

Improving Learning Outcomes of Accounting Materials for Service Companies Through Flipbook Maker-Assisted E-modules

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INFO ARTIKEL	ABSTRAK
Riwayat Artikel: Diterima: 12 Maret 2025 Disetujui: 13 Juni 2025 Kata kunci: E-module Flipbook Maker Learning Outcomes Accounting Service Company	Abstract: The purpose of this study is to develop an e-module assisted by a flipbook maker on accounting materials for service companies that are valid and feasible to improve student learning outcomes. The subjects at the expert validation stage are expert lecturers and practitioners, while in the research trial are Class XII students of State High School (SMA) 1 Seputih Banyak of who are mostly majoring in Social Sciences. The method used in this study is research and development. The study results show that the e-module of accounting learning for service companies based on flipbook maker after being validated by experts and practitioners obtained an assessment with a total score percentage of 76%. Student assessment at the one-on-one test stage obtained a total score percentage of 91%. Therefore, this e-module is feasible and effective in improving student learning outcomes. The t-test tested the effectiveness of the e-module, a significance value of $0.003 < 0.05$ which showed that the use of e-modules for learning accounting for service companies was effective in improving student learning outcomes. Abstrak: Tujuan dari penelitian ini untuk mengembangkan e-modul berbantu flipbook maker pada materi akuntansi perusahaan jasa yang valid dan layak untuk meningkatkan hasil belajar siswa. Subjek pada tahap validasi ahli adalah dosen ahli dan praktisi sedangkan pada uji coba penelitian adalah siswa Kelas XII Sekolah Menengah Atas (SMA) Negeri 1 Seputih Banyak yang sebagian besar mengambil jurusan Ilmu Pengetahuan Sosial. Metode yang digunakan pada penelitian ini ialah penelitian dan pengembangan. Hasil penelitian menunjukkan bahwa e-modul pembelajaran akuntansi perusahaan jasa berbasis flipbook maker setelah divalidasi ahli dan praktisi memperoleh penilaian dengan presentase skor total sebesar 76%. Penilaian mahasiswa pada tahap one-on-one test memperoleh presentase skor total sebesar 91%. Oleh karena itu, e-modul ini layak dan efektif untuk meningkatkan hasil belajar siswa. Keefektifan e-modul diuji dengan uji-t diperoleh nilai signifikansi sebesar $0,003 < 0,05$ yang menunjukkan bahwa penggunaan e-modul pembelajaran akuntansi perusahaan jasa efektif dalam meningkatkan hasil belajar mahasiswa.
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INTRODUCTION

Learning outcomes have a very important and inseparable position in the learning process (Erikson & Erikson, 2019). By looking at the learning results, teachers can find out how students understand the material presented. Learning outcomes can be known from behavioral changes that include cognitive, affective and psychomotor domains. High or low learning outcomes represent the teacher's success in conveying subject matter in the learning process. There are several factors that affect a person's learning outcomes, namely the student's ability, the teacher's ability to convey the subject matter, and the environment around the student.

The learning methods used by teachers during the learning process can affect the high and low learning outcomes of students. The use of varied and relevant learning media can stimulate student activity during the learning process (Yuliyanto et al., 2022). Teachers should carefully choose what media is appropriate to use in one lesson or material and should avoid monotonous media that can result in saturation in students.

Learning activities at this time cannot be separated from the use of digital media. Media is a learning intermediary that has an important role in the learning process (Milenkova et al., 2018; Zulherman et al., 2021). The existence of learning media is a part that must be a special concern for a teacher as a facilitator in every learning activity. Instructional media used in the learning process can help teachers deliver learning materials (Okediran et al., 2014). Learning media is indispensable to arouse desire and increase students' new interest in each learning process.

Based on interviews with social studies students in grade XII of SMA N 1 Seputih Banyak in economics subjects, especially the accounting cycle material of service companies, teachers and students have difficulty adjusting online learning. This is due to the ability of students to receive lessons given by the teacher is not good. Students show limited interest in participating in the learning process, as it primarily relies on a one-way approach where they are only provided with material links through a Google Form. This passive method limits their engagement and leaves little room for interaction or discussion. As a result, students often feel disconnected and less motivated to fully engage with the material. Teachers are less innovative in using learning media so that they do not motivate students to learn.

