THE DEVELOPMENT OF VIDEO TUTORIAL-BASED LEARNING MEDIA TO IMPROVE ACCOUNTING COMPUTER LEARNING OUTCOMES FOR STUDENTS OF SMKN 1 SAMIGALUH

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Abstract: This study aims to produce a product in the form of a video tutorial-based learning media that is feasible and effective to improve learning outcomes of computer accounting for students of class XII Accounting of SMK Negeri 1 Samigaluh in the materials on entry sales and account receivables settlement transactions at MYOB. This research uses the development research method (DR) with the ADDIE development model. The subjects of this research were material and media experts, accounting computer teachers, and 37 students of class XII Accounting at SMK Negeri 1 Samigaluh. Data collection techniques used in this research are observation, questionnaires, tests, and documentation. The data analysis technique in this research used quantitative descriptive analysis. The research results showed that: 1) video tutorial-based learning media was developed using the ADDIE development model. 2) Learning media based on video tutorials is appropriate to be used as a medium for learning accounting computers in SMK. The results of the subject matter expert validation obtained an average score of 4.79 with a percentage of 96% (very feasible). The results of the media expert validation obtained an average score of 4.95 with a percentage of 99% (very feasible). The results of the teacher's assessment obtained an average score of 4.5 with a percentage score of 90% (very feasible). The results of the student response questionnaire in the limited trial obtained an average score of 4.55 with a percentage result of 91% (very feasible), while the field trial obtained an average score of 4.77 with a percentage result of 95% (very feasible). 3) This video tutorial-based learning media effectively improves the accounting computer learning outcomes for students of class XII Accounting at SMK Negeri 1 Samigaluh. This is indicated by the increase in the pre-test and post-test results in the field trial. The average results of the pre and post-test on the cognitive aspect increased by 50.75 with an N-Gain score of 0.88 (effective), while the psychomotor aspect increased by 48.85 with an N-Gain score of 0.90 (effective)

Keywords: learning media, video tutorials, computer accounting (MYOB)

Abstrak: *Penelitian ini bertujuan untuk menghasilkan produk berupa media pembelajaran berbasis video tutorial yang layak dan efektif guna meningkatkan hasil belajar Komputer Akuntansi siswa kelas XII Akuntansi SMK Negeri 1 Samigaluh pada materi entry transaksi penjualan dan pelunasan piutang dagang pada MYOB. Penelitian ini menggunakan metode penelitian pengembangan (DR) dengan model pengembangan ADDIE. Subjek pada penelitian ini adalah ahli materi dan ahli media, guru mata pelajaran Komputer Akuntansi dan 37 siswa kelas XII Akuntansi SMK Negeri 1 Samigaluh. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah observasi, angket, tes, dan dokumentasi. Teknik analisis data dalam penelitian ini menggunakan analisis deskriptif kuantitatif. Hasil penelitian menunjukkan bahwa: 1) media pembelajaran berbasis video tutorial dikembangkan dengan menggunakan model pengembangan ADDIE. 2) Media pembelajaran berbasis video tutorial layak digunakan sebagai media pembelajaran komputer akuntansi di SMK. Hasil validasi ahli materi memperoleh rata-rata skor 4,79 dengan persentase hasil 96% (sangat layak). Hasil validasi ahli media memperoleh rata-rata skor 4,95 dengan persentase hasil 99% (sangat layak). Hasil penilaian guru memperoleh rata-rata skor sebesar 4,5 dengan persentase skor 90% (sangat layak). Hasil angket respon siswa pada uji coba terbatas memperoleh rata-rata skor 4,55 dengan persentase hasil 91% (sangat layak), sedangkan pada uji coba lapangan memperoleh rata-rata skor 4,77 dengan persentase*

hasil 95% (sangat layak). 3) Media pembelajaran berbasis video tutorial ini efektif untuk meningkatkan hasil belajar komputer akuntansi siswa kelas XII Akuntansi SMK Negeri 1 Samigaluh. Hal tersebut ditunjukkan dengan peningkatan hasil pre test dan post test pada uji coba lapangan. Hasil rata-rata skor pre test dan post test pada aspek kognitif meningkat sebesar 50,75 dengan perolehan nilai N-Gain 0,88 (efektif), sedangkan pada aspek psikomotorik meningkat sebesar 48,85 dengan perolehan nilai N-Gain 0,90 (efektif).

