

## E-Book Development of Trading Company Adjustment Journal Based on 2013 Curriculum

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### Abstract

The establishment of 2013 Curriculum had not been counter balanced with the supply of textbook that has been customized to 2013 Curriculum. This research was an e-book development research on trade company adjustment journal based on 2013 Curriculum with the purposes : 1) To analyze the use of e-book on trade company accounting subject especially on the matter of trade company adjustment journal that has been execute so far; 2) To analyze the development design of trade company adjustment journal based on 2013 Curriculum; and 3) To analyze feasibility of the e-book of trade company adjustment journal that has been developed. This research was a research and development research that was executed in two phases, prfeliminary study phase and developmental phase. Result obtained in preliminary study was that the teacher on accounting skill subject had not use the e-book on the learning process of trade company accounting subject, especially on the matter of adjustment journal. E-book development design was started with the planning, early product design, assessment from material and media experts., revision, teacher assessment, revision, and student assessment. Result from student assessment regarding trade company adjustment journal e-book based on 2013 Curriculum yields 87,42% and categorized as good which means it is feasible to be used as media in the learning process.

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## INTRODUCTION

Learning material has been going through change of management with the change of the curriculum. Daryanto (2014) compare the curriculum implementation management between KTSP 2006 Curriculum and 2013 Curriculum, in which one of the comparison is about the textbook provision. Textbook in KTSP 2006 Curriculum is almost absolutely provided by the teachers and the government involvement is only to assess the feasibility of the book at school. While textbook in 2013 Curriculum is provided by the government and the teacher's role in textbook provision is small.

Changing in management regarding textbook provision is in accordance with the Lesson Plan arrangement and the learning process. According to 2013 Curriculum, the teacher has small role in arranging Lesson Plan which is to develop the textbook and in its execution the local government supervise the conformity of the learning process either the textbook that has been published by the government. In conclusion, the textbook that has been published by the government have significant impact in learning process.

There are still some problems found in textbook provision on schools that has already implement the 2013 Curriculum. Government still could not provide any decent textbook or teaching material on accounting subjects that is appropriate to 2013 Curriculum (Apriliasari, 2015; Novianti, 2015; dan Sary, 2015). That problem also found at SMKN 1 Purwokerto. Based on observation conducted at SMKN 1 Purwokerto we found that the government still has not published any textbook—whether it is for students nor teacher—on productive subjects that appropriate to 2013 Curriculum. This shows that the government still could not provide the learning material especially the textbook that is adequate and already been conformed to 2013 Curriculum.

Interview with the trade company accounting teacher shows that the source material that they use were still based on KTSP 2006 Curriculum. The teacher said that SMKN 1

Purwokerto still has not got the trade company accounting textbook published by Kemendikbud.

The textbook used as source material on trade company accounting subject is a KTSP book and still not in conform with 2013 Curriculum. That book is an old book so it does not have the actual information that is appropriate with the time, and the appearance is also less appealing to the student. Problem regarding the textbook for productive subjects especially the trade company accounting subject has become the obstacle for the learning process. Problem regarding the limitation of learning source also happened at SMAN 2 Mranggen. Based on reserach by Indriawan, Slamet, Kardoyo (2018), problem or obstacles experienced by the student in economy learning process was that not all of the student had the learning material in searching for the information given by the teacher.

Based on those problem and obstacles then we need to develop a teaching material which is a trade company adjustment journal textbook that has been conformed to 2013 Curriculum. In times with the technology development, printed textbook can be united with digital technology. Printed textbook in digital form is known as e-book. E-book is a form of individual learning material that is arranged sistematically in electronic form (Andrea, et.al, 2016).

The use of electronic book or electronic modul had been proved of capable in increasing individuality. The research conduted by Sadimin, Hardyanto, Slamet (2017) said that e-modul are capable to facilitate teachers in implementing CAR and write the reports easier and independently. Dirgatama (2017) mentioned that the uses of e-book in learning process is beneficial to enrich and broaden knowledge of the learning material, to trigger the student in their way of thingking, behave, and develop themselves to master the competency they required. The uses of e-book as a learning media could motivate individuality of student, while also facilitate the interaction between teacher and student to more effective and efficient learning process (Marintan and Widiyanto, 2017). Learning media could clarify message and information presentation to

accelerate learning process and increase the results (Arsyad, 2014).

E-book development on trading company adjustment journal are expected to increase student participation in learning process since it is developed based on 2013 Curriculum. Those development can be used to solve the problem in 2013 Curriculum implementation.

The purpose of this research including : 1) To analyze the use of e-book in trading company accounting subject especially to the adjustment journal that has been established so far, 2) To analyze e-book development design of trading company adjustment journal based on 2013 Curriculum, and 3) To analyze the properness of trading company adjustment journal based on 2013 Curriculum. The result of this research are expected to conduce theses about trading company adjustment journal e-book based on 2013 Curriculum.

