

## **THE DEVELOPMENT OF LEARNING MEDIA MONOPOLY TO IMPROVE STUDENTS MOTIVATION ON TOPIC FINANCIAL STATEMENT**

### ***PENGEMBANGAN MEDIA PEMBELAJARAN MONOPOLI AKUNTANSI UNTUK MENINGKATKAN MOTIVASI BELAJAR PADA PELAJARAN MENYUSUN LAPORAN KEUANGAN***

Oleh : **Indah Sukmawati**

Prodi Pendidikan Akuntansi Universitas Negeri Yogyakarta

indahsukmawati0505@gmail.com

**Mahendra Adhi Nugroho**

Staf Pengajar Jurusan Pendidikan Akuntansi Universitas Negeri Yogyakarta

#### **Abstract**

This research aim to: develop the Accounting Monopoly for grade X of Accounting Program in SMK YPKK 2 Sleman, Yogyakarta on basic competence Financial Statment of Service Companies. Find out the feasibility of Accounting Monopoly Learning Media based on expert assement material, media expert, and students of the Accounting aspects of the material, learning, media engineering and display. This research is the development or Research and Development (R&D) study adapted from ADDIE development model. The results showed five stages make the Accounting Monopoly Learning Media, namely: 1) Analysis, 2) Design, 3) Development, 4) Implementation, and 5) Evaluation. The level of feasibility of Accounting Monopoly Learning Media upon assessment : 1) expert Material obtained an average score 3.95 which included in feasible, 2)Media expert, obtained an average score 5.7 that included in the very feasible. In paired sample t-test, t-count was -4.688 with sig. 0.000 showing that the assessment was significant. In conclusion, t Accounting Monopoly can improve the students' learning motivation.

*Keywords* : Accounting Monopoly Learning Media, Financial Statment, Students` Motivation, ADDIE

#### **Abstrak**

*Penelitian ini bertujuan untuk: mengembangkan Media Pembelajaran Monopoli Akuntansi kelas X Program Keahlian Akuntansi SMK YPKK 2 Sleman, Yogyakarta dengan materi kompetensi Menyusun Laporan Keuangan Perusahaan Jasa. Penelitian ini bertujuan untuk mengetahui kelayakan Media Pembelajaran Monopoli Akuntansi berdasarkan penilaian ahli materi, ahli media, dan siswa dari aspek materi, pembelajaran, rekayasa media, dan tampilan. Penelitian ini menggunakan pengembangan atau Research and Development (R&D) yang diadaptasi dari model pengembangan ADDIE. Hasil penelitian menunjukkan lima tahap membuat Media Pembelajaran Monopoli Akuntansi yaitu: 1) Analysis, 2) Design (Perancangan), 3) Development, 4) Implementation, dan 5) Evaluation. Tingkat kelayakan Media Pembelajaran Monopoli Akuntansi berdasarkan penilaian: 1) Ahli Materi diperoleh rata-rata skor 3,95 yang termasuk dalam kategori Layak, 2) Ahli Media diperoleh rata-rata skor 5,7 yang termasuk dalam kategori Sangat Layak. Pada uji t berpasangan diperoleh t hitung sebesar -4.688 dengan sig. 0,000 yang menunjukkan pengukuran signifikan sehingga kesimpulannya adalah Pengembangan Media Pembelajaran Monopoli Akuntansi dapat meningkatkan Motivasi Belajar.*

*Kata Kunci: Media Pembelajaran Monopoli Akuntansi, Menyusun Laporan Keuangan, Motivasi Belajar, ADDIE.*

## INTRODUCTION

Education is essential for human life. An educated man is a human who has a certain character since it has a brain to think and be able to distinguish good or bad aspect elements that will be done in the process of life. UNESCO sets out some of the competencies that should be owned by every student through the process of education and his learning.

Learning often make students less enthusiastic because lack of means and infrastructure provided by the school. Even there is facility provided, teachers should be creative in order to make the material that will be taught can be absorbed by the students effectively. Learning games media introduce teenage students as a beginners is developed because has several advantages over other learning games media, (1) the game is something fun to do, something that entertains, (2) game allows the active participation of students to learn, (3) games can give you immediate feedback, (4) game allows the application of concepts or roles into the situation and actual role in the community , (5) games are simple, (6) the game can easily be created and reproduced (Arief S. Sadiman, 2011:78).

In conclusion, learning media is a tool to deliver materials to students. Learning media has been well developed by teachers in primary and secondary education levels. They are graphic, written, picture, projection,

visual aids, audio, movie, computer multimedia.

The utilization of this technology for the school realized by the procurement of information technology facility to support the learning process facility will support the learning process of students, at SMK YPKK 2 Sleman, every classroom LCD is available. It can be seen from the accounting class learning activities in class X Ak 3, SMK YPKK 2 Sleman. More teachers use (conventional) and just give the variation by the tools in the form of LCD (PPT).