Kata kunci*: media pembelajaran, video tutorial, komputer akuntansi (MYOB)*

INTRODUCTION

Education has an important role in the effort to realize the national goals of the Indonesian nation. One of the problems of education in Indonesia is the low quality of learning, especially in the teaching and learning process. The weakness of the learning process is due to the large number of teachers who tend to stick with conventional and monotonous approaches. There are still many educators who carry out learning only teacher-centered, for example by applying the learning method without being balanced with the use of learning media. Even though, learning media has an important role as an intermediary in the learning process. The lack of variety and suitability of learning media in the teaching and learning process will have an impact on the low level of understanding of the material presented. Therefore, teachers need to facilitate students with learning media that can support the effectiveness of the teaching and learning process. The availability of learning media will make the teaching and learning process more effective and smooth, and can encourage student motivation well (Arsyad, 2019).

Based on observations that have been made in Accounting Computer learning at class X1 of SMK Negeri 1 Samigaluh for the 2021/2022 academic year, it is known that the media used by teachers in learning accounting computers using the MYOB program is still limited to modules and textbooks, with learning methods in the form of lectures and demonstration in class. This is considered less effective considering that apart from knowledge, skills in using the MYOB program are also very needed. The lack of effective use of this media is also evidenced by the low student learning outcomes in Computer Accounting subjects. Students' classical mastery in accounting computer subjects using the MYOB program only reached 45.45% with the number of students who had not met the KKM as many as 12 students out of a total of 22 students in class. The low student learning outcomes are also indicated by the class average score of 58.09.

Based on the problems related to the low student learning outcomes in Computer

Accounting subjects, a learning media is needed to help students improve their understanding and skills in Computer Accounting. Therefore, the researcher offers a problem-solving solution, namely by developing video tutorial-based learning media. Video tutorials are learning media used to convey messages in an audio-visual form in which there is interactive learning material so that students can learn independently without being limited by place (Haryanti & Suwerda, 2022: 80).

MYOB (Mind Your Own Business) is one of the computer application programs used in Computer Accounting subjects at the Accounting Vocational High School. In Computer Accounting subjects, not only knowledge aspects are needed but skills in using the MYOB program are also needed. That's why video tutorials are considered appropriate to be used as learning media in Computer Accounting subjects because video tutorials can describe a process accurately (Kustandi & Sutjipto, 2016: 64). Video tutorials are made to convey in detail about a certain process, how to do certain tasks, or how to practice (Al-Firdaus, 2010: 70).

Research related to the development of video tutorial learning media has also been carried out previously by Arlingga & Widodo (2021) and Kusuma, et al (2015). From the results of the study, it was concluded that the video tutorial learning media was proven to be suitable for use in learning and effective in improving student learning outcomes.

Based on the problems above, the researchers are interested in conducting research entitled "The Development of Video Tutorial-Based Learning Media to Improve Accounting Computer Learning Outcomes for Students of SMKN 1 Samigaluh " that aims to produce a product in the form of a video tutorial-based learning media that is feasible and effective to improve accounting computer learning outcomes.

LITERATURE REVIEW

Learning outcomes can be interpreted as changes that occur in students after going through the learning process. According to Hosnan (2014:154), learning outcomes are changes in behavior in the form of increasing knowledge, increasing skills, and improving attitudes experienced by students after going through learning activities. Benjamin S. Bloom with *Taxonomy of Educational Objectives* (in Sudjana, 2011:22) broadly classifies the indicators of learning outcomes into 3 domains, namely Cognitive domain, Affective domain, and Psychomotor domain. The level of student learning outcomes is influenced by various factors, both internal (from within students) and external (from the environment around students).

The learning process cannot be separated from the existence of learning media.

Learning media can be interpreted as intermediaries or facilities in the learning process. Daryanto (2013) defines learning media as something that can be used to distribute learning materials, so that they can stimulate students' interests, concerns, thoughts and feelings in learning activities to achieve learning goals. The use of media in learning is very important to create an effective and fun learning atmosphere. Learning media has many benefits in realizing a quality learning process so that students can master learning materials and learning objectives can be achieved.

Video tutorials are a technology that records, captures, and processes information in the form of videos containing learning material that will be delivered to students (Desrianti, Raharja, & Mulyani, 2012). Video tutorials are one type of learning media in the form of a video/series of live pictures presented by an educator to convey learning material and provide understanding to students so that students can increase their knowledge. Video tutorial can providing a more real experience, because video tutorials can be an alternative to replace field study activities. With video tutorial media can overcome the limitations of space and time, because learning activities can be done anywhere and anytime repeatedly.

