

## DEVELOPMENT OF BASIC FINANCIAL ACCOUNTING E-BOOKLETS AS LEARNING MEDIA

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### Abstract

*The utilization of e-booklets as learning media offers numerous advantages, serving as a digital resource to support the teaching and learning of fundamental concepts and principles in financial accounting. This research aims to develop an e-booklet on financial accounting fundamentals, intending to create a valid and practical learning medium. The method employed in this study is Research and Development (R&D) with the Rowntree development model, encompassing planning, development, and evaluation stages. The results demonstrate that the developed e-booklet on financial accounting basics has undergone rigorous validity testing and proves to be highly practical for educational purposes. This innovation presents an interactive learning medium that can be accessed conveniently online or offline through smartphones and other devices, paving the way for new opportunities in the field of education.*

**Keywords:** E-Booklets, Fundamentals of Financial Accounting, Learning Media

## 1. INTRODUCTION

Students are agents of change for a nation who are expected to have a number of skills or competencies in accordance with the expectations of universities as producers of graduates who have a number of competencies. This competence is an image that is reflected in each student as a learning result that has been achieved by students after going through learning activities. To see whether or not these competencies are fulfilled can be seen through the learning outcomes (Brandt et al., 2019).

Many factors influence learning outcomes, one of which is the learning media or learning resources used by students during the learning process (Bustang et al., 2021; Muslim et al., 2018; Susanto et al., 2020). The success of the learning process is the impact of the selection of learning media by the lecturer (Nasution et al., 2021). Therefore, a lecturer or teacher should be more careful in choosing the learning media used in the learning process.

The learning media used should be in accordance with the needs of students so that students are more motivated to read or study it and even learn on their own because it will enable them to study independently which in turn can achieve learning goals. After the Covid-19 pandemic and along with the development of the world of information and communication technology gave birth to a major change in the field of education, accounting economics education is no exception. Where learning resources or learning media can be obtained online *or* electronically and also requires lecturers or educators to

be smarter in choosing learning resources or using and preparing appropriate learning media so that they can attract interest and motivate students to study more actively.

Based on the initial proposition in the field, there is a phenomenon of learning resources for the basics of financial accounting used are textbooks that have a relatively large size and weight so that students rarely carry them, plus the language used is relatively high so that students are less motivated to read even when they are carrying it while studying more impressed only decoration on the study table. In addition, the price of books on the basics of financial accounting, on average, is quite draining on students' pockets so that students prefer to borrow a friend's book or duplicate the book or take photos on certain materials only. Another thing is that students in this era prefer to open their smartphones rather than printed books (hardcopy). This situation will certainly make the learning objectives will not be fully achieved.

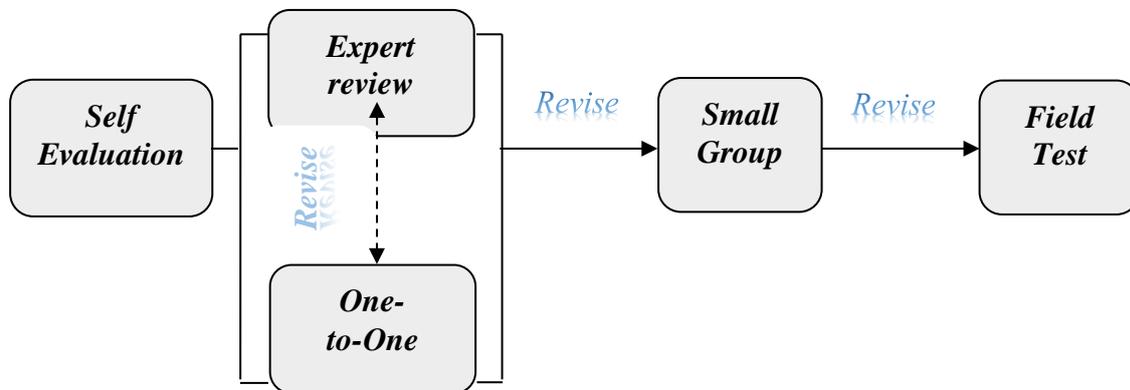
Ironically, students majoring in accounting will not master material from courses that are supposed to be mastered even though the basics of financial accounting are mandatory subjects, which later in this course material is one of the competencies that characterizes or expertise these students when competing in the market. work, as well as being a prerequisite course for taking further courses.

