

## Development of Accounting Practicum Learning Modules of Class XI Accounting Companies

Indayah<sup>1</sup>, Yoto<sup>2</sup>, Marsono<sup>3</sup>

<sup>1,2,3</sup>Universitas Negeri Malang, Indonesia.

[indayah222@gmail.com](mailto:indayah222@gmail.com), [yoto.ft@um.ac.id](mailto:yoto.ft@um.ac.id), [marsono.ft@um.ac.id](mailto:marsono.ft@um.ac.id)

### Abstract

*The purpose of this research is designed to (1) Develop modules on the learning of the Accounting Practicum of class XI trading firms; (2) Know the feasibility of modules on the study of accounting practicum learning of trading companies based on validation of material experts, media experts, linguists and accounting learning practitioners; (3) Know the student's assessment of the accounting practicum learning module of a trading firm. This research is a research of development. The research design used refers to the Four-D (4D) model development model with four main stages, namely (1) Define, (2) Design, (3) Develop, (4) Disseminate. The data collection technique in this study is to use questionnaires and tests. The results of this study are (1) Development of modules by the Four-D models. Define obtained the result that students need modules that can improve students' competence, as well as help them learn independently. Design obtained the results of teaching materials that suit the needs of students in the form of accounting practicum modules of trading companies, Develop is validated by material experts, media experts, linguists and practitioners of accounting learning, revision according to expert advice and development trials in class XII Accounting, Disseminate, conducted module deployment in SMK Negeri 1 Boyolangu. (2) The eligibility of modules based on expert assessment of the material obtained score (decent), media expert obtained score (decent), Linguist obtained average score (decent), (3) Student assessment of module obtained very decent score.*

### Keywords

accounting teaching materials; four –d models; modules; accounting practicums of trading firms; development



## I. Introduction

Accounting teaching materials in the form of modules are a set of learning materials on accounting that are systematically worked out to achieve the expected competencies and packaged in the smallest learning for student self-study. Andi Prastowo (2015:106) explains that modules are teaching materials that are systematically structured with language that is easy for students to understand, age-appropriate, and knowledge level for self-study with minimal guidance from educators. The module-shaped accounting teaching material contains components: Introduction to competency map, module activities, evaluation in the form of modules according to the Ministry of National Education (2008:7-8) can be useful for (1) Improving the efficiency of learning without having to go through face-to-face regularly, (2) Establishing learning time that is more following the needs and learning development of students, (3) Expressly knowing the achievement of student competence through the criteria set out in the module and (4) Knowing the competencies that have not been achieved by

students based on the criteria set in the module so that teachers can help students to improve their learning. Modules according to Andi Prastowo (2015: 106) are teaching materials that are systematically arranged with language that is easily understood by students according to age and knowledge level for self-study with minimal guidance from educators. The module is one of the print-based teachings for self-study by learners (Rayandra Asyhar, (2012: 155). According to Purwanto, et al (2007: 9) modules are learning materials that are systematically designed based on curriculum and packaged in the form of civil learning units that can be studied independently. Modules are a means of learning that contains materials, methods, boundaries, and ways of evaluating those that are handled systematically and interestingly to achieve the expected competencies following the level of compatibility.

According to Nana Syodih S (2006: 164) research and development is a process or step to develop a new product or perfect an existing product, which can be accounted for. While according to sugiyono (2013: 298) development research is research that aims to produce a particular product.

Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

The accounting practicum subjects of service, trade, and manufacturing companies, especially in learning the accounting practicum of trading companies, have several basic competencies, namely analyzing transaction documents recording transactions in special journals, recording into aides' books, applying posts from journals, adjusting balance sheets, to ledgers, analyzing adjustment journals, compiling balance sheets compiling financial statements.

## **II. Research Methods**

The research method used in this research is using research and development methods or Research and Development (R&D). Research and Development is a research method used to produce a particular product and test the effectiveness of that product. This research refers to the 4 D (four-D) research and development model proposed by Thiagarajan, Semmel and Semmel (in Trianto, 2010:189). This development model consists of 4 stages, namely defining(Define), Design (Design), Development (Develop) and Deployment (Desseminate).

