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Development of Student Worksheets (LKPD) assisted by the Liveworksheets Site to Increase Learning Motivation in Accounting Materials

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ABSTRACT

This study aims to develop Student Worksheets (LKPD) to increase student motivation in accounting material for class X Accounting 1 SMK Muhammadiyah 2 Pekanbaru majoring in Accounting and Financial Institutions. This development research uses the ADDIE model, namely analysis, design, development, implementation and evaluation. Data collection techniques used interviews, LKPD validation instruments and materials, learning motivation instruments and student response instruments. Data analysis techniques used LKPD expert validation sheets and material experts. The results showed that the feasibility value of LKPD experts got an average score of 97 in the very decent category. As for the feasibility value of material experts, it gets an average score of 92 with a very decent category. Student responses showed 80.5 in the very useful category and the teacher's opinion stated that it was useful. This is also shown from the learning motivation of students increased with significance = 0.000 less than the 0.05 significance level. Based on expert assessments and student learning motivation after using the liveworksheets site-assisted LKPD it can be shown that the liveworksheets site-assisted LKPD that has been developed in general can be declared feasible to use.

1. Introduction

In the early stages of online implementation, teachers faced many challenges in their teaching efforts. During a pandemic, teachers must implement various innovations to achieve learning goals and overcome obstacles. Just like other subjects, learning accounting is also done remotely. Unlike other fields of science which are studied from a theoretical perspective only, accounting is a field of knowledge that can be studied with a practical side (Saputri & Susilowibowo, 2020). One of the learning that meets the procedural knowledge requirements is

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accounting learning. As a result of this lesson, students will have the ability to structure the accounting cycle of service and trade companies. This information makes it abundantly clear that it will be difficult for students to understand the more complex next steps if they do not understand the basic steps. This condition has implications for learning failure (Syahputra, 2017) . It is necessary to teach accounting material by utilizing a learning model that can be done online by teachers because during the Covid-19 pandemic they were not allowed to conduct face-to-face learning (Gusnardi et al., 2020) . Based on the previous theory, it can be concluded that accounting is a sequential process or activity that is beneficial to users whose characteristics provide challenges for teachers to be able to carry out development so that problems that occur can be overcome. Lack of motivation in answering accounting questions, especially practice questions, is a serious problem and requires a solution.

These initial problems are in line with the analysis stage carried out at Muhammadiyah 2 Pekanbaru Vocational School, which is marked by students making accounting practices that are not in accordance with procedures because students do not read material from the teacher and watch YouTube videos given by the teacher seriously, don't ask questions if they don't understand how to do it or even copying a friend's assignment. In addition to environmental factors that relatively do not support students' learning motivation , students have to make a lot own accounting format. Apart from that, the use of paper is not efficient during a pandemic like today, this is it requires students to submit assignments to school or send pictures /files to teachers. Student homework is rarely given feedback by the teacher, because the teacher must spend a lot of time because there are many elements that must be considered in assessing student work. If the student's answer is wrong, then the teacher will have difficulty detecting student answer errors . The problems found indicate that students' learning motivation is lacking, because it is contrary to the 5 indicators out of a total of 8 indicators expressed by (Sardiman, 2012) where students are not diligent in carrying out assignments, students are not tenacious in facing difficulties, students do not show interest, students do not like working By themselves, students are not happy to find and solve problems.

Student Worksheets (LKPD) is one of the teaching materials. Teaching materials have classical, individual, and group functions. One of the functions of the group is as a supporting material for the main learning material, and if it is designed in a variety of ways it can increase student learning motivation (Prasetowo, 2015) . The factor that determines the success of learning is high learning motivation which is one of the principles of developing teaching materials (Dwicahyono, 2014) . Utilizing various quality methods and media is one method that can be used to increase student motivation (Rahmat, 2020) , where LKPD with the help of the liveworksheets website is another way to produce new methods that use high-quality media and must be in line with learning objectives.