Students have difficulty in understanding learning materials and answering practice questions, monthly tests, and midterm exams. This can be seen from the midterm exam results obtained by students that are not in accordance with the student's learning completion standards. The results of the midterm exam for economics subjects obtained from subject teachers are still below the average Minimum Completion Criteria of 70. Of the 130 students, only 41 students (31.54%) have completed scores above the average of 70, while 89 students (68.46%) are still incomplete and still below the Minimum Completion Criteria. Thus it can be said that student learning outcomes are still very low. The following are the results of the midterm exam scores of class XII SMA N 1 Seputih Banyak students.

Several previous researchers have developed media on accounting material. Witantyo et al., (2017) carried out a development using the accounting Uno card to increase learning motivation. Development of accounting monopoly cards for learning motivation (Amalina & Inayati, 2021; Castrigano et al., 2021), web-blog-based media for accounting (Fridayanti et al., 2018; Putra et al., 2022), accounting e-modules for scientific approaches (Hamzah & Mentari, 2017). Based on the sources that have been searched for, researchers have not found the development of accounting learning media that aims to improve student learning outcomes.

Adequate media is one of the supports in helping students learn and understand the material in order to improve learning processes and outcomes (Winatha, 2018; Rueda et al., 2017). Therefore, one of the efforts that can be made is to develop media that can be a source of learning and help students improve understanding of the material. To address this research gap, the researcher developed educational media focused on the accounting cycle for service companies to enhance student learning outcomes. By creating tailored resources, the study aims to make the material more accessible and engaging. This approach is expected to help students gain a deeper understanding of accounting principles and apply them more effectively.

One possible development is the development of learning e-module media (Istuningsih et al., 2018). This module is systematically arranged in a language that is easy for learners to understand according to their level of knowledge and age, thus allowing learners to learn independently with minimal support or guidance from educators (Suparman, 2018). Modules allow learners to learn more independently, with or without tutoring,

depending on skills, experience, and mastery of the material (Latifah et al., 2020). One form of presentation of digital or electronic learning materials is e-modules (Munzil et al., 2022).

The development of e-modules aims to attract students' attention and attention in order to improve their learning outcomes through structured and organized presentations. With electronic modules, learning activities can be carried out anytime, anywhere (Perdana et al., 2017). Multimedia-based teaching materials are carried out using open-source software (Suroto et al., 2020). One of these tools is Kvisoft Flipbook Maker, software designed to convert books or other teaching materials into digital e-books presented as interactive flipbooks.

In previous research on e-modules developed with the help of flipbooks with a problem-based learning model (PBL), flipbook e-modules were used effectively to improve student learning outcomes on Oxidation-Reduction reaction materials which showed that the results of research on the validity of material, language, and graphic experts were included in the very feasible criteria (Leny et al., 2021). Furthermore, evaluating the effectiveness of the use of online modules to improve financial literacy obtained the result that the use of e-modules has a positive and statistically significant effect on the learning process (Wolla, 2017). The effect of the use of flipbook-based e-modules on student learning outcomes (Sriyanti et al., 2021).

E-modules as a learning medium can be used both inside and outside the classroom so that students can develop their abilities, especially the ability to learn independently, not necessarily in the classroom (Abrar et al., 2021). Considering these factors, developing a learning e-module based on Flipbook Maker is essential to enhance learning outcomes in the accounting cycle material for service companies.

METHOD

The research method carried out is research and development in the field of education with the Analyze, Design, Develop, Implement, and Evaluate (ADDIE) development model. The participants in this research and development trial included media experts, subject matter experts, linguists, practitioners, six students for individual trials, and two classes for field testing: a control class and an experimental class. The control group consisted of 33 students, while the experimental group included 32 students from class. This setup was used to assess the effectiveness of the developed research product.

This development research utilizes four data collection techniques namely interviews, documentation, questionnaires, and tests. The data collected includes both qualitative and quantitative types. Qualitative data for this research and development are obtained from preliminary studies (interviews and observations), product validation by (advice and input from expert validators and practitioners), and one-on-one tests (suggestions and input from learners). Quantitative data for this research and development is obtained from product validation (checklist sheet / product assessment), one-on-one test (student assessment), and the results of pre and post-test of students in class tests.

Analysis of learning e-module product data at the field test stage used in this development research used descriptive statistical analysis and inferential statistical analysis. Determination of qualitative criteria implemented in this study using a Likert scale. Decision making for eligibility from expert validation is an average of 76-100 with very feasible criteria; average 51 – 75 with proper criteria; average 26 – 50 with less feasible criteria; average 0 – 25 with inappropriate criteria (Sugiyono, 2016).

Inferential statistical analysis was used to determine the effectiveness of flipbook maker-based learning e-modules obtained through post-test results. The data of the students' post-test results were tested in the form of normality and homogeneity tests. The results of this prerequisite test are then used as the basis for further testing of students' cognitive abilities.

