Pinball Accounting learning Media has a good learning aspects feasibility with material which

easy to learn, the language that is understandable and feasible to use students in learning.

## 2. Feasibility Assessment by Media Expert

The feasibility of being judged by the media expert on Pinball Accounting media is reviewed from the aspect from the media design aspects and visual communication aspect with a 15-point statement. media design aspects has a four point statement and visual communication aspects has a 11 point statement. The results of the feasibility assessment of media experts in terms of media design aspects with 4 point statement obtained an average score of 4.00 with "feasible" category . There are 4-point that got 4 scored. For the results of visual communication aspect with 11 point statement obtained an average score of 4.73 with "Very Feasible" category. There are 8 point statement that gets values of 5 and 3-point gets scored 4. Based on the assessment by the media expert described above, obtained the average score of media Pinball Accounting from media experts amount 4.37 located in the range  $X > 4.20$  with "Very Feasible" category, it means that Pinball Accounting Media in terms of media already has a good criteria seen from the guidebook in the media , the use of communicative language, question cards and interesting key answers, has a balance of layout with images so proportionate, and has a game design that can attract students' attention.

### 3. Feasibility Assessment from Practitioner Education (Teacher)

The feasibility of being judged by the Practitioner Education expert on Pinball Accounting media from the aspect of learning, media design aspects, and aspects of visual communication with a 18 point statement. Media design aspects has a 5 point statement, the learning aspect has a 7 point statement, and aspects of visual communication has a 6 point statement. The results of the feasibility assessment of learning practitioners in terms of media design aspects with a 5 point statement obtained an average score of 4.40 with "Very feasible" category. 2 statements get 5 value and 3 point get 4 value. For assessment on learning aspects of with a 7 point statement obtained an average score of 4.86 with "Very Feasible" category. There are 6-point that gets 5 value and 1 point that gets 4 value. For the results of visual communication aspect with a 6 point statement obtained an average score amount 4.67 with "Very Feasible" category. There are 4-point that gets 5 value and 2-point that gets 4 value. Based on an assessment by learning practitioners who have been described above, obtained average score of feasibility media Pinball Accounting from learning practitioners at 4.64 which lies in the range of  $X > 4.20$  with "Very Feasible" category. it means that Pinball Accounting media have a good learning design, materials are poured in accordance with the basic competencies as well as the context of service companies, the

media that have creativity, and can foster motivation in learning and can be an alternative in learning.

c. Student Assessment of Pinball Accounting Learning Media

Student assessment of Pinball Accounting learning media implemented at the implementation stage (implementation). In the implementation stage, Pinball Accounting learning media is assessed by the students as the product target. Based on the students' assessment recapitulation on small group testing as a whole, the average score of 4.27 and the assessment of students on field trials overall got average score of 4.35 . Based on table 12 concerning the conversion of scores into five value scale, assessment of students in the small group trial lies in the range of  $X > 4.20$  so that got an "A" value with "Very Feasible" category and field trials lies in the range of  $X > 4.20$  so that it gets "A" value with "Very Feasible" category. Student assessment results to Pinball media in accordance with the opinion of Sukardjo Accounting (2005: 53) states a product is said to be worth it if it obtains a minimum value of b or in a viable category. Thus Pinball Accounting Learning Media is suitable to be used as a learning media for vocational students. Research entitled "*Pengembangan Media Pinball Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Dasar Ayat Jurnal Penyesuaian Perusahaan Jasa Bagi Siswa Program Keahlian Akuntansi Kelas X SMK N 2 Magelang" implies that after the media feasible to be implemented then the media is reevaluated by

students as the target product . Media can be said feasible to apply if the students get a rating with a minimum value obtained is B in the feasible category, like the development of Pinball Accounting Learning Media that get the average score of student assessment on small group trials and field trials of 4.31 which entered into the value A with Very Feasible category so the media is feasible to be applied as a learning media in SMK.

d. Increased Learning Motivation after Use of Pinball Accounting Learning Media

Based on the results of the research conducted by researchers, it can be concluded that Pinball Accounting learning media can improve Learning Motivation, this is evidenced by the increase in Learning Motivation by 10.08% from 75.11% (before the use of learning media) and increased to 85.19 % (after use of learning media). The result of calculation by using gain score shows that the learning media Pinball Accounting can improve student's Motivation of 0.40. Increased Learning Motivation is entered into the medium category because have the value of gain  $0.3 < g < 0.7$ . The results of the study are in accordance with the theory mentioned by Azhar Arsyad (2011: 25) about one of the practical benefits of using learning media in teaching and learning process that is learning media can improve and direct the attention of the student so that it can lead to Learning Motivation. The results of this study also in accordance with the theory described by

Wina Sanjaya (2011: 169) that one of the functions and role of the media is to increase the passion and motivation of student learning.

The use of media can increase students' learning motivation so that students' attention to learning materials can be improved. Improvement Motivation Learning class X Accounting 1 SMK N 2 Magelang with the development of Pinball Accounting learning media supported by research conducted by Agung Setya (2017) entitled " Pengembangan Media Pembelajaran Dart Game Accounting untuk Meningkatkan Motivasi Belajar Kompetensi Mengelola Kas Kecil Kelas X Keuangan SMK Muhammadiyah 1 Prambanan Klaten Tahun Ajaran 2016/2017". The research concludes that the use of Dart Game Accounting learning media can improve learning motivation by 8.33% from 76.38% (before using learning media) and increase to 84.71% (after using learning media). Research entitled " The Development of Pinball Accounting Media to Improve Learning Motivation on Basic Competence Adjusting Journal Entries in Service company For Accounting Student Class X SMK N 2 Magelang" can give the implication that with the innovation and creativity of learner practitioners in the use of learning media, Motivation Learning can increased. Therefore, variations of learning media are needed in the learning process. With the use of varied learning media, such as learning media that applied the concept of learning by playing to attract students' attention so it can improve the Motivation Learning of students. Pinball Accounting Learning

Media on Basic Competence Adjusting Journal Entries can be reused on other competencies with slight modifications to the material and the set of questions.

## **B. Limitations of Research and Development**

Some limitations in the development of Pinball Accounting as a learning media are as follows:

1. Media developed still simple, especially in the design of Pinball, so still need for improvements designed to increase students' interest and attention.
2. Researcher choose the group in class according to the serial number, it will be better if choose the group based on the motivation of student.
3. If in applied of Pinball Accounting learning media is not offset by the good ability to understand Adjusting Journal Entries so it can make the classroom feel noisy and not conducive to the learning process
4. The number of questions presented only 10 per box and 5 questions per box for the final round. The question has not used the terms of test quality.
5. The quality of the container in question and answer key card still not good so if you are opening is not careful then the adhesive will be detached and easily torn.
6. Making framework of Pinball Accounting media should pay attention to the size detail on the launcher and the barrier, if the size is wrong then the ball can not fit in the fourth box.
7. The amount of launcher in media only one, it is better to increase in another side.

## CHAPTER V

### CONCLUSIONS AND SUGGESTIONS

#### A. Conclusion

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

1. Development of Pinball Accounting Learning Media through five stages and shows the following results:
  - a. Analysis. Based on the analysis, then the appropriate product to be developed as learning media in Basic Competence Adjusting Journal Entry is the Pinball Accounting Learning Media.
  - b. Design. At this stage produces the concept of game design and design of Pinball Accounting Learning Media. At this stage also produces the Lesson Plans and the grid of the Pinball Accounting media valuation tool.
  - c. Development. At this stage produces a ready-made Pinball Accounting Learning Media product and has passed the validation assessment stage of the experts (material experts, media experts, and learning practitioners) and has been revised in accordance with expert advice, so Pinball Accounting Learning Media is already to be use for implementation.
  - d. Implementation. At this stage produces Pinball Accounting Learning Media products that have passed the assessment stage of the students either from small group testing stage or field trial.

- e. Evaluation. This stage is the final stage of the development of Pinball Accounting Learning Media that is measuring the achievement of product development objectives seen from the improvement of Student Motivation. From the measurement results of Learning Motivation using gain score, Pinball Accounting media can improve the Motivation of Students of Class X Accounting 1 SMK N 2 Magelang by 0.40. Increased Learning Motivation included in the category of being.
2. Feasibility of Pinball Accounting Learning Media on Basic Competence Adjusting Journal Entries based on assessment from Material Expert obtained average score of 3.53 included in Category Feasible, Media Expert assessment obtained average score of 4.37 which belongs to the category Very Feasible, and assessment from Practitioner Learning obtained the average score of 4.64 is included in the Very Feasible category. Based on the assessment of the experts obtained the average overall score of 4.37 which lies in the range  $X > 4.20$  and get the category "Very Feasible". Thus, it can be concluded that Pinball Accounting media feasible to be used as a learning media in SMK that seen from the assessment of experts.
3. Student assessment on Pinball Accounting Learning Media in small group test overall got average score 4.27 which lies in the range  $X > 4.20$  so it got "A" value with the category "Very Feasible" and student assessment on field trials overall got average score 4.31 which lies in

the range  $X > 4.20$  so it got "A" value with the category "Very Feasible". Thus Pinball Accounting Learning Media is feasible of being used as learning media in Vocational students seen from the students' assessment.

4. Improvement Learning Motivation of the student class X Accounting 1 SMK N 2 Magelang can be seen from the results of the Learning Motivation questionnaire analysis which increased by 10.08% from 75.11% (before the use of learning media) to 85.19% (after the use of learning media ). The result of calculation by using gain score shows that the learning media Pinball Accounting can improve student's Motivation of 0.40. Increased Learning Motivation is entered into the moderate category of being because the value of the gain is in the range  $0.3 < g < 0.7$ .

## **B. Suggestion**

Based on the development research and the limitations of the research that have been explained, Pinball Accounting Learning Media as a learning media is still has deficiency. Therefore, some suggestions utilization and further development of products required are as follows:

1. Pinball Accounting Learning Media is feasible to be developed as a accounting learning media that proven could improve learning motivation of student so that teacher can use it as an alternative media that can be applied by students in basic competence/other materials.

2. Pinball Accounting board should be made by an expert person in the art so that the form and the size are depending to the desired. Pinball parts in a design made more attractive and brighter color again.
3. Need for further development of Pinball Accounting learning media so that the material is not only limited to the basic competence adjusting journal entries but also to cover all the basic competencies.
4. Measurement of learning motivation after the use of the media is not just one class only, but also use some class to know the more optimal results.
5. Pinball Accounting Learning Media neatly packed again in order to have economic value and can be traded

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# ATTACHMENT



**ANALYSIS STAGE**

Attachment 1. Syllabus of Accounting Services  
Company

Attachment 1. Syllabus of Accounting Services Company

**SYLLABUS OF ACCOUNTING SERVICES COMPANY**

**Satuan Pendidikan : SMK**  
**Bidang Keahlian : Bisnis dan Manajemen**  
**Program Keahlian : Keuangan**  
**Paket Keahlian : Akuntansi**  
**Kelas /Semester : X / 2**

**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.	<ol style="list-style-type: none"> <li>1. Kebutuhan Penyesuaian</li> <li>2. Pos-pos akrual</li> <li>3. Pos-pos deferal</li> <li>4. Kesalahan jurnal</li> <li>5. Mencatat jurnal penyesuaian</li> </ol>	<b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang jurnal penyesuaian	<b>Tugas</b> <ul style="list-style-type: none"> <li>• Individu/k</li> <li>e-lompok</li> <li>• Pemecaha</li> </ul>	<b>20 Jp</b>	<ol style="list-style-type: none"> <li>1. Buku Teks (Siswa)</li> <li>2. Buku Akun-</li> </ol>

<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>6. Mencatat jurnal koreksi 7. Pemindahan (posting) entri jurnal penyesuaian/koreksi ke buku besar</p>	<p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah jurnal penyesuaian</p>	<p>n masalah</p>		<p>tansi untuk SMK</p>
<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.</p>		<p><b>Mengesplorasi</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 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>		

3.1. Menjelaskan jurna penyesuaian dan jurna koreksi serta posting ke akur buku besar perusahaan jasa.					
4.1 Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa					
<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. Pengertian neraca lajur</p> <p>2. Kegunaan neraca lajur</p> <p>3. Bentuk dan isi neraca lajur</p> <p>4. Menyelesaikan neraca lajur</p>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang neraca lajur</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah neraca lajur</p> <p><b>Mengesplorasi</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</li> </ul>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/k e-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></p>	<b>16 Jp</b>	<p>1. Buku Teks (Siswa)</p> <p>2. Buku Akuntansi 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</p>					

