

THE IMPLEMENTATION OF SHORT STORY TO IMPROVE BOOKKEEPING SKILLS OF ACCOUNTING STUDENT CLASS X ON ACCOUNTING SERVICES COMPANY SUBJECT

IMPLEMENTASI CERITA PENDEK UNTUK MENINGKATKAN KETERAMPILAN PEMBUKUAN SISWA AKUNTANSI KELAS X PADA MATA PELAJARAN AKUNTANSI PERUSAHAAN JASA

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Abstract

This research aimed to: 1) Know how to develop media a short story to improve bookkeeping skills of manage the document transactions, journal, and ledger of students class X on the subjects of accounting services company in SMK Muhammadiyah 2 Moyudan. 2) Identified the feasibility of the use of media a short story in improving the bookkeeping skills class X on the subjects of accounting services company in SMK Muhammadiyah 2 Moyudan. 3) Knew the increasing of the use of learning media a short story in improving bookkeeping skills class X on the subjects of accounting services company in SMK Muhammadiyah 2 Moyudan. The validation of accounting short story was done by material expert lecturers, media expert lecturers, and accounting teacher at class X SMK Muhammadiyah 2 Moyudan as material and media experts. Media developed 14 students tested in class X. This research data collection techniques using a questionnaire. The results were: 1) The feasibility of the material and media by material and media experts obtained a total average score of 4.28 and 4.27 "Very Good". While the results of student assessment to the media was 3.90 "Good". 2) The results of students' bookkeeping skills increasing was 3.57 (71.44%) before using media, and 3.87 (77.44%) after using media. So It had been increased >75% according the standards that had been determined.

Keywords: research and development, learning media, short story, bookkeeping skills.

Abstrak

Penelitian ini bertujuan untuk: 1) Mengetahui cara mengembangkan cerita pendek untuk meningkatkan keterampilan pembukuan khususnya pengelolaan dokumen transaksi, jurnal, dan buku besar pada siswa kelas X pada mata pelajaran akuntansi perusahaan jasa di SMK Muhammadiyah 2 Moyudan. 2) Mengidentifikasi kelayakan media dalam meningkatkan keterampilan pembukuan siswa akuntansi kelas X pada mata pelajaran akuntansi perusahaan jasa di SMK Muhammadiyah 2 Moyudan. 3) Mengetahui peningkatan keterampilan pembukuan dari penggunaan media pembelajaran pada siswa akuntansi kelas X mata pelajaran akuntansi perusahaan jasa di SMK Muhammadiyah 2 Moyudan. Cerita pendek akuntansi divalidasi oleh ahli materi, ahli media, dan guru akuntansi kelas X di SMK Muhammadiyah 2 Moyudan sebagai ahli materi dan ahli media. Media yang dikembangkan diuji ke 14 orang siswa kelas X. Teknik pengumpulan data menggunakan angket. Hasilnya adalah: 1) Penelitian ini dikategorikan ke dalam penelitian dan pengembangan dari cerita pendek akuntansi dengan 4 langkah: a) Definisi b) Desain c) Pengembangan, and d) Penyebaran yang telah disesuaikan dengan tujuan penelitian. 2) Kelayakan materi dan media

dari ahli materi dan media mendapatkan skor rata-rata 4.28 dan 4.27 “Sangat Bagus”. Sedangkan hasil dari penilaian siswa adalah 3.90 “Bagus”. 3) Hasil peningkatan keterampilan pembukuan siswa adalah 3.57 (71.44%) sebelum menggunakan media, dan 3.87 (77.44%) setelah menggunakan media, jadi telah meningkat di atas 75% sesuai dengan standar yang telah ditentukan.

Kata kunci: Penelitian dan pengembangan, media pembelajaran, cerita pendek, keterampilan pembukuan.

INTRODUCTION

Education is the steps being taken by human to change attitudes, behavior through learning process. Basically, the purpose of education has been set up in UUD 1945. Among others are (1) Article 31, clause 3 explains, “The government manages and organizes a national education system that enhances faith, piety, and noble character in educating the people nation, and is regulated by law.” (2) Article 31, clause 5 explains, “The government advances science and technology by upholding religious values and national unity for the progress of civilization and the human welfare”.

Learning process refers to interactions between educators to students. The interactions must be in two directions such as the educators explain the material to the students, and the students give the responses to the educators (B. Suryosubroto, 2002:36). Education is developed and responsive to the needs of the society. The purpose of education is changing following the community requirements. Basically, the effectiveness and the efficiency of learning relate to learning strategies and learning media which are used educators to make

learning activities more effective. Nowadays, we often talk about global competition that will be faced starting from the year 2015.

