DEVELOPMENT OF LECTORA INSPIRE COMPUTER SOFTWARE-BASED LEARNING MEDIA TO IMPROVE STUDENT'S INDEPENDENT LEARNING IN MYOB ACCOUNTING COMPUTER SUBJECTS

PENGEMBANGAN MEDIA PEMBELAJARAN BERBASIS PERANGKAT LUNAK KOMPUTER LECTORA INSPIRE UNTUK MENINGKATKAN KEMANDIRIAN BELJAR SISWA PADA MATA PELAJARAN KOMPUTER AKUNTANSI MYOB

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Abstract

This study aims to: develop an Lectora Inspire Computer software-Based Learning Media; determine the eligibility of learning media based on the assessment of material experts, media experts, and teachers; know the response of users (students) to learning media; find out the increase in student's Independent Learning after the use of learning media. This research is a research and development (RnD) that used the ADDIE model. Learning media are assessed as eligible by material experts, media experts, and accounting teachers. Student responses and measurements of student motivation were carried out on grade XI Accounting and Financial Institutions students at SMK Negeri 1 Bantul as subjects of field trials. The results showed the level of eligibility of Lectora Inspire Computer Software-Based Learning Media based on the assessment of material experts can be categorized as Very Eligible, media experts can be categorized as Eligible, and accounting teacher can be categorized as Eligible. While the assessment of the feasibility of the media based on user responses shows the category Very Eligible. In testing independent learning can be concluded that there are significant differences between the control class without the use of media and the experimental class with the use of media.
Keywords   : Accounting Learning Media, Lectora Inspire, Independent Learning, ADDIE

Abstrak

Penelitian ini bertujuan untuk: mengembangkan Media Pembelajaran Berbasis Perangkat Lunak Komputer Lectora Inspire; menentukan kelayakan media pembelajaran berdasarkan penilaian ahli materi, ahli media, dan guru; mengetahui respon pengguna (peserta didik) terhadap media pembelajaran; mengetahui peningkatan kemandirian belajar siswa setelah penggunaan media pembelajaran. Penelitian ini merupakan penelitian dan pengembangan (RnD) yang menggunakan model ADDIE. Media pembelajaran dinilai layak oleh ahli materi, ahli media, dan guru akuntansi. Respon siswa dan pengukuran kemandirian belajar siswa dilakukan pada siswa kelas XI Akuntansi dan Keuangan Lembaga SMK Negeri 1 Bantul sebagai subjek uji coba lapangan. Hasil penelitian menunjukkan tingkat kelayakan Media Pembelajaran Berbasis Perangkat Lunak Komputer Lectora Inspire berdasarkan penilaian ahli materi dapat dikategorikan Sangat Layak, ahli media dapat dikategorikan Layak, dan guru akuntansi dapat dikategorikan Layak. Sedangkan penilaian kelayakan media berdasarkan tanggapan pengguna menunjukkan kategori Sangat Layak. Dalam pengujian

pembelajaran mandiri dapat disimpulkan bahwa terdapat perbedaan yang signifikan antara kelas kontrol tanpa penggunaan media dan kelas eksperimen dengan penggunaan media.
Kata Kunci *: Media Pembelajaran Akuntansi, Lectora Inspire, Kemandirian Belajar, ADDIE*

INTRODUCTION

The 2013 curriculum was applied in Indonesia in student's self-learning activities. Students are directed to be able to learn the material based on the sources provided. Students are also directed to actively discuss with colleagues to solve a problem they are faced with. The teacher will act as a facilitator for students in learning activities. In the SMK curriculum, the accounting expertise program already has computer accounting subjects, one of which is using the MYOB accounting software. Accounting computer learning carried out by teachers usually only contains explanations of procedures and steps for working on accounting using MYOB software, then students just follow every command from the teacher. The learning media used by teachers are still few and less varied. Based on research (Asep Hidayat, 2020: 97-108) learning activities like this can make students dependent on teachers and cause students' learning speed to depend on the learning speed of other students. Students will tend to be lazy to think about solving a problem they face because they are used to being "fed" by the teacher in learning activities even though currently problem-solving skills are needed in the industrial world.

