



Validation in the Development of Cost Accounting Practicum Module of Guided Discovery Methods

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Abstract

This study aims to validate the development of cost accounting practice modules so that they are more effectively used by students in the learning process. This type of research is descriptive research that will describe the validation process from module development to finding results about module validity that has been compiled. The source of research data was obtained from module validation sheets which were assessed based on each indicator by two experts. Data analysis techniques were carried out qualitatively and quantitatively. Data from the module validation sheet were analyzed quantitatively, and then descriptive techniques were used to draw qualitative conclusions. The results of the study indicated that the modules that have been designed were eligible to be used in the learning process of cost accounting practice courses at STKIP PGRI West Sumatra. These results were based on the results of material validation with an assessment of four indicators, namely the suitability of the material with competency standards, the accuracy of the material, supporting learning material and material updating with an average score of 3.2 by each expert. Expert advice for module improvement before practicing practice is that it is necessary to add information in the example of problem calculation and improvement in language writing.

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INTRODUCTION

Learning related to behavioral changes that occur due to the practice and changes in behavior are relatively permanent Rifa'i and Anni (2016). An educator must be able to think of effective learning methods, in order to achieve the learning objectives to be achieved. The learning process plays an important role in education because learning interactions are the focal point of education that can be a means of structured and organized knowledge transfer between teachers and students (Nuryana, Widhiastuti, & Murniawaty, 2016). Effective learning is a teaching and learning process that does not only focus on the results achieved by students, but how the learning process is able to provide good understanding, intelligence, perseverance, opportunity and quality and can provide behavioral changes and apply them in their lives. The teaching process can also be said to be effective when using instruments to measure success and carry out measurements. One learning instrument that can be used is the learning module.

The learning module is the smallest unit of teaching and learning program, which is taught by students themselves individually or taught by students to themselves (self-instructional) (Winkel, 2009). Another definition explains the learning module is a teaching material that is arranged in a systematic and interesting way that includes the content of the material, methods and evaluations that can be used independently to achieve the expected competencies (Anwar, 2010). The definition means that the module has a role to help the learning process independently, especially the courses that require work steps, such as in the cost accounting course.

Cost accounting learning is an accounting field that is intended for the process of tracking, recording, and analysis of the costs associated with the activities of an organization to produce goods or services. Costs are defined as the time and resources needed and according to the convention, cost is measured in units of currency. The use of the word "load"

is when costs have been used up. Thus it can be understood that cost accounting learning is very important in economic activity. Through the science of cost accounting we can find out how much gross profit (Cost of Goods Sold (COGS) and other important things in economic activities, especially in buying and selling. With cost accounting science, we will be very helpful in making decisions to determine selling prices So that it can be said that the learning of cost accounting is one of the important subjects for economic students.

Cost accounting learning is categorized as an important subject to be studied, so it requires the right learning method in its implementation, one of which is a guided discovery method. In this method, students are encouraged to think for themselves so they can find general principles, based on materials facilitated by lecturers, in the form of modules. To what extent are students guided, it depends on their abilities and the material being studied. In this study, the focus of the research is on the validation in development of learning modules for guided discovery-based cost accounting subject.

Guided discovery method is one of constructivist learning, which is a form of approach to inquiry. On the other hand, lecturers provide illustrative material for students to study on their own. Important questions are then asked by the lecturer to allow students to think and give conclusions through the adoption of the science process. It is believed that if students are permitted to find relationships and methods of resolution themselves, make their own generalizations and draw conclusions themselves, then they may be better prepared to make wider applications of the material being studied (Olufunminiyi & Afolabi, 2010). Learning approaches with guided discovery methods can be said to be in line with the use of learning modules as instruments. Most students of all ages understand how to build knowledge when given adequate information and there is no evidence that presents them with partial information on how to improve their ability to build better repre-

sentations compared to giving them complete information. Learners must build mental representations or schemes regardless of whether they are given complete or partial information. Complete information will produce more accurate representations that are also more easily obtained (Kirschner, Sweller, Clark, Kirschner, & Clark, 2010). The learning module designed for students in the Cost Accounting course is assumed to be able to motivate students' creative thinking with independent learning assisted by module.

