

***POCKETBOOK AS MEDIA OF LEARNING TO IMPROVE STUDENTS'
LEARNING MOTIVATION***

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Abstrak

Penelitian ini merupakan penelitian dan pengembangan yang mempunyai dua tujuan utama. Pertama, untuk menghasilkan buku saku akuntansi yang layak digunakan sebagai salah satu media pembelajaran bagi siswa kelas XI SMA Negeri 5 Yogyakarta. Kedua, untuk mengetahui peningkatan motivasi belajar siswa yang menggunakan buku saku akuntansi. Metode pengumpulan data yang digunakan dalam penelitian ini adalah kuesioner. Metode analisis data yang digunakan adalah analisis deskriptif kualitatif. Metode deskriptif kualitatif dilakukan dengan mendeskripsikan penilaian kelayakan media yang dikembangkan dengan komponen kelayakan isi, kebahasaan dan gambar, penyajian, dan ke grafikaan dan mendeskripsikan hasil motivasi belajar siswa. Hasil penelitian ini menunjukkan bahwa media yang dikembangkan berada pada kualifikasi baik dan terdapat kenaikan skor rata-rata motivasi belajar siswa secara keseluruhan sebesar 5,64%.

Kata Kunci: Buku Saku Akuntansi, Media Pembelajaran, Motivasi Belajar

Abstract

This project is a research and development that has two main objectives. First, to produce a feasible accounting pocketbook as a medium of learning for the students of class XI social program in SMA Negeri 5 Yogyakarta School Year of 2012/2013. Second, to know the increasing of student's motivation after accounting pocketbook used. Data collection used in this study was questionnaire. Method of data analysis used in this research was descriptive qualitative. Descriptive qualitative method is conducted by describing the feasible score of pocketbook that appropriate by feasibility criteria, they are feasibility content, language and image, presentation, and graphical and describing the result of students' learning motivation. The findings show that the learning medium is justified in a good category and there is an increase of mean of students' motivation in the amount of 5.64%.

Keywords: Accounting Pocketbook, Learning Media, Learning Motivation

A. FOREWORD

In any nation, education is always a major concern of the government, because the nation's advancement is mostly determined by a bad or good quality of the education in the country. Similarly, in Indonesia the nation's progress can be achieved through the better education development. Recently, the quality of education in Indonesia is still left behind by other countries even in Asia region. There are many aspects which affect the low quality of education in Indonesia, such as the high cost of the education, inequality in the education opportunity for the citizens, and the low quality of the educators in Indonesia. By taking the existing problems of the education in Indonesia into account, it is found that our education quality is still low both formally and informally. Education has contributed a crucial support in improving Indonesia's human resources for national building. Therefore, we should be able to increase the human resources in Indonesia as good as those in other countries.

In order to achieve a good quality of the education, both teachers and students should be creative and skillful. One of the strategies to create an effective learning is by developing an instructional medium because it takes a part to ease the process of knowledge transfer in the learning process. According to Dwi Siswoyo (2008: 137), "*alat pendidikan dapat dibedakan menjadi dua macam pengertian yaitu alat pendidikan yang bersifat tindakan dan alat pendidikan yang berupa kebendaan (alat bantu)*".

The use of media of learning cannot be separated from the learning process and it should be integrated with the methods used. The media plays an important role in assisting the students during the learning process. One of the advantages of using media is the increasing students' motivation to learn because it will create a good learning environment and change it to become more attractive. To improve students' accounting learning motivation is not an easy task because the learning process is a very complex agendum and involves many elements, namely students, teachers and learning environments. One attempt which can be used to improve students' accounting learning motivation is by using the media of learning in presenting the material.

Recently, there are many media created to build the autonomous learning but in order to choose the learning tool in order to make the learning process more effective, engaging and interactive, and fun, it must suit with the needs of the students in each meeting. It means avoiding the uses of poor media in the teaching and learning process, which is implemented in the classroom, expecting that the media can be a helpful to speed up and facilitate the achievement of learning objectives.

If a medium of learning can be properly and suitably used, it can improve the students' motivation in learning in such a way that the students' learning achievement will accordingly increase. One of media that can be developed and used to study accounting is a pocketbook. By means of the student pocketbook, the students are able to obtain a complete summary of information without exhausting energy and time for learning resources. The pocketbook can also be used as a source of alternative media of learning for students because in addition to its small and practical, the wordings used in the pocketbook are also attractive and concise to be easily understood by students. This pocketbook is also equipped with images and pictures to make it more interesting to read. The researcher

focuses on the material of the adjusting journal entry of the service enterprise that is learnt in the senior high school of grade XI majoring in social program in SMA N 5 Yogyakarta. In other words, the media of learning is very necessary for teaching and learning activities.

During the observation in SMA N 5 Yogyakarta, the students used only one textbook in the process of learning, while in fact they need other sources, considering that with only one book the students feel lacking in understanding and doing the exercises. In this case, it may lead to the decreasing students' motivation, and in turn, exert negative impact on the students' achievement. In addition, the students were also less likely to have extensive knowledge about the material that was being learnt and taught because they use poor resource of the learning materials. Currently, although the contents of book that used by students at SMAN 5 Yogyakarta is in compliance with the criteria of a good textbook, the textbook is still not enough to attract students to read it because the textbook is less practical and attractive than those expected.

