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The Development of Moesaik Edutainment (Education and Entertainment) for Taxation Topic for Senior High School

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Abstract

The purpose of this study is to produce an Economic Module Based on Edutainment on Taxation Material. In addition, to test the feasibility and attractiveness of the developed economic modules. This research is a development study using ADDIE development model which consists of five stages, namely Analyze, Design, Development, Implementation, and Evaluation. The feasibility of the product in the form of Edutainment-Based Economic Modules according to experts obtained a percentage of 90.45% with the equivalent of "Very Eligible or Valid" for use in learning.

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INTRODUCTION

The purpose of education is to prepare individuals to be able to develop their abilities and potencies. These abilities and potencies are then used for their future development. To achieve the purpose of education, there should be a fundamental and strong foundation that is used as a reference in learning process, specifically curriculum. The current curriculum used in Indonesian education is the 2013 Curriculum. In the Economics subject of senior high school within the 2013 Curriculum, Taxation is one of the lesson topics included in Basic Competence 3.7. Taxation topic covers a theory of taxation in economic development. In the learning process of Taxation lesson topic, the students should involve a discussion related to the taxation issues to develop their critical thinking. Therefore, it requires suitable instructional media to support the achievement of learning objectives.

Instructional media constitutes as an instrument and tool that enables students to be able to learn a basic competency of certain lesson topics as a proces of mastering the overall competences. According to Toharudin, et al in Aji et al (2017), an instructional media commonly plays a role as a connection between students' experiences and knowledge. Essentially, instructional media constitutes as a set of instruments containing a collection of learning content of certain subject or discipline. This is in line with the statement of Pernanda, Zaus, Wulansari and Islami (2018) who state that instructional media is one of the important elements that must be taken into consideration in learning process to create better learning achievement. The development of instructional media should be in accordance with the standard of the applied curriculum and satisfied the pre-determined competences. As stated by Widyastuti, Mardiyana and Saputro (2017), proper instructional media must be satisfied with pre-determined competences of lesson or subject in order to be effective.

Based on the results of observations conducted on students of class XI Social Studies 3 in SMA Negeri 8 Malang and the results of interviews conducted with Economics teachers, the learning process that takes place in classroom has not yet effective and paramount. The problem that occurs was that in the learning process there were still limited availability of Economic instructional media that support the learning process that takes place as supporting instrument, thus it can affect the continuity of the learning process of students. Another problem found in the observation was that students' enthusiasm in participating in learning Economics was still lacking, because the available learning and teaching resources were limited and monotonous, thus students in the learning process did not actively engage and participate in.

Based on the above problems, the researchers developed instructional media in the form of interactive modules on Taxation lesson topic. The media developed is an Edutainment Modules. Edutainment consists of two words that is education and entertainment. According to Santoso (2018), edutainment is a form of entertainment in learning that is designed to educate. This understanding can be interpreted that the concept of edutainment allows students to learn through interesting games. Furthermore, this module is intended to improve students' enthusiasm in acquiring Economics learning. In addition, the module that has been developed is expected to support students in understanding a basic concept of Taxation topic.

Several researchers have developed an instructional media to support Economics subject (Sriwahyuni, 2016; Kurniawati, Tasman & Siwi, 2019, Alhafidz & Haryono, 2019; Putri & Darsono, 2018). However, the researchers found a limited number of research which focused on the topic of Taxation. Since Taxation is one of the difficult topic in Economics subject and it deals with various complicated theories, it requires a media to support students' learning in classroom. Therefore, this research aims at developing Moesaik Edutainment as supporting instructional media for Taxation topic.

METHOD

This research and development employed an ADDIE research and development model. The model was developed and suggested by Reiser and Mollenda in 1990s. The selection of the ADDIE research and development model was based on several considerations, such as the systematic, easy and clear implementation steps thus the stages were easily applied in the field. The ADDIE model consists of five stages in research and development specifically Analyze, Design, Development, Implementation, and Evaluation.

The research and development of modules for the subject of Economics about Taxation was carried out on February 5, 2020 until February 6, 2020 in SMA Negeri 8 Malang. The subjects of this study were students of class XI Social Studies 3 of SMA Negeri 8 Malang in the academic year 2019/2020. The trial was conducted in class XI Social Studies 3 in SMA Negeri 8 Malang by using a small group trial and a large group trial test. Small group trials were conducted on six students of class XI Social Studies 3 selected heterogeneously by considering at the overall score of Economics subjects. While large group trials conducted on 29 students of class XI Social Studies 3. The data of this study were collected through the results of the validation questionnaire from lesson content expert 1, lesson content expert 2 (teacher), module experts, and student questionnaire responses on the instructional media that have been developed.

Product testing was a step that must be conducted to determine the extent to which the products we have developed are suitable for use in the learning process. The product of the development in the form of an Economic module for Taxation topics must be tested, with the aim of knowing content validation which includes validation of content description, systematic presentation, use of language, appearance, and empirical validation in the form of readability test of instructional media.The stages carried out in research and development (research and development) ADDIE models can be seen in the figure 1.

