



Development of the Accounting Practicum E-Book and Analysis of Student Responses to its Use

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Abstract

This study aims to develop an E-Book for accounting practicum and evaluate user responses to its implementation. A needs analysis revealed that 48 out of 51 students lacked access to learning resources and required instructional media, correlating with their suboptimal learning outcomes. The research utilizes a Research and Development (R&D) approach, specifically employing the 4D model. The Technology Acceptance Model (TAM) Questionnaire was administered to gauge user feedback. The participants included 51 eleventh-grade students from SMKS Filadelfia Pemangkat. Data analysis involved both qualitative and quantitative descriptive methods to address the research questions regarding the E-Book's design, user feedback, and any significant disparities in responses based on socio-economic status. The E-Book, developed using Canva and edited with Heyzine, comprises 2 chapters, 4 videos, 2 Excel files, and 2 online quizzes. User responses from small and large group trials were overwhelmingly positive, categorized as "Strongly Agree." Further analysis indicated that students from higher socio-economic backgrounds had a higher median score (3.95) compared to those from moderate (3.50) and underprivileged backgrounds (3.00). These findings suggest significant differences in user responses based on socio-economic status.

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INTRODUCTION

Institutional Accounting Practice is a crucial area of study in schools that requires ongoing development in the educational context. This subject aims to impart foundational skills in using accounting software, including computer-based bookkeeping. Wulandari et al. (2014) note that the accounting material related to the Regional Development Unit (SKPD) and the Regional Financial

Management Centre (PPKD) is particularly monotonous and time-consuming for students. For instance, if there are 50 accounts to manage, the traditional manual process would necessitate creating 50 separate tables.

Given that the course only allocates four hours per week for institutional accounting practice, a significant portion of this limited time is spent on table compilation, leaving insufficient time for

theoretical instruction. Consequently, students often lack enthusiasm for learning the material, resulting in low learning outcomes. Additionally, since this course was newly introduced in schools in the 2021/2022 academic year, there are currently no e-books available for this subject.

E-books, defined as electronic books accessible via computers and smartphones, offer a digital format for printed books, comprising descriptions and images converted into digital form (Istifarida et al., 2017). Digital books are flexible and serve as valuable learning resources that can support easily accessible learning activities (Mawarni & Muhtadi, 2017). The development of an e-book was motivated by the observation that many students had not achieved the Minimum Competency Criteria (KKM) in computerized accounting materials for SKPD and PPKD. Therefore, there is a pressing need for teaching materials and media that cater to the diverse needs of students to achieve learning objectives. The current institutional accounting practices primarily focus on SKPD and PPKD accounting, yet many students struggle to attain proficiency in these areas.

Despite the teacher's efforts to implement the methodology up to 50%, some students have only reached 30% of their expected performance, and errors have been observed in 10% of cases. These issues are attributed to various factors, such as the layout of the computer room, which impedes visibility for students seated far from the information center, and difficulties in entering the correct initial

formulas. Since the accounting cycle is a sequential process, errors at the outset lead to inaccuracies in subsequent stages. Teachers attempt to provide remedial sessions, but due to time constraints, they can only offer 2-3 repetitions. Therefore, developing an e-book presents a viable solution, enabling students to review materials independently at home and consult the e-book for guidance during practical sessions.

Previous studies have highlighted students' challenges in understanding complex new materials that require extra effort in the learning process. These challenges often result in decreased motivation and negatively impact learning outcomes (Pratiwi & Rochmawati, 2019). Research by Kholifah (2017), Novitasari et al. (2019), and Rahmita Maulida & Susilowibowo (2021) demonstrated positive student responses to the use of e-books as learning media, indicating their significant potential in enhancing the learning process. The development of interactive e-books as educational tools has been emphasized by González et al. (2013) in "Development of Interactive Books for Control Education," where they argued that implementing innovative learning methods through interactive media provides educators with opportunities to improve teaching quality. E-books offer valuable connections and contribute significantly to the learning process.

Given the need to enhance the quality of Accounting Practice education in schools and align with the requirements of the Alpha generation, this study aims to develop and assess an E-Book for

accounting practicum subjects. It seeks to evaluate user responses to the E-Book and determine if significant differences exist in responses based on students' socio-economic status.