## **METHODS**

This research is a research and development that is adapted from Borg and Gall research procedure. Research procedure of this research including : 1) Preliminary study; 2) Planning; 3) Early Product Design; 4) Phase I assessment from material and media experts; 5) Revision; 6) Phase II assessment from material and media experts; 7) Teacher Assessment; 8) Revision; 9) Student Assessment; 10) End Product. Research subjects in the preliminary study phase are teachers of trading company accounting subject. Research subject in the product validation phase are material and media experts, teachers of finance institution and accounting skill, and grade 11th students of Accounting Productive Skill Program that had been given trading company accounting subject. Research subject was chosen by purposive random sampling method. Data in this research was collected with method including interview, observation, and documentation. Data collected in the form of verbal and written documents.

## **RESULT AND DISCUSSION**

Analysis on accounting learning especially on the material of trading company adjustment journal was conducted on Lesson Plan, learning media used in the process, learning method, student response, and student's learning result. Based on the interview on the teachers of Trading Company Accounting subject, we found that before conducting the teaching process, teachers had arranged Lesson Plan. Lesson Plan was arranged based on syllabus. Trading company adjustment journal learning process use scientific approach by using learning model based on problem with group discussion. Teachers would allocate the time to learn journal adjustment material for 4 classes, each classes lasts for 4 lesson periods.

Teachers would use learning media such as power point, books and worksheets. Teachers on trading company accounting subject said that the amount of books in the library is still limited so the learning process is no optimal. Limitation of textbook was solved by using one book for every group of four students.

Based on interview on the teachers, teaching method that was used including lecture and problem based learning, Teachers would deliver the material by lecture method with the use of power point as a media. Then they would give questions about trading company adjustment journal as a form of practice.

Interview with the grade 12 student that had attended trading company accounting subject about the learning process can be summarized as such : 1) Teacher starts the lesson by explaining the material of trading company adjustment journal; 2) Teacher give question practice as trading company adjustment journal; and 3) Question practice then being corrected together by teacher and student. Student learning results on trading company adjustment journal is not optimal yet. It can be concluded from the score of adjustment journal material on trading company subjects in 11th grade accounting student of SMKN 1 Purwokerto, in which there are 40% of students with the score below the minimum passing grade.

Teacher never make and use e-book on the lesson especially on the lesson of trading company accounting. Use of e-book in the lesson of trading company accounting can be an alternative solution to solve the lack of source material available at the library. E-book can also ease the student in searching for the available information (Wang & Yang, 2014). Students actively searching for information to arrange the knowledge to gain a new understanding. In this case, the knowledge is not transferred from teacher to student, but gained by the student's activity ((Lestari, Vivanti, Miarsyah, 2017)

Use of e-book in the lesson is very possible to be implemented because based on interview on students we found that the majority of students possess laptop/computer/smartphone. E-book is a learning media that can be operated by laptop/computer/smartphone. Student also expressed their interest in using e-book when learning about trading company accounting material.

School principal has high commitment in encouraging teachers at SMKN 1 Purwokerto to use the technology in the learning process. Real proof of the school principal's commitment is by providing the infrastructure that supports the use of technology in the learning process. Based on observation on the classrooms, every classroom at SMKN 1 Purwokerto is equipped with LCD projector and wifi. LCD projector can be used to present the powerpoint that had been arranged by the teacher as learning media. They can also shows videos that supported the learning process. Wi-fi availability in SMKN 1 Purwokerto also ease the student to access the latest information from the internet regarding the material that had been delivered by teacher.

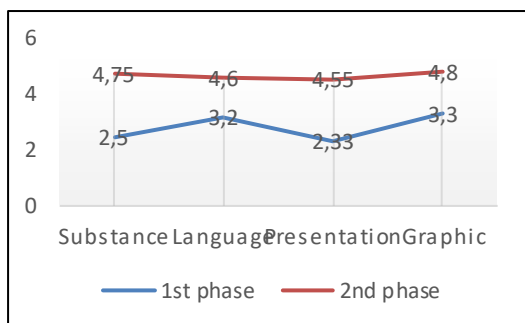
School principal's commitment on the use of technology in learning process could not yet be seen especially on the use of e-book. School principal never oblige each teacher to make and use e-book in the learning process.

E-book development design started with planning phase. Planning phase is deciding on e-book title, determining purpose, source selection, framework arrangement, and source collection. E-book title used is "E-book of Trading Company Adjustment Journal Based on 2013 Curriculum".

The final purpose of the e-book arrangement shows how far the competency of the student after the use of e-book. The purpose of trading company adjustment journal are as such : 1) Students are able to explain adjustment journal and its function; 2) Students are able to explain adjustment types; and 3) Students are able to process trading company adjustment journal. Source selection phase including : theory selection, examples/ illustration, and questions that has to be solved by students. Theory that has been input into this modul including : 1) definition of trading company adjustment journal, 2) trading company adjustment journal recording types such as trade goods stock record, use of the equipment, income that still had to be accepted/ income debt, burden debt/ burden that still had to be paid, income debt/ early income, cost conflict/ cost paid in advance, shrinking/depresiasi, debt invalidation, and 3) case sponsor on trading company adjustment journal.

