

## ABSTRAK

**PENGEMBANGAN MEDIA PEMBELAJARAN BERBASIS *GOOGLE SITES* PADA MATA PELAJARAN AKUNTANSI DI SEKOLAH MENENGAH KEJURUAN**

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Penelitian ini bertujuan untuk 1) mengembangkan produk berupa modul pembelajaran berbasis *Google Sites* pada materi Jurnal Penyesuaian untuk siswa SMK, dan 2) Mengetahui kualitas produk yang dikembangkan menggunakan *Google Sites* pada materi Jurnal Penyesuaian. Penilaian kelayakan media pembelajaran ditinjau dari 3 tahapan penilaian, yaitu: penilaian ahli materi, penilaian ahli media, dan uji coba peserta didik.

Penelitian ini merupakan Penelitian dan Pengembangan (*Research and Development*). Subjek penelitian ini adalah peserta didik SMK Negeri 7 Yogyakarta kelas X Jurusan Akuntansi Keuangan Lembaga. Pengumpulan data menggunakan lembar validasi untuk para ahli dan kuesioner untuk peserta didik. Analisis data yang digunakan untuk mengetahui kelayakan media pembelajaran berbasis *Google sites* adalah secara deskripsi kuantitatif dengan persentase dan kualitatif.

Penelitian dan pengembangan media pembelajaran berbasis *Google Sites* mengacu pada prosedur menurut ADDIE, yaitu 1) tahap menganalisis kebutuhan, 2) tahap merancang produk, 3) tahap mengembangkan produk, 4) tahap menerapkan produk, dan 5) tahap mengevaluasi produk. Kelayakan media dihitung dari persentasi kelayakan. Penilaian ahli materi memperoleh skor rata-rata 3,61 kategori “Sangat Baik” dan persentasi kelayakan (90,34%) dengan kriteria “Sangat Layak”. Penilaian ahli media memperoleh skor rata-rata 3,65 kategori “Sangat Baik” dan persentasi kelayakan (91,18%) dengan kriteria “Sangat Layak”. Uji coba peserta didik memperoleh skor rata-rata 3,54 kategori “Sangat Baik” dan persentasi kelayakan (88,57%) dengan kriteria “Sangat Layak”. Berdasarkan hasil dari ketiga tahapan, memperoleh skor rata-rata 3,60 dengan kriteria “Sangat Baik” dan persentasi kelayakan (90,03%) kriteria “Sangat Layak”, maka dapat disimpulkan bahwa media pembelajaran berbasis *Google Sites* dinyatakan “Sangat Layak” untuk digunakan dalam pembelajaran Akuntansi pada materi pokok Jurnal Penyesuaian.

**Kata kunci:** Media Pembelajaran, *Google Sites*, Jurnal Penyesuaian

**ABSTRACT**

***THE DEVELOPMENT OF GOOGLE SITES-BASED LEARNING MEDIA  
FOR ACCOUNTING SUBJECT IN VOCATIONAL HIGH SCHOOLS***

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*The research aimed to 1) develop a Google site-based learning module to teach Adjusting Journal Entries materials for vocational high school students, and 2) evaluate the quality of the developed product. The learning media feasibility assessment was conducted in three (3) stages of assessment, namely material expert validation, media expert validation, and student try-outs.*

*The research belonged to Research and Development. The subjects of the research were class X students of SMK Negeri 7 Yogyakarta majoring in Accounting. The data were collected by distributing a validation sheet for experts and a questionnaire for students. The data analysis which was used to know the feasibility of the Google site-based learning media adopted both quantitative descriptions with percentages and qualitative ones.*

*The Research and Development of Google site-based learning media employed the ADDIE framework, which includes five stages: 1) needs assessment, 2) product design, 3) product development, 4) product implementation, and 5) product evaluation. The feasibility of the media was determined by calculating the percentage of eligibility. The assessment conducted by material experts yielded an average score of 3.61, which was categorized as "Very Good", and the percentage of eligibility (90.34%) meeting the "Very Eligible" criteria. Similarly, the assessment by media experts resulted in an average score of 3.65, which was categorized as "Very Good", and the percentage of eligibility (91.18%) meeting the "Very Eligible" category. Furthermore, the student try-outs obtained an average score of 3.54, belonging to the category of "Very Good", and the percentage of eligibility (88.57%) meeting the Very Eligible criteria. Based on the results obtained from these three stages, the average score was 3.60, being categorized as Very Good, and the percentage of eligibility (90.03%) meeting the Very Eligible criteria. Thus, the Google site-based learning media could be concluded as being "Very Feasible" to be implemented in Accounting learning, specifically for Adjustment Journal Entries*

**Keywords :** *Learning media, Google Sites, Adjustment Journal Entries*