RESULT

Analysis

The needs analysis is conducted through interviews with both teachers and students. Based on the field studies that have been carried out, it can be seen that the learning method used in the subject of economics material for the service company accounting cycle is the method of lectures and direct learning. The learning media used is still limited to package books. The needs analysis results indicate that the current learning media lack innovation, and classroom instruction remains teacher-centered, which often leads to passive

student engagement. There is a need for implementing innovative and engaging learning methods and media that align with students' learning needs.

The next step taken is a literature study, researchers collect material to be used in developing flipbook maker-based learning e-modules and present previous research related to development research that will be carried out to obtain a comprehensive picture of previous research. The literature that researchers obtain is sourced from national and international journals. Previous research used flipbook learning modules to improve student learning outcomes, namely research by Hayati on the quality of good learning media can improve learning and learning outcomes (Leny et al., 2021; Sriyanti et al., 2021). Furthermore, the flipbook maker-based learning e-module becomes an innovative and effective learning module. In line with the results of Suyasa's research, the learning outcomes of students who use Kvisoft Flipbook Maker-based e-modules are higher than those who do not use e-modules (Simatupang & Sormin, 2020; Suyasa et al., 2021; Asrizal et al., 2022). In other words, there will be a better influence if learning activities use Kvisoft Flipbook Maker-based e-modules.

Design

At the design stage, activities are carried out to make initial development product designs (prototypes). The initial product design is prepared based on needs seen from field studies. Here are the activities that are carried out at the design stage.

1. Software determination
2. Collection of references
3. Product design

Development

The activity carried out at the development stage is the manufacture of products. The flipbook maker-based learning e-module product in this development research goes through several stages as follows.

1. Manufacture of e-modul
Here are some views of flipbook maker-based learning e-module development products for service company accounting cycles.
2. Making validation test questionnaire instruments
At the development stage, researchers conduct feasibility tests related to flipbook maker-based e-modules by providing questionnaires to media experts, materials, languages and practitioners. This validation questionnaire instrument consists of 107 question items consisting of 46 for media experts, 20 for material experts, 14 for linguists and 27 for practitioners.
3. Making of test instruments
To assess the effectiveness of the e-module, a test instrument was created, consisting of pre-test and post-test questions. These questions were designed based on the syllabus followed at SMA N 1 Seputih Banyak. Both the pre-test and post-test include 20 multiple-choice questions.

Implementation

1. Expert validation and practitioner
The assessment results from experts and practitioners provide a summary of the validation findings for the Flipbook Maker-based e-module on the accounting cycle for service companies that was developed, as outlined below:

Table 1. Recapitulation of Expert and Practitioner Validation Result

No	Information	Assessment Scale			Criterion
		Σ ni	Σ N	%	
1	Media Expert	132	186	93	Very worthy
2	Material Expert	58	80	73	Proper
3	Linguist	50	56	89	Very worthy
4	Practitioners	85	108	79	Very worthy
Total score		325	430	76	Very worthy

Based on table 1 about the recapitulation of the validation results of experts and practitioners, it is known that the e-module of learning based on flipbook maker accounting cycle material for service companies from media experts gets a percentage of 93%, material experts 73%, linguists 89%, and practitioners by 79%, so that the total percentage of total score shows 76%. Thus, the flipbook maker-based learning e-module of the accounting cycle material for service companies can be said to be very feasible to be used in the learning process.

2. Instrument validation

Testing the validity of the questionnaire using the product moment formula. It is known from the results of the analysis of the questionnaire validity test that all points of the statement are declared valid. The criteria used are that if $r_{\text{counts}} > r_{\text{table}}$, then the statement is valid and if $r_{\text{counts}} < r_{\text{table}}$, then the statement is invalid. Based on these criteria, there were 32 valid statements, so in this study using a questionnaire with 32 statements.

Testing the reliability of the questionnaire using the cronbach alpha formula. The results of the reliability test of student questionnaires are as follows:

Table 2. Questionnaire Realibility Test Result

The Value of Cronbach's Alpha	Information
0.920	Very high reliability

Based on the results of the validity and reliability test of the student questionnaire above, it is known that the questionnaire instrument developed is valid and reliable to be used as a research instrument. Therefore, a total of 32 items of the questionnaire questions are then used for the assessment of the Flipbook maker-based e-module to improve student learning outcomes on the accounting cycle material of service companies.

