

# Development of Contextual-based Teaching Material on the Subject of Accounting Cycle for the Tenth-grade Students of Accounting at the Vocational High School

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**Keywords:** Development of Teaching Material, Contextual Learning, Accounting Cycle of Service Company

**Abstract:** The objective of the research was to develop a contextual-based accounting textbook that will be used as learning material at Vocational High School of Shalahuddin Malang in order to overcome the problem in learning due to lack of attractive learning materials, which may facilitate the students to comprehend them. Design of the research used the development model of Borg and Gall (1989), which comprised of 10 steps that have been modified into seven steps due to limited time, condition, and workforce. Data collecting techniques of the research were observation and questionnaires, which were completed by 12 students of the tenth-grade who attend accounting subject at the Vocational High School of SMK Shalahuddin Malang. Based on the result of the validation test or properness of the contextual-based textbook, both in accordance with the experts of material validation and visual design validation, they suggested that the contextual-based textbook is valid or deserved to be used by a percentage of 92.79% and 85.82%, respectively. Furthermore, the product will be tested on limited users (student) and it is valid or deserved to be used by percentage of 84.92%. The developed product has superiority in language, which is interactive and more understandable along with attractive figures and illustrations that attract the students to read. However, on the other side, the product has a weakness because it just focuses on only one standard of competence.

## 1 INTRODUCTION

In the current era, we can see that there are many forms of teaching materials used in the world of education, one of which is a textbook/textbook. But not all of the books are interesting to read and learn by students because students judge the book to be too difficult to understand. In fact, with the existence of an interesting and interactive text/textbook, it will support students to learn the accounting cycle material independently. Based on field observations conducted at Malang Saladin Vocational School, in general, students often have difficulty understanding the stages of the accounting cycle to produce financial statements of service companies. From these observations and the results of discussions with professional colleagues, this is caused by the teacher where in learning does not use teaching materials that are in accordance with the needs and expected character traits. In addition, accounting learning activities are conducted by lecture methods,

and assignments are all teacher-centered because there are no teaching materials at all that are stretched to students.

One of the studies conducted by Uhti (2013) on the Development of Contextual Based Learning Materials in the Discussion of Triangles to Facilitate Students in Developing Communication and Mathematical Problem Solving Abilities resulted in the teaching materials being tested to be effective in facilitating the achievement of mathematical problem solving and problem-solving skills and Student response questionnaires produce very positive responses.

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From some of the above studies, we can know that teaching books are still effective for use in learning, especially textbooks that are arranged in an interesting and interactive manner. This encourages researchers to make a company accounting cycle teaching materials that are in accordance with the needs and characteristics of the target and are interesting and interactive. This is corroborated by Hamalik (2007) who said that effective teaching is teaching that provides opportunities for self-study or self-activity. In the concept of constructivist learning students build their own knowledge, meaning that here the teacher plays a role in how to create students to learn actively, not to receive knowledge from the teacher. Through good teaching materials, it will create effective and constructivist learning so that later learning outcomes will be better.

Based on the description above, the researcher is interested in developing a teaching material with the title "Development of Contextual Textbooks on the Subjects of Accounting Cycles for Class X-Accounting Vocational Schools".

## 2 LITERATURE REVIEW

### 2.1 Development of Teaching Materials

Suhartono, et al (2001: 65-75) argued that the development of teaching materials consists of three major stages, namely (1) the designing phase, including reviewing core competencies and basic competencies, analyzing learning, analyzing content, selecting content, arranging the order of contents and structure fill; (2) assessment phase, including formative assessment, summative revision and assessment; and (3) utilization phase, including developing readers and developing teaching materials.

### 2.2 Contextual Learning

According to Sanjaya, (in Sa'ud, 2008: 162) contextual learning (contextual learning) is a

learning approach that emphasizes the process of full student involvement to be able to find material that is learned and relate it to real life situations so as to encourage students to be able to apply in their life. Based on this statement, it can be interpreted that contextual learning is a concept of teaching and learning that helps teachers associate learning with problems that exist in real life and motivate students to connect between the knowledge they have with the application in their real world.

## 3 METHODS

The model used in the development of this teaching material is in the form of Research and Development (R and D) proposed by Borg and Gall (in Sukmadinata, 2013: 169-170) which consists of ten steps, namely: (1) research and information collecting, (2) planning, (3) develop preliminary form of product, (4) preliminary field testing, (5) main product revision, (6) main field testing, (7) operational product revision, (8) operational field testing, (9) final product revision, (10) dissemination and implementation.

Product trials are conducted to collect data that will be used to revise teaching material development products. The trial was carried out in two stages, namely individual trials and limited field trials. Individual trials are carried out by validating the material experts and teaching materials experts by filling out a questionnaire to provide an assessment of the instructional materials prepared.

