

## Conference Paper

# The Development of Tax Administration Module Contextual Based on the Fiscal Reconciliation Material for Vocational School

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## Abstract

This study aims to find out the development process, feasibility, and response of students to the tax administration module contextual based on the material of fiscal reconciliation for class XIIth of Vocational High School. The study type is research and development (R&D) using the 4D model from Thiagarajan. However, the researcher modifies the stages of research into three stages, that is, define, design, and develop. The resulting product is reviewed and validated by material experts, linguists, and graphic experts. Furthermore, the trial of product was conducted on students of Vocational High School XII Grade Accounting in Surabaya who had taken fiscal reconciliation material using a small group which consisted of 20 peoples. The subject of the trial consisted of seven students from the State Vocational High School 1, Surabaya; seven students from the State Vocational High School 4; and six students from the State Vocational High School 10, Surabaya. The instruments used in obtaining data are review questionnaires, validation questionnaires, and student responses questionnaires. Data analysis was carried out in descriptive and quantitative ways using percentage techniques. The results showed that the feasibility of the content was 86.15% with very reasonable criteria, the presentation was 82% with very decent criteria, language was 87.14% with very decent criteria, and graphics were 92.76% with very decent criteria. The average of the four components is 87.01% with very decent criteria. The average percentage of student responses is 93.33% with very good criteria.

**Keywords:** module, contextual, fiscal reconciliation, tax administration, Vocational High School, R&D

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Received: 29 January 2019

Accepted: 27 February 2019

Published: 24 March 2019

Publishing services provided by  
Knowledge E

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Selection and Peer-review under  
the responsibility of the 3rd  
ICEEBA Conference Committee.

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## 1. Introduction

Education has an important role in the preparation of highly competitive human resources. This statement has in line with the aim of national education which explains that education aims to develop abilities and form dignified character and civilization in the framework of educating the life of the nation. To realize these goals, there are

several things which have related to the education system, curriculum, and learning activities held.

In Indonesia, the implementation of education has been regulated by the government with a number of rules both in the form of laws and government regulations. One of the regulation that explains the path, level and type of education that applies in Indonesia is the Republic of Indonesia Law Number 20 of 2003 concerning the National Education System. Based on the explanation of one of the articles of the Act, the implementation of education can be carried out through three channels, namely formal, non-formal and informal education. On the other hand, education itself has three levels, including basic education, secondary education and higher education. Meanwhile, the types of education available in Indonesia include general, vocational, academic, professional, vocational, religious and special education. One manifestation of formal secondary education over vocational types is vocational education.

Based on the explanation of Law Number 20 of 2003 Article 15, vocational education is secondary education that prepares students especially to work in certain fields. Vocational education consists of Vocational Middle Schools and Vocational Aliyah Madrasas. Through vocational education, students are directed to be able to combine knowledge (hard skill) and the skills (soft skills) they have. With this in mind, vocational education has a contribution to the provision of middle-level human resources that have competitiveness supported by adequate competence.

In order to achieve good quality education, there are three things that cannot be separated, namely education, curriculum, and learning. As a supporter of the implementation of education, the curriculum is designed in accordance with the objectives and needs which are then used as the basis for the implementation of learning activities. At present, the curriculum applied in Vocational High Schools (SMK) has experienced refresher with various revisions aimed at improving the quality of education and improving the quality of learning. All components related indirectly also follow the changes that occur.

According to Trianto (2015: 19), learning is a complex aspect of human activities, which cannot be fully explained. In other words, learning will have more complex meaning as a conscious effort from a teacher to teach his students to achieve their stated goals. Learning as a system is an organized combination that includes human elements, materials, facilities, equipment and procedures that interact to achieve a goal (Hamalik in Sanjaya, 2013). In this case, what is meant by material is everything that functions as a lesson material. This can be in the form of books, films, sound slides, photos, CDs, and others. The availability of these materials as teaching materials contributes to the success of students in achieving learning goals.