Accounting is a branch of Social Science that is unique and broad in scope, because it contains entry and calculation of the figures are assumed to be very unique. Learning Accounting is assumed to difficult and confusing for novices. It has to be solved by alternative media by the use of learning media that we meet often.

Basic competency in compiling financial statements students will find the material that given in the monopoly game so this media development was it quite helpful for student understanding students with games. The monopoly is quite popular for all ages, capable to be accepted by students in learning accounting. Because it is a fairly simple game, media development of monopoly game can be seen from learning process of students when accounting lesson time, they will be given the nuances of playing while learning remain pleasurable.

Based on the results of observation while at SMK YPKK 2 Sleman especially for accounting subjects, the learning motivation of students are still low. The majority of learning enthusiastic in this subject is still low. Student activity indicators are still low students are less diligently to do task given by the teacher, easy to despair to face learning difficulties, lack of interest in finding references in learning, participation interest when learning accounting processed and students less understand the accounting material. Based on the description, the researcher intends to conduct a development research, entitle " The Development of Learning Media Monopoly To Improve Students Motivation Of Accounting Student For Grade X At SMK YPKK 2 Sleman Academic Year 2015/2016"

## **RESEARCH METHOD**

### **Research Types, Setting, and Subjects**

This reserach is a Research and Development (R&D). The research will be held in SMK YPKK 2, Sleman at Jalan Pemuda Wadas Tridadi Sleman Yogyakarta on February to March 2016.

The subjects of the research were students of class X Accounting 3 SMK YPKK 2, Sleman. Experimental Subject in this research is one specialist on educational medium (University- level instructor on educational technology FIP-UNY), one expert of accountantt (University- level

instructor on Accountancy UNY). The object is motivation of accounting study. This research using ADDIE procedure. ADDIE known as development model which is concern on five principal stages. They are analysis, design, development, implementation and evaluation. The researcher will restrictive her research until forth stage which is implementation. ADDIE is developed by Dick and Carry (1996) to create education system (Endang. 2011: 200). Development procedure in educational medium Accounting Monopoly conducted into four stages:

#### a. Analysis Stage

##### 1) Analyze Student Need

In this stage, the researcher conclude that the students' needs is more variation on educational medium.

##### 2) Analyze Curriculum

Curriculum that is applied in SMK YPKK 2 Sleman is KTSP. Learning media that is used in educational aspect is persuading activeness on student.

#### b. Design Stage

##### 1) Create Product Design

Creates monopoly as educational product design as board game. Researcher also collects an accountant book with varieties level, standard, focuses and details.

##### 2) Prepare Sets of Equipment

Researcher gathers information for any specific equipment that required creating game.

c. Development Stage

1) Create a product

In this stage, all formats and detail has been decided before.

2) Expert Validation

Expert validation must be executed by expert with certain skill and certain knowledge to create good and qualified results. The result of this stage is, advice comment and critics to help researcher improve his product for student.

3) Revision

Researcher improves any unsuitable aspect in product based on the comment, advice, and critics of the reader.

d. Implementation

1) Do experimental attempt

Product will be implemented for 24 students of SMK YPKK 2 Sleman to know their respond. The students can write their respond by fill the questionnaire.

2) Revision

In this stage, the researcher also considers the respond which is got from expert validation session.

e. Evaluation

Evaluation will be attempting in every completed four stages which also known as formatif evaluation. This evaluation existed to improve the quality of product by comprehending all of the respond from specialist, practicing and students.

### Data Collection Instrument

Instrument that is used to gather data is questionnaire. Questionnaire is technic to gather data which is conducted by asking set of written question to respondent (Sugiyono, 2012: 199).

### Instrument Test

a. Validity Test

According to Suharsimi Arikunto (2010: 211), validity is a measure that indicates the levels of validity or the validity of an instrument. An instrument is valid if the instrument is able to measure what they want and can reveal the data of the variables studied appropriately.

b. Reliabilitas

A technique that is commonly used to examine the internal consistency of a test is Cronbach`s Alpha or Alpha Coefficients.

### Tecnique For Analyzing Data

a. The Data Feasibility of Product

There are proper test analysis steps on Monopoly is transform score from

qualitative into quantitative with certain condition.

Table 1. Definition of Scoring

Classification	Score
Strongly Feasible	5
Feasibility	4
Neutral	3
Not Feasible	2
Strongly Not Feasible	1

Calculating average score for each indicators by this formula :

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

Information:

X = Average score

$\sum x$  = Total score

N = Total Item

(Eko Putro Widyoko, 2011: 237)

To improve total of score average for each aspect qualirarievly using following criteria on Table.