Independent learning of students is important so that the accounting computer learning process becomes more effective because students can absorb and practice accounting computers according to their abilities. Teachers can also see students who can quickly work with those who are less fast at work in this case computerizing the accounting cycle. The independent learning of students will also make them better prepared to work in the industrial world later. Learning media is one of the means that can support the learning process. Students will be more enthusiastic and easier to understand the material presented if the learning process carried out is supported by the use of appropriate learning media. The use of effective learning media will help foster motivation and overcome student learning difficulties. This is revealed in the research conducted by Kartika Bunga NN (2018: 8) which states that the use of the Lectora Inspire Computer software-Based Learning Media there is a difference in learning motivation between learning using interactive learning media an average of 6.00 and not using interactive learning media an average of 1.90. Kyong-

Jee Kim (2011: 1) suggests that of the 368 students surveyed, the best predictor of increased motivation during the learning process is the use of e-learning media in early learning. Aghni (2018) argues that the use of learning media functions in facilitating the student learning process and providing assistance to students in understanding the material not only from the teacher's explanation.

One of the easy-to-use learning media creation software is Lectora Inspire. Lectora Inspire can be used to create learning media that has material in the form of writing, images, audio, and video so that the material presented can be more complete in 1 learning media package. In addition to containing learning materials, Lectora Inspire can also be used as student evaluation material. The evaluations carried out can also vary from multiple-choice, matchmaking, short entries, to essays. Irina & Liviu (2011: 1-2) entitled Lectora a Complete E-Learning Solution gave the opinion that Lectora Inspire is one of the solutions for creating complete interactive learning media for education with built-in resources for rapid development. Lectora Inspire is an electronic learning media development tool developed by Trivians Corporation. This software can display images, music, and various unique templates. Lectora Inspire also presents a variety of evaluations in the form of simple tests including multiple-choice, true-false, and match-making questions. The final product of the Lectora Inspire Computer software-Based Learning Media is a Single File Executable with a .exe file extension that makes it easy to use without having to install Lectora Inspire software. Lectora Inspire has various templates that can make it easier for teachers to integrate material and evaluation in learning. The development of Lectora Inspire Computer software-Based Learning Media Computer Accounting can make good use of school facilities and attract students' attention, the learning environment becomes more conducive, relaxed, and fun so that it can help students understand the material and can involve students in the learning process.

The Lectora Inspire computer software was chosen with the consideration that it has not been introduced and used in SMK N 1 Bantul. Lectora Inspire-based interactive learning media is intended to make it easier for students to learn and understand the material presented. In addition, it is expected to guide students in the use of technology that will increase student interest in learning. Based on the observations of researchers at SMK Negeri 1 Bantul, many students are bored with the monotonous learning model. The teacher also wants a learning media that can train students' independent learning so that when the teacher is not able to teach, students can

learn independently through learning media. The computer lab facilities at this school are also adequate so that they can carry out learning activities using computer-based learning media.

Lectora Inspire Computer software-Based Learning Media was chosen as the right learning media for SMK Negeri 1 Bantul, especially on the MYOB accounting computer material. This learning media can be arranged easily and utilize the existing computer facilities in the school. Easy media creation and design according to the developer's wishes. Based on this description, the researchers conducted development research with the title "Development of Lectora Inspire Computer Software-based Learning Media to Improve Student's Independent Learning in MYOB Class XI Accounting Computer Subjects at SMK Negeri 1 Bantul". The development of Lectora Inspire Computer software-Based Learning Media is expected to help teachers deliver material in the learning process.

RESEARCH METHODS

Research Design

This study uses the type of Research and Development (RnD). "Research and development methods are research methods used to produce certain products and test the effectiveness of these products" (Sugiyono, 2016:297). This study focuses on developing a learning media for accounting computer subjects for class XI Accounting and Institutional Finance on MYOB Accounting material based on Lectora Inspire software which is created creatively and tested for the eligibility of the material, media, and its use for practitioners. This study uses a learning media development model is ADDIE which was developed by Dick and Carry (1996). In the development of learning media with the ADDIE model, there are five stages, namely Analysis, Design, Development, Implementation, and Evaluation. Researchers used the ADDIE model because there was an evaluation stage used to measure Independent Learning.