Limited field trials are carried out by trying to apply teaching materials to students. The data obtained from the trial is used as a basis for revising the product so that it is suitable for use.

## 4 RESULTS

### 4.1 Quantitative Data

Quantitative data obtained from the test of material validity has an average of 91.92% and quantitative data from the validity test of teaching materials is 85.82. So the number of presentations is to show that the teaching material is valid and feasible to use.

Table 4.1: Summary of validated data by material expert

No.	Aspect	Percentage (%)	Validity Criteria
1.	Cover	75%	Valid
2.	Glossary	91,67%	Valid
3.	Precondition	91,67%	Valid
4.	Modul usage	81,3%	Valid
5.	instructions	83,4%	Valid
6.	Final destination	100%	Valid
7.	Check mastery of	100%	Valid
8.	competence	91,67%	Valid
9.	Material	91,67%	Valid
10.	Summary	96,4%	Valid
11.	Assignment and test	91,67%	Valid
12.	Contextual learning	100%	Valid
13.	Picture / illustration	100%	Valid
14.	Evaluation question	91,67%	Valid
15.	Answer key	91,92%	Valid
	Assessment guidelines		
	Average		

Table 4.2: Summary of validated data by visual design expert

No.	Aspect	Percentage (%)	Validity Criteria
1.	Format	91,67%	Valid
2.	Organitation	90%	Valid
3.	Attractiveness	83,3%	Valid
4.	Font shape and size	91,67%	Valid
5.	Empty space	75%	Valid
6.	Consistency	83,3%	Valid
	Average	85,82%	Valid

## 4.2 Limited Field Trial

Data for field trials are limited, researchers took subjects for validation in Malang Saladin Vocational School as many as 12 trial subjects where the subjects were all students of class X-Accounting. Based on the results of validation by the user can be seen an analysis of the target validation questionnaire by a limited field trial of the presentation aspect obtained criteria with a percentage of 82.92%, aspects of language obtained criteria with a percentage of 89.58%, aspects of the picture and illustration obtained criteria with percentage amounting to 85.42% and the material aspects obtained criteria with a percentage of 81.77%. From the data analysis of limited field trials, it is known that the textbooks that have been developed are valid and feasible to be used in the accounting cycle

of the service company in the class X Accounting SMK.

Table 4.3: Limited field trial analysis

No	Aspect	Percentage (%)	Validity Criteria
1.	Presentation	82,92	Valid
2.	Language	89,58	Valid
3.	Picture and ilustration	85,42	Valid
4.	Material	81,77	Valid
	Average	84,92	Valid

## 5 DISCUSSION

Based on the criteria of the accounting module teaching materials to support contextual learning that has been developed, it can be assessed as follows. (a) Self Instructional, the self-instructional component has been presented in every material that always provides relevant examples and illustrations in the daily lives of students so that they are easier to understand. Modules are also given exercises, answer keys and assessment/assessment instruments that allow students to self-assess their abilities from learning outcomes using this module. (b) Self Contained, with this module only students can fully study the accounting cycle of service companies even though they are not assisted by the teacher because actually contextual modules are created more for independent learning. (c) Stand Alone (standalone), This developed module does not depend on other media, it can be used independently without any other media companion because it already has complete components such as material content, real examples, application tasks to the field, practice of making journals, problem training, to student ability assessment systems from the results of the practice questions they did in the module. (d) User-Friendly, this module has used simple and communicative language to more easily attract students and make students not tired of reading it. Modules also use commonly used terms that are easy for students to understand. Likewise with examples or illustrations are taken from things that are around the daily lives of students by using attractive images and colors so that students feel happy to read it, which can then be called user-friendly.

Based on the observations of researchers, the advantages of this product compared to others, among others; (a) The developed textbook has visualized contextual values for students to think more realistically connecting material to everyday life, (b) Explanation of material uses communicative language and is not rigid so that students more easily understand the material of the service company's accounting cycle, (c) Textbooks are equipped with answer keys and assessment guidelines that allow students to self-assess completeness in learning the material of the service company's accounting cycle.

## 6 CONCLUSION

From the research that has been done, some conclusions can be drawn as follows: (1) the product is valid and feasible to use, proven by the validity test of material experts and the validity of teaching material that shows a valid percentage number, (2) the textbook developed has visualized contextual value for students to think more clearly connect material with daily life, (3) textbooks are equipped with key answers and assessment guidelines that allow students to self-assess completeness in studying the material of the accounting cycle of service companies.

## ACKNOWLEDGMENT

Based on the results of this study, the researcher acknowledged the existence of deficiencies so the researcher gave suggestions, among others: (1) other researchers or teachers who would use this textbook are expected to test the effectiveness of the use of contextual-based textbooks in the learning process, to determine whether or not the influence of this textbook towards student achievement, (2) This textbook only contains half-semester material, it is hoped that the next developer can develop it for one school year.

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