At that time, all people are required to be more competitive and creative. Therefore, students are required to be more competitive and creative when they finished their period of study. In other side, educators are required to be more competitive and creative in conducting their learning process to produce quality output and able to face the challenges by implementing innovative learning strategy and media

The advanced technology facilitate students in developing their knowledge and skills. The newspaper, television, radio, even internet connection can be used in developing the students. It can also be a consideration for educator in determining the learning media that will be used in the learning process. Educator is required to be professional. Ahmad Tafsir defined professionalism as theory which teaches that every job should be done by a professional person (Ahmad Tafsir, 1992:107).

The discussion above gives reason for educators to be creative and use the learning media in the learning process for achieving the learning objectives. According to Nanang Priatna (2013:36), the competences that should be done by the educators are knowing character of the students, mastering the theory of learning and principles of education, developing the curriculum, providing the educational activities that has a positive benefit, developing the student's potential, making a communication with the students, assessing and evaluating

acting and behaving in accordance with religious values, law, social, and national culture, being Mature and exemplary, having work ethic, responsibility, and being proud to be educators, being Inclusive, objective, and not discriminative, making a connection with other educators, parents of students, students, and society, mastering the materials, structural concepts and mindset scientific support of teaching subjects, developing professionalism by implementing reflective action.

An educator is expected to bring on active students as well as having a good ability or skills. That is why the students of Accounting Programs should be able on bookkeeping skills.

SMK Muhammadiyah 2 Moyudan is a vocational school which is located in Sleman, Yogyakarta. The school has accounting programs. The students of

accounting programs are equipped with bookkeeping skills. Through observations and interviews, the school officials explained that bookkeeping skills should be mastered by the students are calculating skills and posting the transaction to provide financial reports.

Effective learning media can assist in increasing the interest and motivation of students to learn. Learning media has been applied by one of the teaching staff at this school in the management of the document transaction, and it gives positive impact on learning outcomes. But for now, the teaching staff has difficulty to reapply media in their teaching and learning. After being explained about the research to be conducted, the school is interested in applying leaning media as a tool in teaching accounting, more specific in accounting services ompany to improve bookkeeping skills of students in class X.

A study examining the interest and motivation has been conducted before this investigation but the most effective media has not been found yet.

The teachers still haven't found the right media to improve the skills of students in the accounting subjects, focusing on accounting services company (document transaction, journals, and ledger).

Many students assume that accounting is only recording the transactions

Therefore, the educator should not only adjust the strategy used to achieve these two objectives, but also determine what kinds of learning media in accordance with these two objectives. According to Sudjana and Rivai (1997: 2), learning media can assist in enhancing quality of the learning process.

There are some of the benefits of learning media: Learning would be more interesting so that students are more motivated, learning materials can be more clearly in order to reach the learning objectives, varied learning methods will be applied, the method of teaching used by educators to be more varied, students do not only just listen to the teachers that explain the material, but students can analyze, look for problem roots, and solve problems.

One of the media that can be used especially for learning about accounting are short stories. According to Heri Kurniawan (2012: 59), short story is some event which is happened and had a relations, conflict on the story at the same time. Meanwhile, according to Nursisto (2000: 112), short story is a story that only told about one of a whole life story of a person. The short story is a story which is short, but not every short story is classified into short stories.

Short story present the world in words, language, and stories. Short Story offers a

story that is presented in narrative form and use casual language style that is easy to be understood, so it can be used as an alternative of teaching material development that contains the subject matter learned by students to increase their reading interests. The development of accounting's learning media also been used as previous studies, but only as a support in the implementation of the basic accounting equation learning. In this study, story of accounting services company aims to improve student's skills in bookkeeping.

Traditionally, learning skills in bookkeeping require students to master the skills in counting and recording the transactions to prepare the financial statements. Therefore, the authors conclude that in the accounting services company short story, there are lessons can be learnt by the reader. This study will apply development model of Thiagarajan, Semmel and Semmel, namely 4D which is modified into the 4P model. Model 4D or 4P is composed of Define phase (definition), Design (Design), Develop (Development), and Disseminate (Deployment). However, this study focus on the bookkeeping is learnt by the students.