One of the LKPD developments is with the help of the liveworksheet site. Teachers can use Google's free Liveworksheets to auto-correct and convert traditional prinTable worksheets (such as documents, pdfs, jpgs or PNGs) into

online exercises (Andriyani, Novi, 2020) . Liveworksheets are also very helpful because teachers can create interactive worksheets themselves and students use it easily . Students can use it to get feedback as soon as they complete it, they don't need to download or register for the worksheets, they can just work on the worksheets by visiting the site with Google Chrome , and students have variations in activity steps work on LKPD (Prastika & Masniladevi, 2021) . Electronic LKPDs made via liveworksheets offer a number of advantages, including ease of use, practicality, and various attractive features. Teachers can load a variety of materials, including learning videos, links, audio, and multiple-choice, short-answer, drop-down , and other types of questions, into LKPD. In addition, student LKPD responses will be sent to the teacher's previously registered email address, and the system will automatically process student scores. This is advantageous for the teacher because it eliminates the need for the instructor to correct student answers manually & Zulandri , 2021).

From the results of the author's search on the liveworksheets site itself, there is an LKPD for accounting material. It's just that the existing LKPD contains more material and theoretical exercises, while the problem that occurs is the lack of student motivation in working on the accounting cycle practice. Therefore, the authors further developed this accounting worksheet by combining theoretical and practical practice of the accounting cycle. The author makes practice questions more interesting with varied types of exercises. The material provided is in the form of text accompanied by a learning video in the LKPD. The development of Student Worksheets (LKPD) is expected to be able to increase motivation in completing accounting assignments during the Covid-19 pandemic or make it easier to carry out teaching and learning activities offline . With the advantages offered by the liveworksheets site, researchers are interested in using this site, where the goal is to produce the development of Student Worksheets (LKPD), the purpose of developing this LKPD as one of the teaching materials to increase student motivation in accounting material.

2. Methodology

This type of research is R&D (*Reaching and Development*) or development research. Furthermore, researchers used the ADDIE model, namely *Analysis, Design, Development, Implementation* and *Evaluation* (Rusdi, 2018) . This research was conducted at SMK Muhammadiyah 2 Pekanbaru in class 10 Accounting 1 which is located at Jalan KH Ahmad Dahlan No. 90, Kampung Melayu Village, Sukajadi District, Pekanbaru City. The type of data in this study is in the form of quantitative data and qualitative data. Quantitative data were obtained from feasibility evaluation activities by material experts and LKPD, student responses and student learning motivation. While the qualitative data was obtained from suggestions for improvement by material experts and LKPD. Data collection techniques, namely interviews, questionnaires for the analysis phase, learning motivation questionnaires and student response questionnaires. As for the data analysis technique carried out at the LKPD development stage, namely to see the feasibility level of LKPD and the material that has been developed, while the

results obtained are to see the feasibility through an assessment carried out by LKPD expert validators and learning materials. The data analysis technique used at the implementation stage is N-Gain analysis to see the normalized gain value and paired t test to determine differences in learning motivation between before and after using Student Worksheets (LKPD) assisted by the liveworksheets website which is carried out through a *pre test* and *posttest*. To facilitate the calculation, all calculations are carried out with computer-assisted SPSS program which is statistical data processing *software*.

To analyze the feasibility of the LKPD assisted by the *liveworksheets site*, a *Likert scale* is used based on the validation sheet as shown in Table 1.

Table 1. Likert Scale t LKPD eligibility level

Criteria	Score
Very good	5
Good	4
Pretty good	3
Not good	2
Not good	1

Furthermore, the validity value is given by using the formula.

$$= \frac{\text{Tingkat Kelayakan}}{\text{Jumlah Skor yang diperoleh}} \times 100\% = \frac{\text{Jumlah Skor maksimum}}{\text{Jumlah Skor maksimum}} \times 100\%$$

The data obtained through a questionnaire from the validator is in the form of quantitative data as in Table 2.

Table 2. Category t eligibility level LKPD

Percentage Range	Category
0 % - 20 %	Not feasible
21 % - 40 %	Not worth it
41 % - 60 %	Pretty decent
61 % - 80 %	Worthy
81 % - 100 %	Very worth it

This LKPD is declared feasible if it has reached a feasibility level of 80% and above. Qualitative data is obtained from input or responses from validators or experts. *The liveworksheets website* gets help from validators or experts who are deemed appropriate for the development of LKPD, which are used as material for improvement at the revision stage. Qualitative analysis was carried out on the information provided by LKPD experts on the validation sheet.