According to Prastowo (2015), teaching materials are all materials (both information, tools, and texts) that are arranged systematically and can display a complete figure of the competencies that students will master and use in the learning process. This teaching material has a variety of types, both in the form of printed teaching materials and audio-shaped teaching materials. Types can be in the form of textbooks, handouts, modules, worksheets, models or models, audio teaching materials, interactive teaching materials, and others. The existence of teaching materials in learning activities is expected to provide convenience for students to master a competency either through mentoring or without assistance by educators.

One type of teaching material that allows students to be able to study independently is a module. In the opinion of Prastowo (2015: 106), the module is a teaching material that is systematically arranged in a language that is easily understood by students in order to study independently with minimal assistance or guidance from educators. This is because the module has self-instructional characteristics. In addition, students can provide measurements independently of yourself about how far mastery of the material can be done.

As one of the supporters of success in the learning process, the preparation of modules needs to be systematically designed and easily understood by students. Learners' in-depth understanding will be obtained if what is learned can be related to cases that exist in real life. According to Ausubel's learning theory of meaningful learning, meaningful learning is a process of relating new information to relevant concepts contained in one's cognitive structure (Dahar in Trianto, 2015: 37). This is supported by the implementation of contextual learning which involves students in linking academic lessons with real life they face.

The contextual module is a module that is compiled by linking subject matter and real case studies in the student environment. With the existence of examples that refer to real case studies, students will gain easier understanding. This means that students not only understand the material as far as the planting of concepts and principles of material, but the application of real problem solving as implementation. As well as statements expressed by Walker et al. in Jaya (2012) which states that contextual learning provides benefits to students better by placing their learning in real life situations that have been learned or encountered.

Current conditions indicate that the availability of teaching materials is still not reaching the maximum criteria. According to Prastowo (2015), the reality that occurs in the field shows that most educators still use conventional teaching materials, namely teaching materials that are only used, just to buy, instantly, and without the effort to plan, prepare,

and compile them themselves. As a consequence of this, the teaching material used is not contextual, so it is not interesting, monotonous, and not in accordance with the needs of students. Through interviews conducted with several teachers of State Vocational High Schools in Surabaya, it was found that there were still problems related to the availability of teaching materials for Tax Administration subjects in the XII Accounting class, especially the Fiscal Reconciliation material.

Based on the information expressed by the teachers of SMK Negeri 1 Surabaya, the teaching material used in the Tax Administration learning is a module compiled by the teacher. The results of the observation indicate that the module provided contains material for fiscal reconciliation. But the module only contains theory without being equipped with calculation steps. Meanwhile, the results of interviews conducted at SMK Negeri 4 Surabaya indicate that in the implementation of learning, students use teaching materials in the form of modules that present material for fiscal reconciliation, but the material is only briefly reviewed. While the results of interviews conducted at SMK Negeri 10 Surabaya showed that the teaching material used for learning fiscal reconciliation material was to use modules that were determined by subject teachers. The module already contains material for fiscal reconciliation, but there is still no complete explanation regarding the steps in the calculation.

Aside from the point of view of educators, researchers explored information relating to the teaching materials of fiscal reconciliation materials for several students in the same school. The results of interviews with 10 students from each school were used as a place of observation, it can be concluded that the teaching material used in the delivery of material is very short and textual so that students can only get a little material. In addition, the availability of other modules that contain an explanation of the material is still lacking. In fact, this material is included in the category of material that is difficult to understand. This was expressed by some students who found it difficult to work on questions about fiscal reconciliation, especially in calculating competencies and preparing fiscal reconciliation reports. In addition, this material is also one of the grids that came out in the Expertise Competency Examination (UKK) for vocational students, both for theoretical and practical exams. This is evidenced by the existence of UKK questions over the past three years that require students to be able to calculate the amount of fiscal reconciliation.

