

DEVELOPMENT OF VIDEO TUTORIAL MEDIA FOR ONLINE LEARNING ACCOUNTING SPREADSHEET PRACTICE

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ABSTRACT

The purpose of this research is to 1) develop audio-visual-based instructional video tutorial media as a Spreadsheet Accounting learning media, 2) determine the feasibility of audio-visual-based Video Tutorial learning media. The feasibility assessment includes expert assessments and student responses. This research was conducted using a 4D model. The subjects in this study were material expert lecturers, media expert lecturers, practitioners from the Spreadsheet Lecturer and Accounting Education Students batch 2021. The object in this study was an audio-visual-based Video Tutorial learning media. Data collection techniques in this study used a questionnaire. The data obtained from the questionnaire was then analyzed in a quantitative and qualitative descriptive manner. The stages in the development of this audio-visual-based video tutorial learning media include four stages, namely: Define Stage which is the initial stage to define problems that arise in the field. The Design stage is the stage of designing audio-visual-based learning media products. Develop stage, at this stage media assessment by material experts, media experts and accounting teacher practitioners to get suggestions and input, then conduct development tests to get responses from students. Disseminate stage, disseminating learning media through social media. The results showed that the feasibility level of audio-visual-based video tutorial learning media as learning media based on the assessment of material experts got a score of 4.88 which was included in the Very Eligible category, the media expert assessment got a score of 4.70 which was included in the Very Eligible category, the assessment practitioners get a score of 4.67 which is included in the Very Eligible category, and student responses get a score of 4.55 which is included in the Very Eligible category.

Kata Kunci: *Accounting Learning Media, Audio Visual, Accounting Spreadsheet*