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THE USE OF COMIC MEDIA IN AN EFFORT TO IMPROVE UNDERSTANDING OF THE ACCOUNTING CYCLE OF SERVICE COMPANIES IN THE INTRODUCTORY ACCOUNTING COURSE AT ITB INDRAGIRI RENGAT

Fatti Corrina¹⁾, Melliofatria²⁾, Wirda Jannatul Jannah³

¹Institut teknologi dan Bisnis Indragiri
e-mail: fatticorrina130487@gmail.com

²Fakultas Ilmu Sosial, Universitas Islam Kuantan Singingi
e-mail: melliofatriahendri@gmail.com

³Fakultas Keguruan dan Ilmu Pendidikan, Universitas Pasir Pengaraian
e-mail: wirdajannatuljannah@upp.ac.id

Abstract

This study aims to determine the effect of using comic strips on students' understanding of the accounting cycle for service companies in the Introduction to Accounting course at ITB Indragiri Rengat. The background of this study is based on students' low understanding of the accounting cycle concept, which is abstract and less engaging when presented solely through conventional methods such as lectures and textbooks. Comic strips were chosen as an alternative learning medium because they can convey material visually and narratively, thus expected to improve understanding more effectively.

The research method used was a quasi-experimental study with a pretest-posttest control group design. The sample consisted of two classes: an experimental class using comic strips and a control class using conventional learning methods. Data collection was conducted through conceptual understanding tests before and after the treatment. Data were analyzed using an independent t-test.

The results showed a significant difference between the understanding of students who learned using comic strips and those who learned using conventional methods. Students in the experimental group experienced a higher increase in scores than those in the control group. Therefore, it can be concluded that the use of comic strips is effective in improving understanding of the accounting cycle for service companies.

Keywords: *comic strips, understanding, accounting cycle, introduction to accounting, accounting learning*

INTRODUCTION

Developments in the educational landscape necessitate innovation in the learning process to align with student characteristics and technological advancements. In higher education—specifically within the field of accounting—students are expected to grasp the fundamental concepts that serve as the basis for advanced study. A key topic in the "Introduction to Accounting" course is the service company accounting cycle, which encompasses the entire process from recording transactions to preparing financial statements.

However, preliminary observations at ITB Indragiri Rengat indicate that many students still struggle to understand and master the material regarding the accounting cycle. This issue stems from several factors, including a delivery style that is overly theoretical, the use of monotonous instructional media (such as PowerPoint slides and textbooks), and a lack of visual approaches that appeal to students. Yet, enjoyable and contextual learning has been proven to enhance students' understanding and retention of information.

One potential solution is the use of comics as an instructional aid. As a narrative visual medium, comics possess great potential to transform complex material into something engaging and easier to comprehend. By combining text and imagery within a storyline, comics can boost student interest, motivation, and information retention. Previous studies have demonstrated that the use of comics can improve learning outcomes and student interest across various disciplines, including accounting. However, their application at the university level—particularly in the context of teaching service company accounting—remains very limited. Therefore, it is important to conduct research examining the extent to which the use of comics can enhance students' understanding of the material on the accounting cycle for service companies within the Introduction to Accounting course at ITB Indragiri Rengat. This research is expected to contribute to the development of innovative and effective learning media in higher education and serve as a reference for lecturers in selecting teaching strategies that align with students' needs and characteristics.

Problem Formulation

Based on the background presented above, the research problems are formulated as follows:

- a. What is the process of developing comic-based media for the service company accounting cycle topic within the Introduction to Accounting course at ITB Indragiri Rengat?
- b. Is the use of comic-based media effective in improving students' understanding of the service company accounting cycle?
- c. What are the students' responses to the use of comic-based media in the Introduction to Accounting course?

Research Objectives

The objectives of this research are to:

- a. Develop comic-based media as instructional material on the service company accounting cycle for use in the Introduction to Accounting course at ITB Indragiri Rengat.
- b. Determine the effectiveness of comic-based media in improving students' understanding of the service company accounting cycle.
- c. Identify students' responses to the use of comic-based media in the accounting learning process.

LITERATURE REVIEW

Learning media refers to any form of aid used to convey lesson material so that it is more easily understood by learners. According to Arsyad (2013), learning media encompasses anything that can be used to transmit messages and stimulate the attention, interest, and thinking of learners during the teaching and learning process. Appropriate learning media can enhance teaching effectiveness, particularly for complex subjects such as accounting. One form of innovative media currently gaining traction is the use of comics.

2.1.2 Comics as Learning Media

Comics are a visual medium that combines images and text within a single storyline.

According to McCloud (1993), comics are a sequence of images or other visual symbols used to convey information or elicit an aesthetic response from the reader. In an educational context, comics serve to convey material in a narrative and engaging manner. Comics offer several advantages, including:

- a. Conveying information in a lighter, more enjoyable way
- b. Capturing attention and boosting learning motivation
- c. Helping students visualize abstract concepts
- d. Being memorable due to their visual and contextual nature

2.1.3 The Service Company Accounting Cycle

The service company accounting cycle is a systematic process involving the recording, classifying, and reporting of a service company's financial transactions within a single accounting period. The steps in the service company accounting cycle include:

- a. Recording transactions in the general journal
- b. Posting to the general ledger
- c. Preparing the trial balance
- d. Creating adjusting entries
- e. Preparing financial statements (income statement, statement of changes in equity, and balance sheet)
- f. Closing entries and the post-closing trial balance

Understanding these steps is crucial for accounting students, as they form the foundation for advanced accounting processes.