As a step to overcome these problems, it is necessary to develop a Tax Administration module on Fiscal Reconciliation material that provides a more detailed review both in terms of theory and regarding the steps of calculation. The advantages of the module developed by researchers are contextual-based modules that can bring students'

direction of thinking to link learning material with real life around them. This module is located as a companion module in the delivery of material that presents a discussion of the material in depth along with the steps to work using the tutorial language. In addition, this module is also equipped with several examples of questions that have been issued during the Expertise Competency Test (UKK) and its discussion. Besides being able to make it easier to understand the material, this module is expected to help students prepare themselves to face the Expertise Competency Test (UKK).

The difference between this module and the modules already in school is the display that is presented using simple and communicative language so that it can be easily understood by students. In delivering the material, a case study is provided in the real life environment of students. When linked to the material of fiscal reconciliation, cases that are used as examples occur in the area of the tax office and trading businesses. This is because in the presentation of the material on fiscal reconciliation at the vocational level, there is more to discuss about corporate income tax, in this case embodied in a trading business. This module is equipped with several icons including Mind Map, Tax Window, Cornell-Note, Mini Quiz, Key Word, Get and Remember, Individual Task, Glossary, and Work Task Team. These icons are used to broaden students' knowledge and insight about the world of taxation when studying modules. In addition to material, this module is equipped with practice questions that focus on the Skills Competency Test grid, remedial programs and enrichment programs.

As a supporter, there are several studies that are relevant to the modules that will be developed. The study included research conducted by Nur Indah Islamiyah (2011) with the title "Development of a Service Company Accounting Module Based on Contextual Learning in Adjustment Journal Material and Correction Journal of Class X Accounting for State Vocational Schools in Surabaya." The results of the validation of the experts showed very reasonable criteria, while the results of the responses of students showed very good criteria. In addition, there is a study conducted by Risma Novita (2014) with the title "Development of Contextual Oriented Accounting Modules on Material Recording Transactions to General Services Companies Journal." Based on the feasibility of the module, the validation of the experts shows that the criteria are very feasible, while the response of the students shows very well. So it can be concluded that the contextual oriented accounting module on the transaction material to the general journal of the service company that is developed is very suitable for use. Furthermore, Ike Evi Yunita (2014) conducted a similar study entitled "Module Development Based on Character Contextual Learning in Special Journal Materials." The results of the study stated that the contextual learning-based modules that were developed received very feasible criteria

from material expert validation and received very good responses from students. Thus, it can be concluded that contextual learning based modules on special journals are very suitable for use.

Based on the description that has been described and considering its urgency and usefulness, the researcher intends to conduct development research entitled "The Development Of Tax Administration Module Contextual Based On The Fiscal Reconciliation Material For Vocational School." The development of this contextual module is expected to facilitate students in understanding the concepts and application of material on fiscal reconciliation.

## 2. Research Methods

This study uses research and development (R & D) methods. The development model used in this study is a development model according to Thiagarajan, Semmel, and Semmel (in Trianto, 2013: 189) namely the 4-D model. This model consists of 4 stages, namely define, design, develop, and disseminate. This model was chosen because the sequence of each step is arranged systematically so that in the process of developing each step can be controlled properly.

The subject of the trial consisted of: 1) material experts as competent people in the field of accounting, namely one accounting education lecturer and one accounting teacher, 2) linguist as a competent person in the language field, one Indonesian lecturer, 3) expert graphic as a competent person in the field of graphic, namely one education technology lecturer, and 4) Accounting class X students for a limited trial consisting of 6 students from SMK Negeri 1 Surabaya, 6 students from SMK 4 Surabaya, and 6 students from SMK Negeri 10 Surabaya so there are a total of 18 students. According to Sadiman et al. (2012: 184), in a small group evaluation it is necessary piloted to 10-20 students who can represent the target. The type of data obtained in this study is qualitative data and quantitative data. Qualitative data is obtained from the results of the experts' review. Quantitative data is obtained from the results of expert validation and student response questionnaires.

The research instruments used were: 1) study sheet, 2) validation sheet, and 3) student response questionnaire. Review sheets and validation sheets are provided to material experts, linguists and graphic experts.