## **III. Result and Discussion**

The subjects in this study were students of class XII Accounting for the 2021/2022 school year which amounted to a small group of 15 students and a large group of 45 students. Total of 60 students. The research was conducted at SMK Negeri 1 Boyolangu which is located at Jalan Ki mangunsarkoro VI/3 Beji Boyolangu. Module development is carried out from June to September 2021. The schedule of implementation of development research is carried out with several stages described in the following: Development procedures: a. Define includes needs analysis activities, shiva analysis, curriculum analysis, material analysis, goal specifications implemented in June 2021, Design includes the preparation of tests, media selection, format selection, module screenwriting conducted June-July 2021, Develop includes: expert validation, revision, development trials, conducted august-September 2021Disseminate deployment implemented September 2021.

The development of this module using the Four-D model module developed has gone through stage 4 D, namely defining (Define), Planning (Design), Development (develop), and Deployment (Disseminate). The stages are spelled out as follows: 1. Define, the define stage aims to collect various information related to the product developed and identify problems in learning that underlie the importance of module development in SMK Negeri 1 Boyolangu.

Competency Standards	Basic Competencies
The accounting practicum of service, commerce and manufacturing companies.	<ol style="list-style-type: none"> <li>1 Check the source documents and supporting documents on the Trading Company</li> <li>2. Apply transaction recording into a special journal book on trading companies</li> <li>3. Apply journal posts into the ledger for trading companies.</li> <li>4 Compiling income/ loss statements, changes in capital, balance sheet, and cash flow of trading companies.</li> </ol>

However, the basic competence of preparing proof of transactions, the scope of the material is combined in the basic competence of applying the recording of transactions to a special journal in a trading company. So that in developing the module for trading company accounting practicum subjects using 3 (three) basic competencies, namely applying transaction recording into special journal books for trading companies, applying posting journals to general ledgers for trading companies, compiling reports on changes in capital, trading. aca, and the company's cash flow. Each of these basic competencies has several materials that are mastered by students. e. Specification of objectives, this stage is carried out to formulate the results of curriculum analysis and material analysis that have previously been carried out. Indicators that emerge from curriculum analysis and material analysis that have previously been carried out Indicators that emerge from curriculum analysis and material analysis will become learning objectives as well as the basis for preparing questions. Based on curriculum analysis and material analysis, it is obtained the specification of the objectives of each of the existing basic competencies. 2. Design, the design stage is carried out to design the developed module. There are four steps carried out at this design stage, namely:

The preparation of the test in this study was used to measure the increase in student competence in accounting practice subjects learning objectives.

Media selection is done to determine the right media in the presentation of learning materials and accordance with learning objectives. The selection of this media is based on the analysis carried out previously at the define stage. Based on the analysis carried out, information was obtained that in the Manual Accounting Practice subject, it is necessary to develop teaching materials that can be used by students to study independently and can improve student competence. Thus, the media developed in this study were teaching materials in the form of modules. The reason for choosing the module is because the module is a teaching material that is systematically arranged according to the level of student knowledge so that it can be used for independent learning by students. . The format intended in this study is the components that must exist in the preparation of the module by the literature review that has been carried out. 3. Development (Develop) The development stage aims to produce the final form of Accounting Teaching Materials in the form of Modules. The development stage consists of several stages, namely expert validation, revision, and development trials. Expert validation the results of module scriptwriting before being tested

on research subjects must be validated first by experts and practitioners. The purpose of validation is to determine the feasibility of the product that has been developed. The validators in this study were material expert lecturers, media expert lecturers, and accounting teachers as accounting learning practitioners. The validator provides assessments and suggestions for the developed Accounting Teaching Materials in the form of Modules. The teaching materials that have been validated are corrected according to the validator's input, then submitted again to determine the feasibility of the teaching materials developed.

