
ASSESSMENT OF BASIC ACCOUNTING E-MODULE MEDIA WITH COMIC ILLUSTRATION FOR CLASS X ACCOUNTING IN VOCATIONAL SCHOOL

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ABSTRACT

This study aims to describe the results of the assessment of the results of the basic accounting e-module media with comic illustrations made by researchers which are then assessed by the validator expert to determine the feasibility of the e-module media. The feasibility of this media was assessed by two validators (media expert and material expert). In data collection, researchers used a product evaluation questionnaire instrument used by expert validators. The result showed that the basic accounting e-module media with comic illustrations was very good for accounting learning media with the results of the media expert's assessment of 95% (Very Good), the material expert was 80,90% (Good), and the total score of the experts media and material amounted to 84,67% (Very Good).

KEYWORDS: Media, E-module, Learning, Accounting Learning

INTRODUCTION

Education is the prime mover of a nation. The benchmark for the progress of a nation is seen from the field of education which affects all aspects of life. Vocational High School as one of the formal education levels that directs students to become graduates who are ready to contribute to the world of work.

Learning accounting requires the activeness of students to do practice questions repeatedly so that students can hone their reasoning and analytical skills properly. Based on their condition in the field, to be precise at SMK Negeri 1 Surakarta, student learning outcomes are low because the motivation and desire students in utilizing available teaching materials is still low, so that it has an impact on student learning outcomes which are so low. Students will study the book if there is an order from the teacher, homework, and just before the exam. The packaging and display of boring teaching materials can also be one of the reasons students are lazy to study independently.

Innovation in education are needed to develop student potential. Blandul (2015) innovation in education means giving students the opportunity to become agents of their own education independently and responsibly. One of the innovations that can be made in the field of education is the use of modules. Sinarwati (2015) states that e-modules are a learning tool that utilizes appropriate technology and is also important to develop because the costs are relatively cheaper compared to print modules, so that students become more motivated to learn independently to improve their learning outcomes.

Based on the results of field observations, the researchers will develop e- module media to encourage students to be more motivated to use teaching materials independently, so that students can practice their reasoning and analytical skills to improve student learning outcomes. The purpose of this assessment is to obtain appropriate learning media to develop student abilities.

LITERATURE REVIEW

a. Module

In achieving learning objectives, a learning process is needed. The learning process itself requires supporting tools, one of the supports to achieve learning objectives is a module. Munadi (2013: 99) states that a module is a learning material that can be used by students independently with minimal help from others. This is because the module is designed based on learning program that is suitable for an independent teaching system.

The use of modules in learning is also supported by Velan, Goergen, Grimm, and Shulruf (2015) that the use of modules in education has the right strength as a support for the student learning experience itself. Learning is a learning experience experienced by students themselves, and the module becomes one of the support that make it easy for students to gain experience and understand the material presented.

Modules also have advantages and disadvantages. The following are the advantages of the module expressed by Ruijter in Rufii (2015), namely:

- (1) High student motivation
- (2) Students immediately know how far the advantage and disadvantages are
- (3) Students are able to achieve results according to their own abilities
- (4) Subject load is more evenly distributed
- (5) Learning will run more efficiently

In this 21st century, the module is not only a print module but also has penetrated into electronic from which is commonly called an e-module. The advantages of this e-module are not much different from the print module, but it has the advantage that it is in the form of a soft file so that it can be accessed anywhere as long as electronic devices such as laptops or smartphones are available (Tania and Susilowibowo, 2017)

The module also has weaknesses, as expressed by Mudhoffir in Budiono and Susanto (2006), namely:

- (1) If he design is rigid and does not vary, students will feel bored
- (2) Not all students and teachers fit the independent learning approach according to the module objectives
- (3) The preparation takes a long time
- (4) Module development involves a complex planning team

The arrangement of attractive modules accompanied by a competent planning team and the design must be in accordance with the needs of the students so that the module is right on target, so that students feel motivated to use the module independently.

b. Comic

Comic is a term for pictorial story. McCloud (2001: 7) reveals that comics are line images arranged in sequence to convey information or get aesthetic response from readers. Information from comics can be entertaining or scientific in nature, as stated by Negrete (2013) comics are tools to provide scientific information for large populations in a way that is easier to understand. Comics can also be a supporter of learning materials, this is supported by Sharpe dan Izadkhah (2014) that comics provide stimulation and encouragement to readers so that they are able to create their own experiences, if the experience is obtained by individuals, the message to be conveyed is easier to receive.

Comics also have their own strengths and weaknesses, as expressed by Sepriyanti and Tapia (2018) that the advantages of comics as a learning medium can help trigger student motivation in learning because of the interesting and fun comic packaging. This also supported by Trimo (1997: 22), the advantages of comics are as follows:

- (1) Increase vocabulary
- (2) Facilitate reading interest
- (3) The whole storyline leads to one thing, namely improvement
- (4) By comparing pictures, students are free to judge from an artistic perspective
- (5) Developing the imagination so that it is in accordance with the goals of education, namely forming creative humans
- (6) A powerful tool for introducing a topic or subject as learning or discussion material

While the weaknesses of comics according to Trimo (1997: 21) are as follows:

- (1) The ease with which people read comics through pictures makes them lazy which is the cause of rejection of books that do not have pictures
- (2) In terms of language, sometimes comics use foul language or sentence that cannot be justified
- (3) Comics make someone lazy to study or work
- (4) May love scenes are in the spotlight
- (5) Many of the characters' drawing are less artistic

c. Accounting Learning

Accounting is a branch of science that is closely related to the recording system known in Indonesia since the Dutch colonial era, known as the early bookkeeping. Weygandt, Kimmel, and Kieso (2014: 4) say that accounting itself consist of three basic activities, namely identifying, recording, and

communicating financial information from an economic activity to interested users. These three basic activities are one of the considerations of the company with interested parties to take further actions that will have an impact on the company.