Place and Time Study

This research was conducted at SMK Negeri 1 Bantul which is located at Jalan Parangtritis km. 11, Sabdodadi, Bantul, Special Region of Yogyakarta. The research was carried out in stages from June-August 2021 by the development of learning media.

The Subject and Object of Research

The subjects of this research are one material expert, one media expert, one learning practitioner, and students of class XI Accounting and Finance Institution 3 at SMK Negeri 1 Bantul which consists of 30 students. The object of research that will be

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examined is the eligibility of the "Lectora Inspire"-Based Accounting Computer Interactive Learning Media which includes aspects of software engineering, aspects of learning design, and its use to increase Independent Learning.

Variables and Operational Definitions of Research Variables

1. **Development of Lectora Inspire Computer software-Based Learning Media**

   The development in this research is a process that starts from planning to the evaluation carried out during the manufacture of Lectora Inspire Computer software-Based Learning Media. The development method used in this study is the ADDIE model which includes five stages, namely Analysis, Design, Development, Implementation, and Evaluation. The assessment of Lectora Inspire Computer software-Based Learning Media is carried out using a feasibility assessment questionnaire from experts (media and materials), learning practitioners, and users. The assessment measurement scale uses a Likert scale with 5 categories of answers. Lectora Inspire Computer software-Based Learning Media is said to be feasible if the assessments by media experts, material experts, learning practitioners, and responses from users each get an average score of $3.4 < X \, 4.2$.

2. **Independent Learning**

   The variable of independent learning in this study is the independent learning possessed by the control class without using the media and the experiment class using the media. The independent sample t-test and the scores from the questionnaire results on the questionnaire of independent learning with a Likert scale of 4 categories of answers were used to measure the difference in levels of independent learning. The measurement of increasing independent learning is intended to be used only to determine the independent learning of the control class without media and the experimental class using media and then compared. Students in the control class and students in the experimental class had the same level of early independent learning. Then after that, student learning independent questionnaire was given and measurements were taken, if there was a difference in scores between the two classes,

namely the experiment class score was higher than the control class, it could be concluded that the treatment given had an effective influence on student's independent learning.

Procedure of the Development

The development procedure in this study adopts the ADDIE model, which has five development processes, namely the analysis process, design process, development process, implementation process, and evaluation process.

Data Collection Techniques

This study uses data collection techniques in the form of a media eligibility assessment questionnaire sheet by material experts, media experts, learning practitioners, and users (students). In addition, it also uses a questionnaire to measure the Independent Learning of students.

Instrument Trial

1. **Instrument Validity Test**

Each item of the statement can be said to be valid, it can be seen from comparing between r_{count} with r_{table}. If r_{count} is smaller than r_{table}, then the instrument is considered invalid. In addition, the statement item is declared valid if the correlation of each factor is at a significance level of 5%.

2. **Instrument Reliability Test**

The questionnaire instrument can be said to be reliable if Cronbach's Alpha (α) is bigger than 0.6 (Sugiyono 2015:197). Therefore, the questionnaire instrument is said to be unreliable if it is less than 0.6. The validity test in this study was carried out using the SPSS statistical test software. Validity and reliability tests were also carried out for student Independent Learning questionnaires.

Data Analysis Techniques

1. **Qualitative Data Analysis**

This qualitative data is in the form of suggestions and inputs given by media experts, material experts, learning practitioners/teachers, and students to be analyzed descriptively.

