



Development of Teaching  
Materials for Practicum  
Accounting for Service  
Companies Based on Lectora  
Inspire to Improve Student  
Learning Outcomes

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# Development of Teaching Materials for Practicum Accounting for Service Companies Based on Lectora Inspire to Improve Student Learning Outcomes

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**Abstract.** The purpose of this study was to produce appropriate and effective service company accounting practicum teaching materials to improve student learning outcomes. This study is a developmental study using an ADDIE model adapted to research needs. The results show that the results verified by material experts are 88.25% of the very effective categories, the results verified by media experts are 83.25% of the very effective categories, and the results of textbook design verification are 93% of the effective categories are very effective categories. On the other hand, the teacher's response to the teaching material was 94% in the very good category, the individual experiment was 91.75% in the very good category, the group experiment was 91.29% in the very good category and the large group experiment was 91.05% Very nice category. Lectora Inspire based accounting practicum teaching material is used 'effectively' in accounting learning to improve student learning outcomes in accounting practicum subject at SMK S Al Ikhlas Pangkalan Susu XI AKL Services Company.

**Keywords:** Development of Teaching Materials, Service Company Accounting Practicum, Lectora Inspire

## 1 Introduction

The development of quality human resources is a central point in the world of education to prepare for the challenges of the development of information technology. To face these challenges, every teacher should choose the right learning strategy by using learning resources that make it easier for students to learn. Learning is directed at empowering students to meet increasingly complex demands. Learning is a process that requires interaction between educators and students in an educational interaction. According to Faturrohmah (2017: 42) Learning is a conscious effort from educators to make students learn, namely the occurrence of changes in behavior in students who are learning, where the change is with the acquisition of new abilities that apply in a relatively long time and because of their effort. As educators, we must have good learning qualities in order to become professionals. Teaching materials are one of the important tools during the learning process because teaching materials can stimulate the thoughts, feelings, interests and attention of students which can be used to get interaction between teachers and students. According to Kirana (2020:82) teaching materials are learning resources that are needed by students and teachers as learning tools. Munawar (2020:311) states "The use of teaching materials serves to assist educators in carrying out the learning process in the classroom."

Teaching materials play a very important role in helping students understand the concepts and learning materials that are delivered optimally. Because the role of these teaching materials is very large, it is necessary to innovate the teaching materials used so that the teaching materials become more interesting for students to use. According to Rahmatun (2021:40) in the current era of education, most of them still use printed teaching materials, such as textbooks which at times cannot be used by students or can be said to be less practical, so in this case the use of technology in learning is still very important, not enough. Technology-based teaching materials are now quite diverse by bringing up visuals, images and animations that are intended to convey learning messages to students. In this case, interactive digital teaching materials will be packaged with the help of the program Lectora Inspire-based. Lectora Inspire is a program open platform which

means it can be used on any computer device. Teaching materials with the program Lectora Inspire can be an alternative in delivering learning.

Based on the results of interviews with the service company Accounting Practicum subject and class XI AKL students at SMK S AI Ikhlas Pangkalan Susu, the teacher revealed that the teaching materials used were still in printed form, namely textbooks, which were very limited in number. Package books are only given when the hours of the lessons take place that students cannot take home. This causes students to have difficulty studying at home which causes low learning outcomes. In addition, the teacher stated that in delivering the material had not been supported by interactive teaching materials so that it had an impact on the lack of understanding in students. Furthermore, students stated that the teaching materials used tended to make students feel bored so that there was no desire for students to learn which resulted in low learning outcomes. According to Rahmawati (2020:108) one of the teaching materials that can arouse the desires of students in the current technological era is interactive teaching materials.

Therefore, researchers are interested in developing-based teaching materials Lectora Inspire to support service company accounting practicum learning activities that are more effective and efficient in improving student learning outcomes. Lectora inspire-based teaching materials that are developed will use visuals, images and animations that aim to convey learning messages to students.

#### Teaching Materials with Lectora Inspire

Utilization of information technology in the manufacture of teaching materials is needed. Learning with information technology is made so that students can learn according to their abilities. Lectora Inspire is an application program that can be used to create presentations and learning media. According to Mas'ud (2014:1) Lectora Inspire is software that can be used to combine flash, record video, combine images, and capture screens. The most important reason for choosing-based teaching materials Lectora Inspire is the influence of advances in technology and information in the realm of education. Students are encouraged to have an open mind so as not to be left behind by the times (Rahmawati, 2020: 109). teaching materials Lectora Inspire are equipped with various interactive features, observation videos, materials, and practice questions. This teaching material has been adapted to the basic competencies that have been determined.