<p>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>keseluruhan materi</p> <p><b>Komunikasi</b> Menyampaikan laporan tentang neraca lajur dan mempresentasi-kannya dalam bentuk tulisan dan lisan</p>	<p>Tes tertulis bentuk studi kasus dan/atau pilihan ganda</p>		
<p>3.2. Menjelaskan pemrosesan neraca lajur untuk perusahaan jasa.</p>					
<p>4.2 Memproses necara lajur untuk 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>1. Jenis-jenis laporan keuangan</p> <p>2. Bentuk-bentuk laporan keuangan</p> <p>3. Membuat laporan keuangan perusahaan jasa</p>	<p><b>Mengamati</b> mempelajari buku teks, bahan tayang maupun sumber lain tentang laporan keuangan</p> <p><b>Menanya</b> Merumuskan pertanyaan untuk mengidentifikasi masalah laporan keuangan</p> <p><b>Mengesplorasi</b></p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/k e-lompok</li> <li>• Pemecahan masalah</li> </ul> <p><b>Observasi</b> Ceklist lembar pengamatan sikap kegiatan</p>	<p><b>20 Jp</b></p>	<p>1. Buku Teks (Siswa)</p> <p>2. Buku Akuntansi 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>Mengumpulkan data dan informasi tentang laporan keuangan</p> <p><b>Asosiasi</b></p> <ul style="list-style-type: none"> <li>• menganalisis dan menyimpulkan informasi tentang laporan keuangan</li> <li>• menyimpulkan keseluruhan materi</li> </ul> <p><b>Komunikasi</b></p> <p>Menyampaikan laporan tentang laporan keuangan dan mempresentasikannya dalam bentuk tulisan dan lisan</p>	<p>individu/kelompok</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>3.3. Menjelaskan pemrosesan laporan keuangan perusahaan jasa.</p>					
<p>4.3 Memproses laporan keuangan perusahaan jasa.</p>					
<p>1.1. Mensyukuri karunia Tuhan Yang Maha Esa, atas pemberian amanah untuk</p>	<p>1. Menjelaskan kegunaan jurnal penutup</p> <p>2. Tahap-tahap menutup akun-</p>	<p><b>Mengamati</b></p> <p>mempelajari buku teks, bahan tayang maupun</p>	<p><b>Tugas</b></p> <ul style="list-style-type: none"> <li>• Individu/k</li> </ul>	<p><b>8 Jp</b></p>	<p>3. Buku Teks (Siswa)</p>

<p>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>akun nominal</p> <p>3. Kegunaan jurnal pembalik (reversing entries)</p> <p>4. Menyiapkan jurnal penutup</p> <p>5. Menyiapkan jurnal pembalik</p>	<p>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 lisan</p>	<p>e-lompok</p> <ul style="list-style-type: none"> <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>4. Buku Akuntansi 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>				

3.4. Menjelaskan pemrosesan penutupan buku dan jurnal pembalik perusahaan jasa.					
4.4 Memproses penutupan buku dan jurnal pembalik perusahaan jasa.					
<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. Pengertian neraca saldo setelah penutupan</p> <p>2. Kegunaan neraca saldo setelah penutupan</p> <p>3. Menyusun neraca saldo setelah penutupan</p>	<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/k e-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</p>	<b>4 Jp</b>	<p>5. Buku Teks (Siswa)</p> <p>6. Buku Akuntansi 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</p>					

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.		<b>Komunikasi</b> Menyampaikan laporan tentang neraca saldo setelah penutupan dan mempresentasikannya dalam bentuk tulisan dan lisan	kasus dan/atau pilihan ganda		
3.5. Menjelaskan pemrosesan neraca saldo setelah penutupan perusahaan jasa.					
4.5 Memproses neraca saldo setelah penutupan perusahaan jasa.					

Magelang, Juli 2017

Mengetahui

Kepala SMK N 2 Magelang

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Guru Mata Pelajaran

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### **DESIGN STAGE**

Attachment 2. Learning Implementation Plan

Attachment 3. Questions and Answers Basic Competence  
Adjustment Entries

Attachment 4. Questionnaire Validation Instrument for  
Material Expert

Attachment 5. Questionnaire Validation Instrument for Media  
Expert

Attachment 6. Questionnaire Validation Instrument for  
Learning Practitioner

Attachment 7. Questionnaire Testing Instrument Motivation

Attachment 8. Results of Questionnaire from Motivation

Attachment 2. Learning Implementation Plan

**RENCANA PELAKSANAAN PEMBELAJARAN  
(RPP)**

Nama Sekolah	: SMK N 2 Magelang
Mata Pelajaran	: Akuntansi Dasar
Kelas/Semester	: X/Genap
Alokasi Waktu	: 1 x 2 JP
Materi Pokok	: Ayat Jurnal Penyesuaian

**A. KOMPETENSI INTI**

KI 3: Memahami, menerapkan dan menganalisis pengetahuan faktual, konseptual, dan rasa procedural 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**

3.8 Menjelaskan jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa

4.8 Memproses jurnal penyesuaian dan jurnal koreksi serta posting ke akun buku besar perusahaan jasa

**C. INDIKATOR PENCAPAIAN KOMPETENSI**

**1. Indikator KD pada 3.7**

3.7.1 Menjelaskan pengertian Ayat Jurnal Penyesuaian

3.7.2 Menjelaskan tujuan dari dibuatnya Ayat Jurnal Penyesuaian

3.7.3 Menguraikan prosedur pembuatan Ayat Jurnal Penyesuaian

## 2. Indikator KD pada 4.7

- 4.7.1 Menyajikan pengertian Ayat Jurnal Penyesuaian
- 4.7.2 Mengklasifikasi tujuan dari dibuatnya Ayat Jurnal Penyesuaian
- 4.7.3 Mengidentifikasi prosedur pembuatan Ayat Jurnal Penyesuaian

### D. TUJUAN PEMBELAJARAN

1. Setelah diskusi dan menggali informasi, peserta didik dapat menjelaskan pengertian Ayat Jurnal Penyesuaian.
2. Setelah diskusi dan menggali informasi, peserta didik dapat mengklasifikasi tujuan dari dibuatnya Ayat Jurnal Penyesuaian.
3. Setelah diskusi dan menggali informasi, peserta didik dapat menentukan prosedur pencatatan Ayat Jurnal Penyesuaian.
4. Setelah diskusi dan menggali informasi, peserta didik dapat mencatat Ayat Jurnal Penyesuaian dengan tepat.
5. Tersedianya media pembelajaran *Pinball Accounting* peserta didik dapat lebih memahami materi Ayat Jurnal Penyesuaian.

### E. MATERI PEMBELAJARAN

1. Pengertian Ayat Jurnal Penyesuaian
2. Tujuan dilakukan Ayat Jurnal Penyesuaian
3. Prosedur pembuatan Ayat Jurnal Penyesuaian

### F. METODE PEMBELAJARAN

1. Pendekatan : Pendekatan ilmiah (*scientific approach*)
2. Model : *Cooperative Learning* menggunakan games *Pinball Accounting*
3. Metode : Ceramah, Diskusi, dan evaluasi menggunakan media pembelajaran *Pinball Accounting*

### G. LANGKAH-LANGKAH PEMBELAJARAN

Kegiatan	Langkah-langkah Pembelajaran		Waktu
	Guru	Siswa	
Kegiatan Awal (Pendahuluan)	a. Guru memberikan salam pembuka b. Guru memeriksa kebersihan kelas c. Guru mengatur tempat	a. Menjawab salam dari guru b. Siswa memeriksa kebersihan kelas c. Siswa mengatur tempat	15 menit

	<p>duduk siswa dengan memperhatikan kondisi peserta didik</p> <p>d. Guru mengecek kehadiran peserta didik</p> <p>e. Guru memberikan motivasi secara kontekstual agar peserta didik lebih bersemangat dalam mengikuti proses pembelajaran</p> <p>f. Guru menyampaikan tujuan pembelajaran yang hendak dicapai</p>	<p>duduk masing-masing</p> <p>d. Siswa menjawab berapa dan siapa peserta didik yang tidak hadir</p> <p>e. Menunjukkan semangat belajar</p> <p>f. Mendengarkan penjelasan guru dengan baik</p>	
<b>Kegiatan Inti</b>	<p><b>Mengamati</b></p> <p>a. Guru meminta peserta didik untuk mengingat kembali materi Ayat Jurnal Penyesuaian</p> <p>b. Guru meminta peserta didik untuk melihat bahan tayang ppt Ayat Jurnal Penyesuaian</p> <p>c. Guru meminta peserta didik membaca buku berkaitan dengan Ayat Jurnal Penyesuaian</p> <p><b>Menanya</b></p> <p>a. Guru menerangkan materi Ayat Jurnal Penyesuaian kemudian melakukan tanya jawab dengan peserta didik</p> <p>b. Guru memotivasi peserta didik untuk dapat mengajukan pertanyaan-pertanyaan mengenai Ayat Jurnal Penyesuaian</p> <p>a. Guru meminta peserta didik mendiskusikan pertanyaan tersebut kepada temannya</p>	<p><b>Mengamati</b></p> <p>a. Peserta didik membaca materi dari sumber yang relevan</p> <p>b. Peserta didik memperhatikan dengan seksama</p> <p>c. Peserta didik membaca buku berkaitan dengan Ayat Jurnal Penyesuaian</p> <p><b>Menanya</b></p> <p>a. Peserta didik memperhatikan penjelasan dari guru dan menjawab pertanyaan guru</p> <p>b. Peserta didik bertanya tentang materi Ayat Jurnal Penyesuaian</p> <p>c. Peserta didik berdiskusi dengan teman sebangku</p>	<b>65 menit</b>

	<p><b>Mengumpulkan informasi</b></p> <p>a. Guru meminta peserta didik untuk mendalami materi badan usaha dengan mengadakan games <i>Pinball Accounting</i></p> <p>b. Guru membuat 4 kelompok dan memberitahu aturan mainnya</p> <p>c. Guru meminta tim A dan tim B bertanding bersamaan dengan tim C dan tim D menggunakan <i>Pinball Accounting</i>. Tim yang menang akan bermain di babak final</p> <p><b>Mengasosiasikan/ menalar</b></p> <p>a. Selama games berlangsung peserta didik diperbolehkan berdiskusi dengan satu kelompok</p> <p>b. Guru mengumpulkan point dalam games</p> <p>c. Peserta didik menalar dalam menjawab pertanyaan yang ada pada kotak soal <i>Pinball Accounting</i></p> <p>d. Selama proses games <i>Pinball Accounting</i> guru memantau kinerja tiap peserta didik.</p> <p><b>Mengomunikasikan</b></p> <p>a. Melakukan klarifikasi apabila ada kesalahan pada jawaban peserta didik</p> <p>b. Memberikan apresiasi terhadap jawaban dari peserta didik</p>	<p><b>Mengumpulkan informasi</b></p> <p>a. Peserta didik memperhatikan arahan dari guru</p> <p>b. Berkumpul pada kelompoknya masing-masing</p> <p>c. Bermain games dengan sportif</p> <p><b>Mengasosiasikan/ menalar</b></p> <p>a. Menjawab soal sesuai kemampuan masing-masing</p> <p>b. Peserta didik berusaha mendapatkan point untuk tiap soal</p> <p>c. Menjawab pertanyaan dengan lugas</p> <p>d. Mengikuti aturan games dengan benar</p> <p><b>Mengomunikasikan</b></p> <p>a. Mendapatkan klarifikasi dari guru</p> <p>b. Mendapatkan apresiasi dari hasil jawaban games <i>Pinball Accounting</i></p>	
<b>Penutup</b>	a. Guru meminta peserta	a. Salah satu peserta didik	<b>10</b>

	<p>didik merumuskan kesimpulan mengenai materi Ayat Jurnal Penyesuaian</p> <p>b. Memberikan angket motivasi belajar setelah menggunakan media pembelajaran <i>Pinball Accounting</i></p> <p>c. Guru menyimpulkan inti dari pembelajaran materi Ayat Jurnal Penyesuaian</p> <p>d. Guru menyampaikan motivasi pada peserta didik untuk meningkatkan semangat belajar</p> <p>e. Guru mengakhiri proses pembelajaran dengan salam penutup</p>	<p>membuat kesimpulan mengenai materi Ayat Jurnal Penyesuaian</p> <p>b. Mengisi angket yang diberikan oleh guru</p> <p>c. Memperhatikan penyampaian guru tentang kesimpulan inti Ayat Jurnal Penyesuaian</p> <p>d. Menunjukkan semangat belajar</p> <p>e. Peserta didik menjawab salam</p>	<b>menit</b>
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## H. ALAT, BAHAN, MEDIA, DAN SUMBER BELAJAR