There are several development models according to experts, including Dick and Carey (2018), Four-D model (4D), and ADDIE model. This research uses the ADDIE model as the basis for developing video tutorial-based learning media. ADDIE model is simpler and systematically structured, and easy to learn and apply in a curriculum that teaches knowledge, skills, or attitudes (Cheung, 2016). The ADDIE model consists of 5 stages, including Analysis, Design, Development, Implementation, and Evaluation.

RESEARCH METHODS

A. Research Design

This research uses the Development Research (DR) method, which is a research method used to develop an effective product for school implementation, and not to test theory (Gay, 1990).

The development carried out refers to the ADDIE development model. The ADDIE development model was chosen because of its systematic procedure and based on the theoretical foundation of learning design. Branch (in Sugiyono, 2019) suggests five stages in the ADDIE development model, namely analysis, design, development, implementation, and evaluation.

B. Place and Time of Research

This research was conducted at SMK Negeri 1 Samigaluh, located at Kalurahan Pagerharjo, Kapanewon Samigaluh, Kabupaten Kulon Progo, Daerah Istimewa

Yogyakarta. The research was conducted from July to August 2022.

C. Subjects and Objects of Research

The subjects in this study were subject matter and media experts, teachers of Computer Accounting subjects, and 37 students of class XII Accounting at SMK Negeri 1 Samigaluh for the academic year 2022/2023. While the objects of this research are the use of video tutorial-based learning media and learning outcomes of Computer Accounting in the material of entry merchandise sales and account receivables settlement transaction.

D. Types of Data

There are two types of data collected in this study, namely Qualitative Data and Quantitative Data.

Qualitative data collected in this study are data related to the process of developing accounting computer learning media based on video tutorials, such as criticism and validation suggestions from media experts, subject matter experts, and media users (teachers and students).

Quantitative data collected in this study are the feasibility scores of learning media from media experts and subject matter experts, the score of assessment questionnaires/responses of media users, and also the test results that measure the accounting computer learning outcomes of students of class XII Accounting 1 in the material of entry merchandise sales and

account receivables settlement transaction under the MYOB program.

E. Data Collection Techniques

Data collection techniques used in this development research are:

1. Observation

Observations were made to find out the problems in the field and analyze the characteristics and needs of students.

2. Questionnaire

A questionnaire was used to evaluate and measure the feasibility of the developed learning media.

3. Test

Test is used to measure the Accounting Computer learning outcomes of students of class XII Accounting 1.

4. Documentation

Documentation is in the form of taking photos during the research/trial activity

F. Data Collection Instruments

Data collection instruments used in this development research are:

1. Observation Guidelines

This instrument is used as a benchmark/basis for obtaining initial data and information in research so that they do not get out of the focus of the development objectives.

2. Subject Matter Expert Validation Questionnaire

This instrument is used to validate the feasibility of the material in the developed media.

3. Media Expert Validation Questionnaire

This instrument is used to validate the feasibility of the developed media.

4. Teacher Assessment Questionnaire

This instrument is used to determine the teacher's assessment and response to the video tutorial-based learing media.

5. Student Response Questionnaire

This instrument is used to determine the student's assessment and response to the video tutorial-based learing media.

6. Test

The test instrument that will be used in this study is a pre-test and post-test to measure Accounting Computer learning outcomes of students of class XII Accounting 1 on the material of entry sales and account receivables settlement transaction.

G. Data Analysis Techniques

The data analysis technique used in this development research is a quantitative descriptive analysis technique.

1. Analysis of The Feasibility of Learning Media

This analysis is used to process the validation data by media experts, subject matter experts, and media user questionnaires (teacher and students) in order to find out to what extent the video tutorial media made meet the feasibility criteria. The feasibility criteria can be seen in Table 1.