2. **Quantitative Data Analysis**

This study using quantitative descriptive analysis in processing data from the questionnaire in the form of scores. The stages of quantitative data analysis are as follows.

a. Quantitative Data Analysis Media Eligibility Assessment

Quantitative data comes from media eligibility assessment instruments given to media experts, material experts, learning practitioners/teachers, and students. The validation instrument aims to measure the eligibility of interactive learning media for the independent of students. Determination of the assessment score using a Likert scale which includes 5 categories of assessment, namely very good, good, sufficient, less, and very poor categories.

1) The formula for calculating the average score is as follows:

$$\overline{x} = \frac{\sum x}{n}$$

Description:

$\overline{x}$ = average score

$\sum x$ = total score

n = number of raters

(Eko Putro Widyoko, 2015: 237)

2) The formula for calculating the percentage of eligibility is as follows:

Percentage (%) = $\frac{\sum score\ obtained}{maximum\ score}$ x 100%

3) Interpret qualitatively the average value of each aspect and all aspects using the following criteria:

Table 1. Value Conversion Guidelines

Percentage	Scale Range	Interpretation
84% < X 100%	4.2 < X 5	Strongly Agree/Very Eligible
68% < X 84%	3,4 < X 4.2	Agree/Eligible
52% < X 68%	2.6 < X 3.4	Disagree/Enough
36% < X 52%	1.8 < X 2.6	Disagree/Not Eligible
20% X 36%	1.0 X 1.8	Strongly Disagree/Strongly Inappropriate

Source: Eko Putro Widyoko (2015)

b. Independent Learning Questionnaire

This study uses the opinion of Sugiyono (2015), that the stages used to measure the percentage of Independent Learning are as follows.

a) The scores for each aspect of Independent Learning are added up.

b) The score of the Independent Learning of students in each aspect is calculated by the formula:

% Independent Learning score =

$$\frac{\text{Accounting Independent Learning score}}{\text{maximum score}} \times 100\%$$

Independent Learning is declared to have increased if the experimental class Independent Learning score shows a number greater than the control class Independent Learning score.

c) Test Independent sample t-test

The next step is to measure the t test using the independent sample t-test formula because this study uses 2 classes, namely the control class and the experimental class. This test was carried out by comparing the results of the control class Independent Learning questionnaire with the experimental class.

RESEARCH RESULT AND DISCUSSION

Development of Lectora Inspire Computer software-Based Learning Media on Basic Competencies in Compiling Initial MYOB Data for Service Companies.

This research is a type of research and development with the ADDIE model adapted from Dick and Carry (1996). The ADDIE research model includes 5 stages of research, namely analysis, design, development, implementation, and evaluation. The stages of the development procedure are described as follows:

a. **Analysis**

The first stage in the development of learning media is to analyze the needs of the teaching materials used by students who only use 1 book of accounting computer materials and several practicum modules. Students need learning media that can be used as other more innovative learning resources. Next is to conduct curriculum analysis. Curriculum analysis aims to adjust

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the learning media that is made student-centered and adjust the learning competencies that must be achieved by students. Based on observations in class XI AKL 3, it is known that accounting computer learning is very much dominated by teachers and not student-centered. Therefore, researchers use accounting computer subjects as material to develop learning media. Based on the results of observations, the most difficult material for students to understand is MYOB material. The last analysis is the analysis of the characteristics of students. Character analysis of students aims to find out the attitudes of students during the accounting computer learning process. Based on observations, the researcher found that teacher-focused learning made students highly dependent on teacher explanations and reluctant to learn the learning materials themselves. Students also look less enthusiastic and easily get bored with monotonous learning.

b. **Design**

At this stage, the preparation of the materials used for the manufacture of learning media is carried out. The material in question is material obtained from various sources as well as compiling practice questions that will be included in the learning media. The results of the material and practice questions are arranged in the form of Ms.Word files so that it is easy to insert them into the learning media. The next stage is the preparation of a storyboard which is a description of the form of media that will be created. At the design stage, the researchers also prepared testing strategies such as making instrument grids for eligibility assessments by media experts, material experts, and learning practitioners as well as instrument grids for Independent Learning questionnaires for students. Then convert the grid into statement items in the assessment sheet. Furthermore, the researchers tested the validity and reliability of the Independent Learning questionnaire for students.