This study was selected because researchers want to add a variety of learning

media or revolution of learning media about the story of accounting cases changed into the accounting of short stories. Therefore, researcher is interested in studying this learning media and entitle the thesis: "The Implementation of Short Story to Improve Bookkeeping Skills of Accounting Student Class X on Accounting Services Company Subjects at SMK Muhammadiyah 2 Moyudan Academic Year of 2015/2016".

RESEARCH METHOD

Research Design

This research is research that aims to develop innovative short stories in the world of accounting education in the subjects of accounting firm evidence management services subject matter of the transaction, journal, and general ledger posting.

Location and Time of Research

The validation of learning media was done at Accounting Education Major, Economic Faculty, Yogyakarta State University. The feasibility of testing the media to the students had been conducted at SMK Muhammadiyah 2 Moyudan. The research had been conducted on August 2015 till November 2015. For the reporting steps was done on November 2015 till December 2015.

Research Subject and Object

The object of the research was accounting short story as the learning media for the students class X which is developed. The subject was the matter and media experts of accounting, that were the lecturers of Accounting Education Major, Economic Faculty, Yogyakarta State University and the accounting teacher of class X at SMK Muhammadiyah 2 Moyudan, and 1 class of class X SMK Muhammadiyah 2 Moyudan was a respondent for scoring the feasibility of the media.

Procedure

This research type was a research and development in Accounting learning of vocational/SMK. Stages of research and development Accounting illustrated short story consists of four steps: a) Define phase b) Design pahase c) Develop phase, and d) Disseminate or the deployment phase which has been adapted to the purposes of research. (Trianto, 2011: 93)

Define Phase

Analysis of the need at this stage is the media that had been developed by conducting a review of the student, classroom learning and learning media are used. In addition at this stage also conducted an analysis of the syllabus being used as

well as the analysis of basic competencies and subject matter.

Design Phase

The designed phase had been conducted after complete the analysis phase. This phase had been done by determining the concept of messages to be delivered with the material, the determination of the form of media stories, short stories manufacture storyline and script, making pictures (if necessary), editing and coloring pictures digitally (if any pictures), lettering (text presents an easy language understood), preparation and finishing.

Development Phase

This stage consists of expert validation and test of development.

a. Expert validation

Validation had been done by materials experts, media experts, and accounting teachers of SMK. Results of the validation that has been corrected subsequently revised the initial product. The same thing with the opinion Sugiyono (2010: 302) that validate the initial product design is done by asking some expert or experts who are experienced to assess products designed.

b. Test of development

Products that have been declared feasible by the validator to be tested against the student will be tested in the study for getting an assessment of the accounting short story (accounting service company) by filling out a questionnaire. The test is done by location trials and then do the analysis and revision if still necessary for product improvement. Product development trials accounting short story was conducted in SMK Muhammadiyah 2 Moyudan with two classes of class X.

Dissemination/Deployment Phase

The deployment phase was the last step of this research and development. On the stage, the deployment of last products that have been revised and refined based on input and advice from experts material, media experts, teachers, and students. Deployment had been done with the purpose in knowing the increasement of student's bookkeeping skills and short stories which is developed by researchers has more benefit widely to assist teachers and students in the learning process. Product distribution is done only for SMK Muhammadiyah 2 Moyudan that had been used for future

learning activities. The delivery of the products had been done only on the principal, curriculum, library, accounting teacher, as well as class X students majoring in Accounting.

Data, Instrument, and Collection Technique

The data had been collected for knowing the feasibility on the research and development accounting short story (accounting services company) used the questionnaire that had been given to the matter and media experts, accounting teacher, and the students as the subject.

Research and development of accounting short story had been adjusted to development procedures were performed using descriptive data analysis phase in this study are:

- a. Collected the references about the materials of Accounting Services Company (kinds of service companies, document transactions, journals, and ledger)
- b. Developed instruments due diligence and preparation of short stories.
- c. Media feasibility assessment that had been conducted by Accounting matter experts, through the validation process in order to obtain a revision of short stories.

- d. Furthermore, assessment and validation had been performed and produced revisions by media experts.
- e. Then trials conducted of short story that have been revised accounting for the 14 students of class X SMK Muhammadiyah 2 Moyudan.

1. Data Feasibility of The Resulting Product

Analysis of the data used in the descriptive analysis of the variables was the quality aspect of short stories based on content, language, variations in the presentation, holistic view, plot, and the suitability of the material.

