

Development of Taxation Teaching Materials with Problem Solving Approach to Improve Student Learning Outcomes in Unimed Economic Faculty

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Abstract: In this case the government through KEMENRISTEKDIKTI establishes a college curriculum based on IQF. The IQF is a statement of the quality of Indonesian human resources whose classification of qualifications is based on the level of ability stated in the formulation of learning outcomes. To support the above, this is where the role of the lecturer is to facilitate the improvement of student competencies through the development of teaching materials, learning models, assignments whose completion process is specifically designed by students so that students have hardskill and soft skills. Specifically, the objectives of this research are 1) To find out whether the taxation teaching materials in the tax subject in KDBK are developed in accordance with the latest tax regulations. 2) To implement and foster lecturers in improving the quality of taxation learning through the use of taxation teaching materials with a tax problem solving approach in KDBK at the Faculty of Economics, Medan State University. 3) Become a training facility for lecturers to publish their research results in scientific journals, both locally and nationally accredited and textbooks (ISBN). This study was designed with a research and development approach with the following stages of activities: 1) Pre Development 2) Development of instructional materials and learning strategies 3) Review and product testing 4) Test the effectiveness and application of learning strategies and teaching materials. The subjects of this study were students of business education programs who took taxation courses. Data analysis in this research and development uses quantitative descriptive analysis. All collected data were analyzed by descriptive statistical techniques which were quantitatively separated by categories to sharpen the assessment in drawing conclusions. Data analysis in this research and development is explained in three, namely a) data analysis from practitioners and experts / experts, b) data analysis when product trials, and c) analysis of experimental test data using Gain scores. N-gain testing is done to determine the improvement of learning outcomes between before and after learning. The results of the study show that taxation teaching materials as development products are "feasible and quite feasible / attractive / motivated" improving student learning outcomes shown by the results of scores of 91.67%, 85.71%, and 87.5%. The use of teaching material products shows an increase in student learning outcomes, which is indicated by the difference in the mean pre-test score and post-test small group is 2.5 and the large group is 2.76. This means that the use of instructional materials as a result of development can increase student scores by 25% and 27.6%.

1 INTRODUCTION

At present there have been important changes in the dynamics of the relationship between higher education and the world of work, especially related to the gap between higher education outcomes and competency demands in the world of work (Mutmainah, 2006). One of the causes of the rapid

development of science and technology has resulted in fundamental changes in qualifications, competencies and requirements to enter the workforce which has resulted in increasingly intense competition among graduates so that the increasing number of educated unemployed due to not qualifying. In this case the government through KEMENRISTEKDIKTI establishes a college

curriculum based on IQF. The IQF is a statement of the quality of Indonesian human resources whose classification of qualifications is based on the level of ability stated in the formulation of learning outcomes.

Universities as producers of educated human resources need to measure their graduates, whether the graduates produced have 'ability' equivalent to 'ability' (learning outcomes) which has been formulated in the IQF qualification level. As a national agreement, the graduates of an undergraduate program, for example, must at least have the "ability" which is equivalent to "learning achievement" which is formulated at the level of 6 KKNI, equivalent Masters level 8, and so on. Description of learning outcomes in the IQF, contains four elements, namely elements of attitude and values, elements of work ability, elements of scientific mastery, and elements of authority and responsibility. In this case, UNIMED, especially the faculty of economics, has applied the IQF-based curriculum to produce graduates who are highly qualified and have high competitiveness at the national and even international levels to answer the needs of users, who need professionals.

To support the above, this is where the role of the lecturer is to facilitate the improvement of student competencies through the development of teaching materials, learning models, assignments whose completion process is specifically designed by students so that students have hardskill and soft skills. This identifies that the lecturer must be able to improve the competence of students so that they are able to compete in the world of work. Development of taxation teaching materials with a problem-solving approach is expected to improve student competencies so that graduates meet the required qualifications given the increasing need for labor in the field of taxation.

The taxation course is one of the compulsory subjects presented at the UNIMED Faculty of Economics. This course combines theory in the form of tax regulations that always change along with the growth and social and economic changes and the practice of calculating the tax itself. In the previous learning process, this taxation was traditional where the lecturer explained the material and gave an example after the student presented his resume and the results were very poorly understood by students because the learning process was done in one direction and students tended to be passive (just listen). Therefore, the tax learning strategy will be changed using Student Center Learning (SCL) with a problem-solving approach and using taxation teaching materials that will be changed with a problem solving approach as well.