### 1. Alat Belajar

- a. LCD
- b. Laptop
- c. Alat tulis

### 2. Bahan Pembelajaran

- a. Data soal games *Pinball Accounting*

### 3. Media Pembelajaran

*Power Point* dan media *Pinball Accounting*

### 4. Sumber Belajar

Toto S. 2014. *Pengantar Akuntansi dan Keuangan 1*. Jakarta: Yudhistira

## I. PENILAIAN

1. Teknik Penilaian : Soal Ayat Jurnal Penyesuaian (Terlampir)
2. Bentuk Instrumen : Praktik mengerjakan soal dengan media *Pinball Accounting*

3. Aspek yang dinilai : Keterampilan

**PENILAIAN**

<b>Aspek</b>	<b>Teknik Penilaian</b>	<b>Catatan</b>	<b>Keterangan</b>
Keterampilan	Ketepatan peserta didik dalam menyelesaikan soal-soal mengenai Ayat Jurnal Penyesuaian pada media <i>Pinball Accounting</i> . Masing-masing kotak soal memiliki retntang skor 5-50.	Dilakukan saat memainkan games <i>Pinball Accounting</i>	Jawaban benar akan mendapatkan skor sesuai tingkat kesukaran soal

Magelang, Maret 2018

Mengetahui

Guru Mata Pelajaran

Peneliti

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Attachment 3. Questions and Answers Basic Competence Adjustment Journal Entries

**Soal, Kunci Jawaban, Dan Skor Untuk Media Pinball Accounting Dengan Materi Ayat Jurnal Penyesuaian Perusahaan Jasa**

SOAL DAN SKOR UNTUK KOTAK A-D

SOAL A	SKOR
<p>1. Jurnal penyesuaian adalah...(C)</p> <p>a. Pencatatan akuntansi pada akhir periode agar laporan keuangan menyajikan informasi yang sesungguhnya.</p> <p>b. Pencatatan transaksi suatu perusahaan dalam suatu periode tertentu.</p> <p>c. Pencatatan akuntansi pada akhir periode agar laporan keuangan menyajikan informasi yang sesungguhnya.</p> <p>d. Pencatatan harian secara kronologis (menurut tanggal) mengenai angka-angka dan fakta setiap transaksi.</p> <p>e. Pencatatan mengenai transaksi yang berhubungan dengan akun riil.</p>	5
<p>2. Pendapatan yang masih harus diterima adalah...(B)</p> <p>a. Pendapatan suatu perusahaan pada periode yang akan datang.</p> <p>b. Pendapatan yang telah menjadi hak perusahaan pada periode akuntansi tertentu tetapi belum dicatat dan belum diterima uangnya.</p> <p>c. Pengakuan pendapatan yang lupa dicatat.</p> <p>d. Pendapatan yang belum terjadi dan mungkin akan diterima perusahaan.</p> <p>e. Pengakuan pendapatan perusahaan yang mungkin akan terjadi.</p>	10
<p>3. Beban perlengkapan bertambah dicatat disebelah...(A)</p> <p>a. Debet</p> <p>b. Kredit</p>	15
<p>4. Pengeluaran telepon dan listrik bagi perusahaan merupakan... Jawab: Expense</p>	20
<p>5. Dokumen yang digunakan untuk membuat jurnal penyesuaian adalah... Jawab : bukti memo/ bukti memorial</p>	25
<p>6. Rekening peralatan pada perusahaan di neraca saldo sebelum penyesuaian menunjukkan nominal sebesar Rp 12.000.000,00 dan penyusutan ditetapkan 8% per tahun. Jurnal penyesuaian yang diperlukan adalah... Jawab: Beban penyusutan peralatan Rp 960.000,00 Akumulasi penyusutan peralatan Rp 960.000,00 *Rp 12.000.000,00 x 8% = Rp 960.000,00</p>	30
<p>7. Pada tanggal 1 April 2017 Tuan Donny menerima uang sewa</p>	35

<p>bangunan untuk 1 tahun sebesar Rp 10.200.000 dan penerimaan tersebut dicatat sebagai sewa diterima dimuka. Jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2017 adalah...</p> <p>Jawab: Sewa diterima dimuka Rp 7.650.000,00  Pendapatan sewa Rp 7.650.000,00  *Rp 10.200.000,00/12 = Rp 850.000,00  April-Desember = 9 bulan  9 x Rp 850.000,00 = Rp 7.650.000,00</p>	
<p>8. Suatu perusahaan memiliki saldo Beban Iklan sebesar Rp 2.000.000,00 dan pada akhir periode 31 Desember 2016 diketahui masih memiliki biaya iklan yang belum dibayar sebesar Rp 750.000,00. Jurnal penyesuaian yang dibuat perusahaan pada tanggal 31 Desember 2016 adalah...</p> <p>Jawab: Beban iklan Rp 750.000,00  Utang iklan Rp 750.000,00</p>	40
<p>9. Tanggal 31 Desember 2017 kamar hotel Auanina disewa sebanyak 8 kamar dengan tagihan tiap kamarnya Rp 400.000,00. Sedangkan tamu akan melunasi tagihan ketika check out. Jurnal penyesuaiannya adalah...</p> <p>Jawab: Piutang sewa Rp 3.200.000,00  Pendapatan sewa Rp 3.200.000,00  *Rp 400.000,00 x 8 = Rp 3.200.000,00</p>	45
<p>10. Dalam neraca saldo sebelum penyesuaian per 31 Desember 2016, asuransi dibayar dimuka menunjukkan saldo Rp 8.400.000,00, jumlah tersebut dibayar 1 Maret 2016 untuk masa 2 tahun. Jurnal penyesuaiannya adalah...</p> <p>Jawab: Beban asuransi Rp 3.500.000,00  Asuransi dibayar dimuka Rp 3.500.000,00  *1 Maret 2016 – 31 Desember 2016 = 10 bulan  10/24 x Rp 8.400.000,00 = Rp 3.500.000,00</p>	50

SOAL B	SKOR
<p>1. Perusahaan membuat Ayat Jurnal Penyesuaian pada saat...(B)</p> <p>a. Awal periode  b. Akhir periode  c. Tengah periode  d. Awal tahun  e. Tengah tahun</p>	5
<p>2. Beban yang masih harus dibayar adalah...(C)</p> <p>a. Beban yang sudah diakui oleh perusahaan dan sudah dicatat pada akhir periode.  b. Beban yang sudah dibayar tetapi belum dicatat oleh perusahaan .  c. Beban untuk suatu periode, tetapi sampai dengan akhir periode realisasi pembayarannya belum dilakukan.</p>	10

d. Beban penyusutan aktiva tetap yang terjadi di perusahaan yang harus diakui perusahaan pada akhir periode. e. Beban yang harus dicatat perusahaan berdasarkan kepraktisan untuk membantu bisnis.	
3. Beban gaji berkurang dicatat disebelah...(A) a. Kredit b. Debet	15
4. Cash in Bank bagi perusahaan termasuk dalam... Jawab: Current Asset	20
5. Aset tetap pada akhir periode akuntansi mengalami penyusutan dikarenakan oleh... Jawab: Nilai aset tetap akan berkurang dan menyusut seiring dengan waktu pemakaian.	25
6. Perlengkapan di neraca saldo menunjukkan jumlah sebesar Rp 800.000,00, setelah dihitung secara fisik perlengkapan pada tanggal 31 Desember 2017 sebesar Rp300.000,00. Jurnal peyesuaian 31 Desember 2017 adalah... Jawab: Beban perlengkapan Rp 500.000,00 Perlengkapan Rp 500.000,00 *Rp 800.000,00 – Rp 300.000,00 = Rp 500.000,00	30
7. Pada tanggal 1 Mei 2016 Tuan Heri menerima uang sewa bangunan untuk 1 tahun sebesar Rp 5.400.000,00 dan penerimaan tersebut dicatat sebagai pendapatan sewa. Jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2016 adalah... Jawab: Pendapatan sewa Rp 1.800.000,00 Sewa diterima dimuka Rp 1.800.000,00 *Rp 5.400.000,00/12 = Rp450.000,00 1 Januari 2017 - 1 Mei 2017 = 4 4/12 x Rp 5.400.000,00 = Rp 1.800.000,00	35
8. Tanggal 1 April 2017 dibayar iklan untuk 1 tahun sebesar Rp1.800.000,00. Jika pencatatan menggunakan pendekatan beban, jurnal penyesuaian pada akhir periode adalah... Jawab: Iklan dibayar dimuka Rp 450.000,00 Beban iklan Rp 450.000,00 *1 Januari 2018-1 April 2018 = 3 bulan 3/12 x Rp 1.800.000,00 = Rp 450.000,00	40
9. Akibat kelalaian perusahaan jasa angkut, ternyata tagihan listrik sebesar Rp 270.000,00 belum di bayarkan. Bagaimana jurnal penyesuaiannya? Jawab: Beban listrik Rp 270.000,00 Utang listrik Rp 270.000,00	45
10. Tuan Franky membayar premi asuransi sebesar 2.400.000,00 untuk periode 2 Februari 2016-2 Februari 2017. Jurnal penyesuaian yang diperlukan dengan menggunakan metode neraca yaitu... Jawab: Biaya asuransi Rp 2.200.000,00 Asuransi dibayar dimuka Rp 2.200.000,00	50

$$*11/12 \times \text{Rp } 2.400.000,00 = \text{Rp } 2.200.000,00$$

SOAL C	SKOR
1. Pada siklus akuntansi Ayat Jurnal Penyesuaian dibuat setelah melakukan...(B) a. Pencatatan jurnal pembelian b. Penyusunan daftar saldo sebelum penyesuaian c. Pencatatan jurnal penjualan d. Pencatatan neraca saldo e. Posting jurnal ke buku besar	5
2. Beban dibayar dimuka adalah...(D) a. Beban untuk satu periode, tetapi sampai dengan akhir periode belum dilakukan pembayaran. b. Beban untuk satu periode, tetapi sampai dengan akhir periode realisasi pembayarannya belum dilakukan. c. Beban yang harus dicatat perusahaan berdasarkan kepraktisan untuk membantu bisnis. d. Pengeluaran yang sudah terjadi pada suatu periode yang merupakan beban periode di masa datang. e. Pengeluaran yang belum terjadi pada suatu periode yang merupakan beban yang seharusnya sudah dibayar perusahaan.	10
3. Gaji yang masih harus dibayar jika bertambah akan dicatat disebelah...(A) a. Kredit b. Debet	15
4. Interest Revenue bagi perusahaan termasuk dalam... Jawab: Revenue	20
5. Sebutkan 3 macam akun dalam aset tetap yang perlu disusutkan! Jawab: Peralatan, kendaraan, dan gedung	25
6. Kendaraan dengan harga perolehan sebesar Rp 60.000.000,00 disusutkan sebesar 10% per tahun. Jurnal penyesuaian yang diperlukan pada tanggal 31 Desember 2017 yaitu... Jawab: Beban penyusutan kendaraan Rp 6.000.000,00 Akumulasi penyusutan kendaraan Rp 6.000.000,00 • $\text{Rp } 60.000.000,00 \times 10\% = \text{Rp } 6.000.000,00$	30
7. Pada tanggal 1 April 2017 membayar sewa salon Rp 6.000.000,00 untuk 2 tahun (1 April 2017 – 31 Maret 2019) dicatat dalam rekening sewa dibayar dimuka. Jurnal penyesuaiannya pada tanggal 31 Desember 2017 adalah... Jawab: Beban sewa Rp 2.250.000,00 Sewa dibayar dimuka Rp 2.250.000,00 $*\text{Rp } 6.000.000,00/24 = \text{Rp } 250.000,00$ $\text{Rp } 250.000,00 \times 9 = \text{Rp } 2.250.000,00$	35
8. Pada bulan Desember tahun 2016, salon Yuna memiliki tagihan rekening listrik, tagihan telepon, dan tagihan air sebesar Rp 750.000,00. Jurnal penyesuaian yang diperlukan yaitu...	40