Compounding the issue is the denseness of the course material since the implementation of the Merdeka Belajar Kampus Merdeka (MBKM) curriculum, which combined introductory accounting courses, basics of financial accounting 1, and basics of financial accounting 2 into a single subject worth only 3 credits. Consequently, students must take a more proactive approach to study independently due to the condensed curriculum. Otherwise, they may fail to fully grasp the material, leading to challenges during practical applications in real-world settings.

In light of these described phenomena, the proposed solution is to provide full-color and engaging e-booklets as learning resources. These e-booklets offer the advantage of accessibility anywhere and anytime, containing a plethora of case examples on the basics of financial accounting, focusing on the accounting cycle of trading companies. This material was chosen because it follows the previous two subjects and is taught as the final material. The decision to use e-booklets is driven by their concise, clear, and cost-effective nature, eliminating the need for printing, unlike traditional modules or books.

## **2. RESEARCH METHOD**

The method used in this study is the Research and Development (R&D) method with the Rowntree development model . The Rowntree model is a type of model that leads to a product whose goal is to produce teaching materials which consist of three stages or steps, namely the planning step , the development step , and the evaluation step (Marlina et al., 2021; Pulungan et al., 2022). The evaluation step will adapt the formative evaluation model from Tessmer, which consists of 5 steps, namely self evaluation, prototyping (expert reviews and one-to-one, and small groups), and field tests (Tessmer, 1993) . Here's an evaluation image from Tessmer:



**Figure 1. Formative Evaluation**  
Source: Adopted from (Tessmer, 1993)

Figure 1 above shows an evaluation of the e-booklet on the basics of financial accounting which aims to find out the shortcomings of this learning media, so that it can be revised in order to get a valid and practical product which can finally be used and utilized by lecturers and students as alternative materials in Study. The first evaluation is self-evaluation conducted by researchers on products that have been developed. Then proceed with the next stage, namely expert review, one to one, small group, and field tests.

This research was conducted at PGRI Palembang University on students taking the Fundamentals of Financial Accounting course. Data collection techniques using observation, questionnaires, and tests. To determine the validity of the e-booklet on the basics of accounting, validation is carried out by experts (experts).

### 3. RESULTS AND DISCUSSION

An e-booklet learning media for the basics of financial accounting consists of three stages developed based on the Rowntree development model, namely planning, development, and evaluation steps. The results of these three stages show:

#### a. Planning Stage (Planning)

This stage is the initial stage in the research which will become the basic stage of the other stages in this research. In this stage the researcher identified the needs of the research subjects. Identification was obtained through interviews with education that is effective in this course, reviewing the material and syllabus, formulating indicators, and learning outcomes that have been adjusted to the characteristics of the subject.

The results of interviews with educators show that time is less effective in learning, this is due to the large amount of material in this course, but the learning time in class is relatively short, so that the material is not fully achieved, especially the material presented at the last meetings, so that learning media are needed that are

can be used anytime and anywhere and is interesting to read so as to be able to fulfill the learning outcomes of this course.

The results of the review of the material and syllabus show that this course is a compulsory course for students to take, even the results of the lecture will have an effect on advanced courses (subjects in the following semester). The weight of this course is 3 credits with a very dense material weight (combining 3 courses into 1 course), so that the competencies expected are not maximized. Learning activities are still teacher center in nature and most students stick to books that use language that is not understood by students so that their interest in learning becomes less.

The results of the analysis in studying subject characteristics show that students' ability to understand and work on questions is still lacking. So based on this the researcher formulates learning outcomes.

b. Development Stage (Development)

After carrying out the first stage, the researcher then carried out a development that was designed with the help of Microsoft Office Word and when it was finished it was saved in pdf form (for learning media that can be opened offline), then transferred to the Flip PDF Corporate application (to open learning media offline). on line). The following is a sample image or design that has been made:

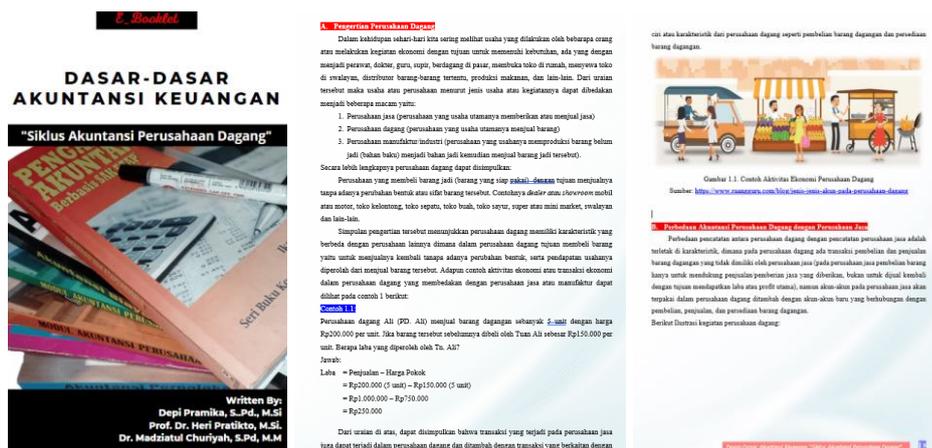
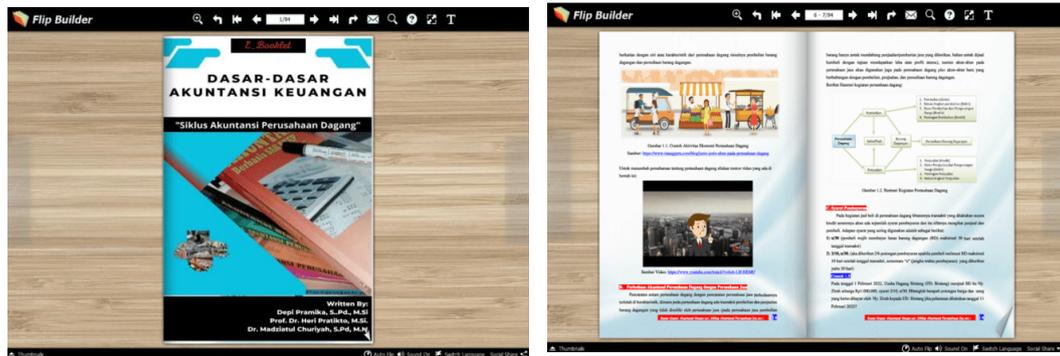


Figure 2. Sample E-Booklet Design Fundamentals of Financial Accounting  
Source: Processed from Research Development Results

c. Evaluation Stage

At this stage the researcher reviews the e-booklet on the basics of financial accounting that has been developed. The results of this stage show that the material presented is too dense and the proportion of learning media design is less attractive, after being revised, it is continued at the expert review stage to see the validity of this learning media.

The results of this stage concluded that the e-booklet on the basics of financial accounting based on the responses and suggestions from the validator was declared worthy of trial according to the revision. The revised results of the validator are:



**Figure 3. Sample E-Booklet Design Fundamentals  
of Financial Accounting after Revision**  
Source: Processed from Research Development Results

Figure 3 above shows a change in the design of the learning media that has been developed according to the validator's suggestions and due diligence.

The results of one to one evaluation and small group conducted on 3 research subjects who had low, medium, and high abilities and the results of their application to 8 students showed an e-booklet on the basics of practical financial accounting and was able to attract subjects' interest in learning to use learning media This. The results of the next evaluation stage, namely the field test, showed an increase in the learning outcomes of the research subjects.

#### 4. CONCLUSION

Based on the findings of this study, it is evident that the e-booklet focused on the fundamentals of financial accounting holds great potential as an innovative and effective learning tool in the field of education. By offering interactive learning experiences, it enables users to access the content conveniently, whether online or offline, using smartphones or other digital devices. Embracing e-booklets as a medium for teaching basic financial accounting presents a contemporary and flexible approach, significantly enhancing the teaching and learning experiences. Through the integration of digital technology and multimedia elements, e-booklets can provide engaging, up-to-date, and dynamic resources, facilitating a deeper understanding of financial accounting concepts and principles for students. The accessibility and versatility of this learning medium have the potential to revolutionize traditional educational methods. Nonetheless, it is essential to recognize the limitations of this study. To further enrich the learning experience, future researchers can focus on developing more interactive features, such as incorporating interesting videos and music to captivate the learners' attention and interest.

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