

Development of Accounting Pocket Book as Accounting Learning Media

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Abstract

This study used the Rowntree model with several stages such as: planning stage, development stage, and evaluation stage. This research is included in the Research & Development (R&D) research where the method used to produce a particular product and assess the product is by collecting data using an initial test (Pre-test) and a final test (Post-test). Collecting data in this study used observation, interviews, questionnaires, and tests. The data analysis technique used descriptive data analysis by assessing the product both from the media and the use of the product and assessing the scale used to find out the results of the product using Likert. With the stages of product testing by material experts, and media experts, so that the results of the study showed that accounting pocket books showed the validity of pocket books from material experts with an average result of 94% being in very valid criteria, media experts with an average result of 95% being in very valid criteria. The results of student comments and suggestions stage one by one, that the accounting pocket book was interesting and practical, while the small group stage with an average result of 89% was in very practical criteria and field test results were on average 85% in very practical criteria.

How to Cite

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INTRODUCTION

Learning is an activity carried out to understand something so as to gain new knowledge and experience as proposed by (Suyono & Hariyanto, 2017) "Learning is an activity or a process to acquire knowledge, improve skills, improve behavior, attitudes, and strengthen personality". Meanwhile, according to (Selamento, 2013, p. 13), stated "Learning is a business process carried out by a person to obtain a new behavior change as a whole, as a result of his own experience in interaction with his environment. According to Higard, it's different (Sanjaya, 2013, p. 112), stated that "Learning is a process of change through activities or training procedures, both in the laboratory and in the natural environment. So learning is a self-development process in the form of changes in attitudes, behavior, and morals obtained during the learning process, both formal, semi-formal, and non-formal to get new knowledge. The knowledge obtained is based on learning that is carried out jointly between teachers and students using learning media to help the learning process.

According to (Merlyn & Lestari, 2017, p. 42), Media provides wider opportunities for everyone to learn and improve the quality of the learning process and results". Meanwhile, according to (Lestari & Toyib, 2017, p. 230), "Media is a tool used to channel information so that it can stimulate the mind, attention and interest of students so that the learning process occurs". According to (Suryani, Setiawan, & Putria, 2018, p. 5) "Learning media are all forms and means of delivering information that are made or used in accordance with learning theory, can be used for learning purposes in channeling messages, stimulating students' thoughts, feelings, attention, and willingness so that they can encourage a learning process that is intentional, purposeful, and under control". Meanwhile, according to (Aqib, 2017, p. 50), "Learning media is anything that can be used to channel messages and stimulate the learning process of students". Based on the description above, it can be concluded

that learning media is a teaching and learning process defined as a tool, intermediary, electronically to help convey information or messages in the teaching and learning process so that it runs effectively, efficiently and improves learning outcomes.

The selection of learning media affects the success of teaching carried out by educators in the teaching and learning process, teachers should be careful and thorough in choosing teaching materials used during the learning process, if educators use interesting learning media, students will be motivated to pay attention, understand, and learn. Learning media is made according to the needs and characteristics of the material to be given so that it can get the desired learning outcomes.

Learning media serves to stimulate learning, such as Sanaky (Suryani, Setiawan, & Putria, 2018, p. 10), represents the actual object; create imitations of real objects; make abstract concepts more concrete concepts; uniforming perception; overcome the barriers of time, place, number, and distance; presenting information consistently; provide a fun and interesting learning atmosphere so that learning objectives are achieved. Based on that, the learning media will affect learning outcomes because learning media can provide information, attract students' attention, equate perceptions so that learning objectives are achieved

According to (Pratiwi, 2018, p. 250), "Learning outcomes are changes in the cognitive area, attitudes and skills possessed by a person after receiving a learning experience". The learning outcomes obtained by students are influenced by several factors, one of which is the learning media used during the teaching and learning process.