Jawab: Beban listrik, air, dan telepon Rp 750.000,00 Utang listrik, air, dan telepon Rp 750.000,00	
9. Pada tanggal 31 Desember 2015 diketahui pendapatan diterima dimuka Rp500.000,00.- Pendapatan tersebut untuk menyelesaikan 10 jahitan celana dengan tarif Rp50.000 percelana. Pada 31 Desember ada 7 celana yang sudah selesai dijahit. Bagaimana jurnal penyesuaiannya? Jawab: Pendapatan diterima dimuka Rp 350.000,00 Pendapatan jasa Rp 350.000,00	45
10. Persekot asuransi pada neraca saldo sebelum penyesuaian menunjukkan nominal sebesar Rp 2.400.000,00. Pada 31 Desember 2016 persekot asuransi tinggal Rp 600.000,00. Jurnal penyesuaian yang diperlukan yaitu... Jawab: Biaya asuransi Rp 1.800.000,00 Persekot asuransi Rp 1.800.000,00	50

SOAL D	SKOR
1. Saldo akun-akun di neraca saldo merupakan representasi dari saldo yang berada di...(C) a. Jurnal b. Laporan Keuangan c. Buku besar d. Neraca lajur e. Persamaan dasar akuntansi	5
2. Pendapatan diterima di muka adalah...(E) a. Hasil penjualan barang dan jasa yang dibebankan pada satu periode kepada langganan/mereka yang menerima. b. Pendapatan yang sudah terjadi pada suatu periode yang merupakan pendapatan di masa datang. c. Akun yang sejak awal dicatat sebagai asset dan diterima pada awal terjadinya transaksi d. Pendapatan yang harus dicatat sebagai perusahaan berdasarkan kepraktisan untuk membantu bisnis e. Transaksi yang sejak awal dicatat sebagai kewajiban, tetapi akan menjadi pendapatan di kemudian hari selama periode akuntansi	10
3. Akumulasi penyusutan peralatan jika bertambah akan dicatat disebelah...(B) a. Debet b. Kredit	15
4. Expense payable bagi perusahaan termasuk dalam... Jawab: Liability	20
5. Nilai sebagian dari harga beli perlengkapan yang telah digunakan selama periode akuntansi disebut... Jawab: Pemakaian perlengkapan	25
6. Rekening perlengkapan (supplies) di neraca saldo memperlihatkan jumlah Rp 15.000.000,00. Persediaan perlengkapan yang tersisa	30

<p>pada tanggal 31 Desember 2016 sebesar Rp 11.500.000,00. Jurnal penyesuaiannya pada tanggal 31 Desember 2016 adalah...</p> <p>Jawab: Beban perlengkapan Rp 3.500.000,00  Perlengkapan Rp 3.500.000,00  *Rp 15.000.000,00 – Rp 11.500.000,00 = Rp 3.500.000,00</p>	
<p>7. Beban sewa di neraca saldo pada tanggal 31 Desember 2017 menunjukkan saldo sebesar Rp3.000.000,00. Beban sewa tersebut dibayarkan pada tanggal 1 September 2017 untuk 1 tahun. Bagaimana Jurnal penyesuaiannya jika menggunakan pendekatan laba rugi?</p> <p>Jawab: Sewa dibayar dimuka Rp 2.000.000,00  Beban sewa Rp 2.000.000,00  *8/12 x Rp 3.000.000,00 = Rp 2.000.000,00</p>	35
<p>8. Pak Rudi memiliki iklan dibayar dimuka pada Koran Merdeka sejumlah Rp 1.200.000,00 untuk 12x terbit dan yang sudah terbit baru 5x. Jurnal penyesuaian yang dibutuhkan adalah...</p> <p>Jawab: Beban iklan Rp 500.000,00  Iklan dibayar dimuka Rp 500.000,00  *5/12 x Rp 1.200.000,00 = Rp 500.000,00</p>	40
<p>9. Pendapatan salon Nalendra pada neraca saldo sebelum penyesuaian menunjukkan nominal sebesar Rp 17.520.000,00. Ny Nalendra menerima Pendapatan salon yang diterima dimuka sebesar Rp 850.000,00. Jurnal penyesuaian yang dibutuhkan yaitu...</p> <p>Jawab: Pendapatan salon Rp 850.000,00  Pendapatan salon diterima dimuka Rp 850.000,00</p>	45
<p>10. Neraca saldo sebelum penyesuaian “Jahit Magelang” per 31 Desember 2016 menunjukkan akun asuransi dibayar dimuka sebesar Rp 360.000,00. Penyesuaian menyebutkan, asuransi dibayar 1 Oktober 2015 untuk satu tahun. Bagaimanakah penyesuaiannya?</p> <p>Jawab: Beban asuransi Rp 90.000,00  Asuransi dibayar dimuka Rp 90.000,00  *1 Oktober 2016-31 Desember 2016 = 3 bulan  3/12 x Rp 360.000,00 = Rp 90.000,00</p>	50

#### Attachment 4. Questionnaire Validation Instrument for Material Expert

##### Angket Validasi Ahli Materi

Judul Penelitian : Pengembangan Media *Pinball Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Dasar Ayat Jurnal Penyesuaian Perusahaan Jasa Bagi Siswa Program Keahlian Akuntansi Kelas X SMK N 2 Magelang

Sasaran Program : Siswa kelas X AK 1

Peneliti : Awan Ksatriani

Ahli Materi : Patriani Wahyu Dewanti, S.E, M.Acc

Petunjuk :

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

Keterangan:

Sangat Baik = 5

Baik = 4

Cukup = 3

Kurang Baik = 2

Sangat Kurang Baik = 1

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

A. Penilaian Materi

No	Pernyataan	Penilaian				
		5	4	3	2	1
1	Kejelasan materi dengan Kompetensi Inti					
2	Kesesuaian tujuan dengan Kompetensi Dasar					
3	Kesesuaian materi dengan tujuan pembelajaran yang ingin dicapai					
4	Materi menyangkut berbagai penyesuaian di perusahaan jasa					
5	Kejelasan uraian soal					
6	Kebenaran kunci jawaban					
7	Kesesuaian soal dengan materi					
8	Bahasa kunci jawaban mudah dipahami					
9	Kesesuaian materi dengan konteks perusahaan jasa					
10	Ketepatan bahasa yang digunakan					
11	Bahasa soal dalam media <i>Pinball Accounting</i> mudah dipahami					
12	Ketepatan materi					
13	Variasi soal pada setiap kotak <i>Pinball Accounting</i>					
14	Jumlah soal pada setiap kotak <i>Pinball Accounting</i>					
15	Tingkat kesukaran soal					
16	Kebenaran konsep soal					
17	Kesesuaian pemberian skor pada setiap tingkat kesukaran soal					

B. Kebenaran Materi

No	Jenis Kesalahan	Saran Perbaikan

C. Komentar/Saran

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

D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

1. Layak untuk diuji cobakan
2. Layak untuk diuji cobakan dengan revisis sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, .....

Ahli Materi

Patriani Wahyu Dewanti, S.E, M.Acc

NIP. 19770619 201404 2 001

## Attachment 5. Questionnaire Validation Instrument for Media Expert

### Angket Validasi Ahli Media

Judul Penelitian : Pengembangan Media *Pinball Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Dasar Ayat Jurnal Penyesuaian Perusahaan Jasa Bagi Siswa Program Keahlian Akuntansi Kelas X SMK N 2 Magelang

Sasaran Program : Siswa kelas X AK 1

Peneliti : Awan Ksatriani

Ahli Media : Rizqi Ilyasa Aghni S.Pd., M.Pd.

Petunjuk :

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

Keterangan:

Sangat Layak = 5

Layak = 4

Cukup = 3

Tidak Layak = 2

Sangat Tidak Layak = 1

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

### A. Penilaian Media

No	Pernyataan	Penilaian				
		5	4	3	2	1
Aspek Desain Media						
1	Kreatifitas dalam pengembangan media pembelajaran					
2	Kemudahan penggunaan					
3	Tata letak dan desain media <i>Pinball Accounting</i>					
4	Pengemasan media					
Aspek Komunikasi Visual						
5	Ketepatan media dengan materi					
6	Kesesuaian ukuran kotak <i>Pinball Accounting</i> untuk meletakkan soal					
7	Kesesuaian ukuran kotak <i>Pinball Accounting</i> untuk meletakkan kunci jawaban					
8	Kesesuaian ukuran kotak untuk meletakkan jawaban benar dan jawaban salah					
9	Penggunaan ukuran huruf pada soal dan kunci jawaban					
10	Kemenarikan desain pada media <i>Pinball Accounting</i>					
11	Pengaturan tata letak pada media <i>Pinball Accounting</i>					
12	Pemilihan bola bekel pada media <i>Pinball Accounting</i>					
13	Kerapian desain					
14	Penggunaan bahasa pada media <i>Pinball Accounting</i>					
15	Pemilihan jenis huruf pada media					

B. Kebenaran Media

No	Jenis Kesalahan	Saran Perbaikan

C. Komentar/Saran

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

D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan

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

Yogyakarta, .....  
Ahli Media

Rizqi Ilyasa Aghni S.Pd., M.Pd  
NIP. 19880302 201504 1 002

## Attachment 6. Questionnaire Validation Instrument for Learning Practitioner

### Angket Validasi Praktisi Pembelajaran

Judul Penelitian : Pengembangan Media Pembelajaran *Pinball Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Dasar Ayat Jurnal Penyesuaian Perusahaan Jasa Bagi Siswa Program Keahlian Akuntansi Kelas X SMK N 2 Magelang

Sasaran Program : Siswa kelas X AK 1

Peneliti : Awan Ksatriani

Praktisi Pembelajaran : Laely Inayah, S.Pd.

Petunjuk :

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

Keterangan:

Sangat Baik = 5

Baik = 4

Cukup = 3

Kurang Baik = 2

Sangat Kurang Baik = 1

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

A. Penilaian Media

No	Pernyataan	Penilaian				
		5	4	3	2	1
Aspek Desain Media						
1	Kesederhanaan media dalam pengoperasiannya					
2	Kemudahan untuk dikelola					
3	Petunjuk penggunaan media <i>Pinball Accounting</i>					
4	Tata letak penghalang dan pelontar pada <i>Pinball Accounting</i>					
5	Pemilihan bola pada permainan <i>Pinball Accounting</i>					
Aspek Desain Pembelajaran						
6	Kesesuaian materi dengan tujuan pembelajaran					
7	Pemilihan materi					
8	Variasi soal					
9	Kebenaran kunci jawaban					
10	Tingkat kesukaran soal					
11	Kebermanfaatan media					
12	Tampilan media					
Aspek Komunikasi Visual						
13	Kerapian desain					
14	Kemenarikan media					
15	Kemudahan bahasa yang digunakan					
16	Komposisi warna					
17	Ketepatan huruf dalam media <i>Pinball Accounting</i>					
18	Kreatif dan Inovatif					

**B. Kebenaran Materi**

No	Jenis Kesalahan	Saran Perbaikan

**C. Komentar/Saran**

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

**D. Kesimpulan**

Lingkari pada nomor sesuai dengan kesimpulan

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

Magelang, Mei 2018

Praktisi Pembelajaran

Laely Inayah, S.Pd.

NIP. 19741115 200501 2 007

Attachment 7. Questionnaire Testing Instrument Motivation

ANGKET UJI COBA INSTRUMEN MOTIVASI BELAJAR SISWA

**Petunjuk pengisian angket :**

1. Isilah identitas pada kolom yang tersedia dengan benar
2. Jawablah pertanyaan dengan tanda centang (√) atau silang (X) pada kolom alternative jawaban berikut :

SS : Sangat Setuju

TS : Tidak Setuju

S : Setuju

STS : Sangat Tidak Setuju

KS : Kurang Setuju

3. Jawablah semua pertanyaan dengan memilih sala satu dari alternatif jawaban yang tersedia.

4. Tidak diperkenankan untuk memberikan jawaban lebih dari satu dalam satu nomor.

5. Jawaban saudara tidak akan mempengaruhi nilai pada pelajaran kompetensi kejuruan dan kerahasiaannya terjaga.

**Identitas Responden :**

Nama : .....

Kelas : .....

No. Absen : .....