The implementation of a learning method and instrument is motivated by a number of phenomena. There are problems where students find difficulties in learning Cost Accounting. The lecturers of the cost accounting course tries to explore the problem, based on the results of the searches conducted, we found that students find it difficult to understand the material of Cost Accounting. One of the causes of difficulties in understanding cost accounting material comes from learning resources. Most learning material cost accounting in English, with limited English mastery, students will find it difficult to learn the material. Cost accounting is one of the compulsory subjects taken by Economic Education students at STKIP PGRI West Sumatra. Cost accounting itself is a prerequisite course for economics education students to take internship courses. This means that students are required to pass a new cost accounting course before they can take an internship course.

Based on the problems above, the researchers need to take an alternative step as a follow up to the problems. It is necessary to analyze the learning resources that are appropriate for the Cost Accounting course, then develop the learning resources in the form of learning and testing modules until the validation of the module while this research itself is more focused on the validation of the development of learning resources in the form of accounting learning practicum modules. The purpose of the validation of the cost accounting practicum module in this research is to produce cost accounting learning modules of

guided discovery, so that there is development in the type of R & D research, and achieving learning objectives well. Development of practicum modules that have passed validation by material experts will produce modules that are eligible to use (Ambarsari, R. D., Santoso, S., & Ivada, 2017). The product developed is a module that has passed the validation stage, experiments and several revisions will be attractive, effective and efficient products (Astuti, S. P., Kartini, T., & Djaja, 2018). Therefore, it is very important to produce effective modules and meet learning needs.

The importance of the existence of easily-understood learning resources will facilitate the achievement of learning goals. One form of learning resources in practicum is a practicum module that will guide students in conducting lectures. In Cost Accounting, the availability of learning resources in Indonesian language that is easy to understand is not yet available. And this is one of the problems that need to be solved to improve the effectiveness of learning. Similar research has been conducted before explaining that the need to develop learning modules is motivated by the need for good teaching materials for the learning process with a focus on the Scientific Approach-Based Module Development study, using the same research model as the 4-D model, but its implementation in Vocational students, where all stages of 4-D are processes and research results (Sary et al., 2013). A similar study previously also explained that the existence of modules is very important in supporting learning, where the implementation is for Mathematics Education students with the subject of Calculus 2, but the research model applies all stages of 4-D (Fitri, Septia, & Yunita, 2013). Another similar study also explained that the need to develop learning modules can support student learning outcomes in Mathematics Education on the subject of Discrete Mathematics, the research model is also 4-D but the focus is Validity and Practicality Modules (Harisman, 2014).

Based on the results of previous studies described above, the researchers concluded

that the existence of effective learning resources is if the available learning resources can make students more independent so students can be more creative in assessing various cases in cost accounting practices. Syukur (2013: 93) argues that basically the learning resources used in learning are a system consisting of a set of materials that are deliberately arranged or made so that students can learn independently. To encourage student learning independence, the availability of teaching materials in the form of practicum modules is needed which can guide students to be more observant in analyzing various cases.

One learning method that can support the independence of learning and thinking creativity of students is a guided discovery method, where in this method students are directed to understand material topics and are guided to work on existing tasks so that they can solve the given case. The guided discovery method is one of the learning models that plays an important role in building a learning paradigm that emphasizes student learning activeness. The guided discovery learning model is another name for discovery learning. As the name implies, this model directs students to become accustomed to being a scientist (scientist). Students are not only presented with a number of theories (deductive approach), but they are also faced with a number of facts (inductive approach). From that theory and facts, they are expected to formulate a number of discoveries. The intended invention also means something simple, but has meaning with the life of the student itself (Kosasih, 2014). When viewed literally, the correlation between guided discovery methods and learning of Cost Accounting can be explained that in Cost Accounting learning is tracking and recording and it requires students' analytical skills towards the costs associated with the activities of an organization to produce goods or services. When students are faced with a case in Cost Accounting, students must be able to study independently with the help of the Cost Accounting Practicum Module, but still guided in solving a given problem. So researchers

use guided discovery methods as alternative solutions in learning Cost Accounting.

Basically learning resources are everything that exists in a learning environment that can functionally be used to help optimize learning outcomes. AECT (Association for Educational Communication and Technology) distinguishes six types of learning resources that can be used in the learning process, namely (1) message, (2) people, (3) material, (4) device, (5) Technique, (6) setting. According to Carter (2009) cost accounting is used to resolve and provide a discussion of the use of accounting information in the planning and control of business systems and in supporting various management decision-making, including strategic ones that aim to position companies in such a way that they can compete better (Sanjaya, 2008).