Data collection on student motivation and student responses was carried out using a questionnaire. The type of scale used is a *Likert scale* with a score of 1-4. The results of the assessment questionnaire will be analyzed in accordance with the assessment guidelines that have been developed. From the test results will be

analyzed descriptively quantitatively with the percentage technique, namely by finding the average value (*mean*) and the percentage of success. Furthermore, the percentage score of the results of the learning motivation questionnaire and the responses of students were analyzed according to the criteria as in Table 3.

Table 3. Qualifications of The Results of The Motivational Questionnaire and The Responses of Students

Percentage Range	Category
81 % - 100 %	Very high
61 % - 80 %	Tall
41 % - 60 %	Currently
21 % - 40 %	Low
0 % - 20 %	Very low

In addition to seeing student learning motivation, research data at this stage are also used to determine the effectiveness of *liveworksheets website-based LKPD*. The results of the effectiveness test in the form of quantitative data were obtained from the results of *the pretest* and *posttest*. The test results were then analyzed quantitatively to determine the level of effectiveness of the LKPD based on the *liveworksheets website*. Testing the effectiveness is done by looking at the normalized gain. Then from the data scores obtained, the difference between the *posttest* and *pretest scores is sought* by using the gain test formula. The normalized gain values that have been obtained can be interpreted against the gain criteria as in Table 4.

Table 4. Interpretation of N-Gain Values

Value (g)	Category
$g \geq 0.7$	Tall
$0.7 > g \geq 0.3$	Currently
$G < 0.3$	Low

Based on these classifications it can be explained:

- If the normalized gain value is in the high category, then the level of effectiveness is very effective.
- If the normalized gain value is in the moderate category, then the level of effectiveness is effective.
- If the normalized gain value is in the low category, then the level of effectiveness is less effective.

To answer the formulation of the problem regarding students' learning motivation using Student Worksheets (LKPD) assisted by the *liveworksheets site*, researchers used quantitative data analysis in the form of a Paired Sample T-test. In this study, paired t test analysis was used to determine differences between before and after using Student Worksheets (LKPD) assisted by *liveworksheets sites* which were carried out through *pre-test* and *post-test*. The test was carried out using a significant 0.05 ($\alpha=5\%$) between the independent variables and the dependent variable. To facilitate calculations, all calculations are carried out with

the help of the SPSS computer program, which is statistical data processing software.

The basis for making a decision to accept or reject H_0 in this test is as follows:

- a. If the significant value is > 0.05 then H_0 is accepted or H_a is rejected (the performance difference is not significant).
- b. If the significant value < 0.05 then H_0 is rejected or H_a is accepted (significant performance difference).

3. Results and Discussion

Analysis Stage

The analysis phase aims to determine the requirements for making LKPD according to user needs. In this stage there are 7 activities namely analyzing needs, characteristics of users or students, initial abilities that have been owned by users or students, availability of supporting facilities, curriculum, learning objectives both specific and general, tasks to be carried out by users or students so that the learning objectives are achieved. To analyze this, interviews were conducted with teachers for the subject of vocational basics of accounting and a questionnaire was also conducted to 25 students in class 10 Accounting 1.

In fact the teaching materials used are still not effective and attractive, there are still many deficiencies found such as the absence of a format for students to do assignments which causes difficulties for students and also difficulties for teachers in saving and correcting answers from students. Students are generally able to reason, think broadly and construct their own knowledge, students have different intellectual abilities. However, student learning motivation is still low. Students' initial ability is still considered low, both from theoretical and practical understanding. Teachers and students have adequate internet devices and networks so that the development of worksheets with the help of *liveworksheets sites* can be carried out, because student worksheets can already be used on *mobile phones* and do not spend a lot of data packets. LKPD is developed in accordance with the applicable curriculum, namely the independent curriculum using general objectives that are visible in learning outcomes, while specific learning objectives are learning objectives. The author makes adjustment journal material assignment questions sourced from books and learning videos that have been modified by the author. This question measures the learning objectives of the adjusting journal material. Then the results of the assignment answers automatically go out in the student account and are sent to the teacher's account.

Design Stage

The design phase aims to design the LKPD to be developed. In this stage there are 7 activities, namely determining the development team, determining the resources needed, compiling the development schedule, selecting and determining the

scope, structure and sequence of learning materials or messages, making storyboards, determining product specifications and making product *prototypes* .