No	Pernyataan	Alternatif Jawaban				
		SS	S	KS	TS	STS
1	Saat pembelajaran berlangsung, saya terlibat mengungkapkan pendapat.					
2	Saya berusaha mempertahankan pendapat atau jawaban saya.					
3	Saya memilih untuk membuktikan jawaban saya jika jawaban saya berbeda dengan jawaban teman saya.					
4	Dalam menghadapi soal yang sulit, saya memilih untuk tidak menjawab.					
5	Bagi saya belajar AJP menggunakan media pembelajaran cukup menarik.					
6	Pembelajaran menjadi menyenangkan menggunakan media pembelajaran.					
7	Saya lebih mudah mengingat materi AJP jika pembelajarannya menggunakan media pembelajaran.					
8	Pembelajaran menggunakan media pembelajaran cukup merangsang rasa ingin tahu saya.					

9	Saya senang belajar AJP karena pada saat pembelajaran dibentuk kelompok.					
10	Saya senang belajar AJP karena saat guru mengajar menggunakan metode yang bervariasi.					
11	Saya merasa bosan jika guru menjelaskan materi AJP dengan berceramah saja.					
12	Saya berusaha menjawab soal yang diberikan oleh guru.					
13	Saya mengerjakan soal dengan sungguh sungguh.					
14	Saya merasa tertantang untuk belajar agar dapat menjawab soal.					
15	Saya senang mengikuti pembelajaran karena tertantang untuk memecahkan soal yang diberikan guru.					
16	Saya malu menyampaikan pendapat jika terdapat jawaban yang tidak sesuai dengan pemikiran saya.					
17	Saya yakin dengan rajin berlatih menjawab soal membuat saya lebih memahami materi.					
18	Saya yakin bahwa belajar AJP dengan menggunakan media pembelajaran cukup membuat pengetahuan saya bertambah.					
19	Saya lebih senang mengerjakan soal yang diberikan guru secara mandiri.					
20	Saya selalu berusaha mengerjakan soal semampu saya tanpa bertanya kepada teman.					
21	Saya mencontek agar mendapatkan nilai yang baik					
22	Saya belajar sungguh-sungguh agar dapat meneruskan sekolah di perguruan tinggi yang saya inginkan.					
23	Saya mengobrol di luar materi pembelajaran saat guru sedang menjelaskan materi.					
24	Saya mempelajari kembali materi yang sudah diberikan guru diluar jam pelajaran.					
25	Saya merasa bosan dan mengantuk karena belajar tanpa media pembelajaran.					

Terimakasih Adik-Adik ☺

Attachment 8. Results of Questionnaire from Motivation

SkorTotal	Pearson Correlation	.480**	.646**	.628**	.653**	.578**	.385*	.468**	.377*	.371*	.403*	.114	.559**	.516**	.451**	.474**	.377*	.118	.179	.339*	.326	.485**	.290	.539**	.548**	.336*	1
	Sig. (2-tailed)	.004	.000	.000	.000	.000	.022	.005	.026	.028	.016	.514	.000	.002	.006	.004	.026	.501	.304	.046	.056	.003	.091	.001	.001	.049	
	N	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\* . Correlation is significant at the 0.01 level (2-tailed).

**Reliability Statistics**

Cronbach's Alpha	N of Items
.827	20

Attachment 9. Assessment Questionnaire Sheet Media for Small Group

Lembar Penilaian

Uji Coba Kelompok Kecil Siswa

Judul Penelitian : Pengembangan Media Pembelajaran *Pinball Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Dasar Ayat Jurnal Penyesuaian Perusahaan Jasa Bagi Siswa Program Keahlian Akuntansi Kelas X SMK N 2 Magelang

Sasaran Program : Siswa kelas X AK 2

Peneliti : Awan Ksatriani

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mendapatkan informasi dari saudara sebagai siswa mengenai kualitas materi pembelajaran yang dikembangkan pada *Pinball Accounting*.
2. Pendapat, Penilaian, saran dan kritik saudara akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Sehubungan dengan hal tersebut, dimohon saudara memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (√) pada kolom yang tersedia.

Keterangan:

Sangat Baik = 5

Baik = 4

Cukup = 3

Kurang Baik = 2

Sangat Kurang Baik = 1

4. Komentar dan Saran saudara mohon dituliskan pada kolom yang telah disediakan.
5. Atas bantuan kesediaan saudara untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

A. Penilaian Media

No	Pernyataan	Penilaian				
		5	4	3	2	1
Aspek Pembelajaran						
1	Kemudahan bahasa pada soal					
2	Kesesuaian materi dengan konteks perusahaan jasa					
3	Ketepatan kunci jawaban dengan soal					
4	Media dapat menumbuhkan motivasi belajar					
5	Kejelasan soal					
Aspek Desain Media						
6	Kemudahan penggunaan media					
7	Kejelasan petunjuk penggunaan media					
8	kemudahan dalam penyimpanan media					
9	Media mudah disimpan/dikelola					
Aspek Komunikasi Visual						
10	Kemenarikan <i>Pinball Accounting</i> untuk dijadikan media pembelajaran					
11	Kerapian desain					
12	Bahasa yang digunakan pada <i>Pinball Accounting</i>					
13	Soal dan kunci jawaban yang ada pada <i>Pinball Accounting</i>					
14	Pengaturan tata letak media					



Attachment 10. Assessment Questionnaire Sheet Media for Field Trial

Lembar Penilaian

Uji Coba Lapangan Siswa

Judul Penelitian :Pengembangan Media Pembelajaran *Pinball Accounting* untuk Meningkatkan Motivasi Belajar Kompetensi Dasar Ayat Jurnal Penyesuaian Perusahaan Jasa Bagi Siswa Program Keahlian Akuntansi Kelas X SMK N 2 Magelang

Sasaran Program : Siswa kelas X AK 1

Peneliti : Awan Ksatriani

Petunjuk :

1. Lembar validasi ini dimaksudkan untuk mendapatkan informasi dari saudara sebagai siswa mengenai kualitas materi pembelajaran yang dikembangkan pada *Pinball Accounting*.
2. Pendapat, Penilaian, saran dan kritik saudara akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini.
3. Sehubungan dengan hal tersebut, dimohon saudara memberikan penilaian pada setiap pernyataan dalam lembar evaluasi dengan memberikan tanda *check* (√) pada kolom yang tersedia.

Keterangan:

Sangat Baik = 5

Baik = 4

Cukup = 3

Kurang Baik = 2

Sangat Kurang Baik = 1

4. Komentar dan Saran saudara mohon dituliskan pada kolom yang telah disediakan.
5. Atas bantuan kesediaan saudara untuk mengisi lembar evaluasi ini, saya ucapkan terima kasih.

A. Penilaian Media

No	Pernyataan	Penilaian				
		5	4	3	2	1
Aspek Pembelajaran						
1	Kemudahan bahasa pada soal					
2	Kesesuaian materi dengan konteks perusahaan jasa					
3	Ketepatan kunci jawaban dengan soal					
4	Media dapat menumbuhkan motivasi belajar					
5	Kejelasan soal					
Aspek Desain Media						
6	Kemudahan penggunaan media					
7	Kejelasan petunjuk penggunaan media					
8	kemudahan dalam penyimpanan media					
9	Media mudah disimpan/dikelola					
Aspek Komunikasi Visual						
10	Kemenarikan <i>Pinball Accounting</i> untuk dijadikan media pembelajaran					
11	Kerapian desain					
12	Bahasa yang digunakan pada <i>Pinball Accounting</i>					
13	Soal dan kunci jawaban yang ada pada <i>Pinball Accounting</i>					
14	Pengaturan tata letak media					





**DEVELOPMENT STAGE**

Attachment 11. Assessment Result From Material Expert

Attachment 12. Assessment Result From Media Expert

Attachment 13. Assessment Result From Learning  
Practitioners

Attachment 11. Assessment Result From Material Expert

Assessment Result From Material Expert

No	Aspek	Skor
1	LEARNING DESIGN ASPECTS	3,00
2		4,00
3		4,00
4		3,00
5		3,00
6		3,00
7		3,00
8		4,00
9		4,00
10		4,00
11		4,00
12		4,00
13		4,00
14		4,00
15		4,00
16		3,00
17		2,00
Average Score		3,53
Category		Feasible

Attachment 12. Assessment Result From Media Expert

**Assessment Result From Learning Practitioners**

No.	Aspect	Score
1	MEDIA DESIGN ASPECTS	4.00
2		4.00
3		4.00
4		4.00
	Average Score	4.00
	Category	Feasible
5	VISUAL COMMUNICATION ASPECTS	4.00
6		5.00
7		5.00
8		5.00
9		5.00
10		4.00
11		5.00
12		5.00
13		4.00
14		5.00
15	5.00	
	Average Score	4.73
	Category	very Feasible

Attachment 13. Assessment Result From Learning Practitioners

**Assessment Result From Learning Practitioners**

No.	Aspect	Score
1	MEDIA DESIGN ASPECTS	4.00
2		4.00
3		5.00
4		5.00
5		4.00
Average Score		4.40
Category		Very Feasible
6	LEARNING DESIGN ASPECTS	5.00
7		5.00
8		5.00
9		5.00
10		4.00
11		5.00
12		5.00
Average Score		4.86
Category		Very Feasible
13	VISUAL COMMUNICATION ASPECTS	5.00
14		5.00
15		5.00
16		4.00
17		4.00
18		5.00
Average Score		4.67
Category		Very Feasible



### **IMPLEMENTATION PHASE**

Attachment 14. List of Small Group Trial Students

Attachment 15. Assessment Result From Small Group Trial

Attachment 16. List of Field Trial for Students

Attachment 17. Assessment Result From Field Trial

Attachment 14. List of Small Group Trial Students

Daftar Hadir Uji Coba Kelompok Kecil  
Media Pembelajaran Pinball Accounting  
Di kelas X Akuntansi SMK N 2 Magelang

No	Nama	Kelas
1	Aghisna Rizqi Maulia Mahfiroh	X Akuntansi 2
2	Kharisma Nurmalitasari	X Akuntansi 2
3	Laily Septi R.	X Akuntansi 2
4	Ningrum Winawati	X Akuntansi 2
5	Putri Tarsa S.	X Akuntansi 2
6	Dewi Ulfa Boraroh	X Akuntansi 2
7	Naza Putri Oktavia	X Akuntansi 2
8	Dela Wahyu Kumala	X Akuntansi 2
9	Diah Ester Amuraks	X Akuntansi 2
10	Kesi Ngesti Dzatyyah	X Akuntansi 2
11	Antoniya Dwi Arsteci	X Akuntansi 2
12	Faesha Nabbal	X Akuntansi 2

Mengetahui

Guru Akuntansi



Laely Inayah, S.Pd.

NIP. 19741115 200501 2 007

Attachment 15. Assessment Result From Small Group Trial

No.	Aspect	Point												Total	Average Score
		1	2	3	4	5	6	7	8	9	10	11	12		
1	Learning Aspects	5	3	4	4	4	4	3	3	3	4	4	5	46	3,83
2		5	4	5	4	4	4	4	4	4	5	5	5	53	4,42
3		5	4	5	4	4	4	3	5	5	5	4	5	53	4,42
4		4	5	5	5	5	5	5	4	4	5	5	5	57	4,75
5		5	5	4	4	4	4	4	3	3	4	4	5	49	4,08
Average Score														4,30	
Category														Very Feasible	
No.	Aspect	Point												Total	Average Score
		1	2	3	4	5	6	7	8	9	10	11	12		
6	Media Design Aspects	4	3	5	4	5	5	5	5	4	4	5	5	54	4,50
7		4	3	3	4	5	5	4	5	5	5	5	4	52	4,33
8		4	3	5	3	3	4	3	3	4	4	5	4	45	3,75
9		4	4	4	5	4	4	3	4	4	5	4	4	49	4,08
Average Score														4,17	
Category														Feasible	
No.	Aspect	Point												Total	Average Score
		1	2	3	4	5	6	7	8	9	10	11	12		
10	Visual Communication Aspects	5	5	5	4	5	4	5	5	4	4	5	5	56	4,67
11		4	4	4	4	5	4	5	5	4	4	3	4	50	4,17
12		4	4	5	4	5	4	4	4	4	4	3	5	50	4,17
13		4	4	5	4	4	4	5	5	4	3	4	5	51	4,25
14		4	4	5	4	4	4	5	5	3	3	3	5	49	4,08
15		5	5	5	5	5	5	5	5	4	4	4	5	57	4,75
Average Score														4,35	
Category														Very Feasible	

Attachment 16. List of Field Trial for Students

Daftar Hadir Uji Coba Lapangan  
Media Pembelajaran Pinball Accounting  
Di kelas X Akuntansi 1 SMK N 2 Magelang