The results of the feasibility assessment by material experts

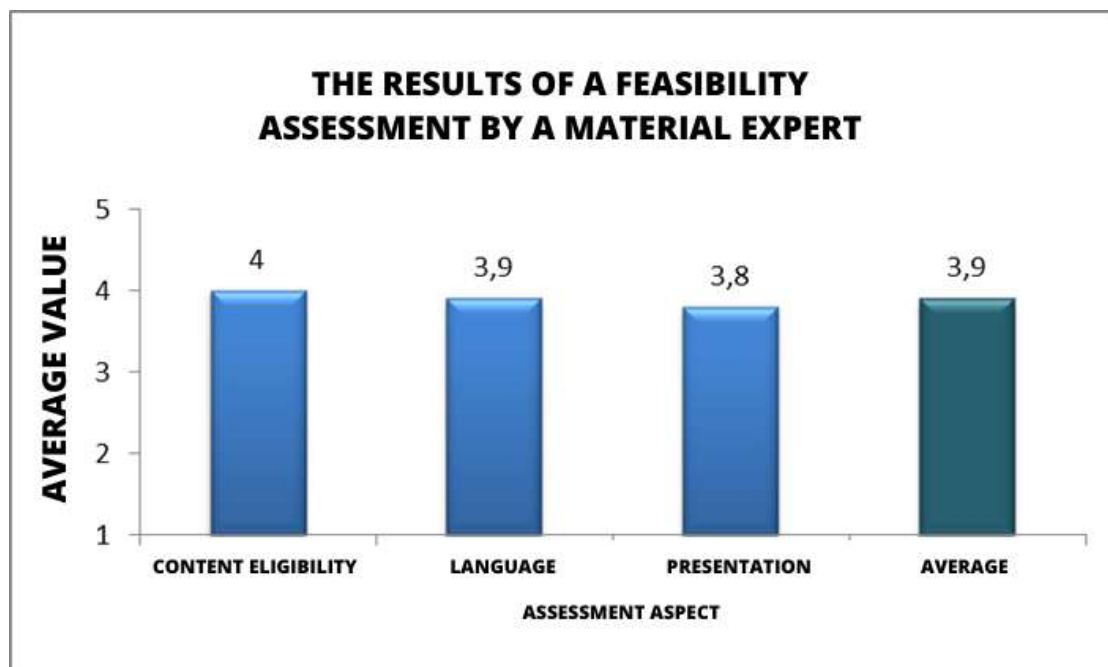
Materials in Accounting Teaching Materials in the Form of Modules are assessed by material experts using a questionnaire with a scale of 5. The questionnaire given to material experts has 31 questions which are grouped into 3 aspects, namely aspects of content feasibility, language, and presentation.

The results of the recapitulation of the feasibility assessment can be seen in full in the Appendix, while the average results of the assessment are presented in Table 1.

**Table 1.** Feasibility Assessment Results by Material Experts

No	Assessment Aspects	Average Score	Category
1.	Content Eligibility	4,00	Proper
2.	Language	3,91	Proper
3.	Serving	3,89	Proper
<b>Average material expert score</b>		<b>3,93</b>	Proper

### 3.1. Results of Feasibility Assessment by Material Experts if Presented in Figure 1.



*Figure 1.* Results of a feasibility assessment by a material expert.

Based on Table 1 regarding the results of feasibility assessments by material experts, the average score obtained is 3.93. When converted into quantitative data by Table 3.1, then the Module-Shaped Accounting Teaching Materials are categorized as "Feasible" for use in learning.

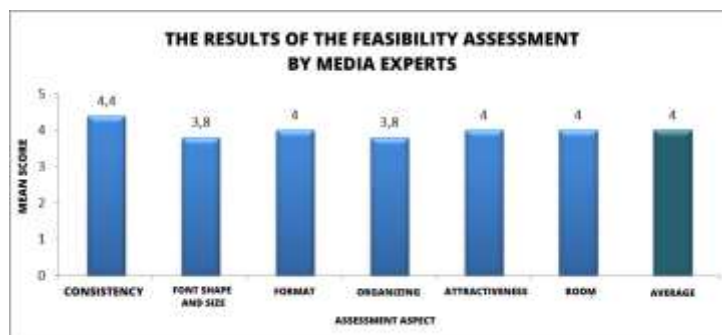
### 3.2. Results of Eligibility Assessments by Media Experts.