c. **Development**

In this development stage, researchers create learning media based on storyboards that have been made previously and use the materials that have been collected. At this stage, the researcher made his learning media which was developed using Lectora Inspire software. At this stage, after the media has been created, expert validation is carried

out consisting of media experts, material experts, and learning practitioners. The media expert in this study, namely Dr. Sutirman, M.Pd. namely one of the lecturers from the Department of Administration FE UNY. The material expert in this research is Yolandaru Septiana, S.Pd., M.Pd., and Dian Normalitasari Purnama, S.Pd., M.Pd. who is a lecturer from the Department of
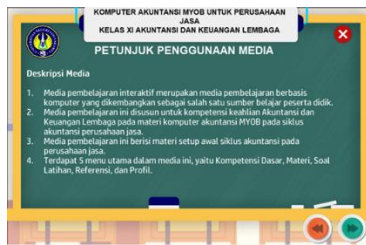
Accounting Education FE UNY. While the learning practitioners in this study were Sutarmi, S.Pd., as an accounting teacher at SMK Negeri 1 Bantul. Furthermore, after the media is validated, the media is revised based on input from these experts. The following is an example of the results of media revisions that have been carried out:

Figure 1 Media used instruction page before revision

Figure 2 Media used instruction page after revision
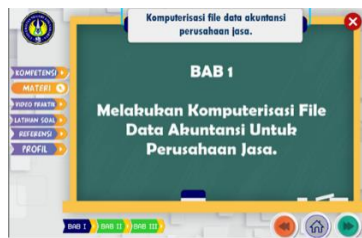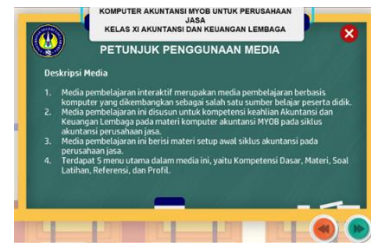

Figure 3 Chapter tittle page before revision

Figure 4 Chapter tittle page after revision

d. **Implementation**

At the implementation stage, field trials were carried out in actual classrooms which were used as research material in August 2021. The implementation stage was carried out online due to unsupportive situations when conducted face-to-face to avoid the increasing number of Covid-19 cases. The field trials carried out were using a questionnaire
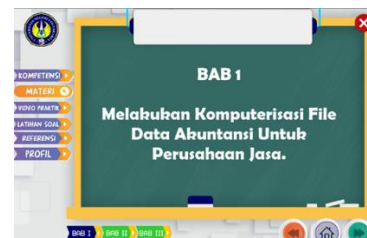
on the eligibility of learning media based on user responses and a Independent Learning questionnaire test as the basis for achieving the objectives of developing learning media. The eligibility test was conducted on 3 students of class XI Accounting and Financial Institutions 1 as individual respondents, 12 students of class XI Accounting and Financial Institutions 1 as limited

group respondents, and 30 students of class XI Accounting and Finance Institutions 3 as group respondents big. While the Independent Learning questionnaire trial was conducted on 30 students of class XI Accounting and Finance Institution 2 as the control class and 30 students of class XI Accounting and Finance Institution 3 as the experimental class. Even with the existing limitations, students still actively ask and try the media developed.

e. Evaluation

The evaluation stage is used to determine the achievement of the objectives of developing learning media which is carried out to increase the Independent Learning of students. The researcher measured the increase in the Independent Learning of students by collecting and recapitulating the control class Independent Learning questionnaire without the use of interactive learning media and the experimental class using interactive learning media. The calculation results show that there is a difference in levels of 4.01%. The results of the t-test that have been carried out on the independent sample t-test show the results of the calculation with sig. 0.010 means that there is a significant difference

between the Independent Learning of the control class and the experimental class. So it can be concluded that with the difference between the level of Independent Learning in the control class without learning media and the experimental class with learning media, the learning media developed is declared effective in increasing the Independent Learning of students.