No	Nama	No	Nama
1	Ade Vitaloka Aryani	19	Fatmawati
2	Adinda Alita Septiana	20	Gunarsih Dwi Puspita
3	Agustin Diah Hapsari	21	Indra Sri Winarsih
4	Alfian Nur Azizah	22	Irna Galuh Safitri
5	Alfina Dwi Damayanti	23	Jovita Kristiana
6	Anindya Nur Fatikasari	24	Nely Arifah Tulistyawati
7	Anisa Nurul Hidayah	25	Noviana Puput Safitri
8	Annisa Anggi Saputri	26	Nur Azizah
9	Arlian Sherly Anjani	27	Nurani Choffifah
10	Awwaluna Nidaul 'Ulya	28	Nurul Setiyani
11	Ayu Alfina Wijiyanti	29	Panca Safira Amelia
12	Dhara Ayu Zahwa	30	Rini Kusumastuti
13	Diyah Ayu Candra	31	Risma Dwi Nur Cahyani
14	Dwi Nurrahmawati	32	Salma Bugi Aristawati
15	Dwi Ririn Setiorini	33	Sekar Dina Safitri
16	Eka Kusumaning Anggraeni	34	Venti Erika Putri
17	Eva Fidiyati	35	Yuanne Gabriela Sriyanto
18	Fani Rahmasari	36	Yunita Sari

Mengetahui  
Guru Akuntansi



Laely Inayah, S.Pd.  
NIP. 19741115 200501 2 007

Attachment 17. Assessment Result From Field Trial

No .	Aspect	Point																																			Total	Average Score		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35			36	
1	Learning Aspects	3	3	5	5	3	4	5	4	5	4	4	5	4	5	4	5	4	3	5	3	5	3	4	5	5	5	5	4	5	4	4	5	4	4	3	5	148	4,11	
2		4	4	3	4	3	4	5	4	5	5	5	5	4	5	4	5	5	4	4	3	4	5	5	5	4	3	5	5	5	4	5	4	5	5	4	4	153	4,25	
3		4	5	4	4	4	4	5	4	5	5	4	4	4	5	5	4	5	4	4	4	4	5	5	4	4	3	5	5	5	4	5	5	4	5	5	5	155	4,31	
4		5	5	4	4	5	5	4	4	5	4	5	5	4	4	5	4	4	5	5	5	5	4	5	5	5	4	4	5	4	5	4	5	4	5	4	5	3	159	4,42
5		4	3	5	4	3	4	5	4	5	4	5	4	4	5	5	5	4	5	5	4	5	4	4	5	4	4	5	5	4	5	4	5	3	5	5	4	154	4,28	
																Average Score																	4,27							
																Category																	Very Feasible							
No .	Aspect	Point																																			Total	Average Score		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35			36	
6	Media Design Aspects	5	4	5	5	5	5	4	5	4	5	3	4	5	4	5	4	5	5	4	4	5	5	5	4	3	5	4	4	5	5	5	3	4	3	5	155	4,31		
7		5	4	3	4	5	5	5	4	5	5	5	5	4	4	4	5	5	4	5	3	5	4	5	5	4	4	5	5	4	5	4	4	5	4	5	157	4,36		
8		5	4	3	5	4	5	4	4	5	4	5	5	5	4	5	4	5	4	5	5	4	5	4	5	4	5	4	5	5	5	5	5	5	5	5	4	161	4,47	
9		4	5	4	5	4	3	4	5	4	5	3	4	5	4	5	4	5	4	5	5	5	4	4	5	5	4	4	5	5	5	4	5	5	4	5	3	156	4,33	
																Average Score																	4,37							
																Category																	Very Feasible							
No .	Aspect	Point																																			Total	Average Score		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35			36	
10	Visual Communication Aspects	4	4	5	5	4	4	4	5	5	5	5	5	4	5	5	4	5	4	4	5	4	5	5	5	4	5	5	5	4	4	5	5	5	5	4	5	166	4,61	
11		4	4	4	5	3	4	5	5	4	4	5	5	4	5	5	5	5	4	4	4	4	4	5	5	5	4	5	4	5	4	5	5	5	5	4	5	162	4,50	
12		4	4	3	5	4	4	5	5	4	4	4	4	4	5	5	5	4	3	3	3	4	4	5	5	4	4	4	4	5	4	4	4	5	5	5	3	4	150	4,17
13		4	4	3	5	4	4	5	5	4	4	4	4	4	5	5	5	4	5	3	4	4	5	4	5	4	4	4	5	4	5	5	5	5	4	5	5	5	159	4,42
14		4	4	3	4	3	3	5	5	5	4	4	4	4	4	4	5	4	4	4	4	3	4	4	4	4	4	3	5	5	4	3	5	3	5	5	5	4	147	4,08
15		5	5	4	5	4	4	4	5	5	4	5	5	4	5	5	5	4	5	5	5	5	5	5	5	5	5	5	4	5	3	5	5	4	5	4	5	5	168	4,67
																Average Score																	4,41							
																Category																	Very Feasible							



### **EVALUATION STAGE**

Attachment 18. Instrument Questionnaire Motivation Before Learning

Attachment 19. Results Questionnaire Motivation Before Learning

Attachment 20. Instrument Questionnaire Motivation After Learning

Attachment 21. Results Questionnaire Motivation Before Learning

Attachment 18. Instrument Questionnaire Motivation Before Learning

ANGKET MOTIVASI BELAJAR SISWA

SEBELUM PEMBELAJARAN

**Petunjuk pengisian angket :**

1. Isilah identitas pada kolom yang tersedia dengan benar
2. Jawablah pertanyaan dengan tanda centang (√) atau silang (X) pada kolom alternative jawaban berikut :

SS : Sangat Setuju

TS : Tidak Setuju

S : Setuju

STS : Sangat Tidak Setuju

KS : Kurang Setuju

3. Jawablah semua pertanyaan dengan memilih sala satu dari alternatif jawaban yang tersedia.

4. Tidak diperkenankan untuk memberikan jawaban lebih dari satu dalam satu nomor.

5. Jawaban saudara tidak akan mempengaruhi nilai pada pelajaran kompetensi kejuruan dan kerahasiaannya terjaga.

**Identitas Responden :**

Nama : .....

Kelas : .....

No. Absen : .....

No	Pernyataan	Alternatif Jawaban				
		SS	S	KS	TS	STS
1	Saat pembelajaran berlangsung, saya terlibat mengungkapkan pendapat.					
2	Saya berusaha mempertahankan pendapat atau jawaban saya.					
3	Saya memilih untuk membuktikan jawaban saya jika jawaban saya berbeda dengan jawaban teman saya.					
4	Dalam menghadapi soal yang sulit, saya memilih untuk tidak menjawab.					
5	Bagi saya belajar AJP menggunakan media pembelajaran cukup menarik.					
6	Pembelajaran menjadi menyenangkan menggunakan media pembelajaran.					
7	Saya lebih mudah mengingat materi AJP jika pembelajarannya menggunakan media pembelajaran.					
8	Pembelajaran menggunakan media pembelajaran cukup merangsang rasa ingin tahu saya.					
9	Saya senang belajar AJP karena pada saat pembelajaran dibentuk kelompok.					

10	Saya senang belajar AJP karena saat guru mengajar menggunakan metode yang bervariasi.					
11	Saya berusaha menjawab soal yang diberikan oleh guru.					
12	Saya mengerjakan soal dengan sungguh sungguh.					
13	Saya merasa tertantang untuk belajar agar dapat menjawab soal.					
14	Saya senang mengikuti pembelajaran karena tertantang untuk memecahkan soal yang diberikan guru.					
15	Saya malu menyampaikan pendapat jika terdapat jawaban yang tidak sesuai dengan pemikiran saya.					
16	Saya lebih senang mengerjakan soal yang diberikan guru secara mandiri.					
17	Saya mencontek agar mendapatkan nilai yang baik					
18	Saya mengobrol di luar materi pembelajaran saat guru sedang menjelaskan materi.					
19	Saya mempelajari kembali materi yang sudah diberikan guru diluar jam pelajaran.					
20	Saya merasa bosan dan mengantuk karena belajar tanpa media pembelajaran.					

Terimakasih Adik-Adik ☺

Attachment 19. Results Questionnaire Motivation Before Learning

Results Questionnaire Motivation Before Learning																								
The Student in Class X Accounting 1 SMK N 2 Magelang																								
No	Name of Respondent	Number of Indicator																				Total	Percentage (%)	
		1	2	3	4		5	6		7	8	9	10	11										
		Number of questionnaire																						
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
1	Ade Vitaloka Aryani	4	4	4	2	4	5	4	4	4	4	4	4	4	4	2	3	3	3	3	4	73	73,00%	
2	Adinda Alita Septiana	4	4	3	4	4	5	4	4	4	4	4	3	3	3	4	3	4	2	4	5	75	75,00%	
3	Agustin Diah Hapsari	4	3	3	3	4	4	4	4	2	4	4	4	4	4	3	4	5	3	3	4	73	73,00%	
4	Alfian Nur Azizah	5	5	5	4	5	5	5	5	5	5	5	5	5	4	4	5	5	4	4	4	94	94,00%	
5	Alfina Dwi Damayanti	4	3	3	3	5	5	5	4	3	4	5	4	5	4	2	5	4	3	4	5	80	80,00%	
6	Anindya Nur Fatikasari	3	4	5	5	3	4	4	4	4	4	4	5	4	4	3	4	5	4	4	3	80	80,00%	
7	Anisa Nurul Hidayah	4	4	2	2	4	4	2	4	4	2	2	2	4	2	4	4	2	3	4	4	63	63,00%	
8	Annisa Anggi Saputri	4	3	4	3	4	4	4	4	4	3	4	4	4	4	3	3	3	2	3	4	71	71,00%	
9	Arlan Sherly Anjani	3	4	4	2	3	4	4	4	4	3	5	4	4	4	3	4	4	3	4	4	74	74,00%	
10	Awwaluna Nidaul 'Ulya	4	4	5	3	4	5	5	4	4	5	5	5	5	5	2	4	5	5	4	5	88	88,00%	
11	Ayu Alfina Wijiyanti	3	4	4	4	4	4	4	4	4	3	5	4	4	4	3	4	4	3	4	4	77	77,00%	
12	Dhara Ayu Zahwa	3	4	4	2	4	4	4	3	3	3	4	4	3	3	2	4	3	2	4	4	67	67,00%	
13	Diyah Ayu Candra	2	3	4	2	4	4	4	4	4	4	4	4	4	4	2	4	4	3	3	5	72	72,00%	
14	Dwi Nurrahmawati	4	4	4	3	5	5	5	4	4	4	4	4	4	4	3	3	4	3	3	3	77	77,00%	
15	Dwi Ririn Setiorini	4	5	4	3	4	5	4	3	4	3	3	4	4	4	4	3	4	4	3	4	76	76,00%	
16	Eka Kusumaning Anggraeni	4	5	5	4	3	5	5	5	3	4	5	5	5	5	2	5	5	4	4	4	87	87,00%	
17	Eva Fidiyati	4	3	4	3	4	4	4	4	4	3	4	4	4	4	3	4	4	2	4	5	75	75,00%	
18	Fani Rahmasari	4	4	4	3	5	5	5	5	4	4	4	4	4	4	3	4	2	3	4	5	80	80,00%	
19	Fatmawati	4	5	4	2	4	4	4	5	2	4	5	4	4	4	3	4	3	3	3	4	75	75,00%	
20	Gunarsih Dwi Puspita	4	3	3	3	4	4	5	4	4	3	4	4	4	3	3	4	4	2	4	3	72	72,00%	
21	Indra Sri Winarsih	4	4	4	2	5	5	5	5	4	4	4	3	4	3	1	4	3	2	4	5	75	75,00%	