This is done considering the student learning outcomes in the even semester of 2016/2017 shows the average midterm test score of 68.5 (less) and the average semester final examination score of 77.5 (enough). Learning evaluation results show that one-way learning models are less favored by students because only a few active students participate in the learning process. In Unimed's environment, in particular the Faculty of Economics has implemented the Student Center Learning (SCL) which demands student creativity but the learning process is not yet interesting. This is a challenge for taxation lecturers to create more interesting and not boring learning so that the ability of students to master taxation will increase. For this reason researchers want to develop taxation teaching materials must use a problem-solving approach by adjusting the latest tax regulations and raising the latest issues regarding taxation and adjusting it to teaching materials.

Problem Formulation

Based on the research background, the problem of this research can be formulated as follows: 1. Are the teaching materials for taxation subjects developed in accordance with the latest tax regulations 2. How can Student Center Learning (SCL) learning strategies with problem solving approaches improve tax learning outcomes at the Unimed Faculty of Economics 3. How the implementation of Student Center Learning (SCL) learning strategies with problem solving approaches can improve tax learning outcomes at the Unimed Faculty of Economics 4. Needs analysis is carried out at the Accounting Department of the Faculty of Economics, Medan State University in the taxation courses contained in semester 2.

Research and Development Objectives

This Research and Development aims: 1. To find out whether taxation teaching materials on the subjects in the taxation KDBK are developed in accordance with the latest tax regulations 2. To implement and foster lecturers in improving the quality of taxation learning through the use of taxation teaching materials with a tax problem solving approach in KDBK at the Faculty of Economics, Medan State University 3. Become a training facility for lecturers to publish their research results in scientific journals, both locally and nationally accredited and textbooks (ISBN).

2 LITERATURE REVIEW

Student Center Learning Learning Strategies with a Solving Approach Problem

The learning process is the process of interacting students with educators and learning resources in a learning environment (Siti Mutmainah, 2011). Handoko (2005) states that as educators are required to be able to choose the most accommodating and conducive learning method so that students can understand something delivered. Many learning goals can be developed ranging from gaining knowledge, developing concepts, understanding technical analysis, acquiring skills to use / practice concepts, developing communication skills to develop certain attitudes, developing thinking patterns to developing judgment and wisdom.

Technological developments and the advancement of the business world demand universities to produce graduates who have high competencies, so now there must be a change in learning strategies centered on Student Center Learning (SCL) students with a problem-solving approach. Raising a question / case designed by the lecturer that is able to bring out the students' curiosity is then presented by randomly selecting groups of students who will advance so that all students have first understood and solved the problem / case and then held a question and answer so that the main role of the lecturer is as consultants and facilitators, not as authorities and the only source of knowledge. Siti Mutmainah (2011) states that a case is called a good case if it has the following characteristics: 1) decision-oriented (raises a managerial situation in which a decision must be made), 2) there is active student participation (the case must be able to arouse students' curiosity), 3) development of discussions (the emergence of diverse views and analyzes), 4) substantive cases (consisting of main sections that discuss issues and other information), 5) questions (understanding of what should be asked).

Problem solving learning strategy is a technique in helping students learn to be able to understand and master learning material by using problem solving strategies. Problem solving is more likely towards concepts or strategies. Problem solving learning strategies can be implemented through a learning approach, which is a way that is done by the teacher / lecturer so that the material displayed can adapt to the students. In addition, it can also be done using learning methods, namely by presenting material that is still broad (general). Problem solving learning through the learning approach in the subject, the lecturer conveys the subject matter by directing students to the understanding of the

following subject matter in solving the problems. Lecture material is seen as a problem that must be understood, understood and resolved. Strategy Problem solving learning as a teaching and learning process, students are taught about problem solving strategies by providing various examples of problems related to lecture material concepts that can and must be solved through problem solving strategies.