E-book arrangement was started with framework arrangement. E-book framework including cover page, introduction, table of content, concept map, and material of trading company adjustment journal, and case study. Arrangement of e-book material was obtained through various book source and online media related to trading company adjustment journal.

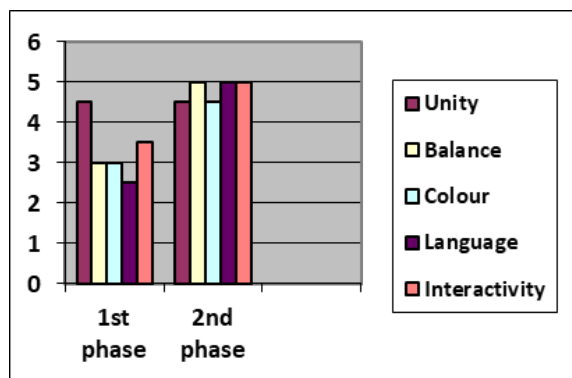
After the e-book was arranged, then it was validated by material and media experts. Material expert's assessment on e-book appropriateness consist of substance appropriateness aspect, language appropriateness, presentation appropriateness and graph appropriateness. Assessment was conducted in two phases, in which revision was conducted in between two phases of assessment. In the first phase the average score was still very low (2,83) with the category of very lacking. This was because e-book still had not equipped with adequate pictures so the impression would be less appealing and could not form the logic of thinking of the student. Second phase assessment yield the average score of 4,68 in the category of very good. Below is the graphic picture of the material experts assessment :



Picture 1. Material Expert's Assessment

Media expert's assessment was based on aspects such as unity, balance, colour, language, and interactivity. Assessment in the first phase showed that the average score for all five aspects were 66% which means that the e-book was in the category of enough. In the second phase, the percentage was up to 96% which means the e-book was categorized as very good. E-book with the category of very good means it is appropriate to be used as learning media.

Here is the diagram that shows the media expert's assessment :



Picture 2. Diagram of Media Expert's Assessment

Product assessment then was conducted by accounting skill teacher of SMKN 1 Purwokerto. Summary of teacher's assessment can be viewed at Table 1. Based on table 1, score of the assessment was 4,35 (very good), 4,27 (very good), and 4 (good). Average score of teacher assessment is 4,27 with the category of very good. Teacher's assessment result with the category of very good means that the e-book of trading company adjustment journal based on 2013 Curriculum is appropriate to be used as learning media.

The last product assessment was conducted by students. Student's assessment on the e-book yields the average score of 87,42%. It means that in average, students assessed the e-book as in the category of good. E-book in good category means that the e-book of trading company adjustment journal based on 2013 Curriculum is appropriate to be used as learning media.

Table 1. Summary of Teacher's Assessment

Teacher	No	Assessment Aspect	Average Score	Category	
1	1	Substance	4,375	Very Good	
	2	Language	4,2	Very Good	
	3	Presentation	4,44	Very Good	
	4	Graphic	4,4	Very Good	
	Total			17,415	
	Average Score			4,35	Very Good
2	1	Substance	4,625	Very Good	
	2	Language	4,2	Good	
	3	Presentation	4,22	Very Good	
	4	Graphic	4,2	Good	
	Total			17,245	
	Average Score			4,31	Very Good
3	1	Substance	4,375	Very Good	
	2	Language	4,4	Very Good	
	3	Presentation	4,11	Good	
	4	Graphic	4,2	Good	
	Total			17,085	
	Average Score			4,27	Very Good
4	1	Substance	4,25	Very Good	
	2	Language	4,2	Good	
	3	Presentation	4,11	Good	
	4	Graphic	4,14	Good	
	Total			16,56	
	Average Score			4,14	Good

CONCLUSIONS

Based on data found on research, some things related to the development of the e-book of trading company adjustment journal based on 2013 Curriculum can be concluded. The use of e-book in trading company accounting subject especially trading company adjustment journal material has never been conducted. Teacher would only use power point, textbook and worksheet. E-book development was started with making a plan based on the result of preliminary study. The plan then was developed into an e-book design. Early product output then was assessed by material and media experts. Based on those assessment, the e-book then got revised and re-assessment. The next assessment was conducted by teacher. After the e-book got

revised as the result of the teacher assessment, e-book then got assessed by student before its appropriateness could be determined. The developed e-book was assessed as appropriate to be used as a learning media for the material of trading company adjustment journal. Student's assessment showed the percentage of 87,42% which means that the e-book is in good category and is appropriate to be used in the learning process.

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