#### Practicum of Accounting for Service Companies.

Practicum of Accounting for Service Companies is one of the productive subjects for Accounting and Institutional Finance programs in Vocational High Schools. This subject is related to the accounting cycle in service companies. This subject is related to the accounting cycle in service companies. A service company is a company that is engaged in providing services that provide convenience, comfort, or enjoyment to people who need it. Although in providing services, physical tangible goods or physical facilities are needed, facility users do not pay for these physical goods but for services that accompany these physical goods (Suwardjono, 2003: 56). However, in this study, the development of teaching materials was only at the stage of recording in the journal, transferring books to the general ledger and making a trial balance. This is because the development of teaching materials is focused on the direct practice of analyzing transaction documents in journaling.

## 2 Method

This research is a development research that uses the Analysis Design Development Implementation Evaluation (ADDIE) model with the product of accounting practicum teaching materials for service companies based on Lectora Inspire. The purpose of this development research is to meet the feasibility and determine the effectiveness of developing accounting practicum teaching materials for service companies based on Lectora Inspire to improve student learning outcomes. This research was conducted in class XI AKL SMK S AI Ikhlas Pangkalan Susu in the 2021/2022 academic year. This research is planned to be carried out in August 2021 which will be adjusted to the school calendar. Data collection techniques are through media expert validation questionnaires, design expert validation and material expert validation. Furthermore, the teacher's response questionnaire, and student response questionnaire and followed the stages of research the development of the ADDIE model, then experimental research was conducted with a sample of

30 students of class XI AKL 1 as the experimental class, and 30 students of class XI AKL 2 as the control class.

### 3 Result and Discussion

Product developed in this research is in the form of teaching materials for the-based Service Company Accounting Practicum Lectora Inspire. At the development stage, teaching materials are validated and revised by material experts, media experts, design experts and subject teacher assessments. Furthermore, at the learning stage, trials were carried out through individual trials, small group trials and field trials.

#### Analysis

In the analysis phase, the researcher analyzes several things which include needs analysis, material analysis and student ability analysis. The analysis stage was carried out to find out the initial picture in order to get information about the learning process at SMK S Al Ikhlas Pangkalan Susu. The analysis phase was carried out through interviews with service company accounting practicum subject teachers and students majoring in accounting and institutional finance at SMK S Al Ikhlas Pangkalan Susu.

#### Design

The next step in the procedure is the development of the ADDIE model of the design phase, the design phase include makingbased teaching materials Lectora Inspire with materials General Journal, Ledger and Trial Balance.

This stage is carried out so that the teaching materials developed obtain maximum results with the following preparations:

- Reading literature or sources regarding the procedures for making teaching materials.
- Determine the learning objectives of the material developed
- Prepare the materials needed in the manufacture of teaching materials such as cover designs, materials in the form of power points, pictures, learning videos and other supporting materials.
- The application Lectora Inspire in making teaching materials
- Making the start page of teaching materials for Service Company Accounting Practicum on the application Lectora Inspire
- Entering the prepared material into the application Lectora Inspire by using the insert menu then text block in the application.
- Inserting learning videos that have been prepared into the application Lectora Inspire by using the insert menu then video in the application.

#### Development

stage of development that the advanced stage of design that has been designed to become a product. Products that have been made must be validated so that they are fit for use. Product validation by experts by three experts, namely material experts, design experts and media experts as well as teacher response questionnaires and were given improvements to the product. The display of service company accounting practicum teaching materials using Lectora Inspire is as shown in the following:



Fig.1. Initial View of Teaching Materials Based Lectora Inspire



Fig.2. Home Page Display of Teaching Materials Based Lectora Inspire



Fig.3. Teaching Materials Page Display by Lectora Inspire



Fig.4. Video Page Displays of Teaching Materials based Lectora Inspire

In developing-based teaching materials on accounting practicum subjects, the service company class XI AKL has undergone revisions from material expert lecturers, namely the need to improve questions with easy, medium, and difficult categories. Revisions from media expert lecturers are adjusting the background color with the color of the text, adding learning videos and adding music. The revision from the design expert is to provide explanations and examples first so that it is easier for students to work on the questions. The three suggestions from the expert validation have been improved and can be carried out to the next stage.