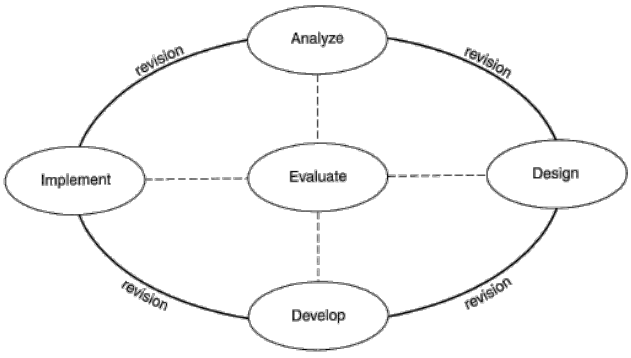

Figure 1. Stages of the ADDIE Model

According to Pribadi (2009: 128), the stage of analysis consists of two main activities, specifically, work analysis and needs analysis. These analyses served as input before continuing to the stage of design. In the stage of design, the input obtained from the initial analysis stage were transformed into specifications and detail of instructional media. Furthermore, the design specifications were used as input at the development stage of an instructional media that has been initially designed. In addition, the input was used as a guide for selecting or producing instructional media and activities. In the implementation phase, the results of the development stage was tested. The design and methods that have been developed were applied in the classroom. After being implemented, an evaluation phase were conducted which aims at determining the achievement of an instructional media that has been developed.

Based on the five stages of research and development of the ADDIE model, the procedures for developing Economic instructional media for class XI Social Studies are as follows.

The Stage of Analysis

During the stage of analysis, there were three sub-stages performed, specifically, requirement analysis, competency analysis, and students' characteristic analysis. The explanation are discussed as follows:

Requirements Analysis

During requirement analysis, the researchers performed observations and interviews with Economics teachers who teach XI Social Studies 3 in SMAN 8 Malang. The observations and interviews intended to observe the needs, applied curriculum, the available learning resources as well as students' problem during the learning process.

Competency Analysis

The competency analysis was performed to identify the implementation of the 2013 Curriculum applied at SMAN 8 Malang in Economics subject in class XI Social Studies. The competency analysis identified the details of Basic Competencies and Core Competencies included in the curriculum about Taxation topic of Economics subject. This stage involved the teacher of Economics subject to discover comprehensively the competencies elaboration. Further, the results of this stage were used as a primary indicator of learning objectives determined in the developed module.

Characteristics Analysis of Students

Characteristics analysis of students was performed to find out about what lesson content that has been learned as well as discovered the most difficult content to understand. In addition, this analysis was conducted to identify the process of Economics learning when in classroom, the learning resources used, the constraints during the process of Economics learning, and the expectations about Economics learning resources by conducting interviews with students from class XI Social Studies 3 in SMA Negeri 8 Malang. Interviews were conducted with six students

selected heterogeneously from a total of 35 students in class XI Social Studies 3.

The Stage of Design

The stage of design intended to plan and compose a design of instructional media for Economics subject based on the results of the stage of initial analysis conducted. During the stage of design, the researchers composed and planned contents outline of the module. Then, the researchers prepared a reference book, determined module specification, and compiled the module assessment instruments. The outline of the contents of the module developed contained general objectives, lesson topics, lesson evaluation, methods used, and self-assessment (self-reflection).

The Stage of Development

The development phase was conducting after completing the previous stage, the stage of design. During this phase, the design of module that has been compiled and prepared was made into a product. The product was in the form of educatinment-base module. After completing the development process, the module was validated by the appointed experts: lesson content expert and media expert. The validation was to obtain an assessment and evaluation whether the developed product was feasible to be applied in the next stage.

The Stage of Implementation

After the product has been validated at the development stage, the instructional media in the form of an edutainment-based Economy module was ready to be tested, which was to test the module's suitability. At this stage also, the developed instructional media in the form of edutainment-based Economics module was implemented in students of class XI Social Studies 3 in SMA Negeri 8 Malang.

The Stage of Evaluation

The evaluation phase was carried out to determine the feasibility of the developed instructional media product in the form of an edutainment-based module. In addition, during the evaluation phase, product trials were also performed to obtain the final results of the development of instructional media that has been developed. The product trials that were carried out included review tests by content experts 1, content experts 2, module experts, small group trials, and large group trials on students of class XI Social Studies 3 in SMA Negeri 8 Malang.

During this stage, a data collection process was also performed. The data collection techniques used in this research and development were in the form of a questionnaire that were given to each validation expert: content expert 1, content expert 2 (teacher), module experts, as well as small group trials test and large group trials participants. The scale used in the questionnaire in the validation and testing activities of the developed edutainment module was the Likert scale. Likert scale was used to measure the attitudes, opinions and perceptions of a person or group of people about a social phenomenon. The scale used was 1-5 with a checklist form that was translated into five answer options, specifically (1) score 1 which means strongly disagree, (2) score 2 which means disagree, (3) score 3 which means fair, (4) a score of 4 which means agree, and (5) which means strongly agree.