Table 2. Criteria Assesment Category

Score	Rentang Score	Value	Category
5	$x \leq xi + 1,8 ISD$	A	Strongly Feasible
4	$xi + 0,6 ISD < x \leq xi + 1,8 ISD$	B	Feasible
3	$xi - 0,6 ISD < x \leq xi + 0,6 ISD$	C	Neutral
2	$xi - 1,8 ISD < x \leq xi - 0,6 ISD$	D	Not Feasible
1	$x \leq xi - 1,8 ISD$	E	Strongly Not Feasible

Table 3. Quantitative Data to The Qualitative Data with 5-scale

Value	Score Interval	Criteria
A	$x > 4,206$	Strongly Feasible
B	$3,402 < x \leq 4,206$	Feasible

C	$2,598 < x \leq 3,402$	Neutral
D	$1,794 < x \leq 2,598$	Not Feasible
E	$x \leq 1,794$	Strongly Not Feasible

b. The Analysis Improve of Tecnique with t-test

The value t calculate the matched by significant levels on table t 5%. If the count is more than t table there is a significant difference.

$$t = \frac{\bar{D}}{\left(\frac{SD}{\sqrt{N}}\right)}$$

Information

$\bar{D}$  = the difference of 2 score

SD = Standard deviation of the price of D

N =the number of couple

(Nana Danapriatna dan Rony Setiawan, 2005: 108-11).

## RESEARCH FINDING AND

## DISCUSSIONS

### Description of Reasearch Subject

Subjects in this research and development was a Matter of expert lecturers, one lecturer, Media experts and 20 grade X 5 YPKK 2 Vocational high school Sleman , as well as one class of grade X Accounting 3 YPKK 2 Vocational high school Sleman.

### Description of Research Finding

ADDIE model consisted of five phases, namely: 1) Analysis, 2) Design, 3)

Development or Production, 4) Implementation or Delivery, and 5) Evaluations. As for the explanation of research findings are as follows:

a. Stage of Analysis : Competence Analysis, Analysis of Media, Analysis of Learners Needs, Formulation of Objective.

b. The Design Phase

The creation of this Accounting monopoly uses Corel Draw X 7 application. The combination of the colors used was the use of colors component that exist in every faculty of UNY.

c. Stage of Development

1) Media Making

The monopoly Board itself was made like a chessboard with the different size and type of wood. The monopoly board was measuring at 31 cm x 2 cm combined with plywood and paint in the color of natural wood. Used a sticker paper type Chromo paper sized in A3 design size and the board size of the image was beyond the size of 23 cm x 23 cm and is given the identity of title and name.

2) Validation

a) Material Expert

Table 4. Validation result by Material Expert

No.	assessment aspect	Amount of value	Average value	category
-----	-------------------	-----------------	---------------	----------

1.	Learning Aspect	39	3,9	Feasible
2.	Material aspect	40	4,0	Feasible
Total		79	3,95	Feasible
Overall material feasibility category			Feasible	

Based on table 10 regarding the conversion from the actual scale to value score of five, it is known that the average score (X) for both aspects 3.95 located on range of  $x_i + 0.6 x \leq x_i \text{ ISD} < + 1.8 \text{ ISD}$  with a value of B and the category of "feasible"

b) Media Expert

Table 5. Validation Result by Media Expert

No.	Assessment aspects	Jumlah Nilai	Rata-rata Nilai	Kategori
1.	Media engineering	26	4,3	Very feasible
2.	Appearance	87	4,6	Very feasible
Total		113	5,7	Very feasible
Overall media feasibility category			Very feasible	

Based on table 10 regarding the conversion of the actual scale value score five, it is known that the average score (x) for both aspects is situated 5.7 on the range the range  $x > x_i + 1.8 \text{ ISD}$  which States that products developed gets the value "A" with the category "**Very feasible**"

c) Accounting of Monopoly



MENYUSUN LAPORAN KEUANGAN PERUSAHAAN JASA  
PENDIDIKAN AKUNTANSI 2012  
UNY

INDAH SUKMAWATI  
PENDIDIKAN AKUNTANSI 2012



Figure 1. The Accounting of Monopoly

d) Stage of Implementation

Table 6. Assesment Result of Accounting Monopoly by Student

No.	Assesment Aspect	Total	Mean	Category
1.	Media aspect	954	4,33	Very feasible
2.	Learning aspect	558	4,22	Very feasible
Total		1512	4,3	Very feasible
Overall media feasibility category				Very feasible

The Learning media of Accounting Monopoly gets an "A" with the category "very feasible".