Accounting is a branch of social science that is quite unique compared to other social sciences because it studies the art of financial recording (Listiyani & Widayati, 2012, p. 111). While a trading company is a company that sells products obtained from other parties to customers (IAI, 2016, p. 111). As (Suparlan & Julianto, 2019, p. 87), stated "a trading company is a type of company that tries to make

a profit from selling merchandise". It can be concluded that trading company accounting is the process of financial recording of trading companies as a whole from transactions to financial statements. To understand the accounting material, it is not enough to read books or limited teacher explanations during the teaching and learning process. Students are expected to be able to study independently and have supporting books other than the books used at school.

Based on the results of interviews with 5 students of class XI Accounting at SMK PGRI 1 Palembang, it was concluded that they had learning difficulties because the media used were relatively thick, heavy, long sentences, and difficult to understand in the subjects of Accounting for Trading Companies in which they studied the company's accounting. However, students have difficulty understanding the material because online learning is not optimal in the implementation of learning such as limited teachers explaining the discussion material, network constraints, internet quotas, and in the implementation of learning students that cannot interact directly with teachers and their friends.

In addition, the learning media used are in the form of textbooks that relative large, heavy, and expensive, sentences were too long and not up-to-date so that students were less interested in reading or studying the book. Students also did not have other reference books to help study independently, practically, interestingly and easily carried anywhere and anytime. Based on the description above, it is necessary to develop teaching materials to help students learn who are creative, innovative and interesting so that they are easy to understand and learn about the trading company cycle material in the form of a pocket book.

A pocket book is a small book measuring 10 cm x 14.1 cm which can be put in a pocket and taken anywhere, easy to carry, practical, easy to understand and interesting (Setyono, Sukarmin, & Wahyuningsih, 2013, p. 121). According to (Primesstianissa, 2016, p. 3), "Pocket books are learning resources

for students which are included in print media which contains practical materials, looks attractive, is easy to carry anywhere, and is able to make students focus on learning and is packaged with various interesting writings and pictures so as to foster motivation. students to study the material in the pocket book. according to (Sitepu, Daningsih, & Titin, 2018, p. 2), "Pocket books are print media that have a size of 10 cm x 14.1 cm that can be taken anywhere". Meanwhile, according to (Asyhari & Silvia, 2016, p. 6), "a pocket book is a small book that contains information that can be stored in a pocket so that it is easy to carry and easy to read". So a pocket book is a small book with a size of 10 cm x 14.1 cm that is easy to carry anywhere and anytime. It contains a summary of information that is short, concise, and easy to understand and has an attractive appearance.

The benefits of pocket books in the learning process, namely: (1) The delivery of material with pocket books can be uniformed, (2) The learning process using pocket books becomes clearer, fun, interesting and printed in full color, (3) efficiency in time and effort. Pocket books that are printed in small sizes can make it easier for students to carry them and use them whenever and wherever, (4) Writing short and clear material and formulas on attractive and full color pocket books can foster a positive attitude of students towards the material and the learning process (Mukminah, Sukroyanti, & Fuadjunazmi, 2016, p. 289). According to (Sugiyono, 2019, p. 752) There are two research models, according to Thiagarajan (1974) using the 4D model which stands for Define, Design, Development and Dissemination and according to Dick and Carry (1996) the term ADDIE (Analysis, Design, Development, Implementation, Evaluation). Then there is another development model, namely the Rowntree model.

The development of this pocket book uses the Rowntree model, which is a product-oriented model especially to produce a teaching material product (Gunawan, 2020, p. 47), suggests three stages, namely: (1) planning,

(2) development, and (3) evaluation Based on the opinion above, the researchers chose a pocket book so that students are able to understand the material that will be delivered by the teacher to be more practical, interesting, and can be carried everywhere, so that students can learn anytime and anywhere. To achieve this, a method of developing teaching materials is needed, namely using the R & D method with a product-oriented rowntre model so that the product goes through the planning, development, and evaluation stages.

The research and development of this pocket book aimed to; (1) develop an accounting pocket book at SMK PGRI 1 Palembang which has been tested for validity, (2) develop an accounting pocket book at SMK PGRI 1 Palembang which has been tested for practicality (effective and efficient), (3) develop an accounting pocket book that has been developed at SMK PGRI 1 Palembang towards learning outcomes.