Questionnaire student responses are given to students before. The review sheet is an open questionnaire where experts can provide suggestions or comments according

to their wishes. Validation sheets and student response questionnaires are closed questionnaires. On the validation sheet, the experts are used to score each statement with the terms score 5 (very good), 4 (good), 3 (Medium), 2 (not good), and 1 (very bad). In the student response questionnaire, students are asked to give 'yes' or 'no' answers to each question with the provision of score 1 (yes) or 0 (no). The study sheet was analyzed descriptively, while the validation sheet and student response questionnaire were analyzed by percentage techniques. The results are interpreted with results as shown in Tables 1 and 2.

TABLE 1: Interpretation of Feasibility Modules.

Percentage (%)	Criteria
0–20	Very unworthy
21–40	Not feasible
41–60	Medium
61–80	Worthy
81–100	Very decent

TABLE 2: Interpretation of student response.

Percentage (%)	Criteria
0–20	Very Bad
21–40	Not Good
41–60	Medium
61–80	Good
81–100	Very Good

Source: Riduwan (2015:15).

### 3. Results and Discussion

This study uses the 4D development module (define, design, develop, and disseminate), but this research only reaches the stage of development due to limitations time and cost. At the stage define (define) defined and defined conditions learning. There are five steps in this stage, namely 1) front-end analysis (curriculum used, student learning difficulties, and teaching materials that have been used), 2) student analysis (age, enthusiasm for learning, and student learning needs), 3) task analysis (tasks that students have to do using modules), 4) concept analysis (concept map of adjusting journal material and correction journal, and 5) formulation of learning objectives based on analysis of basic competencies (KD) and determined indicator.

In the design (design) stage, the module format is selected and module preparation. The format of the module developed follows the format from Directorate of Vocational Development (2008: 31) modified by researchers. Module format consists of 3 main parts, namely opening, filling and closing. Opening part consists of front cover, module identity page, preface, table of contents, and map module position. The content section consists of introduction, learning activities 1, activities learning 2, and evaluation. The final section consists of answer keys, bibliography, glossary, and back cover. After selecting the format, then the module arranged in full and printed on A4 80 gsm paper called draft I. In the develop phase, a review, revision, validation, and limited trial are carried out. The module review and validation is carried out by experts consisting of: 1) material experts namely Dr. Susanti, M.Si. as a lecturer in Accounting Education at Unesa and Mrs. Dra. Lusita, MM. as an accounting teacher at SMK Negeri 1 Surabaya, 2) expert language, namely Mrs. Hespi Septiana, S.Pd., M.Pd. as a lecturer in Indonesian at Unesa, and 3) graphic expert, Mr. Drs. Sutisno M.Pd. as Education Technology lecturer at Unesa. In the study activity, experts were asked to provide advice on the draft I module by completing the study questionnaire provided. The study sheet was adapted from BSNP (2014a) and BSNP (2014b) which includes the components of feasibility of content, presentation, language and graphics. Revision done based on the advice of the material expert is to add information to the section observe, add bibliography from SAK ETAP, and change the footer design. Revisions made based on the advice of linguists are improve writing abbreviations, add score guidelines and calculation formulas value on the answer key, and add a page for feedback previously not in the draft I module. Revisions made based on suggestions from graphic experts is improving page layout that seems crowded. Module which has been revised is referred to as draft II which is then validated by experts. Modules that have been deemed feasible are then used for limited trials with small group student.

### 3.1. The feasibility

The feasibility of the developed modules is known based on the results of expert validation material, linguist and graphic expert by filling out the validation sheet provided. Validation sheets are adapted from BSNP (2014a) and BSNP (2014b) which include component of feasibility of content, presentation, language and graphics. The following is presented recapitulation of module validation results from experts.

TABLE 3: The feasibility of module.