Then, the obtained data from experts validation and trials participants questionnaires were analyzed by using both quantitative and qualitative data analysis. The quantitative data analysis was performed to analyze the score obtained from experts validation and product trials participants. While the qualitative data analysis was performed to describe the suggestions and critics from experts and product trials.

After obtaining the results of the analysis, then, it was continued by drawing a conclusion regarding the feasibility of the developed instructional media based on the likert scale and validation criteria as described in the following Table 1.

Table 1. Percentage Criteria for Validation

Percentage	Qualification	Equivalent
80% -100%	Very Valid	Very decent
66% -79%	Valid	Worthy
56% -65%	Sufficient	Average
40% -55%	Invalid	Inadequate
0% -40%	Invalid	Not feasible

The above validation criteria percentage above was used to determine the feasibility of the developed product in the form of edutainment-based module for Taxation topic. The value of eligibility for edutainment-based economic module development products was determined to a minimum feasibility criteria or a minimum percentage of 66. However, if the percentage level was less than 66 percent, it is recommended not to be used in the learning process and or must be revised.

RESULTS AND DISCUSSION

The results of research and development that have been carried out by researchers was instructional media in the form of edutainment-based Economic module using a barcode system that was designed in a ladder snake game. The developing of snakes and ladders game in this study used an application called Unity and Microsoft Visual Studio Community. The step before making the media in the form of snakes and ladders game was to make a design from each menu in the game. As for creating barcodes in the edutainment-based Economy module, it used internet applications from https:// www.the-qrcode-generator.com which will automatically display the free text that we will make in accordance with the barcode.

This research and development used the ADDIE development model which consists of five stages, specifically: (1) Analyze, (2) Design, (3) Development, (4) Implementation, and (5) Evaluation. In addition, in the research and development of edutainment-based modules, validation was carried out to obtain the level of product feasibility in the form of Edutainment-Based Economic Module by lesson content expert 1, a lecturer in the Department of Development Economics to examine aspects of the feasibility of contents and aspects presentation of product and. content 2, an Economics teacher of class XI Social Studies in SMA Negeri 8 Malang to examine aspects of the feasibility of the content and aspects of the presentation of instructional medial.

The data about the validation results from the appointed experts were explained based on the assessment questionnaire results completed by the entire

validators and the participants of product trials, the students of class XI Social Studies in SMAN 8 Malang. The questionnaire responses from the participants of product trials covered the aspect of content eligibility and the aspect of content attractiveness. The data obtained from the results of the validation is presented in the following table.

Table 2. The Results of Product Validation

Assessment	Content Expert 1	Content Expert 2	Module Expert	Small Group Trial	Large Group Trial	Average	Eligibility Criteria
Content Feasibility	69.09%	78.33%	-	-	-	73.71%	Worthy
Presentation of Material	80%	88.88%	-	-	-	84.44%	Very decent
Linguistic	-	-	100%	-	-	100%	Very decent
Grapefruit	-	-	98.45%	-	-	98.45%	Very decent
Theory	-	-	-	95%	90.75%	92.87%	Very decent
Attraction	-	-	-	93.70%	92.79%	93.24%	Very decent
Validation	**74.28%**	**83.60%**	**95%**	**94.35%**	**91.77%**	**90.45%**	**Very decent**

Based on the results obtained from the validation process from content expert 1, content expert 2, module expert, and product trials to subjects, the product developed in this study obtained an average score of 90.45 percent and classified as very decent or feasible to be applied during the learning process of Economic subject, particularly for Taxation topic.

This research and development produced Edutainment-Based Economic Module in the form of snake ladder game with a barcode system to connect to the edutainment elements. The development model used in the research and development of Edutainment-Based Economic Module was the ADDIE development model. The ADDIE development model consists of five stages including: (1) Analyze, (2) Design, (3) Development, (4) Implementation, (5) Evaluation. Every stage carried out in the ADDIE development model there was a revision stage, therefore, each stage that was carried out was more coherent and directed.

The module developed was a printed instructional media that was developed attractively according to the Basic Competence of 3.7 about Taxation analysis in Economic Development. The total indicators that must be achieved by students were eight indicators . In the developed module, each indicator is presented in student's worksheet to help students in understanding the topic and improving their critical thinking. Edutainment-Based Economics Module is used to increase the enthusiasm of students in learning Economics and help students understand a concept of the material being taught.

CONCLUSION

Based on the results obtained from the validation process from content expert 1, content expert 2, module expert, and product trials to subjects, it can be concluded that the Edutainment-Based Economic Module is able to foster student enthusiasm in acquiring lesson content and helping students to understand a concept critically. This is indicated by the results of the validation of experts and users who obtained an average result of 90.45 percent, so it can be said that the Edutainment-Based Economic Module is very feasible to be used in the learning process. The results of expert validation prove that the modules that have been developed have an attractive appearance, make learning more directed, provide motivation, and interactive.

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