METHODS

In this study, researchers used the Research & Development (R&D) method, which is a research method used to produce certain products and test the feasibility of the product by taking data using an essay type test as an initial test (Pre-test) and final test (Post-test). The purpose of this development is to produce a product in the form of an accounting pocket book as an accounting learning medium.

At the evaluation stage, a formative evaluation was used which included self-evaluation, expert reviews, one to one, and small group, as well as field tests. The following stages were carried out in this development by using product evaluation referring to formative evaluation, namely: the planning stage where the researcher analyzes the needs of students at SMK PGRI 1 Palembang as an initial stage by identifying the syllabus, conducting interviews to find out the learning difficulties faced. It aims to obtain information and student needs in order to create optimal products according to student characteristics

so that learning objectives are achieved.

At the development stage, designing the initial form of the accounting pocket book according to what was done at the planning stage based on the analysis of student needs. Furthermore, the researchers developed teaching materials that had been formulated in advance by presenting the material and the formulation of student learning evaluations.

The evaluation stage was carried out to find out the weaknesses in the accounting pocket book that was developed and revised to produce optimal, practical, and valid products. Self-evaluation, researchers conducted on the prototype to check whether the formulation and elaboration of the material and the evaluation of learning were correct and appropriate, layout and design proportions. Furthermore, the evaluation stage of the expert review was carried out, namely after designing the prototype of the accounting pocket book at the beginning by the researcher himself and then giving it to the experts (expert review).

The validation process was carried out by experts by filling out questionnaires, interviews about improvements that must be made on the prototype by consulting the pocket book design to experts. After that, the design was assessed by a validator who was competent in the development of a pocket book. Validation was carried out until the validator stated that the pocket book was suitable for use and development, then one two One evaluation where at this stage an evaluation was carried out by individual interviews with 3 students who were given pocket books and then asked to provide their responses and comments regarding the learning material. Then, students were randomly selected to work on the practice questions in the pocket book to see the effectiveness of the pocket book. Then the next stage was a small group where at this stage the pocket book was tested after making revisions in the previous step, this trial was given to groups of students consisting of 6-8 students except students who had been tested previously. In this trial, students were asked to rate and respond to a pocket book with revised

learning materials.

The last step to do was field test, the researcher evaluated the pocket book that had been developed but allows for final revision to produce an optimal product. Field tests were carried out in class with actual conditions by preparing all learning components such as equipment or tools, learning materials, and preparing tests so that they can be used.

Data Collection Technique

Data collection techniques can be done in several ways to collect data, so data collection techniques can be done by interviewing, questionnaires, observations, tests, and a combination of all of them (Sugiyono, 2019, p. 228). In this study the researchers used observation; according to (Sugiyono, 2019, p. 238), observation as a data collection technique has specific characteristics when compared to other techniques, observation is not limited to people but also other objects. Researchers made observations at the beginning by observing teachers and students regarding obstacles in learning such as the learning media used so far based on textbooks, school supplies and equipment that were less than optimal, such as the lack of LCD projectors, etc.

After making observations, the researcher used interviews to collect the necessary data. According to (Sugiyono, 2019, p. 418), interviews are used as a data collection technique if researchers want to conduct preliminary studies to find problems that must be investigated, but also if researchers want to know things from respondents more deeply. In this study the researcher interviewed 3 students to find out the practicality of the accounting pocket book given and then asked to provide comments and suggestions.

The next stage in collecting data used a questionnaire. According to (Sugiyono, 2012, p. 162), a questionnaire is a data collection technique that is given a set of questions or written questions answered by respondents. In this study, questionnaires were given to experts to determine the validity of pocket books and given to students to determine the practicality

of pocket books. When distributing the questionnaires to students, it was divided into 2 stages, namely: the small group stage, the questionnaire was assessed by 8 students and the field test stage was carried out to 22 students except for students who had been tested.