The phases of analysis of the data conducted feasibility of short story was changing the assessment in the form of qualitative to quantitative with the provisions in :

Table 1. The Guideliness of Scoring

Qualitative Data	Score
SB (Very Good)	5
B (Good)	4
C (Medium)	3
KB (Bad)	2
SKB (Very Bad)	1

Calculate the average score:

$$X = \frac{\sum x}{N}$$

Noticed:

X = average score

$\sum X$ = total score

N = total of experts

Changing the average score be qualitative:

Table 2. The Criterias of Ideal Scoring

Score	Score Range	Category
A	$X > Mi + 1,5$ Sdi	Very Good
B	$Mi + 0,5$ Sdi < $X \leq Mi + 1,5$ Sdi	Good
C	$Mi - 0,5$ Sdi < $X \leq Mi + 0,5$ Sdi	Medium
D	$Mi - 1,5$ Sdi < $X \leq Mi - 0,5$ Sdi	Bad
E	$X \leq Mi - Sdi$	Very Bad

Notices :

X = Average score

Mi = Ideal average

= $\frac{1}{2}$ (ideal maximum score + ideal minimum score)

Sdi = Standard deviation

= $\frac{1}{6}$ (skor maksimal ideal-skor minimal ideal)

Ideal maximum score =

\sum The highest indicator X score

Ideal minimum score =

\sum The lowest indicator X score

Analysis of quantitative data related to bookkeeping skills of students in the form of data from questionnaire data obtained

from the students. Every aspect of indicators of achievement has made the range of scores of 5, 4, 3, 2, 1. The formula for calculating the percentage of the results of questionnaire data bookkeeping skills improvement of students by Mulyasa, namely:

$$\% \text{ Bookkeeping Skills} = \frac{\text{Total Score}}{\text{Maximum Score}} \times 100\%$$

Improved accounting bookkeeping skills of students presented a score calculated by bookkeeping skills on the indicators studied. The success of the action as well when every indicator was set to at least 75% (Mulyasa, 2008: 101).

RESULT AND DISCUSSION

Validation by Material Experts

Validation of Accounting illustrated short story materials aims to assess the material aspect of it. Media learning material in Accounting illustrated short story developed, validated by material expert. Assessment of the products developed using a questionnaire carried out with 1-5 scale where studies related to instructional materials in accordance with the Accounting materials is Accounting Services Company.

Accounting illustrated short story product which have been assessed, get input and advice from material expert. The

advices in the form of language used is more natural, the mention of the brand and name of the person who has been known or famous to be disguised, then produce second product. The input obtained are as follows: Completion of language toward a more raw or natural, the disguise of brand name products, the company, and the names of people who are already known well, substitution of word "neraca saldo percobaan" be "neraca saldo", the addition of sharpness of the text in the box on a material transaction document management in the examples of transaction documents.

Material Aspects

Material aspects include the feasibility of the material in the media developed. The results of material expert assessment of the accounting illustrated short story was as follows:

Table 3. Assessment by Experts of Material on Material Aspects.

No.	Rated Aspect	Score
1.	Completeness of the materials	4,00
2.	The relevance of the material in the form of Accounting Services Company (accounting services company, transaction document, journals and ledgers)	4,50
3.	The relevance of the material subject with the accounting services company (accounting services company,	4,50

	transaction documents, journals and ledgers)	
4.	The truth content of the material	4,00
5.	Clarity of the contents of the material	4,00
6.	Systematic presentation of the material in accordance with the basic competencies in syllabus	5,00
7.	Clarity example given	4,50
8.	Clarity of language in accordance with daily language of students	4,00
9.	The accuracy of the image to explain the material	4,00
	Total Score	38,50
	Average Score	4,28

Source: Primary data are processed

Validation by Media Experts

Validation of Accounting illustrated short story has included several indicators. Results of the validation by the media expert assessment done by filling out a questionnaire on a scale of 1-5 Accounting illustrated short story. Input from media experts used as a reference in making revisions and produce second product.