No.	Subject	Result	Criteria
1	The Content	86.15%	Very decent criteria
2	The presentation	82%	Very decent criteria
3	Language	87.14%	Very decent criteria
4	Graphics	92.76%	Very decent criteria
	<b>Average</b>	<b>87.01%</b>	<b>Very decent criteria</b>

### 3.2. Student responses

Student responses were obtained through limited trials conducted with 20 students accounting class XII from of 7 students from State Vocational High School 1 Surabaya, 7 students from State Vocational High School 4 and 6 students from State Vocational High School 10 Surabaya. Each school give their students with heterogeneous academic abilities. In limited trial activities, students are given more explanation first about the development that was carried out then students were given a module for learned. Students are asked to form groups (4-5 people) in learning module. Students are directed in studying the module gradually so students understand how to study the modules developed. At the end of the activity, students are asked to provide an assessment of the modules developed by filling out the questionnaire student response. The following is a recapitulation of the results of student response questionnaires.

TABLE 4: The student responses.

No.	Subject	Result	Criteria
1	The Content	94.44%	Very Good
2	The presentation	90%	Very Good
3	Language	94.44%	Very Good
4	Graphics	94.44%	Very Good
	<b>Average</b>	<b>93.33%</b>	<b>Very Good</b>

## 4. Discussion

### 4.1. The process of developing

The process of developing a learning-based service accounting company module contextually implemented following the 4-D development model of Thiagarajan, Semmel, and Semmel namely define (define), design (design), develop (development), and disseminate (dissemination). But in this study only done until the development stage due

to time and cost limitations. At the defining stage, front end analysis, student analysis, analysis are carried out assignments, concept analysis, and formulation of learning objectives.

First, based front end analysis is known that the curriculum used in class Xii accounting SMK Negeri 1 Surabaya, SMK Negeri 4 Surabaya, and SMK Negeri 10 Surabaya is a 2013 curriculum that demands that learning be student-centered. In The 2013 SMK curriculum contains Tax Administration Lesson there are fiscal reconciliation. But based observation results, as many as 73% of students of Class XII Accounting 2 at SMK Negeri 1 Surabaya, 78% of students in class XII Accounting 1 in State Vocational School 4 Surabaya, and 57% of students in class XII Accounting 3 at SMK Negeri 10 Surabaya considers that fiscal reconciliation is difficult accounting material. Teaching materials used by students in the fiscal reconciliation in SMK Negeri 1 Surabaya is the publisher's printed module. At SMK Negeri 4 Surabaya students still haven't have a book or accounting module. Teaching materials provided by the teacher to students in the form of photocopies of material taken from lesson textbooks. At SMK Negeri 10 Surabaya uses textbooks. But students consider that material teach it is not interesting to learn, material description and example of fiscal reconciliation in the teaching material are still too concise. Addition to the teaching material used is still not contextual in nature accounting material with students' daily lives.

Second, based on student analysis it is known that the average class XII students Accounting for the three schools is over 15 years old. According to developments Piaget's cognitive (in Nursalim et al., 2007: 26) children at that age are able to think abstract, can analyze problems scientifically, and then resolve problem. According to the teacher, the enthusiasm and independence of student learning is still lacking more depends on the teacher's explanation. Students are still difficult to learn independently, find, and build their own concepts like the demands of the 2013 Curriculum.

In terms of the availability of teaching materials for learning, students want teaching materials which is interesting in terms of appearance, which is supported by the use of colors (not black white) and picture. From the observations it is known that more than 90% of students like accounting books in printed form to be studied rather than in the form of e-books.

Based on the front end analysis and analysis of the students needed development teaching materials that can make students learn independently with teacher guidance minimal, but can facilitate students in understanding the fiscal reconciliation. The instructional material developed is a printed module based contextual learning. The material in the module is related to everyday life to help students understand the concept of fiscal

reconciliation. So that the material obtained by students will become more meaningful. Besides modules presented interestingly with the use of colors and images to improve student's motivation to study.

Third, a task analysis is carried out to identify tasks that are necessary conducted by students in learning using modules. Module developed divided into two learning activities. Learning activities 1 discuss Types of Financial Statements, learning activities 2 discuss about Causes of fiscal reconciliation Fiscal. Learning activities 3 discuss about Reconciliation Technique. Then, learning activities 4 discuss about Accounting Treatment for Fiscal Reconciliation. Tasks students need to do at each learning activity starting with observing illustrations fiscal reconciliation, writing opinions, write questions about the things you want to know according to the scope of the material which was discussed, studied the material in groups, worked on the mini quiz and group assignments then present the results.