#### Implementation

Stagelastage is conducted in XI AKL class of SMK S Al Ikhlas Pangkalan Susu, in this stage, individual experiments are conducted by 3 students, group experiments are conducted by 9 students, and XI AKL class 1 students are conducted by 30 students in field experiments. The purpose of this phase is to understand how students respond when assessing the usefulness of Lectora Inspire-based Accounting Internship Services teaching materials, which were developed by giving students a questionnaire. The given questionnaire consists of 4 rating scales, namely 4 (very good), 3 (good), 2 (inadequate) and 1 (very poor). In addition, during the implementation phase, students' learning outcomes will be assessed through a test in the form of 20 multiple-choice questions to determine the effectiveness of the developed teaching material.

#### Evaluation

Stagelastage is completed at each phase of the improvement of showing materials by scientists, assessments are done to get reactions and info, then, at that point, amendments are made to the created instructing materials.

For the aftereffects of the approval of showing materials in view of Lectora motivate, the consequences of the possibility of approval by media specialists are proclaimed "extremely substantial". The consequences of the approval incorporate in view of 6 perspectives, specifically

parts of media benefits, outward presentation, media intelligence, media show, media plan, media jobs. The aftereffects of the evaluation of the six angles were proclaimed "very valid" with a normal level of 83.25%. The consequences of the achievability of approval by material specialists are pronounced "very valid".

The consequences of the approval incorporate 4 angles, specifically the appropriateness of learning targets, material quality, show of material substance, show of self-assessment. The consequences of the appraisal of the four viewpoints were pronounced "extremely legitimate" with a normal level of 88.25%. The aftereffects of the attainability of the approval by the plan master were announced "exceptionally legitimate". The aftereffects of the approval incorporate 3 perspectives, in particular the plausibility of content, show, and illustrations.

The aftereffects of the evaluation of the three viewpoints were pronounced "extremely legitimate" with a normal level of 93%. The consequences of the bookkeeping subject educator's evaluation of the bookkeeping practicum showing materials for administration organizations in view of Lectora Inspire are expressed to be "generally excellent" with a normal level of 94%. The consequences of the preliminary evaluation of understudies were done in 3 cycles, to be specific individual preliminaries, little gathering preliminaries, and field preliminaries. The singular preliminary outcomes were proclaimed "awesome" with a normal level of 91.75%.

The outcomes got from the little gathering preliminary were expressed to be "excellent" with a level of 91.29%. the obtaining of the consequences of the field preliminary was announced "excellent" with a normal level of 91.05%. So the Lectora Inspire-based instructing materials that have been created are announced "suitable". As exploration utilizing the Lectora rouse application led by Rahmawati (2020), the outcomes show that the approval of material specialists is 89.13% in the "truly practical" classification, media master approval is 84.89% in the "truly plausible" class, and got a score of 94.22% from understudy reactions in the "extremely getting" class.

To decide the adequacy of bookkeeping practicum showing materi in view of Lectora Inspire whether it is viable in further developing understudy learning results for class XI AKL at SMK S Al Ikhlas Pangkalan Susu. Prior to applying the showing materials, a pretest was led for the two example bunches that still up in the air, in particular class XI AKL 1 was alluded to as the test class, while class XI AKL 2 was alluded to as the control class. Every one of the two example classes was given the equivalent pretest questions, to be specific 20 different decision questions. The accompanying table presents the consequences of the pretest and posttest brings about the table below: Posttest

**Table 1.** Results of Scores and Achievement of KKM Experiment Class and Control Class

No	class	The average pretest Value	Average Value Postes	Achievement KKM (%)
1.	Class Experiment	52,67	81.50	100%
2.	Control	50.50	61.17	23.33class%

From Table 1 shows the normal worth posttest and accomplishment of KKM test class is higher than the control class. Where the normal post-test score for the exploratory class is 81.50 with a KKM accomplishment of 100 percent, while the normal score for the control class is 61.17 with a KKM accomplishment of 23.33%. What's more, table 1 shows the normal worth of understudies prior to utilizing the created showing materials, which is 52.67 while the normal worth of understudies in the wake of utilizing the created showing materials increments to 81.50. So it very well may be reasoned that understudies in the exploratory class have higher learning results than the control class and understudy learning results in the test class have expanded.