One source of learning from cost accounting courses is textbooks. Based on information from lecturers in cost accounting courses and interviews with several students in cost accounting lectures at STKIP PGRI West Sumatra, there is a problem that is often experienced, namely the number of accounting textbooks which are translation books from foreign languages that produce language that is not easy to understand. To overcome this so that material that is difficult for students to understand, students require a practical guide. The guide in question can be in the form of a practicum module.

The practicum module is a lecture material consisting of a series of activities and arranged specifically, clearly and interestingly which includes the contents of the material, examples of questions, and practice questions that can be used as learning resources for students. Modules are complete units that stand alone and consist of a series of learning activities arranged to help students achieve a number of objectives formulated specifically and clearly. Modules provide opportunities for students to learn independently, because each student will use different techniques in solving problems. Modules provide opportunities for students to study independently, because each

student will use different techniques in solving a problem (Nasution, 2008).

One method that can make students active in learning is a guided discovery method. The teaching method with the discovery method hopes that students who are truly active learn to find their own learning material to find the material they are learning (Suherman, 2003), besides learning at the higher education level, a research-based approach is also needed (Yulhendri, 2018). The advantages of guided discovery methods are (a) this knowledge can be durable, easy to remember and easy to apply in new situations, (b) improve students' reasoning, analysis and skills to solve problems without the help of others, (c) enhance students' creativity to keep learning and not only accept it, and (4) skilled in finding concepts or solving problems. Based on the problems described above, this study aims to validate practicum modules that have been designed to produce learning resources that can guide students to more easily understand the theory and practice of cost accounting learning.

METHODS

This type of research is research and development (R & D). According to Sugiyono (2008) R & D research is a research method used to produce certain products, and test the effectiveness of a product. The R & D model was developed by S. Thiagarajan, Dorothy S. Semmel, and Melvyn I. Semmel (1974: 5). The product developed in this study is a guided discovery-based practicum module. In

this research, indeed adopting the model of Thiagarajan development, but after the stages of development, researchers will only focus on the validation stage of the development of the learning module. This is due to the high motivation of researchers to see the validation of the modules used in learning so that they can produce modules that are able to answer the needs of students in cost accounting learning. The main purpose of learning with modules is to improve the efficiency and effectiveness of learning in schools, both time, funds, facilities, and energy to achieve goals optimally (Mulyasa, 2003). So that it can be said that a well-validated learning module is expected to be a quality learning resource for students as prospective educators. Data analysis techniques are carried out qualitatively and quantitatively. The data source used is a module development validation sheet that has been filled by several experts in their fields. Data from the results of the module validation sheet are analyzed quantitatively, and then used descriptive techniques to draw qualitative conclusions.

In the validation stage, there are two types of validations used in the module, namely content validity and construct validity. The module validation sheet is filled in by the validator. Validated aspects can be seen from Table 1.

This research was conducted at the STKIP PGRI West Sumatra campus in February-November 2017. In this study, the prepared modules will be validated. Validation analysis is done by preparing instrument questions that will illustrate that the module is eligible to use. Validation was carried out

Table 1. Validated Aspects

No	Aspects	Data Analysis Techniques	Instrument
1	Compatibility of contents with SK and KD	Provide validation questionnaires to complex analysis experts, complex analysis lecturers, and Indonesian language lecturers	Validation Sheet
2	Material accuracy		
3	Supporting learning material		
4	Material updating		

Source: Research Design (2017)

by experts in cost accounting, namely cost accounting lecturers from Padang State University and Surabaya State University. The two Universities were chosen because they had a Department of Education where the product of this module would be used by educational students. The instruments used in this study are validation sheets, observation sheets, questionnaires, interview guidelines, and tests. The module validation sheet contains the aspects formulated in Table 1 which refer to the module assessment indicators by BSNP while the observation sheet was formulated by the researcher with regard to aspects that must be observed in the module development validation process. Data analysis techniques are carried out qualitatively and quantitatively. Data from module validation sheets are analyzed quantitatively, then descriptive techniques are used to draw qualitative conclusions. To determine the level of validity of the module used criteria, namely: (1) if $R > 3.20$ then the module is categorized as very valid; (2) if $2.40 < R \leq 3.20$ then it is categorized as valid; (3) if $1.60 < R \leq 2.40$ then it is categorized as quite valid; (4) if $0.80 < R \leq 1.60$ then it is categorized as less valid; and (5) if $R \leq 0.80$ then it is categorized as invalid.