3. Test one-on-one

Table 3. One-on-One Test Result

No	One-on-one Test Assessment Indicators	Assessment Scale			
		Σ_{ni}	Σ_n	%	Criterion
1	Media aspects	204	216	94	Very worthy
2	Benefit aspects	293	336	87	Very worthy
3	Aspects of the presentation of the material	199	216	92	Very worthy
Total Score		696	768	91	Very worthy

Based on table 3, it can be seen that the results of the one-on-one test on the media aspect indicator show a percentage of 94% with very decent criteria, the benefit aspect shows a percentage of 87% with very decent criteria, and the material presentation aspect shows a percentage of 92% with very decent criteria. Then the recapitulation of the results of the one-on-one test showed a percentage of 91% with very feasible criteria. Thus, the e-module based on the flipbook maker of the accounting cycle material of service companies (development products) is declared very feasible to be used/tested at the broad trial stage.

4. Widespread trials

A large-scale trial of the service company accounting cycle e-module was conducted with 32 students from class XII Social 1 at SMA N 1 Seputih Banyak as the experimental group, while class XII Social 4, consisting of 33 students, served as the randomly selected control group. Both classes participated in three face-to-face learning sessions, and after the third meeting, a post-test was administered to assess whether the e-module used in the experimental group was effective in enhancing student learning outcomes.

Pre-tests are administered prior to the learning process to assess students' initial understanding of the material to be taught. Figure 1 are the pre-test results for both the experimental and control classes.

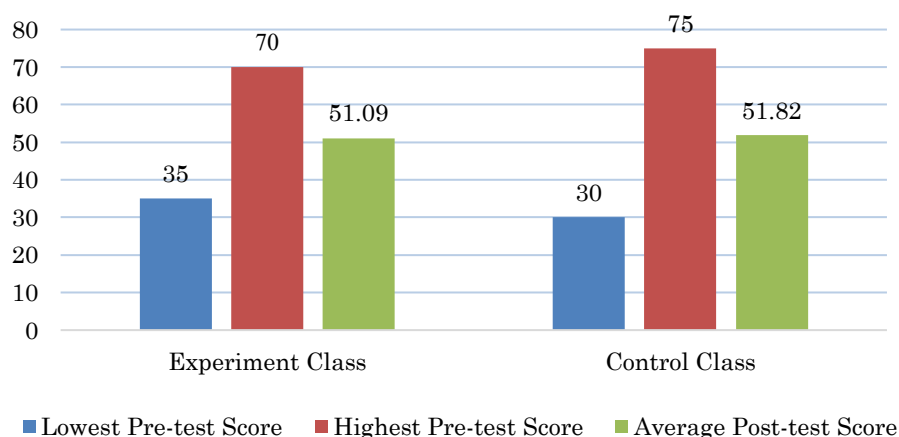


Figure 1. Pre-Test Results of Experiment Class and Control Class

Once the main subject matter is taught, both the control and experimental classes are given a post-test to assess their learning outcomes and the progress in their understanding of the material. Below is a graph displaying the post-test results for students in both the experimental and control classes (Figure 2).

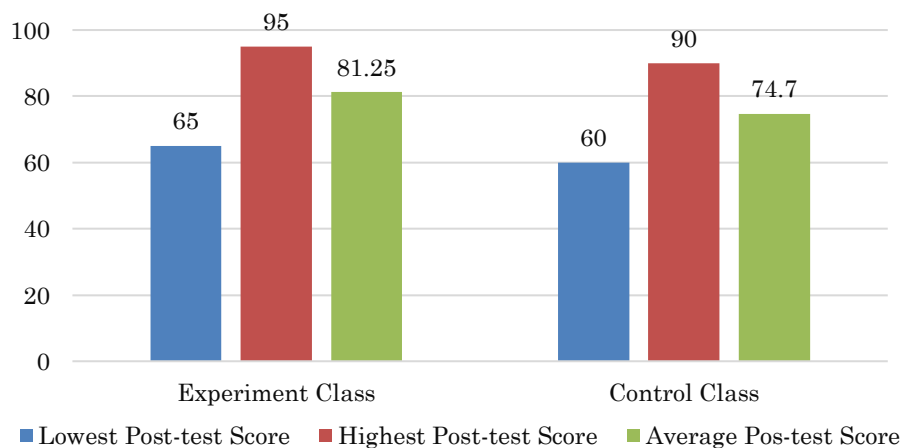


Figure 2. Experimental and Control Class Post-test Results

Evaluation

The evaluation in this development research was taken from comments and suggestions from students, expert lecturers and practitioners. Overall comments and suggestions are very constructive for this development research to be better, but not all comments and suggestions can be accepted for implementation due to time constraints and research limitations. Comments and suggestions that directly affect the learning needs and learning materials that researchers receive for further reference in product revision are as follows:

1. Updating the look and content that is not yet attractive.
2. Correcting typo and less effective words/sentences.
3. Add information to the general journal column.