Media Aspect

The results of expert assessment on the media aspect of Accounting illustrated short story as a learning media was :

Table 4. Assessment by Experts of Media on Media Aspects

No.	Rated Aspect	Score
1.	Clarity of the story title	4,00

2.	Clarity of storyline	5,00
3.	Clarity of the story background (place and time)	4,50
4.	Type and size of letters corresponding to read	4,00
5.	The size of the image that is quite clear and interesting	4,50
6.	Uncluttered page design and interesting	4,00
7.	Easy to use as a supporting media of the activities of students	4,50
8.	Flexibility of use	4,00
9.	Adding the imagination of students of the materials subject through the narrative contained in the media	4,50
10.	Adding to the interest of students in reading and writing	4,00
11.	Consistency of the main characters in the story (Bondan, Diaz, and Dani)	4,00
Total Score		47
Average Score		4,27

Source: Primary data are processed

Tests on vocational students performed to determine the response of students to the learning media of Accounting illustrated short story used as a supporting medium of students in studying accounting services company. At this stage researchers entering the classroom for 1.5 hours to provide the opportunity for students in the review of the Accounting illustrated short story that have been printed by the researcher. Furthermore, researchers provide

assessment questionnaire aimed at assessing the feasibility of the media both from the aspect of material and media aspects. Assessment questionnaire has a 1-5 scale where there are already procedures and information in doing the filling. Data feasibility trial results in attachment.

Revision of the second stage is the process of final revision in the development of Accountig illustrated short story. Revision in the second phase conducted after completion of the field trials by the researcher. Students gave no revision. Only a few comments about the taste and the animated image and it is not a problem that will interfere with the learning process so that researcher didn't make revisions.

After that, measure the increasing of bookkeeping skills. Researchers tested for 4 days where each day has a duration of 3 hours. At first 1.5 hours researchers explained the material using text books, and the next 1.5 hours researchers added a Accounting illustrated short story as a learning media in addition besides Accounting text books. After that, on the last day doing research, researchers deploy bookkeeping skills assessment questionnaire to students.

The result was a comparison between before and after using the

Accounting illustrated short story as a learning media to increase student skills seen from the questionnaire that had been previously distributed to the students. Due to the limitations of the transmission is only done at SMK Muhammadiyah 2 Moyudan.

Accounting deployment / dissemination was limited to a short story short stories illustrated Accounting delivery to schools, curriculum, school libraries, teacher Accounting, as well as class X Accounting.

Analysis Results of Material Expert

Validation

Table 5. Analysis of Results Validation by Material Expert

No.	Aspect	Average Score	Qualitative Score	Category
1.	Material	4,28	A	Very Good

Source: Primary data are processed

Based on the table 3 about the analysis of the results of material expert validations, it is known that the Accounting illustrated short story developed in terms of the feasibility of the material by material experts obtained a total average score of **4.28**. Based on the assessment criteria table 2 is ideal, it is known that the average total scores of each aspect **4.28**, then these results lies in the interval score $X > 4.01$, which means the material expert assessment on the

feasibility of the material got an "A" with category of "**Very Good**".

Analysis Results of Media Expert

Validation

Table 6. Analysis of Results Validation by Media Expert

No.	Aspect	Average Score	Qualitative Score	Category
1.	Media	4,27	A	Very Good

Source: Primary data are processed

Based on the table 4 about the analysis of the validation results of media experts, it is known that the Accounting illustrated short story developed from the aspect of media by media experts obtained an average total scores of each aspect of **4.27**. Based on the assessment criteria table 2 is ideal, it is known that the average score of **4.27** lies in the interval score $X > 4.01$, which means media expert assessment on the feasibility of the product got an "A" in the category of "**Very Good**".

Result Analysis of Testing on Vocational/SMK Students

Table 7. Analysis of Results Validation by Students

No.	Aspect	Average Score	Qualitative Score	Category
1.	Material	3,86	B	Good
2.	Media	3,93	B	Good
Total Average Score		7,79		
Average		3,90	B	Good

Score		
Source: Primary data are processed	3.	I've been able to do journalizing with this media 3.86
	4.	I was able to post ledger with this media 3.86
	5.	I feel that I have good bookkeeping skills with this media 3.71
	Total Score 19.36	
	Average Score 3.87	

Source: Primary data are processed

While based on the tables 5 regarding assessment of bookkeeping skills improvement before and after using the media, are known to increase in comparison bookkeeping skills of students before using the media in Accounting illustrated short story after using the media is as follows:

Table 8. Analysis of Results about Effectiveness Test Before Using Media on Students.