RESULT AND DISCUSSION

This research is a development research that refers to the S. Thiagarajan model, Dorothy S. Semmel, and Melvyn I. Semmel (1974: 5) with a focus on the validation of cost accounting learning practice module with guided discovery method. The research begins by analyzing the need for the need to develop a teaching material in the form of a practicum module in cost accounting learning. The conditions that have been found so far are that some students find it difficult to understand calculations for some lecture material. Based on the information obtained from students through interviews, it is known that almost 80% of students claim it is difficult to understand the material because it is constrained by the lack of available learning materials or

Indonesian-language source books. According to students, the language used in the source book is difficult to understand. And this is actually reasonable because the textbook is a translation book. Especially in cost accounting materials, analysis of cases is needed so that based on the analysis, only the costs needed as a source of information for companies can be calculated in decision making. Information from lecturers also obtained that the reading source used was from the translation cost accounting book. Seeing these conditions, it is very necessary to develop a textbook that is tailored to the learning needs and competencies that must be possessed by each graduate. Therefore, a draft of cost accounting practice module is prepared. Modules that have been designed must pass the validation stage before being distributed to students. The focus of this research is module validation that has been designed by lecturers for cost accounting subjects. But for this reason the researcher must carry out the development stage at the beginning, that is, beginning with the defining stage, then the design stage and then the development stage will be carried out. A good module will be disseminated if it has passed all three stages. The module validation is at the development stage. This cost accounting practice module is designed for four teaching materials, namely Cost Behavior Analysis, Job Order Costing, Process Costing, Method of Joint and by-product costing.

The validation stage is carried out on modules that have been designed with consultation and discussion with the validator. The module validation sheet is filled in by the validator. Forms of validation questionnaires made contain the title of the questionnaire which consists of the name of the course, teaching material, student force. Then the statement will be included in the questionnaire which will be filled in by the validator. Validation sheets are prepared for four topics. Each validation sheet contains a questionnaire or assessment instrument. The validation instrument contains instructions that explain how to fill by marking the columns provided by the

validator. The validation sheet contains four parts, namely part A (filling instructions), part B (Assessment Aspects), part C (comments and suggestions) and part D (Conclusions). In part A the charging instructions are explained how to fill them, namely by giving a checklist to the instrument provided and info on the assessment criteria consisting of SB initials which means very good, good with initial B, poor with initials K and very poor with initials SK. Part B contains aspects of the assessment, which contains four assessment indicators prepared in the validation sheet consisting of compatibility between competency standards with basic competencies, material accuracy, Supporting learning material and material updating. Each assessment aspect has been prepared several evaluation points. After giving the assessment, in the validation sheet there is also a comment and suggestion column (part C) that will be given by the validator for the contents of the lab module. And finally a conclusion (section D) will be made by the validator whether it is eligible to use without revision, eligible to use with some revisions or not eligible to use.

Validation was carried out by two validators who taught Cost Accounting courses at other universities, namely from Padang State University and Surabaya State University. Each validator fills four sheets of validation paper in accordance with the topic of material provided in the prepared module. With two validators, there are eight validation sheets assessed by the validator. Based on the results of validation that has been done by the valida-

tor on all aspects assessed, the average score is sought. Of the two validators, the results of the validation are obtained as presented in Table 2.

Based on the results of the validation in Table 2, for the compatibility aspects of SK and KD from validator 1 and 2, the average of 3.15 and 3 respectively means that this module is validly used because of the compatibility of SK and KD so that the learning objectives have been clearly formulated. In the results of the compatibility validation of the material with SK and KD, it is illustrated that the prepared module has fulfilled the material completeness, material flexibility and material depth. For the material accuracy, it was obtained that the average of the two validators 1 and 2 was 3.2 with valid categories, it can be explained that the material contained in the module was accurate and supported by valid theory. For the supporting learning material aspect, it was obtained an average of 3.2 from the two validators, meaning that the module had used supporting learning material from a valid reference source. While for the aspect of the material updating obtained an average of 3.3 from validators 1 and 3.35 from validator 2 with very valid categories. This means that the module has used up-to-date material, and is sourced from the latest references.