The research entitled "Development of Lectora Inspire Computer Software-based Learning Media to Improve Student's Independent Learning in MYOB Class XI Accounting Computer Subjects at SMK Negeri 1 Bantul" has explained that the learning media developed coherently and systematically based on the ADDIE development model is following theory of Dick and Carry (1996) has been modified and adapted for beginner research consisting of analysis, design, development, implementation, and evaluation stages.

Eligibility of Interactive Learning Media Computer Accounting Based on "Lectora Inspire" on Basic Competence in Compiling MYOB Initial Data in Service Companies.

According to Sugiyono (2016: 297) "Research and development methods are research methods used to produce certain products, and test the effectiveness of these

products". Therefore, it is necessary to test the validity of the learning media products before they are applied to the actual class. Learning media products that have been made need to be measured for their quality and eligibility so that they can be ready when tested in the field. The quality and eligibility of the Lectora Inspire Computer software-Based Learning Media can be identified through the validation provided by material experts, media experts, and learning practitioners (teachers) at SMK Negeri 1 Bantul. The collection of learning media validation data was carried out with a validation questionnaire on a scale of 1-5. The results of the eligibility validation of the eligibility of the "Lectora Inspire"-Based Accounting Computer Interactive Learning Media overall obtained an average score of 4.15 with the Eligible category (can be seen in Table 2). Here is the full explanation:

a. Material Expert

Based on the results of validation by material experts, the results for the syllabus aspect got an average score of 4 and 5, respectively, which were included in the proper and very eligible categories. Aspects of the quality of the material get an average score of 4 and 4.33, respectively, which are included in the decent and very eligible categories. Furthermore, in the aspect of material presentation, the average score is 4.29 and 4.71 which are included in the very eligible category. Thus, the overall average score of the material experts is 4.10 which is included in the "**Eligible**" category, and 4.68 which is included in the "**Very Eligible**" category of Interactive Learning Media Computer Accounting Based on "Lectora Inspire" on Basic Competence in Compiling MYOB Initial Data in Companies Services are considered eligible in terms of material as learning media in SMK.

b. Media Expert

Based on validation from media experts for aspects of media benefits, an average score of 4 was obtained which was included in the eligible category. In the aspect of media design, the average score of 4 is included in the decent category. Furthermore, for the aspect of media operation, it obtained a score of 3.75 which was included in the decent category. The overall average score obtained from media experts is 3.92 which is included in the "**Eligible**" category so that the "Lectora Inspire"-Based Interactive Computer Accounting Learning Media on Basic Competence in Compiling MYOB Initial Data in Service Companies is considered eligible in terms of media

as learning media in Vocational High Schools.

c. Learning Practitioners (teachers)

Based on the results of validation by learning practitioners, the results for the aspect of media usefulness get an average score of 4 which is included in the appropriate category. The media design aspect obtained an average score of 4 which was included in the appropriate category. The media operation aspect obtained an average score of 4.25 which was included in the very eligible category. The syllabus aspect obtained an average score of 4 which was included in the appropriate category. The quality aspect of the material obtained an average score of 4 which was included in the decent category. The aspect of the material presentation obtained an average score of 4 which was included in the appropriate category. The pedagogical aspect obtained an average score of 4 which was included in the appropriate category. The overall average score obtained from the learning practitioners is 4.04 which is included in the "**Eligible**" category. So that the interactive learning media of computer accounting based on "Lectora Inspire" on the basic competence of compiling MYOB Initial Data in service companies is considered eligible to be used as a learning medium in vocational schools.