Based on the background of the problems, it is necessary to develop practical media of learning providing more sources of material that can be studied by students as well as to foster students' accounting learning motivation. Therefore, the researcher agreed to develop the media of learning taking form of the accounting pocketbook. According to the researcher, the accounting pocketbook is a pretty good effort to improve the students' motivation to learn independently, creatively, effectively and efficiently. Besides, the pocketbook is also developed in order to give the students an easy way to understand accounting because the pocketbook is arranged attractively and gives more fun in reading.

From the description that has been delivered in the background of the study, the researcher identified some related problems, they are; there are no references that are used as supporting materials for the textbook to help students to learn independently and there is a lack of students' learning motivation because there are still many schools that rely only on textbooks as the media and source of learning for the students.

So, this research has purposes to to produce a feasible accounting pocketbook as a medium of learning for the students of class XI social program in SMA Negeri 5 Yogyakarta School Year of 2012/2013. Second, to know the increasing of student's motivation after accounting pocketbook used.

It is hoped that the results of this research can be inputs for some parties, they are; theoretically, this study will provide some contribution to the education in Indonesia especially in improving the quality of the accounting learning process, and the findings of the research can be used as reference for the future research relating to the issue on learning process, in order to reveal further findings for improving the quality of learning process. In practically, the pocketbook as the result of the study can be used as a practical learning media that can facilitate the students in understanding the accounting material and It can be used as an alternative option of the media of learning that can help to improve the quality of learning accounting.

B. RESEARCH METHOD

The study is classified as an Educational Research and Development (R&D). According to Sukmadinata (2009:164-165), the research and development is a process to develop new products or to enhance existing products, which can be accounted. The types of the developed products may take forms of hardware and software. This research adapted and modified from Borg and Gall that was carried out in SMAN 5 Yogyakarta locating at Jl.NyiPembayun No. 39 Kota Gede Yogyakarta on April 2013. The validator of this research is Diana Rahmawati, M.Si and DyahSetyorini, M.Si., Ak as the subject matter expert and SiscaRahmadonna, M.Pd and AnnisaRatna Sari, M.S.Ed as the media expert. The subject of the research is 24 students of social program.

The reference of the research is based on the development research done by Borg & Gall(Borg & Gall, 1983: 772). This development model is adapted to produce a simpler model of development served as the basis for this research. This research has nine steps, those are:

- a. Need assessment
This phase aims to collect relevant information which is needed for the development of media of learning in the form of accounting pocketbook.
- b. Planning
Selecting the materials (adjusting journal entry in the service company) and collecting the reference materials of adjusting journal entry in service company accordance with the standards and basic competencies and indicators of accounting in SMA class XI social program.
- c. Developing the Pocketbook
Writing the material, Developing the questionnaires and creating the design of the pocketbook
- d. Validating by The Experts
Conducting the assessment by giving the instruments assessment to the subject matter expert and media expert for the designing media.
- e. Revision I
Revising the products based on the validation from the content and media expert.
- f. Trial in a Small Group
This phase was conducted to determine the attractiveness of accounting pocketbook that was developed for high school students with a sample of 6 students of grade XI majoring in social program.
- g. Revision II
Revising the products based on the students assessment.
- h. Trial in a Large Group
This phase was conducted to determine the attractiveness of accounting pocketbook that was developed for high school students of grade XI majoring in social program. The subjects in this trial large group were 24 students.
- i. Analysis of Final Product
This phase is analyzing the data assessment of every pocketbook of the test results to determine the feasibility of a pocketbook as a medium of learning of accounting for class XI.

To collect the data, the researcher used questionnaires. According to Narbuko and Achmadi (2007: 76), “Kuesioner adalah suatu daftar yang berisi rangkaian pertanyaan mengenai sesuatu masalah atau bidang yang akan diteliti”. The questionnaires were distributed in this study to measure the feasibility of media and students’ motivation.

Method of analyzing data used in this research is descriptive qualitative. Descriptive qualitative method is conducted by describing the feasible score of pocketbook that appropriate by feasibility criteria, they are feasibility content, language and image, presentation, and graphical and describing the result of students’ learning motivation.

C. RESEARCH RESULT AND DISCUSSION

From the research result shows that students stated that the products has been developed viewed from content aspect, language and image aspect, presentation aspect and graphical aspect included in good catagory. More detail the data can be seen in table 1 and visually in figure 1.