In the context of final project research, the development team is the students themselves and their supervisors. Supervisors contribute to the process of developing LKPD both conceptually and practically. With an estimated implementation time of 4 months from *the analysis* to *the evaluation stage*. The components and sources needed in the development of LKPD include materials, images, videos and resource sources. The sequence of material displayed in the LKPD is the concept of adjusting journals and adjusted accounts. The accounts that need to be adjusted are equipment, depreciation of fixed assets, prepaid expenses, accrued expenses, accrued income and unearned income

In this process, the researcher compiled material for the basics of vocational accounting, namely the Service Company Adjustment Journal which was adjusted to the indicators, so that after the *storyboard* was declared feasible by the material expert, then in developing LKPD it would refer to the material that had been prepared in this *storyboard* . Determining product specifications aims to adjust the developed LKPD to the analysis stage that has been carried out. Product specifications include pedagogical and non-pedagogical aspects as shown in Table 5.

Table 5. Product Prototype

LKPD components	Fill
cover	
Basic competencies	
Learning objectives	
Tutorial video	
Learning materials	<ol style="list-style-type: none"> 1. Adjusting journal concept <ul style="list-style-type: none"> • Understanding • Purpose of making 2. Customized accounts <ul style="list-style-type: none"> • Equipment • Depreciation of fixed assets • Expenses paid in advance • Accrued expenses • Accrued income • Prepaid income
Evaluation	<ol style="list-style-type: none"> 1. About joining arrows 2. Crossword problem 3. Objective questions 4. Practical matter

Development Stage

At the development stage, the researcher developed worksheets with the help of *liveworksheets sites* according to the plans that had been prepared. The LKPD with the help of the *liveworksheets* site on this Adjustment Journal material was discussed with the two supervisors to get suggestions or input on the LKPD. So then the draft will be validated by the validator.

The LKPD that has been developed will be validated by the validator. The validation process was carried out on 2 aspects, namely LKPD aspects, and material aspects, which were carried out by 5 validators, namely 3 validators on LKPD aspects, and 2 validators on material aspects.

LKPD aspect validation was carried out by 3 validators, 2 of whom were lecturers at the University of Riau in the Economics Education graduate program and 1 of them was a lecturer at the Sulthan Thaha Saifuddin Jambi State Islamic University, in the Islamic economics undergraduate program. Material aspect validation was carried out by 2 validators, 1 of whom was a STKIP Aisyiah lecturer and 1 of whom was a Taxation Vocational School teacher. Validation by 3 LKPD expert validators was carried out in 3 stages and validation by 2 material expert validators was carried out in 2 stages as shown in Table 6.

Table 6. Suggestions for Validating LKPD Experts and Material Experts

Material expert	LKPD expert
Stage 1 validation	
1. The explanation of the material is too short	1. Add brief materials for introduction of materials
2. There are no examples yet	2. The explanation of the material is too short
3. Add student alternatives to Q&A	3. There are no examples yet
	4. Learning objectives are made with clear numbering
	5. Add study guide
	6. Adjust the font size
	7. Fix operational verbs in learning objectives. Operational verbs must be measurable.
	8. Correct numbering errors
	9. Clarify activity procedures, especially in the skills assessment section to make adjusting journals
	10. LKPD has not been communicative with students
Stage 2 validation	
Product worth testing	1. Add points to learning objectives
	2. Add LKPD instructions for teachers
	3. Filling in student identity should be aligned to the left
Stage 3 validation	
	Product worth testing

The font size is adjusted especially for the class on *the cover* to be reduced. Before being revised, the material typeface was *Tekton Pro Ext* with a font size of 24. The Class X typeface is *Calibri (body)* with a font size of 72. After revision, the material was replaced with the composer's name, with the *Tekton Pro Ext* font size 14. For SMK/MAK, it was added with the *Tekton Pro Ext* font size 20. Class X font size changed to 48. As well as filling out the student's identity, it is aligned to the left. The results of the revision can be seen in Figure 1.



Figure 1. LKPD Cover

Learning objectives are added, made with clear numbering and operational verbs in which learning objectives must be measurable. The results of the revision can be seen in Figure 2.

Tujuan Pembelajaran

Dengan membaca, menonton video pembelajaran dan mengerjakan soal di LKPD ini, diharapkan:

1. Siswa mampu memahami pengertian dan tujuan jurnal penyesuaian perusahaan jasa.
2. Siswa mampu mengidentifikasi akun yang perlu disesuaikan di perusahaan jasa.
3. Siswa mampu membuat jurnal penyesuaian perusahaan jasa.