METHOD

This research employed the Research and Development (R&D) method, aiming to create learning media in the form of e-books. The R&D method is utilized to develop new products and evaluate their effectiveness (Purna, 2013). For data analysis, a qualitative descriptive analysis technique was applied to examine comments and expert validation suggestions. Data collection was conducted using the TAM Questionnaire, which includes 10 questions assessing four indicators: perceived usefulness, perceived ease of use, attitudes toward use, and behavioral intentions. Additionally, quantitative descriptive analysis was employed to evaluate the needs analysis questionnaires, product validation questionnaires, and the results of small and large group product trials, as well as the TAM questionnaires.

This study followed the 4D development model, which comprises four key stages: Define, Design, Develop, and Disseminate (Thiagarajan et al., 1974). During the definition stage, a comprehensive analysis was conducted by distributing a needs analysis questionnaire, followed by concept analysis, task analysis, and the specification of learning objectives. The design stage involved the preparation of the design, selection of media and format, and the creation of an initial design. Subsequently, the development stage

included product validation by media and material experts, followed by trials with small and large groups.

In the dissemination stage, TAM questionnaires were distributed to evaluate user responses to the e-book. The sample comprised 51 students, with instruments including material expert validation, media expert validation, and user responses. The e-book underwent validation by media and material experts, followed by small group trials and subsequent large group trials. The data were analyzed using SPSS Version 27, incorporating crosstabulation of the TAM questionnaire, a normality test, the Kruskal-Wallis' test, and the Cramer's V effect size test.

RESULT AND DISCUSSION

E-Book development on SKPD & PPKD accounting material with a 4D development model with Define, Design, Development and Dissiminate stages. Based on the development procedures that have been carried out, the following results were obtained:

Define Stage Front-end Analysis (Start-End Analysis) The activity carried out at this stage is distributing needs analysis questionnaires to be filled out by students to analyze the problems that confront the learning process. Results of the needs analysis questionnaire: students do not have other learning resources (94% of students answered "Yes"), students need other learning resources (92% of students answered "Yes"), students have smartphones (94% of students answered "Yes"), Students are accustomed to using Smartphones as a tool when studying (96% of students answered "Yes"),

Students do not have someone to accompany them when studying at home (88% of students answered "Yes"), Students have never used the Institute's Accounting Practicum ebook (75% of students answered "Yes"), Students need an Institutional Accounting Practicum E-Book (88% of students answered "Yes"), Students need media in the form of videos, images and interesting reading texts (94% of students answered "Yes"), Students are interested in online quizzes in E-books (94% of students answered "Yes") and students did not experience problems in using e-books (88% of students answered "Yes").

The results of the student needs analysis, student needs analysis questionnaire questions no. 1-5, it can be concluded that students do not yet have media or learning resources that can be used to study institutional accounting practicum lessons while devices or smartphones that can be used already exist. So, with this media it is hoped that it can increase students' low interest in learning so that learning objectives can be achieved.

Based on questions no. 6-10, it can be concluded that students need learning media in the form of E-Books, which contain videos, pictures, interesting reading texts and online quizzes. Students are also used to using e-books and do not experience problems, but students have not found the institutional accounting practicum e-book. This is in line with the opinion of Kholifah (2017) and (Novitasari et al (2019) that the criteria for selecting learning media must pay attention to the learning objectives to be.

Design E-book the stage, namely a series of activities to create an initial design of learning media. The steps at this stage are as follows. 1) Preparation of test standards, at this stage the researcher collects data and sources that support the development of the E-Book. The steps at this stage are a) Compile learning materials by developing existing topics and then compiling them into an E-Book. b) Arrange learning media in accordance with competency standards and learning objectives that have been created systematically. c) At the end of the subject, practical case study assignments and online quiz summative test questions are given. d) The E-Book is arranged in 2 chapters, namely chapter 1 SKPD accounting practicum and chapter 2 PPKD accounting practicum. 2) Media selection, in this research, the material developed in learning media in the form of an E-Book is SKPD accounting practicum material and PPKD accounting practicum material. The media used includes images, videos, excel files, and Quizziz as an interactive quiz platform. 3) Format selection, the activities carried out in format selection are choosing and determining the format for learning media. 4) Make an initial design, at this stage the researcher designs the layout of the E-Book that will be used. The layout design was designed using the Canva application using A4 size paper. The manuscript is typed using Blinker, League Spartan and Montserrat Light font size 11, with a space distance of 1.5 cm.