Table 1. Conversion Guideline for Feasibility Score

No	Percentage Score	Category
1	0%-20%	Very Not Feasible
2	21%-40%	Not Feasible
3	41%-60%	Fairly Feasible
4	61%-80%	Feasible
5	81%-100%	Very Feasible

Adaptable from (Riduwan, 2016:15)

2. Analysis of the Effectiveness of Learning Media

This analysis is used to process the students' pre-test and post-test results in order to find out the effectiveness of the use of video tutorial media in improving students' accounting computer learnning outcomes in cognitive and psychomotor aspects. This calculation uses the N-Gain calculation where Gain is an increase in the ability of students after learning. Gain is obtained from the difference between the post test-pre test. The data obtained were analyzed descriptively. Gain Normality criteria can be seen in Table 2.

Table 2. N-Gain Conversion Category

N-$Gain$	Category	Interpretation
$g \geq 0,7$	High	Effective
$0,3 \leq g < 0,7$	Moderately	Fairly Effective
$g < 0,3$	Low	Less Effective

Adaptable from Hake (in Susanto, 2012)

FINDINGS AND DISCUSSION

The development research that has been carried out has produced a product in the form of video tutorial-based learning media to assist students in improving their learning outcomes on material for entry merchandise sales transactions and accounts receivable settlement transactons into the MYOB program. The development of this learning media refers to the ADDIE development model, with development steps including Analysis, Design, Development, Implementation, and Evaluation (Branch in Sugiyono, 2019).

The analysis stage aims to analyze the needs and factors that cause problems so that there is a need for the development of a product/media. The analysis stage is carried out by field studies and literature studies. The field study was conducted through observation of computer accounting learning for class XI Accounting. Based on observations, it is known that the learning resources used by teachers and students come from textbooks, modules from teachers, and additional material from the internet. Students get learning in one direction, because learning is only centered on the teacher so that students are not too active in class. It is also known that students are only allowed to practice with a very limited time at school so not all the material presented by the teacher can be understood and mastered by students. Therefore, as many as 12 of the 22 students of class XI Accounting 1 did not pass the Minimum Completeness Criteria (KKM) in the accounting computer subject. The average value of students is 58.09 with classical completeness of 45.45%. The low learning outcomes are caused by the difficulty of students in understanding and mastering the Computer Accounting material.

The literature study was conducted through a search of relevant literature with the research conducted. Based on the results of the analysis through field studies and literature studies conducted by researchers, shows that there is still a need for learning media that can support the quality of learning.

The second stage is the design stage. The steps taken at this stage are preparing the materials, making flowcharts and storyboards, and also collecting the materials needed for the manufacture of media. The preparation of materials is carried out by formulating indicators and learning objectives based on the basic competencies used, as well as compiling materials to be published in the media. Flowchart is made to describe the flow of video tutorial media that is developed from one scene to another. While storyboards are the design of the display of the developed learning media, including what are the contents of the media,

its layout, and some of the elements contained in it.

At this stage, the researcher also collects objects or materials for making media such as pictures, animations, and music which will then be used to create display designs in *Adobe After Effects 2022* and *Canva.* In addition to designing the media, the researchers also developed instruments for assessing the quality of the developed learning media in the form of a checklist questionnaire for expert and media users' validation, and also test instruments in the form of pre-test and post-test.

Then the third stage is the development stage. At this stage the researchers created and developed video tutorial-based learning media based on previously made designs. After creating a display for each scene, then the scenes are combined and given background sound using instrumental music. In addition, the researcher also added voiceovers for several scenes. The software that will be used in the process of making this video tutorial-based learning media, includes 1) accounting computer application program MYOB Accounting Plus v18 ED, 2) *Camtasia Studio 8* as the main software, and 3) *Adobe After Effects 2022*, *Canva*, and *Wondershare Filmora9* as supporting software. Design and results of the development of video tutorial based learning media can be seen in Table 3.

Table 3. Design and Results of the Development of Video Tutorial

Design	Results
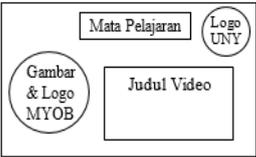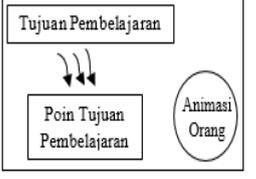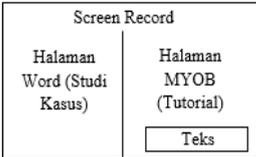
In addition to developing the product, activities that need to be carried out at the development stage are conducting expert judgment both in terms of material and media, as well as evaluating and revising based on expert opinion to assess the feasibility of the developed media. The results of subject matter and media validation can be seen in figure 1 and figure 2.