Module-shaped Accounting Teaching Materials are also assessed by media experts reviewed from the aspects of media developed. The assessment instrument used is a questionnaire with a scale of 5. The questionnaire given to media experts has 36 questions that are grouped into 6 aspects, namely aspects of consistency, aspects of shape and font size, format aspects, organizing aspects, attractiveness aspects, and space aspects (blank spaces). The results of the recapitulation of the feasibility assessment by media experts can be seen in appendix B3, while the average results of the eligibility assessment by media experts are presented in Table 2.

**Table 2.** Feasibility Assessment Results by Media Experts

No	Assessment Aspects	Average Score	Category
1.	Consistency	4,40	Very Worthy
2.	Shape and size of letters	3,86	Proper
3.	Format	4,00	Proper
4.	Organizing	3,88	Proper
5.	Attraction	4,00	Proper
6.	Room	4,00	Proper
<b>Average media expert score</b>		<b>4,02</b>	Proper

### 3.3. The results of a Feasibility Assessment by A Media Expert If Presented in a Bar Diagram, Become as in Figure 2.



**Figure 2.** Eligibility Assessment Graph by Media Experts.

Modules are categorized as "Eligible" Based on Table 25 regarding the results of eligibility assessments by media experts, the average score obtained is 4.02. If it is converted into qualitative data in accordance with Table 8, then the Accounting Teaching Materials are shaped for use in learning. Based on Table 2.2 on the results of eligibility assessments by media experts, the average score obtained is 4.02. If it is converted into qualitative data in accordance with Table 8, then the Module-Shaped Accounting Teaching Materials are categorized as "Feasible" for use in learning.

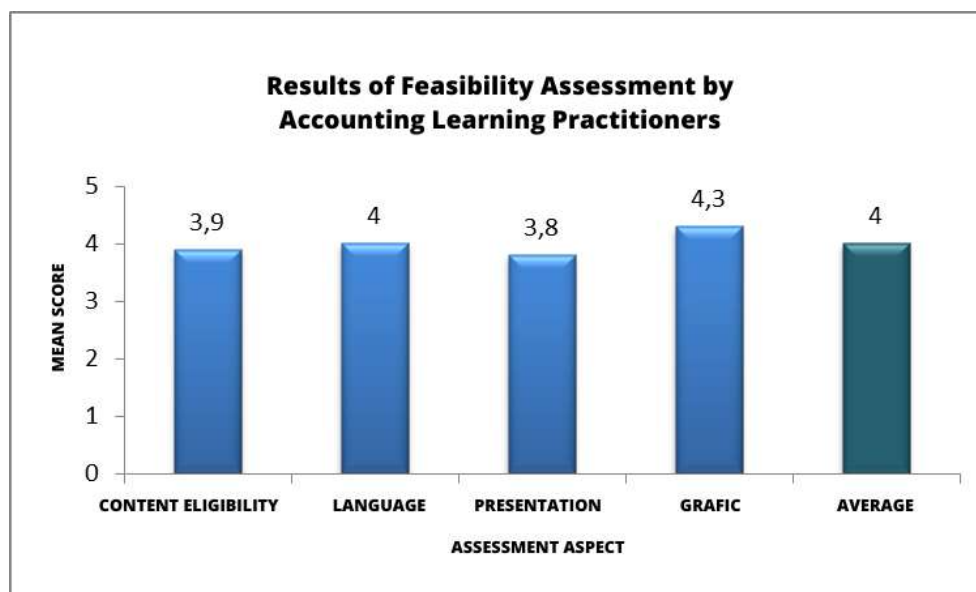
### 3.4. Results of Feasibility Assessment by Accounting Learning Practitioners.