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According to Krulik and Rudnick (Carson, 2007: 21-22), there are five stages that can be done in solving problems, namely as follows: 1. Read (read). Activities carried out by students / students at this stage are recording key words, asking other students / students what is being asked about the problem, or re-expressing the problem into a language that is easier to understand. 2. Explore (explore). This process involves finding patterns to determine the concept or principle of the problem. At this stage the student / student identifies the problem given, presents the problem in an easy-to-understand way. The question used at this stage is, "what is the problem like?" At this stage it is usually done drawing or making tables. 3. Choose a strategy (select a strategy). At this stage, students / students draw conclusions or make hypotheses about how to solve problems encountered based on what has been obtained in the first two stages. 4. Solve the problem (solve the problem). At this stage all mathematical skills such as counting are done to find an answer. 5. Review and discuss (review and extend). At this stage, students check the answer again and see the variation from how to solve the problem.

Definition of Teaching Materials

One of the initial activities in improving learning is designing teaching materials that refer to a development model to facilitate learning. Learning design can be used as a starting point for efforts to improve the quality of learning. This means that the improvement of the quality of learning must begin from improving the quality of learning design, and designing learning with a system approach (Degeng, 1989 in M. Harijanto 2007).

Teaching materials are media and learning resources that have a strategic position because teaching materials prepare guidelines for students both for the sake of independent learning and in scheduled face-to-face activities, also equipped with methods and evaluation, and guidelines for students. Teaching materials are different from textbooks (Anik Tri Suwarni et al, 2007).

Table 1: Teaching Materials

Text Book	Teaching Materials
In general :	In general :
1. Assuming interest from readers	1. Generating interest from readers
2. Written mainly for use general lecturer / reader	2. Written and designed for student use
3. Designed to be marketed widely	3. Explain instructional goals
4. Don't always explain the purpose instructional	4. Compiled based on "flexible learning" patterns
5. Arranged linearly	5. The structure is based on the final competency will be achieved
6. Structure based on the logic of science (content)	6. Focusing on providing opportunities for college student
7. Not necessarily giving practice	7. Accommodate student learning difficulties
8. Don't anticipate learning difficulties college student	8. Always give a summary
9. Not necessarily giving a summary	9. Writing style (language) communicative and semi-formal
10. Narrative writing style	10. Packed for use in the process instructional
11. The material is very solid	11. Has a mechanism to collect feedback from students
12. Do not have a mechanism for collect user feedback	12. Includes learning instructions
13. Do not give suggestions on ways study the material in it	

The instructional material developed must be able to increase the motivation and effectiveness of its users. Widodo in Lestari (2013: 2) revealed that there are five characteristics of teaching materials, namely 1) self instructional means that they can be useful and used by students individually. Having independent teaching materials can increase one's awareness to want to try to complete their tasks independently without seeing the work of others, 2) self contained are various questions raised in each chapter with the aim of sharpening the knowledge

and mastery of the knowledge that has been learned from the teaching material 3) stand alone that does not need help from other teaching materials. Good teaching materials cover all subject matter so that they do not need other teaching materials to complete them, 4) adaptive if the teaching materials can adapt the development of science and technology, flexible use in various places, as well as the contents of learning materials and software can be used up to a certain time 5) user friendly that makes it easier for users when they want to wear it. The use of language is simple, easy to understand and uses general terms.

The development of teaching materials must also adjust to the curriculum because teaching materials are part of curriculum development. Therefore the procedure for developing instructional materials must be related to the curriculum that applies as the main reference, meaning that the instructional material developed must be in accordance with the IQF curriculum which refers to the learning achievement standards and graduate competence standards.

Development of Teaching Materials for Taxation Subjects

Until 1960-1970 researchers had developed a general model of problem solving to explain the process of solving. Polya developed a problem solving procedure on the basis of the nature of problem solving ability as a process. There are four stages of problem solving, namely; (1) understanding the problem, (2) planning a solution, (3) implementing the plan, (4) checking back (www.kajianpustaka.com). Gick's model, 1986 (Foshay & Kirkley, 2003: 4) the following is the latest model often used for problem solving.