Tests were used to collect data in this study. According to (Widoyoko, 2013, p. 50), a test is a number of questions that require answers or questions to be answered with the aim of measuring a person's ability or revealing certain aspects of the person being tested. The test in this study was to measure students' abilities before and after being given an accounting pocket book.

Data Analysis Technique

This study used descriptive statistical data analysis techniques as stated (Sugiyono, 2019, p. 241), the statistics was used to analyze data by describing the data that had been collected. In order to create a good accounting pocket book and suitable for use by students, product testing needed to be carried out, as follows; the feasibility of the material, including: the content of the material, the suitability of the material with KI and KD, a sequence of presentation of the material to be validated by a material expert; media feasibility, including: the size of the accounting pocket book, cover design and content of the accounting pocket book, as well as the use of symbols or images to be validated by media experts; User feasibility was carried out to determine the practicality of accounting pocket books in terms of appearance, presentation of material, and suitability with student characteristics.

Data Assessment Techniques

After the data was collected, it was assessed by using a Likert scale, and the percentage calculation with a score of: very good (5), good (4), quite good (3), not good (2), and very poor (1). To find out the assessment of media experts and material experts regarding accounting pocket book learning media using the following formula (Sa'dun, 2013, p. 157):

$$\text{Vahlimedia} = \text{TSe/TSh} \times 100\%;$$

$$Vahlimaterial = TSe / TSh \times 100\%$$

Information :

TSe = Total Empirical Score

TSh = Maximum Total Score

Then, for the product test value obtained, a combined validation calculation was carried out by using the formula V combined = $(Va+Vb+Vc) / (\text{Number of Validators}) \times 100 = \%$. The following interprets the results of the above calculations using the Table 1.

Table 1. Validation Score Category

Percentage	Criteria
85.01 % - 100.00%	Very Valid
70.01% - 85.00%	Quite Valid
50.01% - 70.00%	Less Valid
01.00 % - 50.00%	Invalid

Source: Modification(Sa'dun, 2013, p. 157)

How to determine the value (%) of the product practicality criteria carried out by students using a formula (Sa'dun, 2013, p. 82).

$$Vaudience = Tse/TSh \times 100\%$$

Information :

TSe = Total Empirical Score

TSh = Maximum Total Score.

Table 2. Practical Criteria for Learning Media

Percentage	Criteria
81.00% - 100.00%	Very Practical
61.00 % - 80.00%	Practical
41.00 % - 60.00%	Practical enough
21.00 % - 40.00%	Less Practical
00.00% - 20.00%	Very Less Practical

Source: Primary data processed, 2021

Analysis of test data was carried out by looking at the percentage of students' complete learning outcomes based on the KKM in accounting learning, which was 75. According to (Nana, 2011, p. 131), the percentage

of completeness (PK) can be calculated by the formula $PK = F/N \times 100\%$.

Information :

PK = Percentage Value Or Yield,

F = Number of Completed Students,

N = Total Number of Students

RESULTS AND DISCUSSION

Description of Research Preparation

From the results of interviews with students of class XI Accounting at SMK PGRI 1 Palembang, it was known that the accounting subject for trading companies was a mandatory subject with a study time of 6 learning hours (270 minutes) per week. Thus, it was not enough to discuss the material for trading companies and the package books used were relatively thick, heavy, sentences were too long and difficult to understand so that they were less effective in achieving the learning objectives to be achieved. It was necessary to do innovative learning media that were more attractive, practical and easy to carry anywhere so that they can be used for independent learning.

Description of Development of Accounting Handbook Teaching Materials

Researchers used the Rowntree development model, there were three stages. First in the planning stage, researchers at the planning stage conducted interviews as initial data to find out the material, syllabus, indicators, learning objectives and student character so that the resulting product was optimal and learning objectives were achieved according to the competencies in the syllabus. The analysis of student needs aimed at knowing the needs of students in the subjects of Accounting for Trading Companies at SMK PGRI 1 Palembang to support the learning process and results.