In addition to feasibility assessments by material experts and media experts, Accounting Teaching Materials in the form of Modules are also assessed by accounting learning practitioners. Feasibility assessment using a questionnaire instrument with a scale of 5. The questionnaire given to accounting learning practitioners has 40 questions that are grouped into 4 aspects, namely aspects of content feasibility, language, presentation, and radiography. Eligibility of accounting learning practitioners presented table 3.

**Table 3.** Results of Eligibility Assessment by Practitioners

No	Assessment Aspects	Average Score	Category
1.	Content eligibility	3,91	Proper
2.	Language	4,00	Proper
3.	Serving	3,89	Proper
4.	Radiography	4,33	Very Worthy
<b>Average media expert score</b>		<b>4,03</b>	Proper

**3.5. The results of the eligibility assessment by the practitioner if presented in the bar diagram become as in Figure 3**



*Figure 3. Feasibility Assessment Graph by Practitioners*

Based on Table 3 regarding the results of feasibility assessments by accounting learning practitioners, the average score obtained is 4.03. If converted into qualitative data according to Table 8, then the Module-Shaped.

Development of Accounting Teaching Materials in the form of modules. The development of accounting teaching materials in the form of modules uses the Four-D development model developed by Thiagarajan and Semmel. This development research was carried out through four stages, namely defining, designing, developing, and distributing (disseminating). . This analysis is used to determine the media to be developed. The results of the analysis show that students have the desire to try doing trading company accounting practicum. However, the learning process still uses a teacher-centered approach, so students cannot learn independently and have to wait for verbal instructions from the teacher to learn the next subject. Whereas the methods and approaches used by teachers should be adapted to the material and characteristics of students. Practicum Learning Accounting for trading companies requires students to learn independently with minimal assistance from the teacher. On the other hand, the level of student competency achievement in trading company accounting practicum learning is still low, there are only 12 out of 60 students who get the "Competence" predicate in carrying out trading company accounting practicum learning. Based on the analysis conducted, the low level of student competency achievement is one of the reasons for not using teaching materials during the learning process. Whereas the

existence of teaching materials will allow students to learn a competency or basic competency in a coherent and systematic way so that accumulatively students are able to master all competencies as a whole and integrated. Therefore, students need teaching materials that can help students to learn independently and can improve the achievement of student competencies in learning accounting practicum trading companies. Teaching materials are arranged systematically and refer to Competency Standards and Basic Competencies that must be achieved in the subjects of Practicum accounting for service, trade, and manufacturing companies at SMK Negeri 1 Boyolangu. With the existence of teaching materials, students are expected to be able to learn independently and can improve the achievement of competence in learning accounting practicum trading companies. b. Design At the design stage, the researcher arranges tests, chooses the right media, and chooses the right one and chooses the format that will be used in media development, and writes the format that will be used in media development, and writes the module script. The next stage after the preparation of the test is media selection. . Media selection is based on the analysis carried out at the defined stage. Based on the analysis conducted at the define stage, students need teaching materials that help students to learn independently and can improve the achievement of competence in trading company accounting practicum learning. So that the selected media is in the form of teaching materials in the form of modules.

The results of the material expert assessment in terms of the feasibility of the content with 11 statement items got an average score of 4 in the "Eligible" category. The average statement item scores 4. There is 1 statement item that gets a score of 5 namely statement items regarding the suitability of the material with SK and KD, and 1 statement item gets a score of 3 namely statement items regarding the completeness of the material. a. Feasibility Assessment by Media Experts Feasibility assessed by media experts on Accounting Teaching Materials in Module form in terms of consistency, font shape, and size, format, organization, attractiveness, and space (empty spaces) with 36 statements. The consistency aspect has 5 statement items, the shape and size of the letter are 7 points, the format is 4 points, the organization is 8 points, the attractiveness is 9 points and the space is 3 points. The results of the media expert assessment in terms of the consistency aspect with 5 statement items got an average score of 4.4 with categories "Very Worthy". There are 3 statement items that get a score of 4 and 2 statement items that get a score of 5. The results of the media expert's assessment in terms of the aspect of the shape and size of the letters with 7 statement items get an average score of 3.86 with the "Decent" category. The average statement item scores a scale of 4. There is 1 item that gets a score of 3 regarding the accuracy of letter selection.