After that students are asked to answer the assessment questions knowledge and assessment of skills with answer keys, then calculate the value obtained to find out the completeness of learning. If it's not complete, students must learn more material that has not been mastered then work on remedial questions before continuing on the next learning activity. If you have finished, students can work on enrichment to deepen mastery of the material then continue in subsequent learning activities. At the end of the module students are asked to work on test questions knowledge competencies consisting of 20 multiple choice questions and 5 essay questions, as well as skill competency test which contains 2 questions about accounting practices to find out level of mastery of all material in the module.

Fourth, a concept analysis is carried out to identify concepts the main material in the module that will be developed. The developed module contains adjusting journal material and correction journal according to the accounting firm's syllabus class XII on Basic Competencies (KD) At this stage, identification of the main concepts of material on teaching materials will be developed and systematically arranged. The instructional material developed contains the material of fiscal reconciliation in accordance with the Tax Administration class XII syllabus on Basic Competency (KD) 3.16 explaining the making of fiscal reconciliation (correction) and KD 4.16 making fiscal reconciliation (correction). The results obtained from this activity in the form of a concept map for reconciliation material (fiscal correction) of the Tax Administration class XII 1 semester. Results

Fifth, formulation of learning objectives based on KD analysis and indicator. In the developed module, there are 8 learning objectives covers the realm of attitudes, knowledge, and skills in each activity learning. At the design stage, the module format and

preparation are selected module. Module design follows the format of the Directorate of Vocational Training (2008: 31) modified by researchers. Modification is done because adjusting to the 2013 curriculum, adding to the attractiveness and completeness of the module. The format of the module from the Directorate of Vocational Development is adjusted to the Curriculum 2013 is the first, changing the term Competency Standards (SK) to Mind Competence (KI).

In the designed module, students are asked to study the material in groups. This is in accordance with the contextual learning component, namely learning community. Trianto (2013: 116) states that the concept of learning society suggest that teachers divide students into study groups its members have heterogeneous abilities. In learning to use modules developed, it is expected that later the teacher will no longer explain material in front of the class. But the teacher is more directing or guiding students in order to study the module gradually. For example, the teacher instructs students to observe concepts, write opinions, make questions, accompany students when presenting group assignments, and answering questions from students. Teachers are expected to be able to encourage students to study independently so that creating student-centered learning.

So that students can easily understand the concept of fiscal reconciliation, the presentation of the material in the module is designed to be contextual, that is, linking material with daily life and transactions within the company. This is in accordance with Suprijono (2009: 80) which explains that contextual learning aims to help students understand the meaning of the learning material they learn by connecting it to their own life context. On each subject, students are given examples in daily life and then given examples of their implementation in the company. The transaction proof is used in the students' learning as if in fact completing the transaction in the company. In addition, language that is easy to understand is used. The language used in the delivery of material is designed as if the teacher is giving teaching to his students.

Many designed modules use The base color used on the front cover is blue and the writing of the teaching material title is white. The blue color means that the content of teaching materials contains a lot of knowledge that is useful for teachers and students widely and deeply. The following definition is like the logo of the National Library of the Republic of Indonesia which defines blue as the calm of thought and the depth of science (National Library of Indonesia in Islamiyah, 2015). While the shades of yellow symbolize enthusiasm and cheerfulness. With these colors, students who learn teaching materials get pleasure during the process of understanding the material. Thus, the essence of

color shades on the cover can be concluded as teaching materials that provide in-depth knowledge by providing pleasure for its users.