The above points are used as a reference for product revision by researchers. With the implementation of product development revisions, it is expected that the effectiveness of delivering learning materials in the process of teaching and learning activities will increase so that student learning outcomes in the accounting cycle of service companies will also increase significantly.

DISCUSSION

The preliminary stage in this study contains an analysis of the needs of teachers and students. This stage reveals that teaching and learning activities in class XII Social at SMA N 1 Seputih Banyak, especially the economics subject matter of the service company accounting cycle, tend to only learn one-way (teacher-centered learning). This impacts student learning outcomes, as the use of digital media has not been fully optimized, and there is a need for diverse learning methods and models. The needs analysis results suggest that research and development of Flipbook Maker-based learning e-modules are essential to enhance learning outcomes for the accounting cycle material of service companies.

The second stage of this research is product development which contains the preparation of the initial product, validation and testing of the developed e-module product. E-learning modules are structured using several media characteristics (video, audio, images, animation, and text) which are set out in several pages.

The product validation is conducted by experts in media, content, linguistics, and practitioners. The validation results show that the learning e-module product in the accounting cycle material of the service company developed is feasible or not. The evaluation of the Flipbook Maker-based learning e-module for the accounting cycle material of service companies showed that media experts rated it 93% in the "very appropriate" category, material experts gave it 73% in the "appropriate" category, language experts rated it 89% as "very appropriate," and practitioners also gave it an 89% rating, deeming it highly feasible. The overall validation score from experts and practitioners resulted in a total percentage of 76%. Therefore, the Flipbook Maker-based e-learning module for service company accounting cycle material can be considered highly suitable for use in the learning process.

The results of the one-on-one test show that the media aspect received a rating of 94%, falling into the very decent category, the media aspect was rated at 87%, also in the very decent category, and the material presentation aspect scored 92%, placing it in the very decent category as well. Overall, the assessment of students at the one-on-one test stage showed a percentage of 91% with a very feasible category for use in class tests.

The increase in learning outcomes proves that the product developed, namely the service company accounting cycle learning module, can provide good results to be used as an innovative learning medium. Learning using e-modules is more flexible and interesting because it emphasizes aspects of multimedia. With the use of e-module teaching and learning activities students become more independent, where this has the aim of acquiring the desired learning skills in order to make students more interactive by using this media (Widiana & Rosy, 2021).

The improvement in performance is evident in the class test phase, which shows a significant difference between the experimental class using an e-learning module based on Flipbook Maker and the control class using traditional media or printed books. The significance value of 0.003 is smaller than 0.05, indicating a statistically significant result. Based on the class test that has been carried out, it can be explained that the product development of the flipbook maker-based learning e-module is effective for use in improving learning outcomes for the service company accounting cycle material at SMA N 1 Seputih Banyak. This is in line with the results of research (Suyasa et al., 2021; Suroto et al., 2020; Fonda & Sumargiyani, 2018; Nufus et al., 2020; Erna et al., 2021) which state that this flipbook maker-based e-module is feasible to use in the learning process and there is an effective effect of its use on learning outcomes students (Asrizal et al., 2022; Simatupang & Sormin, 2020) and can be used as an interesting source of independent learning for students because it can be accessed and can be opened on smartphones or tablets and then also includes videos, animations, and images related to the material provided.

CONCLUSION

The development of a flipbook maker-based e-learning module on the accounting cycle material of service companies in this development research uses the ADDIE instructional design model. The scores obtained after expert and practitioner validation indicate a total score percentage of 76%, which falls within the "very feasible" category. The results from the one-on-one student testing stage show a total score percentage of 91%, also in the "very feasible" category. Therefore, the flipbook maker-based e-learning module on the accounting

cycle material for service companies can be considered highly suitable for use in the learning process. The e-module is deemed effective in improving the learning outcomes of grade XII social studies students on the accounting cycle material at SMA N 1 Seputih Banyak, as demonstrated by the results of a pre-test and post-test comparative analysis using a t-test. The post-test t-test results for both the experimental and control classes revealed a significance value of 0.003, indicating a significant difference in the average learning outcomes between the two groups, with the experimental class showing better results than the control class.

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