Then media expert validation was carried out. The results of the first media expert validation obtained a score of 44 with a percentage of 92% in the "Very

Eligible" category. Even though it is very feasible, there are still several things that need to be revised by the developer. The results of the second expert validation obtained a score of 48 with a percentage of 100% in the "Very Appropriate" category, without suggestions for improvement. Based on comments and suggestions from media experts 1 & 2, a qualitative descriptive analysis was carried out and obtained results that the researcher needed to revise the product on: 1) the online quiz image for chapter 1 number 5 needed to be replaced because the image was blurry, 2) the numbering of chapter 2 in the bibliography list was not appropriate.

The results of the first material expert validation obtained a score of 43 with a percentage of 90% in the "Very Eligible" category. Even though it is very feasible, there are still several things that need to be revised by the developer. The results of the second expert validation obtained a score of 42 with a percentage of 88% in the "Very Eligible" category, and there are still several revision suggestions.

Based on comments and suggestions from subject matter experts 1 & 2, a qualitative descriptive analysis was carried out and obtained the results that the researcher needed to revise the product in: 1) Chapter 1 Case studies 13 & 14 in the "Income other than tax" category, 2) chapter 1 Part C (necessary exemplified goods expenditure), 3) Chapter 1 Case study 5 Accounting section

Expenditure_financial journal asset approach ("consumable material expense" must be changed to "Inventory of consumable material"), 4) Chapter 1 Case study 5, revision of the financial journal and implementation journal budget, 5) Chapter 2 Case study 5, types of expenses and expenditure must be separated (Grant & Social Assistance Expenses, Grant and Social Assistance Expenditure) and 6) PPKD accounting transactions must be sorted (May 28 2023 exchanged for June 7 2023).

After revisions were made, the E-book was then tested on students using a user response questionnaire. This trial was aimed at class XI students with a total of 9 students. The average percentage of student scores is 98% and is included in the "Strongly Agree" category. From the results of the small group trial, it can be concluded that the product can be continued for large group trials. This trial was aimed at class XI students with a total of 51 students. The average percentage of student scores is 85% and is included in the "Strongly Agree" category. From the results of this large group trial, it can be concluded that the product can be used as a learning medium for teachers and students.

Then the researchers tested responses to E-Book use using the TAM questionnaire to see whether there were differences in user responses based on socio-economic status.

Table 1. User Response Results Based on Each TAM Indicator

TAM Indicators	Category							
	Low		Medium		High		Total	
Perceived Usefulness	n	%	n	%	n	%	n	%
High	4	8%	3	6%	9	18%	16	31%
Moderate	10	20%	4	8%	3	6%	17	33%
Poor	17	33%	1	2%	0	0%	18	35%
Total	31	61%	8	16%	12	24%	51	100%
Perceived Ease of Use	n	%	n	%	n	%	n	%
High	4	8%	0	0%	12	24%	16	31%
Moderate	10	20%	1	2%	6	12%	17	33%
Poor	16	31%	2	4%	0	0%	18	35%
Total	30	59%	3	6%	18	35%	51	100%
Intention to Use	n	%	n	%	n	%	n	%
High	4	8%	1	2%	11	22%	16	31%
Moderate	8	16%	3	6%	6	12%	17	33%
Poor	13	25%	2	4%	3	6%	18	35%
Total	25	49%	6	12%	20	39%	51	100%
Actual Use	n	%	n	%	n	%	n	%
High	6	12%	1	2%	9	18%	16	31%
Moderate	9	18%	6	12%	2	4%	17	33%
Poor	15	29%	3	6%	0	0%	18	35%
Total	30	59%	10	20%	11	22%	51	100%

Source: Processed Data Results (2024)

The responses regarding the perceived usefulness of E-Books reveal that most students rated the usefulness in the poor category, with 35% (n=18) of students categorizing it as such. This is complemented by 33% (n=17) rating it as moderate and 31% (n=16) as high. The predominance of poor ratings indicates that while some students acknowledge the E-Books' utility, a significant portion find their usefulness to be limited. This perceived limitation in usefulness may correlate with the challenges observed in other aspects of the E-Book's design and application.