e) Evaluation Stage

Table 7. Recap the of Students Learning Motivation

No.	Learning motivation indicator	Before		After		Increase
		To tal	Perce ntage	To tal	Perce ntage	
1.	Diligently finishing the task	193	88%	199	90,5%	2,5%
2.	Resilient on facing difficulties	77	70%	85	77%	7%
3.	Shows interest in various issues	158	71,5%	190	86,5%	15%
4.	Prefer to work independently	144	65,5%	166	75,5%	10%
5.	Quickly bored on routine tasks	157	71,5%	175	79,5%	8%
6.	Can maintain opinion	138	63%	165	75%	12%
7.	Hard to let go of the things that was believed	84	76%	87	79%	3%
8.	To be prefer in finding and solving problems	150	75%	168	76,5%	1,5%
Total		1101	62,5%	1235	70,1%	7,6%

From the recapitulation of the results it can be concluded that the greatest improvement in motivation was present on

the indicator 3 of 15% i.e. indicator "Shows interest in various of problems". Second-order was indicator 6 which is 12% i.e. indicator "can maintain his opinion". Third place was occupied by indicator 4 by 10% i.e. indicator "prefer to Work Independently". Fourth is occupied by indicator by 5 8% i.e. indicator "quickly bored On Routine tasks". The fifth order occupied by indicator 2 by 7% i.e. indicator "Resilient facing difficulties". The bottom three positions were occupied be occupied by indicator 7 by 3% i.e. indicator "is not easy to let go of things that are believed to be", indicator 1 for 2.5% i.e. indicator "Assiduously the face of duty" and indicators 8 by 1.5% i.e. indicator "pleased to Find and solve the Problem".

Score Accounting Learning Motivation Before using Learning Media of Accounting Monopoly:

$$= \frac{\text{The Score of Motivation Student}}{\text{Scores Maximum}} \times 100\%$$

$$= \frac{1101}{16 \times 5 \times 22} \times 100\%$$

$$= 62,5\%$$

Score accounting Learning Motivation of After using Learning Media of Accounting Monopoly:

$$= \frac{\text{The Score of Motivation Student}}{\text{The Score of Motivation Student}} \times 100\%$$

$$= \frac{1235}{16 \times 5 \times 22} \times 100\%$$

$$= 70,1\%$$



Table 8. Result Rekapitulation of Paired Sample Statistic

	Mean		Correlation	Sig.	T	Sig (2-tailed)
	Before	After				
Paired Sample 1	50.05	56.14	.350	.110	-4.688	0.000

Table of paired sample correlations showed that the correlation between two variables is 0.350, with sig 0.000. That was, the correlation between the total motivation score before and after the use of Learning Media of Accounting Monopoly is accurate and significant. If  $t\text{-count} \geq t\text{-table}$  then the hypothesis  $H_0$  is rejected, otherwise earned  $H_a$  hypothesis. On testing the t-test obtained t-count on -4688 with sig (p) = 0.000. Because  $t\text{ count} > t\text{ table}$  (2.080) and  $p < 0.05$ .

This development study results are in accordance with the theory described by Martini Jamaris (2013:172) that the factors that affect the motivation of learning one is the provision of facilities and the learning media that suits the needs. Azhar Arsyad (2011:26-27) describes one of the functions of the media is able to direct the attention of the children so that it may cause the motivation to learn. So, it can be concluded the Learning Media of Accounting Monopoly was able to increase the learning motivation of students

## CONCLUSION AND ADVICE

### Conclusions

Based on previous data analysis and discussion, then it can be inferred that:

- a. Accounting Monopoly Learning media can enhance the learning motivation of students, it can be measured from acquisition of students' recapitulation of 7.6% for the score of initial motivation.
- b. The response of the students of class X Accounting 3 against the Learning Media of Accounting Monopoly on the media and learning aspects obtained average value of 4.3 for class field trials that fall within the category of very feasible.

### Advice

- a. Teachers should develop Accounting Monopoly Learning Media in order to spur students' motivation and morale increased.
- b. Field trials on the product development of Media, the coverage is better to be wider so that should produce a medium of learning that can be utilized more widely.

## REFERENCE

- Arief S. Sadiman, dkk.(2011). *Media Pendidikan Pengertian, Pengembangan, dan Pemanfaatannya*. Jakarta: PT Raja Grafindo Persada

Mulyatiningsih, Endang. (2011). *Metode Penelitian Terapan Bidang Pendidikan*. Bandung: Alfabeta

Sugiyono. (2012). *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. Bandung: Alfabeta

Suharsimi Arikunto. (2010). *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: PT.Rineka Cipta

Widoyo, Eko Putro. (2011). *Evaluasi Program Pembelajaran*. Yogyakarta: Pustaka Pelajar

Nana Danapriatna dan Rony Setiawan. (2005). *Pengantar Statistika*. Yogyakarta: Graha Ilmu

Martini Jamaris. (2003). *Orientasi Baru dalam Psikologi Pendidikan*. Bogor: Ghalia Indonesia

Arsyad, Azhar . (2011). *Media Pembelajaran*. Jakarta: PT.Raja Grafindo Persada Baru Algensindo