

**THE DEVELOPMENT OF STUDENT WORKSHEET ACTIVITIES
BASED ON COOPERATIVE PEER TUTOR in ACCOUNTING
MATERIALS in SENIOR HIGH SCHOOL at XII GRADE in WEST
LAMPUNG**

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This study aims to produce products in the form of Student Worksheet based on cooperative peer tutors to direct learners in a cooperative learning process through peer tutoring. The development of Student Worksheet based on peer tutors is developed using 4D development, which are define, design, development, and dissemination steps. The subjects of the study were 32 students from each school in West Lampung, namely SMAN 1 Liwa, SMAN 2 Liwa, and SMAN 1 Sukau. Through expert validation test, Student Worksheet based on cooperative peer tutor is very feasible to use with result of feasibility test 87,5% and 92,5%. Through the initial field test the effectiveness of learning shows the average value of the normalized gain of 0.76% with the One-Group Pretest-Posttest Design technique. Meanwhile, the level of learning efficiency showed 1.30% based on time comparison with efficient category > 1 while the attraction based on the questionnaire test with the percentage of attractiveness > 81%. This Student Worksheet can be used as an additional reference for educators in implementing cooperative tutor peer learning process.

Keywords: Student Worksheet, Cooperative Learning peer tutor, Accounting

**PENGEMBANGAN LEMBAR KEGIATAN PESERTA DIDIK BERBASIS
KOOPERATIF TUTOR SEBAYA MATERI AKUNTANSI SMA KELAS
XII KABUPATEN LAMPUG BARAT**

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Penelitian ini bertujuan untuk menghasilkan produk berupa Lembar Kegiatan Peserta Didik (LKPD) berbasis kooperatif tutor sebaya guna mengarahkan peserta didik dalam suatu proses pembelajaran yang kooperatif melalui bimbingan tutor sebaya. Pengembangan LKPD berbasis kooperatif tutor sebaya dikembangkan dengan menggunakan langkah-langkah pengembangan 4D, meliputi langkah *define, design, development, dan dissemination*. Subjek uji penelitian sebanyak 32 orang peserta didik dari masing-masing sekolah di Lampung Barat, yaitu SMAN 1 Liwa, SMAN 2 Liwa, dan SMAN1 Sukau. Melalui uji validasi ahli LKPD berbasis kooperatif tutor sebaya sangat layak digunakan dengan hasil uji kelayakan 87,5% dan 92,5%. Melalui uji lapangan awal tingkat efektivitas pembelajaran menunjukkan nilai rata-rata gain ternormalisasi 0,76% dengan teknik *One-Group Pretest-Posttest Design*. Sementara itu tingkat efisiensi pembelajaran menunjukkan 1,30% berdasarkan perbandingan waktu dengan katogori efisien >1. Sedangkan daya tarik berdasarkan uji angket dengan prosentase kemenarikan >81%. LKPD ini dapat dijadikan referensi tambahan bagi pendidik dalam melaksanakan proses pembelajaran kooperatif tutor sebaya.

Kata kunci: Lembar Kegiatan Peserta Didik, Pembelajaran kooperatif tutor sebaya, Akuntansi