The results of the analysis at the planning stage, namely; (a) analyzing student needs, researchers conducted interviews to find out the problems faced by students and teachers in the teaching and learning process

such as less than optimal study time to understand the concept of trading company accounting subjects. In addition, the use of learning media that attracted students' interest to study independently or study with peers had not been effective because the discussion of the material was quite long, less simple, and less understood by students.

It was necessary to learn by utilizing media according to student needs in the form of practical accounting pocket book teaching materials, easy to understand language, being carried anywhere, and interesting. While the problems faced by teachers for one hour of subject matter were only 270 minutes (6 hours), of course this was a short time to discuss accounting concepts. In addition, the teacher's teaching materials only relied on textbooks.

Understanding the character of students was done to determine students' abilities regarding trading company accounting material by looking at the learning outcomes that were still lacking. By developing an accounting pocket book with an attractive book design, full color, it can be carried anywhere and anytime with the contents of the material explanation briefly and easily understood, it was expected to improve student learning outcomes. From the results of analyzing the syllabus of trading company accounting subjects, which were compulsory subjects taken 6 hours of learning (270 minutes) per week, the learning time was too short to study the material for trading companies which was quite a lot so that the expected competencies were not maximized. The learning process was still nailed to the package book relative bold, the language used was too long and uninteresting. With this accounting pocket book, it was hoped that it can help students in the teaching and learning process and improve learning outcomes. (b) formulation of learning objectives, understanding and applying trading company accounting as competency standards to be achieved. In addition, this stage aimed to identify and select the material to be presented so that students were able to understand and

explain the material, such as: understanding trading companies, trading company cycles, trading company account lists, trading company payment terms, general journals, special journals, general ledgers, trial balance, adjusting journal entries, work sheet, income statement. statement of changes in capital and balance sheet.

In the second stage of development, the researcher designed a prototype of an accounting pocket book according to what was done at the planning stage. The researcher designed the initial form of the accounting pocket book using Microsoft Office and then designed the outline of the material, the description of the material, and the formulation of the student learning evaluation. Then the researcher began to develop an accounting pocket book by entering the material to be described to facilitate the process of making and checking. At this stage, the researcher checked to find out the shortcomings or weaknesses of the developed pocket book. The checks carried out included the material presented, the proportional design, and the accuracy of the letters used. It was known that the material presented in the pocket book was too much, and the proportional design was less attractive because of the monotonous appearance.

The three evaluation stages, the results of the evaluation stage focused on the content of the material which included the recording stage, the classification stage, and the reporting stage. The structure included a brief description of the material, the examples of questions presented were easy to understand, and the material was proportionally arranged. While the media was the display of a pocket book that was developed by the researcher. Following is the validation according to the evaluational stage.

Expert Review

At this stage the learning media in the form of pocket books was tested for validity to find out the weaknesses or shortcomings of learning media involving material experts and media experts with the aim of producing op-

timal products. The Table 3 are the results of the assessment of the experts.

Table 3. Expert Review Material Expert Validation Results

No.	Validator Name	Validation Results	Criteria
1.	Validator 1	95%	Very Valid
2.	Validator 2	95%	Very Valid
3.	Validator 3	93%	Very Valid
Average Result		94%	Very Valid

Source: Primary data processed, 2021

Based on the results of the combined validity of the material experts, it can be concluded that the learning media in the form of an accounting pocket book that was developed got an average result of 94% which was declared very valid.

One To One Evaluation

In the one-to-one stage, it was carried out on Monday, June 21, 2021. In this stage, the accounting pocket book learning media was tested on three students of SMK PGRI 1 Palembang with low, medium, and above average abilities who were given an accounting pocket book to study within 15 minutes after that the researcher conducted interviews by asking students to provide comments or suggestions on the learning media in the form of an accounting pocket book with the aim of knowing the practicality of the accounting pocket book.