Table 2. Comparison of the Validation Results of Accounting Computer Learning Media Based on "Lectora Inspire"

No	Eligibility Aspect	Validator				Total	Average	Category
		Material Expert 1	**Material Expert 2**	**Media Expert**	**Practitioner**			
1	Syllabus	4	5	-	4	13	4.33	Eligible
2	Material Quality	4	4.33	-	4	12.33	4.11	Eligible
3	Material Presentation	4.29	4.71	-	4	13	4.33	Eligible
4	Media Benefits	-	-	4	-	4	4	Eligible
5	Media Design	-	-	4	4	8	4	Eligible

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No	Eligibility Aspect	Validator				Total	Average	Category
		Material Expert 1	Material Expert 2	Media Expert	Practitioner			
6	Media Operation	-	-	3.75	4.25	8	4	Eligible
7	Media Benefits	-	-	-	4	4	4	Eligible
8	Pedagogy	-	-	-	4	4	4	Eligible
	Average Overall Score						**4.15**	**Eligible**

Chaeruman (2015:5) states that learning media can be said to be eligible to be tested if the assessment results from experts reach an average of at least 3.00 which, when viewed from the score conversion guidelines, is included in the fairly decent category. These results are by Pratiwi Apriniya's research (2019) that the use of Lectora Inspire as a learning media for students is feasible to be applied in vocational schools. Research by Anis Mahmudah (2019) and Umianisah Apriliani (2019) also shows that the development of computer software-based learning media Lectora Inspire received a worthy category from experts and users to be applied as learning media in vocational high schools. The use of learning media based on Lectora Inspire computer software can also increase the independent of students in accounting computer subjects.

Student (User) Assessment of the Quality and Eligibility of Developing Interactive Learning Media Computer Accounting Based on "Lectora Inspire" on Basic Competence in Compiling Initial MYOB Data in Service Companies

Based on the assessment of the individual respondents, limited groups, and large groups, the average overall score for the media benefits aspect is 4.31 which is included in the very eligible category. The aspect of material delivery gets an overall average score of 4.38 which is included in the very eligible category. The syllabus aspect got an overall score average of 4.23 which was included in the very decent category. The media design aspect got an overall average score of 4.29 which was included in the very eligible category. The aspect of media operation gets an overall average score of 4.29 which is included in the very eligible category. Of all the aspects assessed, the "Lectora Inspire"-Based

Accounting Computer Interactive Learning Media on the Basic Competence of Compiling MYOB Initial Data in Service Companies got an overall average score of 4.30 which was included in the "Very Eligible" category. So it can be concluded that the research entitled "Development of Lectora Inspire Computer Software-based Learning Media to Improve Student's Independent Learning in MYOB Class XI Accounting Computer Subjects at SMK Negeri 1 Bantul" based on responses from users it can be concluded that the learning media developed is considered "Very Appropriate". "to be used as a learning medium for SMK students.

Table 3. Comparison of Eligibility Trial Results by Respondents Interactive Learning Media Computer Accounting Based on "Lectora Inspire"

No	Eligibility Aspect	Respondent			Total	Average	Category
		Individual	Limited	Big Group			
1	Media Benefits	4.33	4.22	4.38	12.93	4.31	Very Eligible
2	Submission of Material	4.56	4.19	4.40	13.15	4.38	Very Eligible
3	Syllabus	4.17	4.13	4.40	12.69	4.23	Very Eligible
4	Media Design	4.39	4.17	4.32	12.87	4.29	Very Eligible
5	Media Operation	4.33	4.11	4.42	12.87	4.29	Very Eligible
	Average Overall Score					**4.30**	**Very Eligible**

Improving Independent Learning of Users of Interactive Learning Media Computer Accounting Based on "Lectora Inspire" on Basic Competence in Compiling MYOB Initial Data in Service Companies

One of the final goals of this research is to find out the increase in student's Independent Learning after using the "Lectora Inspire"-Based Accounting Computer Interactive Learning Media. Based on the calculation, the average in the control class was 75.10%. While in the experimental class with the use of media obtained an average of 79.11%. The difference between the two levels is 4.01%. The difference in levels indicates that the Independent Learning with the use of media in the experimental class is superior to the control class. This is in line with the results of the analysis using the independent sample t-test by comparing the control class without the use of media and the experimental class with the use of the media obtained a sig.1-tailed value of 0.010 which was processed using statistical testing

software. This shows that 0.010 <0.05 or sig.1-tailed of 0.010 is smaller than the 5% significance level which can be interpreted that "There is a significant difference between the control class without the use of media and the experimental class with the use of media". Thus, it can be concluded that the Lectora Inspire Computer software-Based Learning that was developed was declared effective to increase the Independent Learning of students. So it can be concluded that the research entitled "Development of Lectora Inspire Computer software-Based Learning Media to Improve Independent Learning of Students in MYOB Class XI Accounting Computer Subjects at SMK Negeri 1 Bantul" based on the independent sample t-test test shows that the learning media developed is declared effective to increase the Independent Learning of students.