The results of the media expert's assessment in terms of the format aspect with 4 statement items got an average score of 4 in the "Decent" category. All statement items in the format aspect get a score of 4. The format aspect is related to the layout and use of punctuation marks.

The results of the media expert's assessment in terms of the organizational aspect with 8 statement items got an average score of 3.88 with the "Decent" category. The average statement item scores on a scale of 4. There is 1 statement item that gets a score of 3 which is about displaying the required illustrations/pictures.

The results of the media expert's assessment in terms of attractiveness aspects with 9 statement items getting an average score of 4 in the "Decent" category. The average of the statement items obtained the same value, namely on the value scale 4. There is 1 statement item that gets a score of 3 which is about interactive and 1 statement item gets a score of 5 which is about giving emphasis to important things.

The results of the media expert's assessment in terms of consistency with 5 statement items got an average score of 4.4 in the "Very Eligible" category. There are 3 statement items that get a score of 4 and 2 statement items that get a score of 5.

The results of the media expert's assessment in terms of the shape and size of the letters with 7 statement items got an average score of 3.86 in the "Decent" category. The average statement item scores a scale of 4. There is 1 item that gets a score of 3 regarding the accuracy of letter selection.

The results of the media expert's assessment in terms of the format aspect with 4 statement items got an average score of 4 in the "Decent" category. All statement items in the format aspect get a score of 4. The format aspect is related to the layout and use of punctuation marks.

The results of the media expert's assessment in terms of the organizational aspect with 8 statement items got an average score of 3.88 with the "Decent" category. The average statement item scores on a scale of 4. There is 1 statement item that gets a score of 3 which is about displaying the required illustrations/pictures.

The results of the media expert's assessment in terms of attractiveness aspects with 9 statement items getting an average score of 4 in the "Decent" category. The average of the statement items obtained the same value, namely on the value scale 4. There is 1 statement item that gets a score of 3 which is about interactive and 1 statement item gets a score of 5 which is about giving emphasis to important things.

The results of the media expert's assessment in terms of the spatial aspect with 3 statement items got an average score of 4 in the "Decent" category. All statement items in the spatial aspect are scored on a 4-point scale.

Based on the assessment by media experts described above, the average feasibility score for Accounting Teaching Materials in the form of Modules is 4.02 which lies in the range of  $3.40 < X \leq 4.20$  with the "Eligible" category, meaning Accounting Teaching Materials in the form of Modules from In terms of media, it already has attractiveness, format, and consistency in the module layout, which is very good with the selection of the right shape and size of letters, as well as organization that makes it easy to understand the material equipped with space to answer questions.

The results of the material expert's assessment in terms of linguistic aspects with 11 statement items got an average score of 3.91 in the "Eligible" category. The average statement item scores on a scale of 4. There is 1 item statement that gets a score of 3, namely regarding the readability of writing.

The results of the material expert assessment in terms of the presentation aspect with 9 statement items got an average score of 3.89 with the "Eligible" category. On average, the statement items get the same value, namely on a value scale of 4. There is only 1 statement item that gets a score of 3 which is about interactively providing stimulus and response.

Based on the assessment by the material experts described above, the average score of the feasibility of Accounting Teaching Materials in the form of Modules is 3.93 which lies in the range of  $3.40 < X \leq 4.20$  with the "Eligible" category, meaning Accounting Teaching Materials in the form of Modules from in terms of the material has good content feasibility, with language that is easy to understand and presentation that makes it easy for readers. c. Feasibility Assessment by Practitioners of Accounting Learning The feasibility of being assessed by accounting learning practitioners on Accounting Teaching Materials in the form of Modules is reviewed from the aspect of feasibility of content, language, presentation, and graphics with 40 statement items. Aspects of the feasibility of the content there are 11 items of statements, 11 points of linguistics, 9 points of the presentation, and 9 points of graphics.