Small Group

After the product was revised, it was then tested at the small group stage. This stage was carried out on June 22, 2021 for 8 students of SMK PGRI 1 Palembang except for 3 students who had been tested and were given 30 minutes to see the practicality of learning media in the form of an accounting pocket book by filling out the prepared questionnaire which can be seen in the appendix.

Field Test

At this stage the developed accounting pocket book was tested on students except for students who had been tested previously. This test was carried out on June 24, 2021 and was given 30 minutes to see the practicality of the accounting pocket book as a learning medium for student learning outcomes. Prior to the learning process using learning media in the form of an accounting pocket book on trading company accounting subjects with the subject of the recording stage, classification stage, and reporting stage, the researcher gave a pretest to all students of class XI Accounting to determine the extent of the students' abilities. The Table 4 are the results of the student pretest.

Table 4. Student Pre-test Results

Score Scale	The Number of Students	%	Criteria
85 – 100	9	27.3%	Very Good
75 – 84	8	24.2%	Well
60- 74	6	18.2%	Enough
46–59	7	21.2%	Not Good
0 –45	3	9.1%	Very poor
Amount	33	100%	
Average Result		52%	Not good

Source: Primary data processed, 2021

Based on the table above, it is known that the results of the student pre-test 27.3% were in very good criteria, 24.2% in in good criteria, 18.2% in enough criteria, 21.2% in not good criteria, and 9.1% in very poor criteria. It can be concluded that the students' pretest results with an average result of 52% were in criteria of not good. During the learning process, the researcher briefly explained the contents of the pocket book to students, except for students who had been tested and then asked to fill out a questionnaire to find out the practicality of learning media in the

form of an accounting pocket book. During the process of giving the questionnaire, the researcher also made observations to find out whether the accounting pocket book would affect practicality or not. The results of the questionnaire and observation of the practicality of learning media in the form of a pocket book in Table 5.

Table 5. The Result of the Practicality of the Accounting Pocket Book

Score Scale	The Number of Students	%	Criteria
81 - 100	21	95.5%	Very Practical
61 - 80	1	4.5 %	Practical
41 - 60	-	-	Practical Enough
21 - 40	-	-	Less Practical
Amount	22	100%	
Average Result		85 %	Very Practical

Source: Primary data processed, 2021

From the results of the questionnaire above, it can be seen that the learning media was in the form of an accounting pocket book with 21 students as respondents on very practical criteria with a percentage of 95.5% and 1 student was at criteria of practical with a percentage of 4.5% so that an average result of 85% with very practical criteria showed that in this field test stage the product met criteria practicality quality. At the end of the lesson, students were given questions as a post-test to all students of class XI Accounting to measure students' abilities after being given an accounting pocket book as a learning medium. Table 6 are the results of the post test conducted to 33 students.

Based on the Table 6, it is known that the post-test results of students with very good criteria were 17 students with a percentage of 51.5%, good criteria 8 students with a percentage of 24.2%, just 2 students with a percenta-

Table 6. Student Post-test Results

Score Scale	The Number of Students	%	Criteria
85 – 100	17	51.5%	Very Good
75 – 84	8	24.2%	Well
60- 74	2	6.1%	Enough
46–59	2	6.1%	Not Good
0 –45	4	12.1%	Very Not Good
Amount	33	100%	
Average Result		75%	Well

Source: Primary data processed, 2021

ge of 6.1%, not good criteria 2 students with a percentage of 6.1%, and very poor 4 students with a percentage of 12.1%. In addition, the average yield of 75% was in good criteria so that it can be concluded from the average results of pretest 56% and post-test 75% student learning outcomes increased 19%. So, using an accounting pocket book at SMK PGRI 1 Palembang which had been developed had a potential effect on student learning outcomes.

Development research is research that is oriented towards the final product whether it is feasible or not to be used as a learning medium for students. The product developed was in the form of an accounting pocket book as a learning medium for trading company accounting subjects at SMK PGRI 1 Palembang with the core material of the trading company cycle, especially the recording stage, classification stage, and reporting stage on student learning outcomes.