The results of the study can be concluded that the guided discovery-based cost accounting practicum module that has been prepared is eligible for practicality and its effectiveness after going through several revisions suggested by the validator among others

Table 2. Validation Results of Cost Accounting Practicum Module

No	Aspects	Results of Validator 1		Results of Validator 2	
		Average	Conclusion	Average	Conclusion
1	Compatibility of SK and KD	3,15	Valid	3	Valid
2	Material accuracy	3,2	Valid	3,2	Valid
3	Supporting learning material	3,2	Valid	3,2	Valid
4	Material updating	3,3	Very Valid	3,35	Very Valid

Source: Processed Primary Data (2017)

in the form of improvements in writing and the addition of data for explanation. Thus the purpose of this study is to produce a guided discovery-based cost accounting practice module. Through the existence of this module it is expected that students will no longer experience difficulties in studying cost calculations in cost accounting where the module will guide students to find problem solving from the questions given. Modules begin with brief theoretical explanations, calculations, sample questions and also answer keys so students can study without having to wait for the lecturer to explain in front of the class. It is expected that with this practicum module it will improve good learning achievement. The validation stage is very important in the preparation and development of modules that are ready to be used according to learning needs. Through module validation carried out by experts in the field of cost accounting, it is expected that this module will be suitable for use and will be easily understood by students so that it will assist in the learning process and will improve the quality of learning.

Based on the statement from the module validation instrument, it was concluded that for all the learning material that had been made gave a valid value. For teaching material of Cost behavior analysis to the method of joint and by-product costing can be used. Of the four topics, Cost behavior analysis had a lower value than the others. This is due to the existence of several explanations which are still considered theories so that they still require a deeper understanding of students to master the material. In this material, it is more likely to direct students to knowledge than practice cases. Whereas for the subject matter of the method of job order costing, the method of process costing and the method of joint and by-product costing, the contents of the module are more likely to be the case or question that provides solutions to students in their completion. So that in these three topics there are more practical questions than explanations of the theory. For these three materials, students are guided more actively to sol-

ve problem cases so that they are considered more capable of mastering the concept and are able to answer questions given based on existing examples.

In general, the results of validation for the four topics in the cost accounting practice module can be said to be eligible to use. The importance of teaching materials both source books and modules will improve student learning outcomes. With the availability of learning facilities in the form of this practicum module, it will add learning resources to cost accounting courses. The material in this course is widely used in the world of work both for manufacturing companies and for small businesses which are home industries. The basic ability to calculate basic prices and calculate costs will be the basis for determining the selling price so that it will ultimately generate profits for business people. The ability of students in this material will make it easier for students to practice field work in the business world. And the aim is to improve academic ability in calculating basic prices. Skills in processing more practical questions are available in the cost accounting practice module. Thus the theoretical and practical abilities for cost accounting courses for students will increase.

As a follow up to the teaching material validation activities, and to find out whether appropriate teaching materials are used, then the practical stages are carried out. This stage is carried out to students of the Economic Education Study Program at STKIP PGRI West Sumatra who took the Cost Accounting course in the odd semester of the 2016/2017 academic year. Practicality is related to the use of lecture materials by students and lecturers. In summary the results of practical testing of teaching materials are explained in Table 3. Based on Table 3, it is illustrated that in general for all topics in the Cost Accounting practicum module it can be used both in terms of theoretical descriptions, examples of questions and drawings and colors that are quite interesting. However, there are still things that need to be refined, among others, in terms of adding several concepts in theory that need to

be detailed.

Table 3. Practicality Results of the Cost Accounting Practicum Module

Material	Average	Conclusion
Cost Behavior Analysis	2,7	Agree to use
Job Order Costing	2,7	Agree to use
Process Costing	2,7	Agree to use
Method of Joint and by-product costing	2,9	Agree to use

Source: Processed Primary Data (2017)

Effectiveness activity is a step of observation in the learning process of student activities and learning outcomes to determine the effectiveness of the practicum module that has been developed. In this effectiveness activity, it can be seen the impact of the use of practicum modules in learning activities and in learning outcomes. It was found that there was a change in behavior of students who had begun to seriously attend lectures and they began to be active in the classroom. This has an effect on cost accounting learning outcomes that are beginning to improve. After passing the practicality and effectiveness stage, there will be some improvements that need to be made to the module that was designed earlier. To improve it, improvements are made to the contents of the module so that later the module can truly meet the expected goals. Based on the effectiveness test, it is known that the cost accounting practicum module that has been designed has high effectiveness to be used as a handbook for students in taking Cost Accounting courses at STKIP PGRI West Sumatra.