Reflecting on the perceived ease of use, a similar trend emerges. The majority of students rated the ease of use as poor (35%, n=18), with another 33% (n=17) rating it as moderate, and only 31% (n=16) as high. This alignment with the perceived usefulness ratings suggests that difficulties in ease of use might contribute to the overall perception of limited usefulness. When students find a tool challenging to use, it often diminishes their perception of its effectiveness.

The intention to use E-Books shows a notable alignment with the previous indicators. Here, 35% (n=18) of students

reported a poor intention to use the E-Books, 33% (n=17) reported a moderate intention, and 31% (n=16) reported a high intention. This distribution indicates that the challenges in perceived usefulness and ease of use might be influencing students' intentions. Students who find the E-Books less useful or difficult to navigate are likely to exhibit lower intentions to use them consistently.

Actual use of the E-Books follows a similar pattern. With 35% (n=18) of

students categorizing their use as poor, 33% (n=17) as moderate, and 31% (n=16) as high, it is evident that the perceived difficulties in usefulness and ease of use translate into actual usage patterns. The high percentage of poor ratings in actual use reinforces the notion that issues with perceived ease of use and usefulness are directly affecting how frequently and effectively students engage with the E-Books.

Table 2. Response Results for E-Book Use based on TAM

Kategori TAM	Low	Medium	High	Total
Socio-economic Status				
Wealthy	5	1	10	16
Moderate	9	4	4	17
Poor	15	2	1	18
Total by TAM category	29	7	15	51
Persen	57%	13%	30%	100%

Source: Processed Data Results (2024)

Table 2 presents a breakdown of responses across different socio-economic statuses in relation to the Technology Acceptance Model (TAM) categories.

Among students categorized by socio-economic status, those from the wealthy group predominantly rated the E-Book's usefulness as high, with 10 out of 16 students (63%) providing this rating. In contrast, students from the moderate group had a more mixed response, with 4 out of 17 (24%) rating it as high. The poor group had the lowest proportion of high ratings, with only 1 out of 18 students (6%) providing this response. This distribution indicates that wealthier students generally perceive E-Books as more useful compared to their moderate and poor counterparts.

Regarding perceived ease of use, the wealthy group again showed a higher rating, with 5 out of 16 (31%) students categorizing the ease of use as high. The moderate group had 4 out of 17 (24%) students rating it as high, while the poor group had only 1 out of 18 (6%) students in this category. This suggests that students from higher socio-economic backgrounds find the E-Books easier to use compared to those from moderate and poor backgrounds.

The intention to use E-Books also varied by socio-economic status. Among the wealthy group, 10 out of 16 students (63%) expressed a high intention to use the E-Books. This is significantly higher compared to the moderate group, with only 4 out of 17 students (24%) and the

poor group, with just 1 out of 18 students (6%) showing high intention. This indicates that wealthier students are more inclined to use the E-Books regularly compared to students from moderate and poor backgrounds.

Finally, actual use of the E-Books shows a similar pattern. Wealthy students demonstrated the highest usage with 10 out of 16 (63%) reporting high use. The moderate group had 4 out of 17 (24%) in the high category, while the poor group had only 1 out of 18 (6%) students using the E-Books at a high level. This pattern underscores the correlation between socio-economic status and actual usage, with wealthier students engaging with the E-Books more frequently compared to those

from moderate and poor socio-economic backgrounds.

Overall, the table highlights that socio-economic status significantly influences students' perceptions, intentions, and actual use of E-Books, with wealthier students generally showing more favorable responses across all TAM categories.

Testing Stages for Assessing Effect Size in E-Book User Responses by Socio-Economic Status

The following outlines the testing stages used to determine the effect size of E-Book user responses based on socio-economic status. The initial steps are:

1) Normality Test

Table 3. Results of Normality Test

Socio-economic Status:		Kolmogorov-Smirnov ^a		
		Statistic	df	Sig.
Mean Respon	Below Rp 2.500.000,00	0.295	18	0.000
	Rp 2.500.000,00 - Rp 5.000.000,00	0.243	17	0.009
	Above Rp 5.000.000,00	0.354	16	0.000

Source: Processed Data Results (2024)

Based on the significance values presented in table 3, the results of the normality test for all categories of socio-economic status indicate a significance value of less than 0.05. This suggests that the data is not normally distributed. Specifically, the data from students across different socio-economic statuses (Poor, Moderate, and Wealthy) all exhibit significant values below 0.05, confirming the non-normal distribution of the dataset.