Table 4. Test Results Independent Sample T-Test

		Levene's Test for Equality of Variances		t-test for Equality of Means			
		F	Sig.	T	Df	Sig. (1-tailed)	Mean Difference
Kemandirian Belajar	Equal variances assumed	,900	0,347	-2,662	58	,010	-2,56667
	Equal variances not assumed			-2,662	54,438	,010	-2,56667

Source: Research and development data processed

Based on this description, it is known that the use of interactive learning media based on computer accounting "Lectora Inspire" on the Basic Competence of Compiling MYOB Initial Data in Service Companies can increase the Independent Learning of students in class XI Accounting and Institutional Finance at SMK Negeri 1 Bantul. The results of this study are in accordance with Fitri Nurhayati's research (2017) where there is a significant difference between the Independent Learning of students who use learning media and students who do not use learning media. The results of this study are also in accordance with the opinion of Ahmadi (2004:31) which states that independent learning is learning that is carried out independently, not depending on others. Tirtarahardja and Sulo (2005:50) argue that independent in learning is a learning activity that takes place more driven by

their own will, their own choices, and their own responsibilities. The opinion of Covey (1994: 38-39) states that Independent Learning is where a person does not constantly need the help of others, in this case, students do not continuously need teacher assistance in the learning process and the teacher turns into just a facilitator. Based on some of these expert opinions, the use of "Lectora Inspire"-Based Accounting Computer Learning Media in the Basic Competence of Compiling Initial MYOB Data at a Service Company that was developed was effective enough to make students less dependent on the role of a teacher at the time of its use and the teacher only became a facilitator in learning. The learning media developed will provide an interesting learning experience for students.

CONCLUSION

Based on the results of development research and discussion analysis, the following conclusions can be obtained:

1. Development of Lectora Inspire Computer software-Based Learning Media can be developed coherently and systematically through the ADDIE development model which consists of the analysis, design, development, implementation, and evaluation stages.

2. Eligibility of Lectora Inspire Computer software-Based Learning Media based on the assessment of material experts, media experts, and learning practitioners (teachers) that the learning media developed got an overall average score of 4,15 and is considered "**appropriate**" to be used as a learning medium for SMK students.

3. Student responses as users to the eligibility and Interactive Learning Media of Accounting Computers Based on "Lectora Inspire" it can be concluded that the learning media developed to get an overall average score of 4.30 and is considered "**Very Eligible**" used as a learning medium for SMK students.

4. Increasing Independent Learning in the Use of Interactive Learning Media Computer Accounting Based on "Lectora Inspire based on calculations that have been carried out, the average in the control class is 75.10% and the experimental class is 79.11 %. There is a difference of 4.01% which shows that there is a difference in the level of Independent Learning between the two. This is also supported by the

independent sample t-test, which obtained a sig.1-tailed of 0.010 which is smaller than the 5% significance level which means that "there is a significant difference between the control class without the use of media and the experimental class with the use of media". So it can be concluded that the interactive learning media based on computer accounting "Lectora Inspire" that was developed was declared effective in increasing the Independent Learning of students.

SUGGESTION

There are suggestions that can be used for future research and product development as follows:

1. It is advisable to develop further learning media products not only to support computer/laptop devices but also to run on smartphones which are more practical and easier to use anywhere.
2. It is advisable to develop further learning media products, not only limited to one subject so that they can be used for several meetings.
3. It is advisable to develop further learning media products so that the features contained in the learning

media can be added as needed and users are not easily bored.
4. It is better to develop learning media products together with computer software developers so that the resulting products can be even better.

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