The results of the assessment of accounting learning practitioners in terms of the feasibility of the content with 11 statement items got an average score of 3.91 with the "Eligible" category. There are 8 statement items that get a score of 4, and 2 items get a score of 3, and 1 item gets a score of 5

The results of the assessment of accounting learning practitioners in terms of linguistic aspects with 11 statement items got an average score of 4 in the "Eligible" category. On average, the statement items got the same value, namely on a 4-point scale. There was only 1 item that got a score of 3, namely the statement item regarding the clarity of giving questions, and 1 statement item got a score of 5 regarding the readability of writing.

The results of the assessment of accounting learning practitioners in terms of presentation aspects with 9 statement items got an average score of 3.89 with the "Eligible" category. There are 6 statement items that get a score of 4, and 2 statement items get a score of 3. While 1 statement about the clarity of learning objectives gets a score of 5.

Based on trials of using Accounting Teaching Materials in the form of Modules conducted on 60 students of class XI Accounting at SMK Negeri 1 Boyolangu based on a questionnaire, the average student assessment score for the module developed was 4.33. The mean score of 4.33 lies in the range of  $X > 4.20$  with the "Very Good" category. This means that Accounting Teaching Materials in the form of Modules are very good to be applied to students of class XI Accounting.

Student assessment of Accounting Teaching Materials in the form of Modules is reviewed from 25 statement items which are divided into aspects of the feasibility of content, language, presentation, and graphics. The content feasibility aspect has 8 statement items, the linguistic aspect has 5 statement items, the presentation aspect has 7 statement items and the graphic aspect has 5 statement items. The results of the assessment from students in terms of content feasibility aspects with 8 statement items obtained an average score of 4.44. While the linguistic aspect obtained an average score of 4.31. The presentation aspect and the graphic aspect each obtained an average score of 4.36 and 4.21. The results of student assessments from each aspect of the assessment get a "Very Good" category, meaning that Accounting Teaching Materials in the form of Modules already have quality material that is in accordance with the needs of students with easy-to-understand language, presentations that make it easier for students to understand.

#### IV. Conclusion

Based on the results of the research and discussion, the following conclusions can be drawn: (1) Module development for trading company Accounting Practicum learning was developed using a Four-D model with the main stages, namely defining (definite) design, development (develop) and dissemination (disseminate).

At the define stage, students need teaching materials that can improve student competence in trading company accounting practicum learning and can help students to learn independently and independently. In the Design stage, it was found that the teaching materials according to the needs of students, namely the trading company accounting practicum module, hold to develop the trading company accounting practicum module compiled at the design stage, were validated by experts who knew the feasibility of the module and suggested improvements to the module. Then after repairs were made, the module was tested by class XII Accounting students to determine student assessment of the product in trading company accounting practicum lessons. The dissemination stage is carried out in the form of a trading company accounting practicum module at SMK Negeri 1 Boyolangu.

The feasibility of the trading company accounting practicum module based on the assessment by the validator is as follows: a. The module feasibility assessment by material experts obtained an average score of 3.93 for all aspects. Based on this assessment, the developed module is declared "appropriate" meaning that the module in terms of material has appropriate content in easy-to-understand language. b. The assessment of the feasibility of the module by media experts obtained an average score of all aspects of 4.02. Based on this assessment, the developed module is declared "feasible" meaning that the modal module in terms of media has attractiveness, format, and consistency in the layout of a good module. (c) The assessment of the feasibility of the module by practitioners of accounting learning obtained an average score of all aspects of 4.0. Based on this assessment, the developed model is declared "Appropriate" meaning that the module in terms of learning has good content feasibility. Student assessment of the learning module (d) student assessment of the trading company accounting practicum learning module obtained an average score of all aspects of 4.33 Based on this assessment the module was declared "very good"

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