Results of Subject Matter Expert Validation
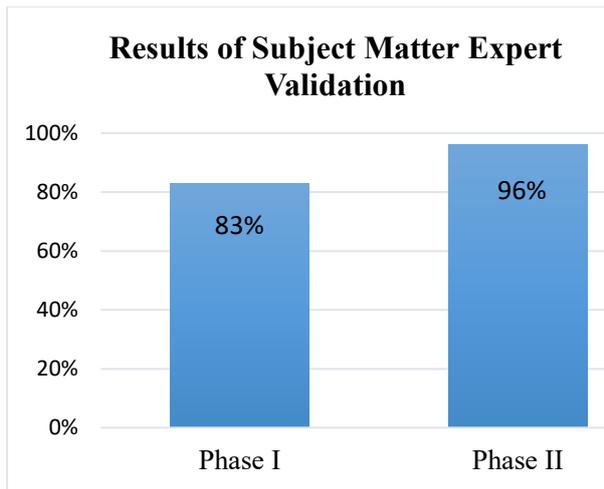
Figure 1. Results of Subject Matter Expert Validation

The diagram above shows that there is an increase in the assessment score from phase I with a percentage of 83% to phase II with a percentage of 96%. Based on conversion guideline for feasibility score, it can be concluded that the material on video tutorial-based learning media is included in "very feasible" category and appropriate for use in learning process.

Results of Media Expert Validation
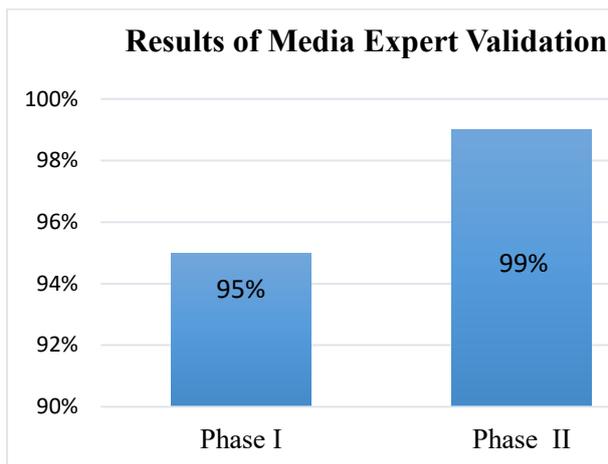
Figure 2. Results of Media Expert Validation

The diagram above shows that there is an increase in the assessment score from phase I with a percentage of 95% to phase II with a percentage of 99%. Based on conversion guideline for feasibility score, it can be concluded that the video tutorial-based learning media on media aspect is included in "very feasible" category and appropriate for use in learning process.

The fourth stage is the implementation stage. At this stage, the researchers implemented learning media that had been declared feasible by experts by involving accounting computer subject teachers and students of class XII Accounting at SMK Negeri 1 Samigaluh as media users through limited trials and field trials. The trial was carried out to determine the feasibility of the media based on user responses, and to determine the effectiveness of the media based on student learning outcomes through pre-test & post-test.

Before being tested on students, the media needs to be assessed first by the subject teacher. The assessment of video tutorial-based learning media was carried out by a Computer Accounting subject teacher of class XII. Based on the analysis of the teacher assessment questionnaire data, total score obtained is 63 with an average of 4.5 and a percentage of 90%. Based on the conversion guideline for feasibility score, the video tutorial-based learning media is included in the "very feasible" category. The results of the teacher's assessment based on the questionnaire was that no suggestions for

improvement in the video tutorial-based learning media was developed so that it could be tested on students. The results of the media assessment by the Computer Accounting subject teacher can be seen in Table 4.

Table 4. The Results of Teacher Assessment

Aspects	Total	Average	Percentage
Media	18	4,5	90%
Material	19	4,75	95%
Practicality	26	4,33	87%
Total	**63**	**4,5**	**90%**

The second implementation was followed by a limited trial of video tutorial-based learning media. The purpose of the limited trial is to determine the initial assessment or student response to the feasibility of the learning media that has been developed. Respondents in this limited trial amounted to 15 students from class XII Accounting 2 with different levels of intelligence. Based on the analysis of student response questionnaires data, the total score obtained is 955 with an average of 4.55 and a percentage of 91%. Based on the the conversion guideline for feasibility score, the video tutorial-based learning media developed is included in the "very feasible" category and appropriate for use in accounting computer learning process. The results of limited trial can be seen in Table 5.