Tujuan Pembelajaran

Dengan membaca, menonton video pembelajaran dan mengerjakan soal di LKPD ini, diharapkan:

1. Siswa mampu menjelaskan pengertian jurnal penyesuaian perusahaan jasa.
2. Siswa mampu menjelaskan fungsi dan tujuan jurnal penyesuaian perusahaan jasa.
3. Siswa mampu menjelaskan proses membuat jurnal penyesuaian perusahaan jasa.
4. Siswa mampu mengidentifikasi akun yang perlu disesuaikan di perusahaan jasa.
5. Siswa mampu menganalisis data informasi dalam jurnal penyesuaian perusahaan jasa.
6. Siswa mampu membuat jurnal penyesuaian perusahaan jasa.

Figure 2. Learning Objectives

Implementation Stage

The trial was conducted in 2 meetings with 25 respondents. In the first meeting on Monday, 18 July 2022, researchers were given 30 minutes to enter class. On this occasion, students were asked to fill out a learning motivation questionnaire (*pre-test*). Then proceed with introducing LKPD with the help of the *liveworksheets* site and inviting students to read or watch learning videos. At the end of the meeting, the researcher invited students to fill in the question column if while reading and watching the learning videos there were still things they had not understood, then these questions would be discussed in the next meeting. However, the researcher realized that no one filled in the questions in the question column, because during face-to-face learning it was better for students to directly ask their questions so that the question column feature in the LKPD was more suitable for use when online learning.

In the second meeting on Wednesday, 20 July 2022, the researcher was given 90 minutes. This time is enough to be able to discuss with students about adjusting journals. Then, students were asked to fill out a learning motivation questionnaire (*post-test*). The researcher also gave a student response questionnaire to see the benefits of LKPD as teaching material.

In the teaching and learning process using worksheets assisted by the *liveworksheets* site, students become active in asking and discussing in learning, students compete to provide answers to the sample questions given, students are not burdened with working on many questions, because they feel happy with the varied tests to work on, the process of doing the exercise involves students to be able to complete it well. Students often re-read material and re-watch learning videos when working on practice questions. So that students are motivated to learn, because the LKPD presents material that is complete and structured as well as with examples of questions that include journal adjustments.

Evaluation Stage

This evaluation stage is carried out in the form of evaluating the development of LKPD and evaluating the feasibility of LKPD products assisted by *liveworksheets* sites. Each stage of LKPD development has been revised several times by LKPD expert validators and material experts. This evaluation stage is also carried out if at the trial stage the product results of the LKPD indicate that there is no level of its usefulness in increasing student learning motivation. This research was also to analyze the level of validity of LKPD, students' responses about the benefits of LKPD and eye learning motivation in students of class X Accounting 1. Before being given the product trial treatment, a pretest was given in class X Accounting 1 to find out the initial motivation. After being given a *pretest*, they were given treatment for a trial of the LKPD product assisted by the *liveworksheets* site and the material provided was a service company adjustment journal. To see the feasibility of the LKPD, after being revised by the two validators, the validator provides an assessment of the LKPD, as shown in Table 7.

Table 7. Eligibility Level of the Validator

No	Evaluation	%	Category
1	LKPD expert	97	Very worth it
2	Material expert	92	Very worth it

LKPD expert validation assessment has a percentage of 97% so it has a very decent category. Meanwhile, the material expert validation assessment has a percentage of 92% which has a very decent category. This shows that the Student Worksheets (LKPD) assisted by *liveworksheets sites* developed are feasible to use. To see the effectiveness of the product. Data were analyzed using *gain* to find out the difference between the pretest (initial learning motivation) and posttest (learning motivation at the end of the product trial treatment) as shown in Table 8.

Table 8. N-Gain Results of Learning Motivation

<i>Descriptive Statistics</i>					
	N	Minimum	Maximum	Means	std. Deviation
Ngain_Score	25	.40	1.00	.7039	.18381
Ngain_Persen	25	40.00	100.00	70.3928	18.38080
Valid N (listwise)	25				

Source: Spss processed data (2022)

In the statistical data above, it can be seen that the mean data is at 0.7039 ($g \geq 0.7$), which means that the normalized gain value is in the high category, so the level of effectiveness is very effective. Based on the processing of the SPSS T-Test data with SPSS, the results are *as* shown in Table 9.