Accounting pocket book products as learning media went through several stages of development such as material validation and media validation in order to get suggestions and input and then revised according to the notes provided in order to create an optimal product. The validation results from material experts got a percentage of 94% with very valid criteria. Meanwhile, media experts got

a percentage of 95% in the very good category. It can be concluded that the accounting pocket book as a learning medium for trading company accounting subjects at SMK PGRI 1 Palembang was feasible to use based on the results of material experts and media experts.

The trial phase of learning media in the form of an accounting pocket book, the next stage was the one to one stage, small group, and field test. The researcher showed the product to the students and then asked to assess the learning media in the form of an accounting pocket book on the subject of trading company accounting with the subject matter of the recording stage, classification stage, and reporting stage can be seen from the average results on one to one product developed that did not need to be revised, the small group with a percentage of 89% was very practical, while the field test with a percentage of 85% was very practical. The data was based on the results of student assessments of learning media in the form of accounting pocket books that can be used as media as teaching and learning materials.

This was stated by (Suryani, Setiawan, & Putra, 2018, p. 5) "Learning media are all forms and means of delivering information that are made or used in accordance with learning theory, can be used for learning purposes in channeling messages, stimulating students' thoughts, feelings, attention, and willingness so that they can encourage a learning process that is intentional, purposeful, and under control". Meanwhile, according to (Setyono, Sukarmin, & Wahuningsih, 2013, p. 121), "A pocket book is a book that is small in size, can be put in a pocket and be carried anywhere, easy to carry, practical, easy to understand and interesting.

The product of the development of learning media in the form of a pocket book had the following advantages and limitations; The advantages of learning media in the form of pocket books were practical, the content of the material was presented in a concise manner, the language used was simple, be taken anywhere, full color, interesting, and students

can learn independently; The limitation in this research was that the product only presented the basic material of the recording stage, the classification stage, and the reporting stage. In addition, the product trial was only at SMK PGRI 1 Palembang.



Figure 1. Front Coverigure



Figure 2. Preface and Table of Contents

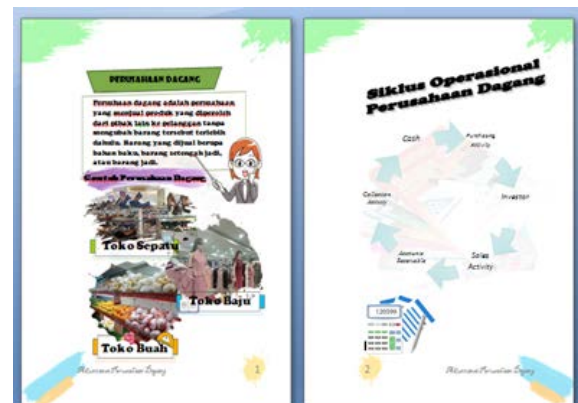


Figure 3. Content View

CONCLUSION

The results of this study can be concluded as follows: Learning media in the form of an accounting pocket book developed in the syllabus was able to explain trading company accounting with the subject matter of the recording stage, classification stage, and reporting stage according to student learning at SMK PGRI 1 Palembang which had been validated by material experts with an average result of 94% the criteria was very valid and media experts with an average result of 95% were very valid criteria, small group with an average result of 89% was very practical criteria and field test results on average 85% were very practical criteria. Judging from the results of the average pretest of students showing 56% with poor criteria and the average post-test results showing 75% with good criteria this showed an increase of 19% in student learning outcomes of class XI Advanced Accounting at SMK PGRI 1 Palembang had the effect on student learning outcomes that had increased.

Based on the results of research related to the development of an accounting pocket book are suggested as follows: Students, it can be used as learning media to understand the accounting cycle material presented in a practical way, can be taken anywhere and anywhere so that it can improve students' ability to learn outcomes. Teachers, it can be used as an alternative learning media that can improve students' understanding. Developers, it is given to teachers and students so that the developed accounting pocket book becomes a learning and learning medium. For further researchers, it will become a research reference in order to improve and develop further in order to create an optimal accounting pocket book.

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