Table 5. The Results of Limited Trial

Aspects	Total	Average	Percentage
Media	276	4,6	92%
Material	280	4,67	93%
Practicality	399	4,43	89%
Total	**955**	**4,55**	**91%**

The next implementation is a field trial of video tutorial-based learning media. Respondents in this field trial were all students of class XII Accounting 1, totaling 22 students. Based on the analysis of student response questionnaires data, the total score obtained in the field trial is 1468 with an average of 4.77 and the percentage result is 95%. Based on the guidelines for converting quantitative to qualitative data, the video tutorial-based learning media developed is included in the "very feasible" category and appropriate for use in accounting computer learning process. The results of field trial can be seen in Table 6.

Table 6. The Results of Field Trial

Aspects	Total	Average	Percentage
Media	415	4,72	94%
Material	422	4,8	96%
Practicality	631	4,78	96%
Total	**1468**	**4,77**	**95%**

In addition to testing the feasibility of the media through student response questionnaires, in this field trial the researcher also test the effectiveness of video

tutorial-based learning media in mproving students' accounting computer learning outcomes. The results of testing the effectiveness of video tutorial-based learning media were obtained from the pre-test and post-test. The effectiveness test aims to determine the increase in student learning outcomes in cognitive and psychomotor aspects after using a video tutorial-based learning media. The students' accounting computer learning outcomes in cognitive and psychomotor aspects before and after using learning media (based on the average score of the pre-test and post-test) can be seen in figure 3 and figure 4.
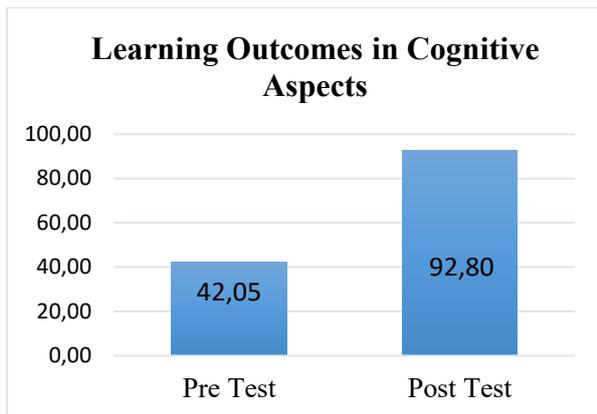
Figure 3. Results of the pre-test and post-test on Cognitive Aspects

Based on the diagram above, it is known that the pre-test and post-test all students on cognitive aspects have increased. The average score of students increased by 50.75 from 42.05 to 92.80. The next step is to calculate the value of N-*Gain* (g) to measure the increase in student learning outcomes in the cognitive aspect.

Based on the calculations, the value of N-*Gain* of 0.88. Based on the categorization guidelines, the N-*Gain* 0.88 is included in the "high" category. So it can be concluded that the video tutorial-based learning media is "effective" in improving students' learning outcomes of Computer Accounting in cognitive aspects.
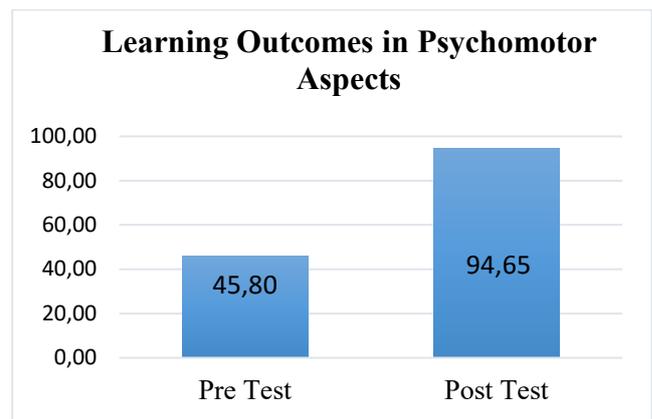
Figure 4. Results of Pre-Test and Post-Test on Psychomotor Aspects

Based on the diagram above, it is known that during the pre-test and post-test all students on the psychomotor aspect have increased. The average score of students increased by 48.85 from 45.80 to 94.65. The next step is to calculate the value of N-*Gain* (g) to measure the increase in student learning outcomes in the psychomotor aspect.