Table 9. Paired Samples Statistics

		Means	N	std. Deviation	std. Error Means
Pair 1	Pretest	33.52	25	4,302	.860
	Posttest	46.48	25	4,053	.811

Source: SPSS processed data (2022)

Based on *Paired Samples Statistics*, it can be explained that for the value before (*pre-test*) using the LKPD assisted by the *liveworksheets site*, an average of 33.52 was obtained while for the posttest (*post test*) LKPD assisted by the *liveworksheets site*, an average of 46.48 was obtained with the number of students 25 people. For the standard deviation value in *the pre test* is 4.302 with a *mean standard error of* 0.860 and the standard deviation in *the post test* is 46.48 with a *mean standard error of* 0.811. Because the average value of *the pre test* (33.52) < post test (46.48), the conclusion is that there are differences in student motivation after using the LKPD assisted by the *liveworksheets site*. Furthermore, to prove the significant level of these differences, a paired sample test is carried out as shown in Table 10.

Table 10. Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Pretest & Posttest	25	.477	.016

Source: SPSS processed data (2022)

In the *paired samples correlations Table*, the sig. 0.016 the value is smaller than 0.05 , it is concluded that the two data have a significant correlation as shown in Table 11.

Table 11. Paired Samples Test

	Paired Differences	t	df	Sig. (2-tailed)	95% Confidence Interval of the Difference	
					Lower	Upper
Pair 1	Pretest - Posttest	-15,152	24	.000	-14,725	-11,195

Source: SPSS processed data (2022)

In the paired samples test Table , the sig. (2-tailed) of 0.000, this value is less than 0.05, it can be concluded that there is a significant difference in learning motivation between before the trial and after the LKPD test assisted by the liveworksheets site. For the results of the practicality assessment of students on the benefits of LKPD, questionnaires were given to students, data were obtained based on questionnaires given to 25 respondents with 15 statement items from 3 indicators regarding the benefits of LKPD assisted by liveworksheets as teaching materials with the description SB (Very Useful), B (Helpful), CB (Most Helpful) and TP (Not Helpful). The results of the LKPD benefit assessment are assisted by liveworksheets sites as teaching materials like Table 12.

Table 12. Student Responses about the Benefits of LKPD with Liveworksheets as Teaching Materials

Indicator	Score	Maximum score	%	Category
Learning activities are more interesting	329	400	82	very helpful
Independent study opportunities	552	700	79	beneficial
Provide convenience	327	400	82	very helpful
Whole	1208	1500	80.53	very helpful

Source: processed data (2022)

The benefits of using worksheets assisted by the *liveworksheets site* are seen from the indicators of more interesting learning activities, opportunities for independent learning and making it easy to get a score of 80.53 . From the results of the response students about the benefits of LKPD assisted by *liveworksheets sites* as

teaching materials namely very helpful. Based on interviews with teachers of the vocational basics of accounting subject, worksheets assisted by *liveworksheets sites* are useful especially in accounting lessons. In line with research (Daryanto, joko, 2020) and (Suharsono & Handayani, 2021) that the use of *liveworksheet - based Interactive LKPD media* can increase students' learning motivation.

4. Conclusion

Based on the results and discussion, it can be concluded that the Student Worksheets (LKPD) assisted by the liveworksheets website were developed using the ADDIE model in the subject of vocational basics accounting material for journal adjustments for service companies. After a series of assessments by LKPD experts and material experts the product was declared very feasible to implement . The development of worksheets assisted by the liveworksheets website is stated to be able to increase student learning motivation, because there is a significant difference in learning motivation between before the trial and after the worksheet trial. Based on response students regarding the use of LKPD assisted by the Liveworksheets site , the product was stated to be very useful as student teaching material, especially in service company adjustment journal material.

Some suggestions that researchers can give in connection with this research in order to develop Student Worksheets (LKPD) are for teachers of the basics of vocational accounting , this LKPD can be a reference in carrying out learning, especially in the Material of Service Company Adjustment Journals. For students, it can be used as a learning resource to have a better understanding and skills in the Material Company Adjustment Journal. For future researchers, the same research can be carried out for a wider range of material in other educational units.

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