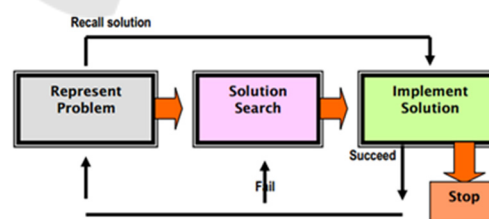


Figure 1: Gick's Model

In Gick's (1986) model there are three basic sequences of cognitive process activities in problem solving: (1) showing a problem (represent problem), namely recalling the appropriate context of knowledge, identifying goals and starting conditions that are suitable for the problem; then (2) find a solution (solution search), which is to clarify the purpose and develop an action plan to achieve the goal; and (3) the implementation of a solution

(implement solution), namely implementing the planned actions and evaluating the results. For students who are aware that the problem at hand is a problem similar to a problem that has already been solved, the procedure can be cut short from the first step to the third step called recalling the previous solution and repeating the same solution (recall solution)

This research is Research and Development (R & D). Development carried out in the form of Taxation Teaching Materials. Development of Taxation Learning Materials follows the Dick and Carey Model. Sukmadinata (2012) explained "If the ten steps of the Dick & Carey development model and follow the stages of learning media development well, it will be able to produce an educational product that can be accounted for." The ten steps of developing the Dick & Carey teaching materials model are described as follows.

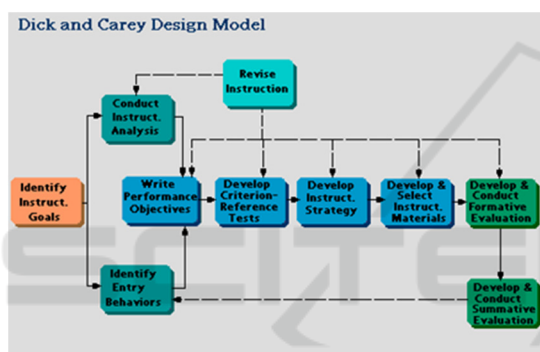


Figure 2: Dick and Carey Design Model

These steps are not standard things that must be followed, the steps taken can be adjusted to the needs of researchers. To produce interactive teaching material products, planning is needed, good learning design.

3 RESEARCH METHOD

This research was conducted at the Faculty of Economics, Medan State University, odd semester 2018/2019 school year. Implementation time from May to October 2018. Research subjects were divided into 6 study programs namely Economic Education Study Program, Accounting Education, Commerce Education, Office Administration Education, Management Department, and Accounting Department totaling ± 540 students. The subject of this product trial was the semester v business education student 2018/2019 school year who were taking taxation courses. The total number of subjects was 21 students with details of 6 students

for small group trials and 21 students for large group trials.

In the development stage of learning media, targeting in this case are lecturers, instructional media experts, learning design experts, subject matter experts. and students who assess learning media that have been developed based on criteria, as follows: (i) evaluators are based on the expertise they have, (2) evaluators who carry out the evaluation are determined based on the ability of the practitioner / lecturer with the classification of experts in the field of study.

This study uses a development research approach (Research development Research). Educational development research according to Borg & Gall (2003), which is a process used to develop and validate educational products, including procedures and processes, such as learning strategies or ways of managing learning. The development of learning strategies and teaching materials in this study uses a development model adopted from Dick, Carey and Suparman, (2012). The stages of development implementation consist of: 1) Pre Development 2) Development of teaching materials and learning strategies 3) Review and product testing 4) Test the effectiveness and application of learning strategies and teaching materials.

Data analysis activities in this study were chosen into three, namely a) data analysis from practitioners and experts / experts, b) data analysis when product trials, and c) analysis of experimental test data. Data analysis for a, b and c in this study uses quantitative descriptive analysis. All collected data were analyzed by descriptive statistical techniques which were quantitatively separated by categories to sharpen the assessment in drawing conclusions. This analysis is intended to describe the characteristics of the data in each variable. This method is expected to make it easier to understand the data for the next analysis process. The results of data analysis are used as a basis for revising the developed media products. Qualitative data in the form of statements that are not feasible, less feasible, quite feasible and feasible to be converted into quantitative data with a value scale of 1 to 4.