No.	Rated Aspect	Score
1.	The media is already quite clear to me	3.64
2.	I've been able to manage the transaction document with this media	3.57
3.	I've been able to do journalizing with this media	3.57
4.	I was able to post ledger with this media	3.50
5.	I feel that I have good bookkeeping skills with this media	3.57
Total Score		17.86
Average Score		3.57

Source: Primary data are processed

Table 9. Analysis of Results about Effectiveness Test After Using Media on Students

No.	Rated Aspect	Score
1.	Media illustrated short story is clear enough for me	4.07
2.	I've been able to manage the transaction document with this media	3.86

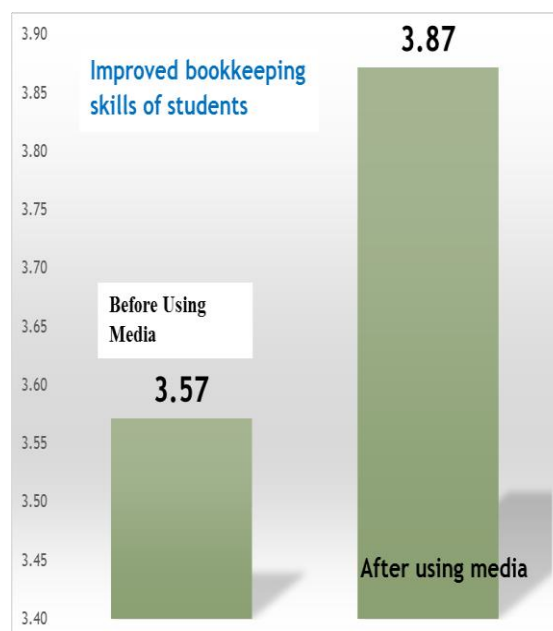


Image 1. Graph about the Skills Improvement on Bookkeeping Skills of Students.

Source: Primary data are processed

Every point grading scale of this questionnaire refer to table 1 concerning guidelines for scoring. Known before using the media short stories illustrated Accounting, the skills the students are in a scale of **3.57**, while after using the media short stories illustrated Accounting, an

increase of **3.87** where according to table 15 both expressed Neither the interval $3.34 < x \leq 4.01$ but there was an **increase** of **0.30** is better if the added use of Accounting illustrated short story in the learning process.

The results have been presented based on the formula calculation bookkeeping skills that have been described in the data analysis technique in Research Method, the results obtained before using the media is 71.44%. While the results obtained after using the media is 77.44%. The result has been over the limit the success of improvement that has been described in Research Method is >75%.

CONCLUSION AND RECOMMENDATION

Based on the result and discussion, it can be concluded of the steps and the score in the development of Accounting learning media in the form of Accounting illustrated short story on materials accounting services company for vocational/SMK students of class X is used as a alternative media for students who do not like reading text-based material as a whole. Development of short stories illustrated through four stages: define, design, develop, and disseminate / deployment. Feasibility of Accounting illustrated short story was developed based on an assessment by experts of material to obtain an average score of 4.28. Assessment

by media experts to obtain an average of 4.27.

Assessing the feasibility of short stories illustrated by trials on vocational students gain an average score of 3.90 in terms of aspects of material and media. The Increasing testing of which is related to increased bookkeeping skills after using the media of Accounting illustrated short story an increase of 0.30 from prior use of Accounting illustrated short story that scores of 3.57 to 3.87 after using the media. The percentage is 71.44% before using media and 77.44% after using media. So, it increased >75%.

Conclusion

Based on the result, the feasibility of Accounting illustrated of the material expert are included in the category of “Very Good”. Assessment by media experts in terms of aspects of media are included in the category of “Very Good”. Assessing the feasibility of short stories illustrated by trials on vocational students in terms of aspects of material and media are included in the category of “Good”. The Increasing testing of which is related to increased bookkeeping skills after using was a “good category”.

Recommendation

Based on the research and development of short stories illustrated Accounting as a learning medium still has

many weakness, there are some suggestions that can be used as input:

Need for further development of the existing material on a Accounting illustrated short story with other materials more complete for further research because the study is limited to the materials Accounting Services Company and adopt only some KD. Need for further development of the Accounting illustrated short story through insertion exercises in the form of short story for researchers who want to continue this research.

Compliance with illustrations material should be further enhanced so that more media presentation in accordance with the scientific concept. Researchers further advised to develop a product feasibility assessment criteria. Based on the limitations of the study number 3, further research is recommended to improve the quality of Accounting illustrated short story because it is still possible to get a feasibility assessment of student media on top of a score of 3.90.

Testing the feasibility of Accounting illustrated short story should be done not only in one school alone so that the product is better in the presentation. The dissemination of Accounting illustrated short story should not only in one school

alone, so that the benefits are felt more widely.

To measure the bookkeeping skills, should use the test so that the data obtained is valid based on the student's skills of bookkeeping.

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