Based on the calculations, the value of N-*Gain* of 0.90. Based on the categorization guidelines, the N-*Gain* 0.90 is included in the "high" category. So it can be concluded that the video tutorial-based learning media is "effective" in improving students' computer

accounting learning outcomes in psychomotor aspects.

Based on the overall data obtained through limited trials and field trials, the video tutorial-based learning media is included in the "very feasible" category with an average score of students more than 4.2 and the percentage of results more than 81%. Students' computer accounting learning outcomes in cognitive and psychomotor aspects increased by 50.75 and 48.85 with an N-*Gain* of more than 0.7 so that they were included in the "high" or "effective" category.

Then the last stage is the evaluation stage, the researcher evaluates the trial results based on comments and suggestions obtained from the questionnaire. Based on the assessment of Accounting Computer teacher before the limited trial was carried out, there were no parts that had to be improved on the video tutorial-based learning media developed. Likewise, student responses to the limited trial showed that there was no input/suggestion for improvement in the media being tested. The results of the field trial showed that the students did not provide input or suggestions for improvements to the video tutorial-based learning media. So at this stage, the researcher did not make revisions to the two trials carried out.

After making revisions based on the results of the validation of subject matter experts and media experts as well as the results of trials, the final product was obtained in the form of video tutorial-based learning media for entry of merchandise sales transactions and account receivables settlement transactions in the MYOB program with several advantages, including being able to be used repeatedly reload anywhere and anytime through various devices, such as smartphones, tablets, laptops, to computers. The explanation of the sales and accounts receivable settlement transaction entry process is presented completely and coherently step by step so that students can implement it properly. In the video tutorial, in addition to the explanatory narration, explanatory text is also available so that it can facilitate learners who have audio, visual, and audio-visual learning styles. The use of several components for presenting information can stimulate more than one student's senses so that it can direct students' attention, interest in learning, and motivation in learning.

The drawback of this developed video tutorial-based learning media lies in the duration of the video too long. The use of media for independent learning and online learning must be supported by adequate devices and a stable internet connection. Another obstacle is the unavailability of speakers for the learning process in schools. Even though, the presentation of video

tutorial-based learning media in the teaching and learning process in the classroom, in addition to using an LCD projector, is also necessary to have supporting tools in the form of speakers to project the tutorial video display optimally

CONCLUSIONS AND SUGGESTIONS

Based on the results of development research of video tutorial-based learning media in Computer Accounting subjects, it can be concluded that.

1. The process of developing video tutorial-based learning media uses the ADDIE development model from the Branch with development steps including Analysis, Design, Development, Implementation, and Evaluation.

2. Video tutorial-based learning media is appropriate to be used as a learning media in Computer Accounting subjects for trading companies on the material of entry merchandise sales and trade receivables settlement transactions. Validation by subject matter experts was carried out twice with an average final score of 4.79 with a percentage result of 96% (very feasible), while validation by media experts was carried out twice with an average final score of 4.95 with a percentage yield of 99% (very feasible). The results of the assessment of subject teachers obtained an average score of 4.5

with a percentage score of 90% (very feasible). The results of the limited trial obtained an average student response score of 4.55 with a percentage result of 91% (very feasible), while the results of the field trial obtained an average student response score of 4.77 with a percentage result of 95% (very feasible).

3. The use of video tutorial-based learning media is effective for improving students' accounting computer learning outcomes, both in cognitive and psychomotor aspects, in entry sales transaction and account receivables settlement transaction materials in the MYOB program. Based on the results of the average pre-test and post-test in the field trial, it was found that the increase in student learning outcomes in the cognitive aspect was 50.75 with an N-Gain 0.88 (effective) and in the psychomotor aspect of 48.85 with the acquisition of N-Gain 0.90 (effective).

So it can be concluded that the video tutorial-based learning media developed has met the product quality, namely feasibility (very feasible) and effectiveness (very effective).

Development of video tutorial-based learning media on accounting computer subjects for class XII at SMK Negeri 1 Samigaluh still limited to the material of analyzing and entry sales transactions and accounts receivable settlement transactions at trading companies. Furthermore,

implementation or testing of video tutorial-based learning media is only carried out on students of class XII accounting as many as 37 students.

Therefore, further researchers is expected to develop vidoe tutorial-based learning media in other accounting computer materials. In addition, it is hoped that researchers will be able to conduct trials on a larger scale and improve the shortcomings of this video tutorial-based learning media.

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