22	Irna Galuh Safitri	4	4	4	3	5	5	5	4	3	4	4	3	3	4	3	3	4	3	3	4	75	75,00%
23	Jovita Kristiana	4	3	4	3	4	5	5	4	4	4	4	4	4	3	4	4	3	4	5	79	79,00%	
24	Nely Arifah Tulistyawati	4	4	4	3	5	5	4	4	3	4	4	4	4	3	4	4	3	3	4	77	77,00%	
25	Noviana Puput Safitri	2	2	2	5	2	4	3	3	2	2	4	3	4	4	3	3	3	2	5	61	61,00%	
26	Nur Azizah	3	4	4	2	4	4	3	4	4	4	3	4	5	5	2	3	3	3	3	4	71	71,00%
27	Nurani Chofifah	4	4	4	3	5	5	4	4	3	4	4	4	4	4	3	4	4	3	3	4	77	77,00%
28	Nurul Setiyani	2	4	4	3	4	4	3	3	2	2	4	4	4	4	3	4	4	4	3	4	69	69,00%
29	Panca Safira Amelia	4	4	4	2	4	4	5	5	4	4	4	4	4	4	3	4	3	3	4	5	78	78,00%
30	Rini Kusumastuti	4	4	4	3	5	5	4	5	3	3	4	4	5	4	2	4	4	2	5	4	78	78,00%
31	Risma Dwi Nur Cahyani	4	4	4	3	4	4	4	4	4	4	4	3	4	4	3	3	4	3	3	4	74	74,00%
32	Salma Bugi Aristawati	4	4	4	3	4	4	4	4	3	4	5	4	4	4	2	4	5	3	4	4	77	77,00%
33	Sekar Dina Safitri	4	4	3	4	3	4	4	4	3	4	3	4	3	3	2	3	3	2	4	4	68	68,00%
34	Venti Erika Putri	2	4	3	5	2	4	3	3	4	3	4	3	4	4	3	3	4	3	3	5	69	69,00%
35	Yuanne Gabriela Sriyanto	4	4	4	2	5	5	5	5	4	4	4	3	4	3	1	4	3	1	2	5	72	72,00%
36	Yunita Sari	4	2	4	4	4	4	4	4	4	4	4	5	4	4	2	3	4	4	4	3	75	75,00%
Total		132	137	138	110	146	160	150	147	128	131	147	140	146	139	97	135	136	106	127	152	2704	
Percentage of each statement (%)		73%	76%	77%	61%	81%	89%	83%	82%	71%	73%	82%	78%	81%	77%	54%	75%	76%	59%	71%	84%	75,11%	
Percentage of each indicator (%)		75%			61%	81%	85%			72%			79%			54%	75%		59%	71%	84%		

Scores of student motivation before using Pinball Accounting media =  $\frac{\text{Score motivation results} \times 100\%}{\text{The maximum score}}$   
=  $\frac{2704 \times 100\%}{20 \times 5 \times 36}$   
= 75.11%

Attachment 20. Instrument Questionnaire Motivation After Learning

ANGKET MOTIVASI BELAJAR SISWA

SETELAH PEMBELAJARAN

**Petunjuk pengisian angket :**

1. Isilah identitas pada kolom yang tersedia dengan benar
2. Jawablah pertanyaan dengan tanda centang (√) atau silang (X) pada kolom alternative jawaban berikut :

SS : Sangat Setuju

TS : Tidak Setuju

S : Setuju

STS : Sangat Tidak Setuju

KS : Kurang Setuju

3. Jawablah semua pertanyaan dengan memilih sala satu dari alternatif jawaban yang tersedia.
4. Tidak diperkenankan untuk memberikan jawaban lebih dari satu dalam satu nomor.
5. Jawaban saudara tidak akan mempengaruhi nilai pada pelajaran kompetensi kejuruan dan kerahasiaannya terjaga.

**Identitas Responden :**

Nama : .....

Kelas : .....

No. Absen : .....

No	Pernyataan	Alternatif Jawaban				
		SS	S	KS	TS	STS
1	Saat pembelajaran berlangsung, saya terlibat mengungkapkan pendapat.					
2	Saya berusaha mempertahankan pendapat atau jawaban saya.					
3	Saya memilih untuk membuktikan jawaban saya jika jawaban saya berbeda dengan jawaban teman saya.					
4	Dalam menghadapi soal yang sulit pada media pembelajaran <i>Pinball Accounting</i> , saya memilih untuk tidak menjawab.					
5	Bagi saya belajar AJP menggunakan media pembelajaran <i>Pinball Accounting</i> cukup menarik.					
6	Pembelajaran menjadi menyenangkan menggunakan media pembelajaran <i>Pinball Accounting</i> .					
7	Saya lebih mudah mengingat materi AJP jika pembelajarannya					

	menggunakan media pembelajaran <i>Pinball Accounting</i> .					
8	Pembelajaran menggunakan media pembelajaran <i>Pinball Accounting</i> cukup merangsang rasa ingin tahu saya.					
9	Saya senang belajar AJP karena pada saat pembelajaran dibentuk kelompok.					
10	Saya senang belajar AJP karena saat guru mengajar menggunakan metode yang bervariasi.					
11	Saya berusaha menjawab soal pada media pembelajaran <i>Pinball Accounting</i> yang diberikan oleh guru.					
12	Saya mengerjakan soal mengenai Ayat Jurnal Penyesuaian pada media pembelajaran <i>Pinball Accounting</i> dengan sungguh sungguh.					
13	Saya merasa tertantang untuk belajar agar dapat menjawab soal pada media pembelajaran <i>Pinball Accounting</i> .					
14	Saya senang mengikuti pembelajaran karena tertantang untuk memecahkan soal yang diberikan guru melalui media pembelajaran <i>Pinball Accounting</i> .					
15	Saya malu menyampaikan pendapat jika terdapat jawaban yang tidak sesuai dengan pemikiran saya.					
16	Saya lebih senang mengerjakan soal yang diberikan guru secara mandiri.					
17	Saya mencontek agar mendapatkan nilai yang baik					
18	Saya mengobrol di luar materi pembelajaran saat guru sedang menjelaskan materi.					
19	Saya mempelajari kembali materi yang sudah diberikan guru diluar jam pelajaran.					
20	Saya merasa bosan dan mengantuk karena belajar tanpa media pembelajaran <i>Pinball Accounting</i> .					

Terimakasih Adik-Adik ☺

Attachment 21. Results Questionnaire Motivation After Learning

No	Name of Respondent	Number of Indicator																				Total	Percentage (%)
		1	2	3	4		5	6			7	8		9	10	11							
		Number of questionnaire																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
1	Ade Vitaloka Aryani	5	5	5	3	4	5	4	4	5	4	5	4	5	4	5	3	3	5	5	4	87	87,00%
2	Adinda Alita Septiana	3	4	4	3	5	5	5	5	4	4	4	4	4	4	3	4	5	5	5	5	84	84,00%
3	Agustin Diah Hapsari	4	3	3	3	4	4	5	4	5	5	4	4	5	4	5	4	5	5	4	5	85	85,00%
4	Alfian Nur Azizah	5	5	5	4	5	5	3	4	5	5	5	3	5	3	4	5	5	4	4	4	88	88,00%
5	Alfina Dwi Damayanti	4	3	3	4	5	5	4	5	4	5	4	4	5	4	2	4	4	3	4	4	80	80,00%
6	Anindya Nur Fatikasari	4	4	4	3	4	4	5	5	5	4	5	4	5	4	3	2	5	4	4	3	81	81,00%
7	Anisa Nurul Hidayah	4	4	4	3	4	5	5	4	5	4	5	5	4	4	3	4	3	2	4	4	80	80,00%
8	Annisa Anggi Saputri	4	3	4	3	5	5	5	5	4	5	5	5	4	5	3	5	3	5	5	5	88	88,00%
9	Arlian Sherly Anjani	4	4	4	3	3	4	4	5	5	5	5	3	4	4	4	4	5	5	3	83	83,00%	
10	Awwaluna Nidaul 'Ulya	4	4	5	3	4	5	5	4	4	4	5	5	5	5	3	4	5	5	5	5	89	89,00%
11	Ayu Alfina Wijiyanti	3	4	4	4	5	4	4	5	4	3	5	4	5	4	3	4	4	3	4	4	80	80,00%
12	Dhara Ayu Zahwa	5	5	5	4	4	5	4	3	4	4	4	5	4	3	5	4	3	5	5	4	85	85,00%
13	Diyah Ayu Candra	5	5	4	4	5	4	5	4	4	5	5	5	5	4	5	5	4	3	4	5	90	90,00%
14	Dwi Nurrahmawati	4	4	4	4	4	4	5	4	5	4	5	4	4	5	4	3	4	5	5	4	85	85,00%
15	Dwi Ririn Setiorini	5	5	5	3	4	5	4	4	3	4	5	4	5	5	5	3	5	5	5	4	88	88,00%
16	Eka Kusumaning Anggraeni	4	5	5	4	3	5	5	5	3	4	4	4	5	4	5	5	5	4	5	4	88	88,00%
17	Eva Fidiyati	4	4	4	2	4	4	4	4	4	4	4	4	4	4	5	4	4	4	5	4	80	80,00%
18	Fani Rahmasari	4	4	4	4	5	5	5	5	3	5	5	4	3	5	3	5	4	5	5	4	87	87,00%
19	Fatmawati	4	4	4	3	5	4	4	4	4	4	5	4	5	5	5	5	5	3	5	5	87	87,00%
20	Gunarsih Dwi Puspita	3	4	5	2	5	5	4	5	5	5	4	5	4	4	4	3	5	4	3	5	84	84,00%

21	Indra Sri Winarsih	4	4	4	2	5	5	5	4	4	5	5	4	4	5	5	4	5	3	5	4	86	86,00%
22	Irna Galuh Safitri	4	4	4	1	4	4	5	5	4	5	4	4	4	4	5	3	5	5	5	5	84	84,00%
23	Jovita Kristiana	4	3	4	3	5	5	5	4	5	5	5	4	5	5	5	4	3	5	4	4	87	87,00%
24	Nely Arifah Tulistyawati	4	4	5	3	5	5	4	4	4	4	4	5	5	4	5	3	4	3	3	4	82	82,00%
25	Noviana Puput Safitri	5	5	5	5	4	4	5	4	5	5	4	3	4	4	5	4	4	4	5	5	89	89,00%
26	Nur Azizah	4	4	3	3	5	5	4	5	5	4	5	5	4	4	4	4	3	3	4	4	82	82,00%
27	Nurani Choffah	4	5	4	3	5	5	4	5	4	5	4	5	5	4	4	3	4	3	3	4	83	83,00%
28	Nurul Setiyani	5	5	4	3	4	4	3	3	4	5	5	5	4	4	3	5	4	4	3	4	81	81,00%
29	Panca Safira Amelia	4	5	4	2	4	4	5	5	4	4	4	5	4	5	5	4	3	3	4	5	83	83,00%
30	Rini Kusumastuti	5	5	4	3	5	5	4	4	5	3	4	5	4	5	5	5	4	5	5	4	89	89,00%
31	Risma Dwi Nur Cahyani	4	5	4	5	5	5	4	5	4	4	5	5	4	4	5	5	4	5	3	5	90	90,00%
32	Salma Bugi Aristawati	3	4	4	3	4	5	4	5	3	5	4	5	5	4	5	5	3	5	4	5	85	85,00%
33	Sekar Dina Safitri	4	4	3	4	3	4	5	4	5	5	5	4	5	5	5	5	4	5	4	5	88	88,00%
34	Venti Erika Putri	4	5	3	5	2	4	5	3	5	5	5	5	4	4	5	4	5	4	5	5	87	87,00%
35	Yuanne Gabriela Sriyanto	4	4	4	3	4	5	4	5	5	4	5	4	5	5	3	4	5	5	4	5	87	87,00%
36	Yunita Sari	4	3	4	3	4	4	4	4	3	4	5	5	4	4	5	5	5	5	5	5	85	85,00%
Total		148	152	148	117	155	165	159	157	154	159	166	159	159	154	154	146	149	151	157	158	3067	
Percentage of each statement (%)		82%	84%	82%	65%	86%	92%	88%	87%	86%	88%	92%	88%	88%	86%	86%	81%	83%	84%	87%	88%	85,19%	
Percentage of each indicator (%)		83%			65%	86%	89%			87%			89%			86%	82%		84%	87%	88%		

Scores of student motivation after using Pinball Accounting media =  $\frac{\text{Score motivation results}}{\text{The maximum score}} \times 100\%$

$$\begin{aligned}
 &= \frac{3067}{20 \times 5 \times 36} \times 100\% \\
 &= 85.19\%
 \end{aligned}$$