Aspect	Total Item	Mean Score	Criteria
Content	10	3,80	Good
Language and image	7	3,80	Good
Presentation	12	3,72	Good
Graphical	6	3,67	Good
Total		14,99	Good
Mean Score		3,75	

Table 1. The Pocketbook Quality by Trial in Large Group

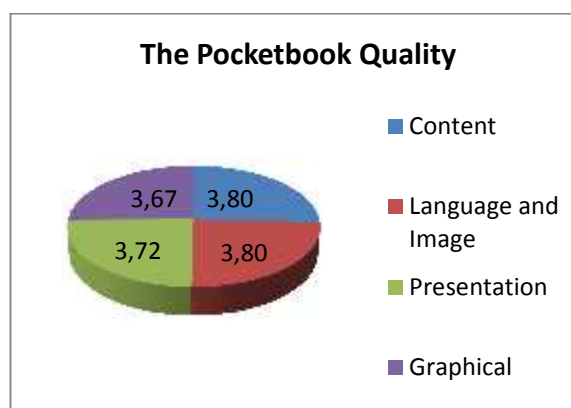


Figure 1. The Pocketbook Quality by Trial in Large Group

Based on the data in table 1, the total mean score of the student assessment in trial large group get 3.75. This score based on data conversion of quantitative data

into qualitative data in 5 scale (Sukardjo, 2005:52) classified the criteria of the pocketbook is included in good category or B grade. Accordance with the feasibility criteria for the quality of products that have been presented in chapter three that every aspect that has been assessed in product is considered feasible if the minimum student assess is "C" or "Average". From these explanation, this accounting pocketbook viewed from the aspects of the material and appearance is feasible to use as the media of learning for the students class XI social program in SMA Negeri 5.

To know if the use of accounting pocketbook can improve students' accounting learning motivation, then, in trial large group is also conducted research about accounting learning motivation. The distributed questionnaire of early motivation is done before the accounting pocketbook has been used, and to know the increasing motivation by distributing questionnaires after learning used the pocketbook. The score data motivation before and after presented in table 26 and table 27. From the calculations it appears that the mean score before use pocketbook was 61.72% and an mean score after used pocketbook was 67.36%. After the calculated there was an increase the mean score of students' motivation was 5.64%.

From the variables tendency of learning motivation is also an increase, before using a pocketbook, there was 1 student (4.17%) with low motivation and 23 students (95.83%) with medium motivation. Meanwhile, after students learn using pocketbook, the learning motivation is an increase become 3 students (12.50%) with high motivation and 21 students (87.50%) with medium motivation. Based on data tendency frequency distribution of motivation can be described as follows:

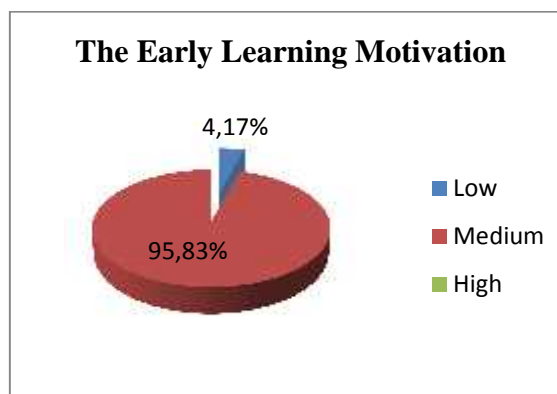


Figure 2. The Tendency Frequency Distribution of Early Learning Motivation

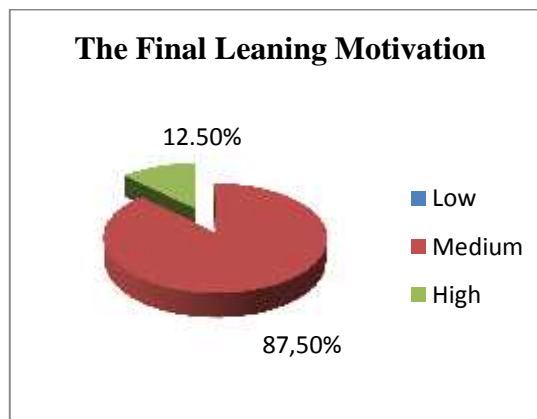


Figure 3. The Tendency Frequency Distribution of Final Learning Motivation

Based on that data and explanations, it is known that the media pocketbook is feasible to use as a medium of learning and it can be used as a tool to improve students' accounting learning motivation in SMAN 5 Yogyakarta.

D. CONCLUSION AND RECOMMENDATION

1. Conclusion

Based on the research and development of hand book, it can be concluded that:

a. The accounting pocketbook that have been developed is feasible to be used as a medium of learning accounting based on the results of student evaluations on the quality of the product on a trial in large group. The result of student assessment show that the pocketbook earned an mean score 3,75, which means the quality of the pocketbook is included in good category.

b. The accounting pocketbook that have been developed can be used as a medium to improve students' accounting learning motivation with an increase of 5.64% and the tendency frequency of learning motivation also increased from 23 students with medium motivation and 1 student with low motivation to 3 students with high motivation and 21 students with medium motivation.

From the result, it can be concluded that the pocketbook is feasible to use as a medium of learning and it can use as a tool to improve students' accounting learning motivation.

2. Recommendation

Based on limitations of research, the researcher gave advice, they are:

a. The material in the pocketbook limits to the adjusting journal entry in the service company, so it is suggested to developing another pocketbook that covers all accounting material.

b. The pocketbook is suggested to implemented in all schools so it will produce a good product and can be used widely.

E. REFERENCES

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