Then who are the interested parties who use financial reports in the company? According to Weygandt, Kimmel, and Kieso (2014: 5), interested parties are divided into two, namely internal parties and external parties. Internal parties consist of the finance department, marketing division, human resources division, and management division. Meanwhile external parties consist of investors and creditors.

In accounting learning, there is relationship called as the basic accounting equation. Weygandt, Kimmel, and Kieso (2014: 13) say that the basic accounting equation applies to all economics unit, from small ownership to large companies. These basic equations become a basic framework that is useful for recording and summarizing economic activities that occur there. The relationship between the basic accounting equation itself is $\text{asset} = \text{liability} + \text{equity}$, where assets are owned by a business company that will provide future economic benefits, liabilities are claims against assets in the form debt or loans, and equity is a claim for ownership of the total assets of a company.

METHODS

This research uses descriptive quantitative method. This study presents the results of the validator expert's assessment regarding the e-module media before it is used in the learning process. Expert judgment consists of media experts and material experts. Data obtained from the expert team using the e-module media questionnaire instrument, then the data were analyzed using a rating scale with the criteria strongly agree = 4, agree = 3, disagree = 2, disagree = 1. Further analysis using a percentage which is then transformed into the table so that reading the results of the study becomes easy. The scored data is then converted into a percentage using the following formula:

$$P = \frac{\sum x}{\Sigma x} 100\%$$

(Riduwan, 2010: 15)

Information:

- P : percentage of assessment
- $\sum xi$: number of answers form the subject
- Σx : the highest number of answers

Table 1 Development Revision Decision Making

Achievement of Learning Objectives	Qualification	Information
81-100%	Very Good	Does not need revision
61-80%	Good	No need revision
41-60%	Enough	Revision
21-40%	Poor	Revision
0-20%	Very Poor	Revision

Source: Riduwan (2010: 15)

RESULTS AND DISCUSSION

The e-module assessment in accounting learning with comic illustrations is carried out using a questionnaire instrument that is validated by a team of experts to determine the percentage of product eligibility that will later be used in the learning process. The assessment of product feasibility from the media aspect is carried out by technology lecturers using media expert validation instruments. Assessment of product feasibility from the material aspect is assessed by accounting lecturers as experts in the field of accounting subjects using material expert validation instrument. The result of the validation of the two experts are as follows:

Table 2 Results of the Recapitulation of Media Expert Validation Assessment

No.	Assessment Indicators	$\sum ni$	$\sum N$	Value	Criteria
1.	The size of the e-module	8	8	100%	Very Good
2.	E-module design	68	72	94,44%	Very Good
Total Score		76	80	95%	Very Good

Source: 2020 Data Processing Results

Based on the table 2 the recapitulation of the media expert validation assessment, the results of the e-module assessment in the aspect of e-module size get a percentage of 100% with very good criteria, and for the e-module design aspect get a percentage of 94,44% with very good criteria. The results of this assessment have total score of 95% in very good criteria.

Table 3 Results of Material Expert Validation Recapitulation Assessment

No.	Assessment Indicators	$\sum ni$	$\sum N$	Value	Criteria
1.	Feasibility content	56	68	82,35%	Very Good
2.	Presentation feasibility	68	80	85%	Very Good
3.	Language	39	52	75%	Good
4.	Problem Based Learning approach	15	20	75%	Good
Total Score		178	220	80,90%	Good

Source: 2020 Data Processing Results

Based on table 3 the recapitulation of the material expert validation assessment, the results of the e-module assessment in the aspect of content feasibility get a percentage 82,35% with very good criteria. The presentation feasibility aspect gets a percentage of 85% with very good criteria. The linguistic aspect gets a percentage of 75% with good criteria, and the problem-based learning approach aspect gets a percentage of 75% with good criteria. The results of the assessment have a total score of 80,90% with good criteria.

CONCLUSION

The results of the test assessment on the assessment of basic accounting e- module media validation with comic illustrations for students of class X Accounting in Vocational High Schools as a whole can be concluded as a good product that has passed the test and suitable for use in the accounting learning process. The results of the validation assessment of the two experts are as follows:

Table 4 Product Development Validation Decisions

No.	Assessment	$\sum ni$	$\sum N$	Value	Conclusion
1.	Media Expert	76	80	95%	Very Good
2.	Material Expert	178	220	80,90%	Good
	Total Score	254	300	84,67%	Very Good

Source: 2020 Data Processing Results

Based on table 4, the product development validation decisions get a score from media experts of 95% with very good criteria. Meanwhile, material expert validation got a value of 80,90% with good criteria. So, the total value of the validation of the two experts is 84,675 with very good criteria, which means that the e-module media with comic illustration is very good and feasible to be developed and used in the accounting learning process.

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