## **DOCUMENTATION**

Attachment 22. Result Product from Pinball Accounting Learning Media

Attachment 23. Documentation

Attachment 24. Permit Letter Test of Research

Attachment 25. Research License

Attachment 22. Result Product from Learning Media of Pinball Accounting

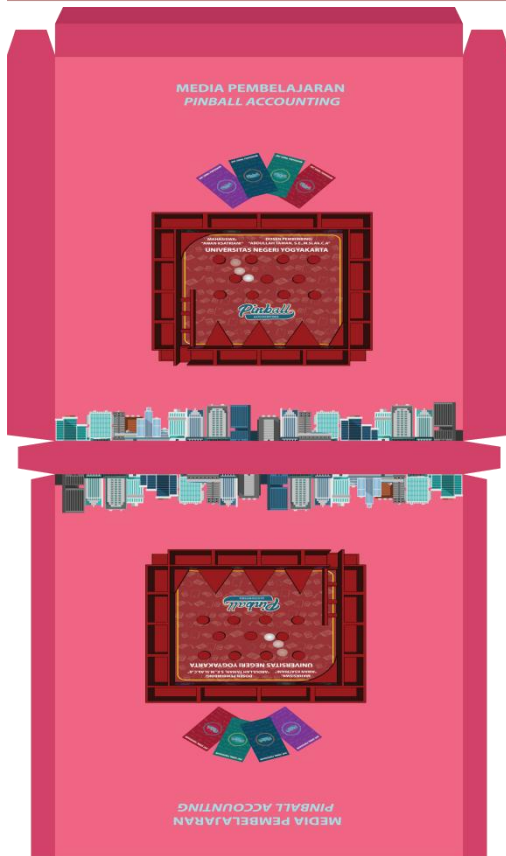


KOTAK JAWABAN BENAR

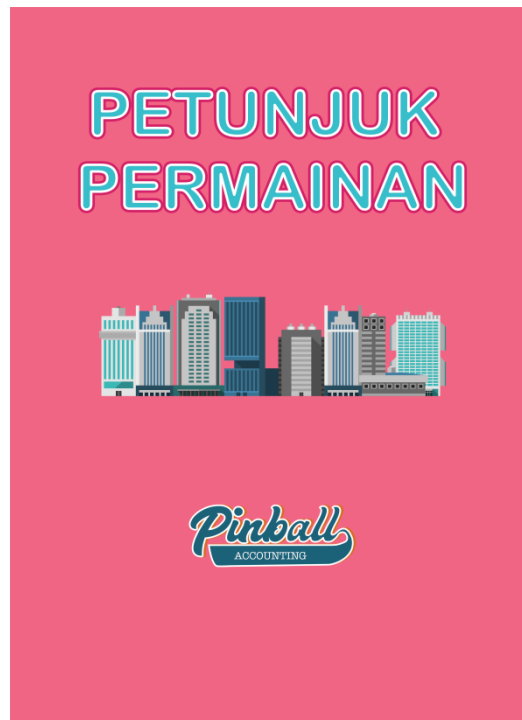
KUNCI JAWABAN

KOTAK JAWABAN SALAH

KOTAK SOAL



Card Containers of Pinball Accounting



Instructions of Pinball Accounting Game

## PINBALL ACCOUNTING KELAS X AKUNTANSI JURNAL PENYESUAIAN

### KETERANGAN GAMBAR:



### ATURAN PEMBERIAN POINT:

1. Setiap soal memiliki point masing-masing sesuai dengan tingkat kesukaran soal.
2. Point yang didapatkan oleh pemain berada di balik kartu kunci jawaban.
3. Apabila pemain dapat menjawab soal tersebut maka kelompok berhak mendapatkan point sesuai angka di balik kartu kunci jawaban.
4. Apabila dalam waktu 15 menit satu kotak sudah habis soalnya, maka pemain diberikan kesempatan untuk melontarkan bola hingga mendapatkan soal sampai waktu habis, begitu pula dengan babak final.
5. Apabila pemain tidak dapat menjawab pertanyaan maka soal diletakkan pada kotak jawaban salah dan kelompok tersebut tidak mendapatkan point.
6. Guru bertugas melihat kunci jawaban pada soal yang diambil oleh siswa dan menghitung point untuk tiap kelompok.

### ATURAN PERMAINAN:

1. *Pinball Accounting* dimainkan dalam bentuk kelompok dan dipandu oleh guru.
2. Guru membuat kelompok secara acak. Pengelompokan berdasarkan jumlah siswa dalam satu kelas yang kemudian akan dibagi menjadi 4 kelompok.
3. Kelompok 1 dan kelompok 2 bermain terlebih dahulu. Dari kedua kelompok tersebut yang memiliki point tertinggi akan menjadi pemenangnya, begitu pula dengan kelompok 3 dan kelompok 4.
4. Pada saat memainkan *Pinball Accounting* guru berperan sebagai juri. Juri berperan sebagai timer dan mengawasi jalannya permainan agar tidak terjadi kecurangan.
5. Dua kelompok yang menang akan bermain kembali pada babak final. Pemenang dari *Pinball Accounting* adalah kelompok yang memiliki point tertinggi.
6. Setiap kelompok masing-masing akan diberikan alokasi waktu 15 menit untuk menjawab soal dari kotak *Pinball Accounting* dan 10 menit bagi kelompok yang berhasil ke babak final.

### LANGKAH PERMAINAN

1. Sebelum memulai permainan bacalah petunjuk permainan *Pinball Accounting*.
2. Persiapkan papan *Pinball Accounting*, kartu soal, kunci jawaban, dan bola bekel.
3. Kelompok yang memainkan *Pinball Accounting* maju kedepan untuk memulai permainan.
4. Pemain meletakkan bola bekel pada pelontar, kemudian mendorong pelontar tersebut hingga masuk ke dalam satu kotak.
5. Pemain memilih dan mengambil kartu soal sesuai dengan kotak yang dimasuki bola bekel.

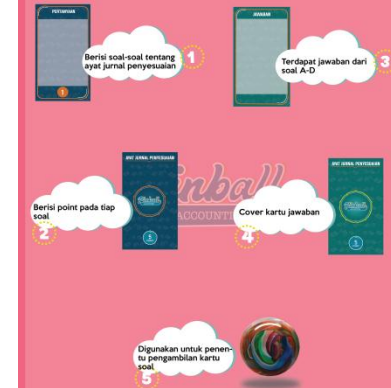
### ATURAN PERMAINAN:

7. *Pinball Accounting* berukuran 50cm x 50cm. Kotak yang berada di bawah berisi soal-soal, kotak atas berisi kunci jawaban, kotak dibagian samping untuk meletakkan jawaban benar, dan kotak dibagian kiri untuk meletakkan jawaban salah.
8. Soal warna biru diletakkan pada kotak bagian A, soal warna hijau diletakkan pada kotak bagian B, soal warna merah diletakkan pada kotak bagian C, dan soal warna ungu diletakkan pada kotak bagian D.
9. Setiap orang dalam kelompok wajib bergiliran untuk memainkan *Pinball Accounting*.
10. Pemain diperbolehkan membawa kalkulator.
11. Pemain harus menaati peraturan yang ada dan langkah-langkah bermain serta menghormati keputusan juri.

### LANGKAH PERMAINAN

6. Pemain menjawab soal dan akan mendapat point. Sedangkan guru akan mengecek jawaban dari soal tersebut.
7. Jawaban benar diletakkan pada kotak di bagian kanan, dan jawaban salah diletakkan pada kotak bagian kiri.
8. Guru menjadi juri untuk mengetahui pemenang dari permainan *Pinball Accounting* melalui besarnya point yang didapatkan oleh pemain.
9. Kelompok yang memiliki point terbanyak akan bermain kembali pada babak final dengan alokasi waktu masing-masing kelompok 10 menit.
10. Pemenang adalah kelompok yang mendapatkan point tertinggi.

### KOMPONEN PINBALL ACCOUNTING




Ball of Pinball Accounting

**PERTANYAAN**

Jurnal penyesuaian adalah?

**1**

**AYAT JURNAL PENYESUAIAN**




**PERTANYAAN**

Perusahaan membuat Ayat Jurnal Penyesuaian pada saat...

**1**

**AYAT JURNAL PENYESUAIAN**



**PERTANYAAN**

Pada siklus akuntansi Ayat Jurnal Penyesuaian dibuat setelah melakukan...

**1**

**AYAT JURNAL PENYESUAIAN**



**PERTANYAAN**

Saldo akun-akun di neraca saldo merupakan representasi dari saldo yang berada di...

**1**

**AYAT JURNAL PENYESUAIAN**




Question Card of Pinball Accounting

**JAWABAN**

- Pencatatan akuntansi pada akhir periode agar laporan keuangan menyajikan informasi yang sesungguhnya.
- Pencatatan transaksi suatu perusahaan dalam suatu periode tertentu.
- Pencatatan akuntansi pada akhir periode agar laporan keuangan menyajikan informasi yang sesungguhnya.
- Pencatatan harian secara kronologis (menurut tanggal) mengenai angka-angka dan fakta setiap transaksi.
- Pencatatan mengenai transaksi yang berhubungan dengan akun riil.

**AYAT JURNAL PENYESUAIAN**




**5 POINT**

**JAWABAN**

- Awal periode
- Akhir periode
- Tengah periode
- Awal tahun
- Tengah tahun

**AYAT JURNAL PENYESUAIAN**




**5 POINT**

**JAWABAN**

- Pencatatan jurnal pembelian
- Penyusunan daftar saldo sebelum penyesuaian
- Pencatatan jurnal penjualan
- Pencatatan neraca saldo
- Posting jurnal ke buku besar

**AYAT JURNAL PENYESUAIAN**



**5 POINT**

**JAWABAN**

- Jurnal
- Laporan keuangan
- Buku besar
- Neraca lajur
- Persamaan dasar akuntansi

**AYAT JURNAL PENYESUAIAN**



**5 POINT**

Answer Card of Pinball Accounting

Attachment 23. Documentation



Students are completing a Trial questionnaire of Learning Motivation



Researchers are explaining the rules of Pinball Accounting game



Small Group Trials



Researcher with Small Group Trial students



The researcher is explaining the material of Adjusting Journal Entry



Students are playing Pinball Accounting



Students are completing a research questionnaire



Researcher with field trial students

Attachment 24. Permit Letter Test of Research



KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
UNIVERSITAS NEGERI YOGYAKARTA  
FAKULTAS EKONOMI

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Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902  
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Nomor : 701/UN34.18/PP.07.02/2018

12 Maret 2018

Lampiran : -

Hal : Permohonan Ijin Uji Instrumen Penelitian

Yth . SMK N 2 MAGELANG  
JL A. Yani 135 A Magelang

Kami sampaikan dengan hormat kepada Ibu/Bapak, bahwa mahasiswa kami berikut ini:

Nama : Awan Ksatriani  
NIM : 14803244009  
Prodi/Jurusan : Pendidikan Akuntansi - S1  
Fakultas : Ekonomi  
Judul Tugas Akhir : PENGEMBANGAN MEDIA PEMBELAJARAN PINBALL ACCOUNTING UNTUK MENINGKATKAN MOTIVASI BELAJAR KOMPETENSI DASAR AYAT JURNAL PENYESUAIAN PERUSAHAAN JASA BAGI SISWA PROGRAM KEAHLIAN AKUNTANSI KELAS X SMK N 2 MAGELANG  
Waktu Uji Instrumen : Selasa - Jumat, 13 - 16 Maret 2018

bermaksud melaksanakan uji instrumen untuk keperluan penulisan Tugas Akhir. Untuk itu kami mohon dengan hormat Ibu/Bapak berkenan memberikan ijin dan bantuan seperlunya.  
Atas ijin dan bantuannya diucapkan terima kasih.



Dekan I

Tembusan :  
1. Sub. Bagian Pendidikan dan Kemahasiswaan ;  
2. Mahasiswa yang bersangkutan.

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KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
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07 Mei 2018

Lamp. : 1 Bendel Proposal

Hal : Ijin Penelitian

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Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama : Awan Ksatriani

NIM : 14803244009

Program Studi : Pendidikan Akuntansi - S1

Judul Tugas Akhir : PENGEMBANGAN MEDIA PEMBELAJARAN PINBALL ACCOUNTING  
UNTUK MENINGKATKAN MOTIVASI BELAJAR KOMPETENSI DASAR  
AYAT JURNAL PENYESUAIAN PERUSAHAAN JASA BAGI SISWA  
PROGRAM KEAHLIAN AKUNTANSI KELAS X SMK N 2 MAGELANG

Tujuan : Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi

Waktu Penelitian : Senin - Jumat, 7 - 11 Mei 2018

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan  
memberi izin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.



Tembusan :

1. Sub. Bagian Pendidikan dan Kemahasiswaan ;
2. Mahasiswa yang bersangkutan.