For the essential investigation test, then, at that point, the two examples were tried for ordinariness to see if the two examples came from information that were regularly appropriated. With the assistance of SPSS application are introduced in the table 2.

**Table 2. Result Normality Test and Experiment Class Class Control**

Class	Data	Sig	A	Description
Experiment	Pretest	0,105	0,05	normal distribution of data
	Posttest	0,174	0,05	normal distribution of data
Control	Pretest	0,200	0,05	Data Posttest Normal
	Distribution	0,115	0,05	Data Normal Distribution

Based on table 2 above, it can be seen that the pretest and posttest data for the experimental class and control class have a probability value  $> 0.05$ . The experimental pretest data is  $0.105 > 0.05$ , the experimental posttest data is  $0.174 > 0.05$ , the control pretest data is  $0.200 > 0.05$  and the control posttest data is  $0.115 > 0.05$ . Thus it can be concluded that the results of the pretest and posttest of the two classes are normally distributed. Furthermore, the homogeneity test is presented in the table below:

**Table 3. Homogeneity Test**

Levene Statistics	df1	df2	Sig.
1,485	3	116	,222

From table 3 above shows the results of the homogeneity test using the Levene method, the significance value the experimental pretest and control pretest results is 0.222. Therefore, the sig value of  $0.222 > 0.05$ , it can be concluded that the two samples of the experimental experimental class and control class are homogeneous. Furthermore, hypothesis testing using the Independent Samples Test is presented in the table below:

**Table 4. Results of t-Test Experiment and Control Class**

		Levene's Test for Equality of Variances						
		F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Learning Outcomes	Equal Variances assumed	.572	.324	.000	58		10,700	1,900
	Equal Variances not assumed				20,333			
				10,700	57	.000	20,333	1900
					192			

Considering Table 4 over that the P-esteem (Sig.2-followed) of  $0.000 < 0.05$ . Since the worth of sig.2-followed is not exactly = 0.05, there are contrasts in learning results when being dealt with utilizing showing materials considering Lectora motivate. In this manner the showing materials created are successfully utilized in learning exercises.

#### 4 Conclusion

Development of bookkeeping practicum showing materials for administration organizations in view of Lectora rouse to further develop understudy learning results has been created through the ADDIE improvement model. These showing materials have been created beginning from the phase of examining the necessities of understudies and educators, endlessly planning the system of showing materials, item approval by specialists by three specialists, in particular material specialists, plan specialists and media specialists as well as instructor reaction surveys and given enhancements to the item. For the consequences of Lectora Inspire-based showing materials from material master approval, to be specific 88.25% with an exceptionally legitimate classification, approval of media specialists, 83.25% with an extremely substantial class, 93% approval by plan specialists with exceptionally substantial measures. For the approval of the educator's reaction survey, the outcomes acquired a normal score of 94% in the excellent class, the singular test with a normal score of 91.75%, the little gathering test 91.29% in the awesome classification and the huge gathering preliminary 91.05% was in the excellent class. Lectora rouse based showing materials are viewed as very viable in further developing understudy learning results for class XI AKL SMK S Al Ikhlas Pangkalan Susu TP 2021/2022 seen from the consequences of the autonomous example T-test examination acquired an importance worth of  $0.000 < 0.05$  so there is a distinction in the expansion in learning results the test class using media Lectora move and the control class without using media Lectora motivate, hence it tends to be inferred that bookkeeping practicum showing

materials in light of Lectora move are "successful" utilized in bookkeeping figuring out how to further develop understudy learning results. As Novianti (2016:4) states that showing materials play a significant part in deciding learning results. Kemp and Dayton (in Rusman, 2013:168) express that the utilization of learning media has a commitment to the turn of events and improvement of learning. Supporting exploration directed by Saadah (2016) shows the consequences of the autonomous example T-test investigation acquired an importance worth of  $0.015 < 0.05$  so it very well may be presumed that there is a distinction in the improvement of learning results in the trial class using media Lectora move and the control class without using media Lectora move.

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