

## INTISARI

Penelitian ini dilakukan untuk merancang UTANGGA (Ular Tangga Akuntansi) sebagai media pembelajaran akuntansi pemerintah daerah bagi mahasiswa. Perancangan dilakukan melalui metode *Research and Development* (R&D) dengan model pengembangan ADDIE (*anlysis, design, development, implementation, and evaluation*). Jenis dan sumber data merupakan data primer dan data sekunder dengan teknik pengumpulan data melalui observasi, dokumentasi, dan kuesioner. Data dianalisis sebagai proses perancangan dengan pendekatan kualitatif. Sasaran media UTANGGA adalah mahasiswa program studi Akuntansi Sektor Publik, Universitas Gadjah Mada yang telah menempuh mata kuliah Praktikum Akuntansi Pemerintah Daerah. Media pembelajaran UTANGGA mempertemukan kebutuhan dan preferensi mahasiswa dengan kebutuhan kurikulum dan kompetensi. Desain pembelajaran mempertimbangkan desain aturan permainan, desain grafis tiap komponen permainan, hingga desain materi, soal, dan jawaban. Hasil rancangan divalidasi dari tiga ahli (ahli materi, ahli desain pembelajaran, serta ahli media dan komunikasi pembelajaran). Rancangan UTANGGA yang telah disempurnakan sesuai saran rekomendasi ahli, disampaikan kepada penggunaannya yaitu mahasiswa ASP UGM sekaligus dilakukan penilaian. Hasil rekapitulasi keseluruhan validasi dan penilaian menunjukkan rata-rata skor 4,84 yang termasuk pada nilai A (rentang  $X > 4,2$ ). Kesimpulan menunjukkan bahwa UTANGGA sangat layak sebagai media pembelajaran akuntansi pemerintah daerah bagi mahasiswa.

**Kata kunci:** Media Pembelajaran, Ular Tangga, Akuntansi Pemerintah Daerah, Mahasiswa, ADDIE

## ABSTRACT

*This research aims to design UTANGGA (Accounting Snake and Ladder) as a learning media for local government accounting for students. The design was carried out through the Research and Development (R&D) method using the ADDIE development model (analysis, design, development, implementation, and evaluation). The types and sources of data include primary and secondary data collected through observation, documentation, and questionnaires. The data were analyzed as part of the design process using a qualitative approach. The target audience for the UTANGGA media is students in the Public Sector Accounting study program at Gadjah Mada University who have taken the Local Government Accounting Practicum course. The UTANGGA learning media aligns the needs and preferences of students with the curriculum and competencies. The learning design considers the rules of the game, graphic design of each game component, as well as the design of materials, questions, and answers. The design results were validated by three experts (subject matter expert, learning design expert, and media and communication learning expert). The refined UTANGGA design, following expert recommendations, was presented to its users, the ASP UGM students, and an assessment was conducted. The overall recapitulation results of validation and assessment show an average score of 4.84, which falls into the A grade (range  $X > 4.2$ ). The conclusion indicates that UTANGGA is highly suitable as a learning media for local government accounting for students.*

**Keywords:** *Learning Media, Snake and Ladder, Local Government Accounting, University Students, ADDIE*