In addition to the use of colors, the designed modules are also given pictures as illustrations to increase attractiveness, increase motivation, and clarify the material. This is in accordance with the opinion of Prastowo (2014: 99) which states that the reason for using images in the manufacture of teaching materials, among others, 1) images can be an ornament that makes teaching materials more attractive, 2) images can provide motivation, and 3) with pictures, information what you want to convey can be more clearly understood. This design phase produces a fully printed module called draft I. The completed module consists of 3 main parts, namely the opening part, the content section, and the closing part. The module opening section consists of the front cover, module identity page, preface, table of contents, and module position map. The content section consists of introduction, learning and evaluation. The concluding section consists of answer keys, bibliography, glossary, and back cover. At the development stage, review, revision, validation and limited trials were conducted. The draft module I produced at the design stage was reviewed by material experts, linguists, and graphic experts using the study sheet provided.

Based on the advice of the experts, further revisions to the module were carried out, namely adding information to the observing section, adding a bibliography of SAK ETAP, changing the footer color, adding initial ability check. Score guidelines and formula for calculating values in answer keys, adding pages for feedback that were not previously in the draft I module, and improving page layout that seemed crowded. After the revision was carried out, module validation was then carried out by material experts, linguists, and graphic experts to assess the feasibility of the module and do a limited trial with students.

## 4.2. The feasibility of module

The feasibility of the contextual Tax Administration Module Contextual Based On The Fiscal Reconciliation Material For Vocational High School in Surabaya is measured using the expert validation sheet. Experts consist of two material experts (accounting lecturers and accounting teachers) who assess modules based on content and presentation eligibility criteria, one linguist (Indonesian lecturer) who assesses modules based on language eligibility criteria, and one graphic expert (Technology lecturer Education) which assesses modules based on grammatical eligibility criteria. The expert validation questionnaire was adapted from the instruments issued by BSNP (2014a) and BSNP

(2014b). Research conducted by Yunita and Hakim (2014) also used content, presentation, language, and graphic eligibility criteria validated by material experts, linguists, and graphic experts to determine the feasibility of the developed modules. Based on Table 3, it is known that the content component gets a percentage of 86.15% with very decent criteria (Riduwan, 2013: 15). The material in the module is contextual which links each material to students' daily lives and their application in the company. In the skill dimension, the module contains skills in accordance with Basic Competencies and uses the 5M activities phase (observing, asking questions, gathering information, reasoning/associating, and communicating) according to the 2013 Curriculum.

The presentation component gets 82% percentage with very decent criteria (Riduwan, 2013: 15). This is because the presentation of the module is in accordance with aspects on the eligibility criteria for presentation according to BSNP (2014a), which includes: techniques presentation, supporting material presentation, presentation of learning, and completeness presentation. The module has a systematic, consistent and coherent presentation system, such as containing usage instructions, learning motivation generator at the beginning of the chapter, sample questions, concept maps, practice questions, answer keys, bibliography, and glossaries.

Presentation of learning in the module also asks students to be active in learning by learning material and doing assignments in groups. Sentences in the module are also presented communicatively so as if communication between the author and students occurs.

The language component gets a percentage of 87.14% with very decent criteria (Riduwan, 2013: 15). This is because the language used is in accordance with the aspects of the language eligibility criteria according to BSNP (2014a), which includes: suitability with the level of student development, readability, ability to motivate, innocence, coherence and demeanor of thought, conformity with Indonesian language rules, and use terms and symbols/symbols. The language used in the module is in accordance with the level of students' thinking and social emotional development, is able to motivate students, and encourage students to think critically. In terms of sentence structure, grammar, spelling, and writing the foreign names used are correct. In addition, the use of terms and symbols/symbols has been consistent.

The graphic component gets 92,76% percentage with very decent criteria (Riduwan, 2013: 15). This is because the module's graphicity is in accordance with the feasibility aspects of graphics according to BSNP (2014b), which includes: module size, module cover design, and module content design. The developed module has a size according to ISO standards using A4 paper. This size is chosen because it is adapted to the material

content of the module which contains many tables and illustrative images. Layout, typography, and illustrations on cover designs and module content designs on average get very good ratings from graphic experts. The average percentage of all expert validations is 87.01% with very criteria worthy (Riduwan, 2013: 15). That is, the for State Vocational Schools in Surabaya is very suitable for use in learning. Results Similar research conducted by Yunita and Hakim (2014) obtained feasibility content of 84.11%, presentation eligibility of 84.82%, language feasibility of 86.61%, and graphic feasibility of 84.72%. So that the average of all aspects is 85.07% with very decent criteria.