The collected data is processed by summing, compared to the expected number and percentage obtained (Arikunto, 1996: 244), or can be written in a formula as follows:

$$\text{Percentage of eligibility (\%)} = (\text{Observed score}) / (\text{Expected score}) \times 100 \%$$

The collected data were analyzed with quantitative descriptive analysis techniques which were revealed in the distribution of scores and

percentages on the categories of the predetermined rating scale. After presenting it in percentage form, the next step is to describe and draw conclusions about each indicator. The suitability of aspects in the development of teaching materials and learning media can use the following table:

Table 2: Percentage scale tables

Percentage of achievement	Interpretation
90 - 100 %	Decent / attractive / motivated
75 - 89 %	Quite decent / attractive / motivated
60 - 74 %	Less feasible / attractive / motivated
0 - 59 %	Not feasible / attractive / motivated

In table 2 above, the percentage of achievement, value scale and interpretation are mentioned. To find out the feasibility of using table 2 above as a reference for assessing data resulting from the validation of media experts and material experts. While the small group test of 6 students and a large group trial of 21 students used objective tests to obtain pre-test and post-test data. The results of the percentage of feasibility according to material experts, design and media and limited field trials are then used as revision materials for the entire teaching material before being applied to the target population of all economic faculty students.

4 RESULT AND DISCUSSIONS

The development of learning strategies and teaching materials in this study uses a development model adopted from Dick, Carey and Suparman, (2012). The stages of development implementation consist of: a) Pre-development b) Development of teaching materials and learning strategies c) Review and product trials d) Test the effectiveness and application of learning strategies and teaching materials.

a. Pre-development phase

The pre-development stage is carried out by holding FGDs with taxation lecturers to identify learning needs including: a) analyzing learning strategies carried out in the learning process and analyzing students' initial behaviors and characteristics in following taxation courses that tend to be boring so

that they have difficulty in understanding learning material, indicated by relatively low student learning outcomes (pre-test) b) reviewing the course syllabus by mapping the competency standards and basic competencies of taxation courses based on the IQF curriculum. c) do an explanation of the subject matter or concepts and procedures that students will learn.

b. Development phase of teaching materials and learning strategies

At this stage, the collection, preparation and making of teaching materials are carried out by holding an FGD with tax lecturers and design experts. At this stage, an overall review of taxation teaching materials is carried out. All materials are adjusted to the latest tax regulations that are generally applicable in Indonesia. Making teaching materials must pay attention to colors, images, language and design (appearance) to stimulate students' thoughts, attention and reading interest.

c. Stage of product review and trial

At this stage FGDs were carried out in each evaluation stage, namely stage 1 evaluation consisting of expert material, design and media review, stage 1 analysis and revision, stage 2 evaluation consisting of small group trials, analysis, revision 2, revision 3, Phase 3 evaluation consisted of large group trials, student assessments and revision 3

d. Test phase of effectiveness and application

The testing phase of product effectiveness (problem solving based teaching materials) developed was carried out to assess feasibility based on the assessment of material experts, design experts and media experts. The effectiveness test based on expert material, design, and media aims to get advice and material input, design, and media of taxation teaching materials to be developed. These suggestions and inputs are then analyzed and used to develop teaching materials with problem solving in accordance with the material of taxation teaching materials so as to improve student learning outcomes.

1. Data Description Test the Effectiveness of Material Experts (field of study)

Expert material validation data is presented in the following table:

Table 3: Assessment of Material Experts

No	Aspect Assessment	Observation Score	Score Expected	Feasibility

1	Contents Material	36	40	90%
2	Learning Strategies	8	8	100%
	Total	44	48	91,67%

Based on table 3 above, the average total assessment of learning material experts about learning material with this problem solving obtained 91.67% results. In accordance with the percentage scale in table 2, these results fall into the category of feasible/attractive/ motivated touse.

The things suggested by the material expert are 1) the need for other sources for learning (in the form of the latest tax regulations); 2) examples of more efforts are made to facilitate student understanding; 3) need to add tax cases / cases to sharpen students' understanding (evaluation).

2. Description of Data Test the Effectiveness of Design Expert

Design expert validation data is presented in the following table:

Table 4: Assessment of Design Experts

N o	Aspect Assessment	Observation Score	Score Expected	Feasibility
1	Textbook Design	48	56	85,71%

Based on table 4 above, the average total assessment of learning design experts about the design of textbooks by solving this problem resulted in 85.71%. In accordance with the percentage scale in table 2, the results fall into the category of quite feasible/attractive/ motivated to use.

