

ABSTRAK

Prilaili Putri Ramadani, NIM 7161142027, Pengembangan Media Pembelajaran Berbasis Komik Pada Mata Pelajaran Akuntansi Dasar Untuk Siswa Kelas X Akuntansi Di SMK Swasta Putra Anda Binjai, Program Studi Pendidikan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2022.

Penelitian ini bertujuan untuk mengembangkan komik akuntansi sebagai media pembelajaran pada materi persamaan dasar akuntansi untuk siswa kelas X Akuntansi di SMK Swasta Putra Anda Binjai dan untuk mengetahui kelayakan media komik akuntansi sebagai media pembelajaran akuntansi yang dikembangkan berdasarkan penilaian ahli materi, ahli media, ahli desain grafis dan praktisi pembelajaran.

Penelitian ini merupakan penelitian dan pengembangan sesuai teori pengembangan yang dikemukakan oleh Dick & Carey (1996) dengan model pengembangan ADDIE yang terdiri dari lima tahapan yaitu: Analisis (*Analysis*), Perancangan (*Design*), Pengembangan (*Development*), Implementasi (*Implementation*), dan Evaluasi (*Evaluation*). Validasi kelayakan media komik akuntansi dilakukan oleh ahli materi, ahli media, ahli desain grafis, dan praktisi pembelajaran (guru akuntansi). Media komik akuntansi diujicobakan secara bertahap kepada 6 siswa saat uji coba perorangan, 9 siswa saat uji coba kelompok kecil dan 20 siswa saat uji coba lapangan. Teknik pengumpulan data dalam penelitian ini menggunakan hasil observasi, wawancara dan angket/kuesioner. Data yang diperoleh akan dianalisis secara deskriptif kualitatif dan kuantitatif.

Hasil penelitian dan pengembangan menunjukkan bahwa pengembangan media komik akuntansi sangat layak digunakan siswa terbukti dari hasil penilaian kelayakan media komik akuntansi berdasarkan penilaian: Ahli materi diperoleh rata-rata skor sebesar 4,00 termasuk dalam kategori “sangat layak”. Ahli media diperoleh rata-rata skor sebesar 3,96 termasuk dalam kategori “sangat layak”. Ahli desain grafis diperoleh rata-rata skor sebesar 3,88 termasuk dalam kategori “sangat layak”. Praktisi pembelajaran diperoleh rata-rata skor sebesar 3,84 termasuk dalam kategori “sangat layak”. Dengan demikian dapat disimpulkan bahwa media komik akuntansi yang dikembangkan pada materi persamaan dasar akuntansi sangat layak digunakan siswa sebagai media pembelajaran akuntansi di SMK Swasta Putra Anda Binjai.

Kata Kunci: Pengembangan Media Pembelajaran, Komik, Persamaan Dasar Akuntansi, Model Pengembangan ADDIE.

ABSTRAC

Prilaili Putri Ramadani, NIM 7161142027, Development of Comic-Based Learning Media on Basic Accounting Topics for Class X Accounting Students at SMK Swasta Putra Anda Binjai, Accounting Education Study Program, Faculty of Economics, Medan State University 2022.

The purpose of this study is to create accounting comics-based learning materials, specifically for X class accounting students at SMK Swasta Putra Anda Binjai on the topic of Basic Accounting Equations, and to determine the viability of accounting comics media as accounting learning materials using the findings of evaluations by subject matter experts, media experts, graphic designers, and learning practitioners.

The five steps of the ADDIE development model are analysis, design, development, implementation, and evaluation. This study represents a progression of Dick & Carey's research and development (1996). The viability of creating comic-based learning media is assessed using one lecturer for materials, one lecturer for media, one lecturer for graphic design, one learning practitioner (accounting), and gradual product testing-specifically, 6 students for individual experiments, 9 students for testing small group experiments, and 20 students for field experiments. Observation and questionnaires were both used in this study to collect data. The data obtained from the questionnaire is then analyzed in different way descriptively qualitatively and quantitatively.

According to the findings of the feasibility assessment of accounting comic media, which was based on the evaluation, the development of accounting comic media is very suited for usage by students. The "extremely possible" category had an average score from material specialists of 4.00. The average score for media specialists was 3.96 which falls into the "very decent" category. Experts in graphic design received an average score of 3.88 falling into the "very feasible" category. The "extremely feasible" category had an average score of 3.84 from learning practitioners. As a result, it can be said that the accounting comic media created using the fundamental accounting equation content is a very effective teaching tool for students at the Private Vocational School of Putra Anda Binjai.

Keywords: Learning Media Development, Comics, Basic Accounting Equations, ADDIE Development Model.