

**DEVELOPMENT OF LEARNING TUTORIALS USING COMPUTER IN  
ACCOUNTING LESSONS OF MA AT CLASS XII  
ODD SEMESTER**

**By**

**Maryani**

***Abstract:** This research aims to develop a tutorial learning to use a computer accounting and to determine the extent of the effectiveness of these products. Research design used the design (R & D). Design development of learning to follow the steps of Dick and Carey. Study population is students of class XII MAN 2, Metro. Testing was conducted with the design of experiments in class XII IPS 3 and class XII IPS 2 controls.*

*The development of research results concluded that: 1) the analyst needs to use assessment questionnaires material expert, instructional design and learners. From the Assessment of results, it can be said that it is feasible to use. 2) Computer learning tutorials was ore effective and student's interest was more increased in the learning process rather than the comparison class that did not use computer learning tutorials. 3) The effectiveness in the use of learning tutorials were tested using t-test coefficient  $t$  is greater than  $t$  coefficient data table ( $2.00 > 5058$ ), thus learning tutorials used computer was declared more effective*

***Keywords:** Computer tutorials, accounting learning*