2.1.4 Conceptual Understanding in Accounting Education

Conceptual understanding refers to an individual's ability to correctly comprehend and explain information they have acquired. In management education, a grasp of concepts is crucial because management is systematic and relies on the interrelationships between concepts. One indicator of successful management learning is an improvement in students' comprehensive understanding of the management cycle.

RESEARCH METHODS

This study employs a Research and Development (R&D) approach aimed at producing educational comic-based learning media and testing its effectiveness in enhancing students' understanding of the management cycle in service companies.

The development model used in this study is the 4D model developed by Thiagarajan, Semmel, and Semmel (1974), comprising:

- a. Define
- b. Design
- c. Develop
- d. Disseminate

Research Location and Schedule

The research was conducted at the Management Study Program of ITB Indragiri Rengat during the even semester of the 2024/2025 academic year. The research was carried out over a period of three months, from March to May 2025.

Research Subjects and Objects

- a. Research Subjects: 30 second-semester students from the Management Study Program at ITB Indragiri Rengat enrolled in the Introduction to Management course.
- b. Research Objects: Educational comic learning media and students' understanding of the service company management cycle material.

Research Procedure

The comic media development process was carried out through the following four stages:

Define Stage

Conducting a needs analysis through:

- a. Interviews with the course lecturer
- b. Distribution of needs assessment questionnaires to students
- c. Analysis of the curriculum and basic competencies

Design Stage

- a. Designing the comic's content and structure, including:
- b. Determining the storyline and characters
- c. Creating the storyboard
- d. Integrating the management cycle material into the comic

Develop Stage

- a. Validation by subject matter experts and media experts
- b. Revisions based on validator feedback
- c. Limited trial with 10 students
- d. Large-scale trial with all research subjects

Disseminate Stage

- a. Implementation of comic media in the learning process for the Introduction to Management course
- b. Evaluation of media effectiveness through pre-tests and post-tests, as well as student response questionnaires

FINDINGS AND DISCUSSION

The study was conducted with second-semester students from the Management Study Program at ITB Indragiri Rengat who were enrolled in the Introduction to Management course. The study involved 30 student subjects. Most students lacked a prior background in management from their previous education, leading to difficulties in understanding the material regarding the management cycle in service companies.

Comic Media Development Process

1. Define Stage

Interviews with the course lecturer and preliminary student questionnaires revealed the following:

- 80% of students found it difficult to fully grasp the steps of the management cycle.
- 73% of students felt the material was overly theoretical and boring.

4.2.2 Design Stage

- The comic features a main character named "Akun" who guides the reader through the steps of the management cycle.
- Each step is accompanied by illustrations, transaction examples, and simple dialogue.
- The comic is designed to be 16 pages long and printed in full-color A4 format.

2. Develop Stage

- The comic was validated by:
 - o Subject matter expert: Feasibility score of 88% (highly feasible category)
 - o Media expert: Feasibility score of 85% (highly feasible category)
- Following revisions based on the validators' suggestions, a limited trial was conducted with 10 students; the results were positive and successfully engaged their interest.

3. Disseminate Stage

- The comic was implemented in the course over three sessions. Students used the comic as the primary teaching material to understand the management process of service companies.

Student Comprehension Test Results

Test Type Average Score

Pre-test 61.2

Post-test 83.5

CONCLUSION

Based on the research findings, the following conclusions can be drawn:

1. Development of Comic Media:

The comic media developed for the service company management cycle topic in the Introduction to Management course at ITB Indragiri Rengat proved to be feasible and effective as a learning aid. The comic presents the material through narrative and visual formats, making it easier for students to understand the steps of the management cycle.

2. Improvement in Student Understanding:

The use of comic media significantly improved students' understanding of the service company management cycle material. Analysis of pre-test and post-test results showed a significant increase in understanding scores, with the average post-test score reaching 83.5 (an increase of 22.3 points).

3. Positive Student Feedback:

The majority of students responded positively to the comic media; 90% stated that the comic made it easier to understand the material, and 93% found the visual presentation of the comic highly engaging.

a. Recommendations

Based on the research findings, the following recommendations are offered:

1. For Introduction to Management Course Lecturers:

Lecturers are encouraged to consider using comic media in management instruction, particularly when explaining material that requires the visualization of process steps, such as the service company management cycle.

2. For Future Researchers:

This research could be further developed by exploring digital or interactive comic media to enhance student engagement. Additionally, future studies could be conducted on other management courses to test the effectiveness of comic media with different topics.

3. For Learning Media Developers:

Developers can create more innovative and interactive media variations—such as app-based or digital comics accessible to students at any time—to offer greater flexibility and appeal.

LIMITATION & FURTHER RESEARCH

- a. This study was conducted at only one higher education institution with a limited sample size (30 students); therefore, the results may not be fully representative of the larger population.
- b. The comic media developed in this study was limited to a print format and did not incorporate digital technology, which could have offered greater interactivity.
- c. Evaluation was conducted solely through pre-tests, post-tests, and questionnaires, without long-term testing to assess the sustainability of student understanding following the use of the comic media.

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