

ABSTRAK

Dyah Fahridha Sulistyorini. 2026. Pengembangan Bahan Ajar Digital Berbasis Flipbook untuk Mendukung Kemandirian Belajar Siswa pada Materi Jurnal Penyesuaian Kelas XI di SMA Negeri 2 Mejayan. Skripsi, Program Studi Pendidikan Akuntansi, Fakultas Keguruan dan Ilmu Pendidikan, Universitas PGRI Madiun. Pembimbing (I) Elly Astuti, S.Pd., M.Si., Akt., CA., CPA. (II) Dr. Farida Styaningrum, M.Pd.

Siswa kelas XI-5 SMA Negeri 2 Mejayan kesulitan memahami jurnal penyesuaian karena bahan ajar yang ada kurang interaktif sehingga menyulitkan belajar mandiri. Penelitian ini bertujuan mengembangkan bahan ajar digital berbasis flipbook, mengetahui kelayakan, kepraktisan, dan penerapannya untuk kemandirian belajar. Penelitian menggunakan pendekatan Research and Development model ADDIE dengan subjek 36 siswa kelas XI-5 yang dipilih secara purposive sampling. Data dikumpulkan melalui observasi, wawancara, dan kuesioner. Hasil menunjukkan flipbook digital masuk kategori Sangat Layak dengan kelayakan materi 94,2 persen, media 90 persen, dan bahasa 97,5 persen. Uji kepraktisan mencapai 82 persen kategori Sangat Praktis, sedangkan kemandirian belajar siswa mencapai rata-rata 80,46 persen kategori Baik. Hasil ini membuktikan flipbook digital layak digunakan sebagai bahan ajar alternatif pendukung kemandirian belajar siswa.

Kata Kunci: bahan ajar digital, flipbook, kemandirian belajar, jurnal penyesuaian, ADDIE

ABSTRACT

Dyah Fahridha Sulistyorini. 2026. *The Development of Flipbook-Based Digital Teaching Materials to Support Learning Independence on Adjusting Entries for Grade XI at SMA Negeri 2 Mejayan*. Thesis. Accounting Education Program, Faculty of Teacher Training and Education, Universitas PGRI Madiun. Advisors: (I) Elly Astuti, S.Pd., M.Si., Akt., CA., CPA. (II) Dr. Farida Styaningrum, M.Pd.

Students in class XI-5 of SMA Negeri 2 Mejayan had difficulty understanding adjusting entries because available teaching materials were not interactive enough for independent learning. This study develops flipbook-based digital teaching materials and examines their feasibility, practicality, and role in supporting learning independence. It used a Research and Development approach with the ADDIE model, involving 36 students of class XI-5 selected through purposive sampling. Data were collected through observation, interviews, and questionnaires. Results showed the flipbook was Very Feasible, with material feasibility of 94.2 percent, media 90 percent, and language 97.5 percent. The practicality test reached 82 percent, Very Practical category, while learning independence averaged 80.46 percent, Good category. These results prove the flipbook is feasible as an alternative teaching material supporting learning independence.

Keywords: digital teaching material, flipbook, learning independence, adjusting entries, ADDIE