The things suggested by the design expert are 1) need to pay attention to the accuracy of the use of colors, especially on the cover of textbooks; 2) Consistent in the use of terms; 3) need to adjust the type and form of exercises / questions to encourage students to think critically (evaluation).

3. Description of Data Test the Effectiveness of Media Expert

Media expert validation data is presented in the following table:

Table 5: Assessment of Media Experts

N o	Aspect Assessment	Observation Score	Score Expected	Feasibility
1	Textbook Media	35	40	87,5%

Based on Table 5. above, the average total assessment of the learning design experts on the

design of textbooks with the solution of this problem was obtained at 87.5%. In accordance with the percentage scale in table 2, these results fall into the category of quite feasible / attractive / motivated to use.

The things suggested by media experts are 1) need to pay attention to the cover design, especially the use of colors to increase student interest; 2) the need for additional images to facilitate student understanding; 3) need to pay attention to the addition of color usage in the contents of teaching materials.

3. Small group test results

Before conducting a small group test, the first textbook is revised according to the advice or input from the experts, then a small group is tested after the revision is carried out based on the score obtained. Aspects of small group trial evaluation for students are carried out by pre-test and post-test.

This small group test is conducted to get input or suggestions from potential users (students) based on the results of the pre-test and post-test scores. The small group test respondents were taken randomly from 6 of the business education students of the UNIMED economics faculty who took semester v taxation courses in the 2018/2019 school year with the categories of 2 high, medium and low ability students respectively. The percentage of assessment data for small group tests by students is presented in the table below:

Table 6: Pre-test scores and post-test results for small group testing

Respondent No	Score Pre-test	Score Post-Test	Difference
1	6	8	2
2	7	9	2
3	4	7	3
4	6	8	2
5	5	8	3
6	7	10	3
Average	5,83	8,33	2,5

Source: Data processed, 2018

Table 6. above, shows that the mean / mean pre-test score is 5.83, and the mean / mean post-test score is 8.33, or an increase of 2.5. This means that the use of instructional material products resulting from development can increase student scores by 25%.

The assessment aspect of large group trials for students is carried out by pre-test and post-test. This

large group test was conducted to get input or suggestions from prospective users (students) based on the results of the pre-test and post-test scores. The respondents of this large group test were taken randomly as many as 21 of the business education students of UNIMED economics faculty who took semester v taxation courses 2018/2019 school year with the categories of each of the 7 high, medium and low ability students.

5 CONCLUSIONS

Based on the results of research and development of teaching material products as stated earlier, it was concluded:

1. Product specifications for teaching materials that can be used by tutors and tutee (students) The Faculty of Economics UNIMED as a guidebook or guide in learning and completing learning materials, tutorial tasks, and evaluation of learning outcomes, is teaching material that: (a) is deemed feasible / clear / interesting / motivated, both in terms of design and content; (b) serves as a learning medium in the independent learning process of students of the Faculty of Economics, UNIMED; and (c) able to motivate independent learning and encourage students to think critically.
2. From the assessment results according to the material expert, it is "feasible / interesting / motivated" with a score of 91.67%. The assessment results according to the design expert are "quite feasible / interesting / motivated" with a score of 85.71%; while the assessment results from media experts are "quite decent / attractive / motivated" with a score of 87.5%
3. The use of teaching material products shows an increase in student learning outcomes, which is indicated by the difference in mean pre-test scores and post-test small groups is 2.5 and the large group is 2.76. This means that the use of instructional materials as a result of development can increase student scores by 25% and 27.6%.

Recommendations

Based on the results of this research and development, it is recommended

1. Students can be used as an alternative source of independent learning

2. The development of this product is proposed to use more matching colors to make it more attractive, both in terms of cover and contents.
3. The development of this product is suggested to add examples of questions and exercises to facilitate and sharpen students' understanding.
4. The research and development products in the form of these teaching materials need to be carried out in an operational field trial on the larger subjects of UNIMED Faculty of Economics students, before being used by all UNIMED Faculty of Economics students to improve the quality of the products produced.

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