The last step in this research is dissemination. At this stage is to do the dissemination, by using a practicum module that is valid and effective for the Cost Accounting course at Economic Education Study Program at STKIP PGRI West Sumatra. One of the successes of the learning process is the availability

of adequate teaching resources. One form of teaching resources is the existence of modules. Modules are used for lectures that have practicums in them. Cost Accounting is one of the main subjects in the form of counts. And in the Cost accounting lecture, there is also a practicum. The purpose of this practicum is for students to be proficient in calculating the costs involved in the management of the company both to determine the budget for next year and evaluate the costs of products in the previous period. Therefore, in order for students to understand the various cost calculations well, a cost accounting practicum module based on guided discovery is designed. Where with this guided discovery method, students are expected to be able to find problems and be guided in their solutions so students can critically search for problem solving based on directions from the theory and examples of existing questions.

Cost accounting Practicum Module based on Guided discovery is produced through several processes. Beginning with the defining stage, this stage is carried out by analyzing the syllabus with the aim to see whether there has been compatibility between the material being taught and the standards of competency and basic competencies of the course. Based on the analysis of this syllabus it was found that there was already a match. Furthermore, it is done by analyzing Cost Accounting textbooks, to see the suitability of the contents of the book with the standards of competency and basic competency that must be achieved by students. It turns out that the existence of the existing cost accounting book consists of several literatures, most of which are translations so that the need for the availability of Indonesian-language cost accounting books that are easily understood is expected. Next do a review of the literature related to the development of the module, to see references to modules and learning based on learning.

Interviews with colleagues and students were also conducted at this stage. The objective was to find out what problems were encountered in the field in relation to Cost Ac-

counting lectures. Through several steps in the define phase, problems can be identified in learning Cost Accounting. Among others, namely with limited learning resources in Indonesian language and the necessity of lecturers who always provide material by explaining so that without the presence of lecturers, students cannot understand the available material.

The design phase was done after the problem was found through the define stage. In this design phase writing and designing a practicum module was done. Modules were made for four topics, namely cost behavior analysis, job order costing, process costing and the cost of the main products and by-products. By designing a module for each subject that is tailored to the expected competencies, learning objectives are expected to be achieved. Modules are designed in good, interesting and easy to understand languages. The practicum module is equipped with examples of questions, questions and answer keys so students can learn independently.

Modules that have been designed also pass the development stage. At this stage validation of modules that have been designed by validators from experts in accounting is done. It is expected that after this validation, a module will appear and can be used in accordance with the expected goals. After the module is validated, a trial is conducted. Then based on the results of trials or practical tests on students, it is known what needs to be improved from the module. Once it is deemed eligible, the module is distributed through the disseminate stage.

By looking at several stages in the development of the accounting practicum module, the existence of this cost accounting practice module based on guided discovery will be able to solve problems in the cost accounting course. So that student learning outcomes will increase. This research is in line with the research conducted by Purwanti (2016) that the feasibility of a teaching material, in this case is a HOTS-oriented sociology learning assessment module must fulfill the feasibility aspects from the point of view of the material expert

and students as users. This research is also in line with research conducted by Fadillah and Jamilah (2016) that the use of teaching materials should be combined with the use of learning models so that the developed teaching materials can be used to the fullest.

CONCLUSION

Based on the research that has been done concluded as follows: (1) The cost accounting Practicum module has been designed, the structure of the module content is designed to the following, (a) containing learning objectives (standard of competency) in the form of achievements that students must achieve during lectures, (b) containing theories, examples, some examples of questions is in addition to the initial knowledge for students, (c) containing guided training and independent training. Guided exercises are exercises that are accompanied by direction. While independent training requires students' independence in solving questions. By completing practice questions, it is expected that students work and experience their own knowledge, (d) Modules contain conclusions, which are parts that must be filled by students in the form of conclusions from one meeting lecture material, (e) Questions in Modules guiding students to build their knowledge; (2) Modules that have been designed have passed the validation stage by two material experts with the results of the validation of each 3.2 and the modules are declared eligible for use; 3) There is a suggestion from the validator that it is necessary to improve the module before practicing it and need to add information in the example of problem calculation and improvement in language writing

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