Student responses are obtained through limited trials using a module that has been validated by experts. The limited trial was conducted with 18 students with details of 6 students from SMK Negeri 1 Surabaya, 6 students from SMK Negeri 4 Surabaya, and 6 students from SMK Negeri 10 Surabaya. This is in accordance with Sadiman's opinion et al. (2012: 184) that in small group evaluations it is necessary to try out 10-20 students who can represent the target. In the limited trial activities, students are given an explanation of the development carried out then each student is given a module to be studied in groups. At the end of the activity, students are asked to provide an assessment of the module developed by completing the student response questionnaire. Components of student response questionnaire include content, presentation, language, and graphics. This is in accordance with the Ministry of National Education (2008a: 30) which states that after completing the writing of teaching materials, evaluation is then carried out, for example through limited testing of students where the evaluation component includes content, language, presentation and graphics. Components consisting of content, presentation, language and graphics are also used in student response questionnaires in research conducted by Novita (2014).

From Table 4 it is known that the content component gets a percentage of 94.44% with very good criteria (Riduwan, 2013: 15). This is because most students consider that the material presented in the module can facilitate understanding of fiscal reconciliation. In the response questionnaire, students commented that the module was very interesting to read and easy to understand. The material in the module is easily understood in accordance with the opinion of Prastowo (2014: 107), namely the module as a teaching material must be able to explain the learning material well and easily understood by students according to their level of knowledge and age. Language component gets 90% percentage with very good criteria (Riduwan, 2013: 15). This is because all students who take a limited trial assume that the language in the module is easy to understand. The

use of language that is easy to understand in the module in accordance with the characteristics of the module according to Daryanto (2013: 9) is to fulfill the characteristics of self-instruction, the module must use simple and communicative language.

The presentation component gets 94.44% percentage with very good criteria (Riduwan, 2013: 15). This is because most students consider that the presentation of material can increase learning motivation, instructions for use, concept maps and summaries are also easy to understand. Presentation of material that can improve student learning motivation in accordance with one of the objectives of module writing according to the Ministry of National Education (2008b: 5) is to increase student motivation and learning passion. The use of instructions is one component of the module according to the Directorate of Vocational Training (2008: 31), while the concept map and summary are one of the supporting components of material presentation according to BSNP (2014a). The graphic component gets a percentage of 94.44% with very good criteria (Riduwan, 2013: 15).

The average of all components in Table 4 above is 93.33% with very good criteria (Riduwan, 2013: 15). So that it can be concluded that according to students the tax administration module contextual based on the fiscal reconciliation material for Vocational High School developed is very good to be used in learning. The results of similar studies conducted by Novita (2014) obtained the results of student responses to aspects of material content by 91% with very strong criteria, presentation of 92.5% with very strong criteria, language of 88.33% with very strong criteria, graphics as high 90% with very strong criteria, and the average of all components is 90.67% with very strong criteria.

## 5. Conclusion

The conclusions in this study are 1) the process of developing tax administration module contextual based on the fiscal Reconciliation Material For Vocational High School using the 4-D development model from Thiagarajan, Semmel, and Semmel namely define, design (design), develop (development), and disseminate (dissemination). But in this study only carried out until the development stage due to time and cost limitations, 2) the feasibility of tax administration module contextual based on the fiscal Reconciliation Material For Vocational High School in Surabaya is very feasible, and 3) response students of tax administration module contextual based on the fiscal Reconciliation Material For Vocational High School are very good.

Based on the results that have been obtained, the suggestions given are: 1) further research is needed until the disseminate stage (dissemination) in order to determine

the effectiveness of the module and can be used in the actual learning process, and 2) further researchers need to develop contextual learning based modules on electronic version

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