Given that the assumption of normality is violated, non-parametric tests, such as the Kruskal-Wallis' test, are employed to compare the mean differences between these groups. This approach is appropriate for data that does not meet the criteria for normal distribution.

2) Kruskal-Wallis' test

Table 4. Kruskal-Wallis Test Results

Test Statistics ^{a,b}	
	Mean Respon
Kruskal-Wallis H	11.841
df	2
Asymp. Sig.	0.003

Source: Processed Data Results (2024)

The results of the Kruskal-Wallis' test presented in Table 4 indicate that there are statistically significant differences in the responses of E-Book users across the three socio-economic status groups. The test yields a significant value (Asymp. Sig.) of 0.003, which is less than the commonly used alpha level of 0.05. This finding suggests that at least two of the three groups (Poor, Moderate, and Wealthy) differ significantly in their responses.

Further analysis reveals that the median response value for the Wealthy group is the highest at 3.95, followed by the Moderate group at 3.50, and the Poor group at 3.00. These differences in median values indicate that socio-economic status has a noticeable impact on E-Book user responses. Therefore, it can be concluded that there are significant differences in the responses of E-Book users based on their socio-economic status, with higher socio-economic groups showing more favorable responses.

In other words, the alternative hypothesis (H_a) is accepted, indicating a significant average difference in the response to E-Book usage among students from different socio-economic statuses—specifically, the Wealthy, Moderate, and Poor groups. The test results demonstrate that students from wealthier families tend

to show a more positive response to using E-Books compared to their peers from moderate and underprivileged backgrounds.

This disparity in responses could be attributed to several factors, including better access to technology, a more supportive learning environment, greater motivation, and higher financial support among wealthier students. Consequently, the differences in responses to E-Book usage highlight underlying inequalities in access, motivation, and support related to socio-economic status.

3) Cramer V Effect Size Test

The effect size test on user responses across different socio-economic status groups (Wealthy, Moderate, and Poor) was conducted using Excel. The data provided includes:

- Socio-economic Status Variable (Wealthy, Moderate, Poor), $k=3$
- Chi-Square (χ^2) = 9.598
- Chi Square = 9.598
- $N = 51$

The resulting Cramer's V coefficient is 0.3068, which indicates a medium-sized relationship between E-Book user responses and socio-economic status. This coefficient suggests a significant relationship between user responses and socio-economic status. However, as the Cramer's V value is not close to 1, the strength of this relationship is not considered very strong.

In this context, the results of the Cramer's V test support the previous conclusion that there are significant differences in the responses of E-Book users based on their socio-economic status

(Wealthy, Moderate, and Poor). This medium effect size further emphasizes the impact of socio-economic factors on the acceptance and response to E-Books as a learning tool.

CONCLUSION

Based on the research and development of the E-Book for institutional accounting practicum subjects, specifically for SKPD and PPKD accounting materials, several key conclusions can be drawn. The E-Book was developed using Canva, designed in response to the identified needs for effective learning media. It was formatted on A4 portrait-sized paper with Blinker, League Spartan, and Montserrat Light fonts at size 11, and a spacing of 1.5 cm. This initial design was further enhanced by adding interactive elements such as videos, Excel file download links, and online quizzes, with the final version published through the Heyzine application.

User trials were then conducted to assess the effectiveness and user reception of the E-Book. These trials indicated a highly positive response from students, with strong agreement observed across both small and large groups. The positive feedback suggests that the E-Book effectively meets the learning needs and preferences of students in this context.

Moreover, the analysis using the Kruskal-Wallis test revealed significant differences in user responses based on socio-economic status. This finding was further supported by the Cramer's V effect size test, which showed a medium-strength relationship between socio-economic status and E-Book user responses. These

results imply that socio-economic factors play a crucial role in shaping students' perceptions and acceptance of E-Books as a learning medium. Therefore, the study concludes that socio-economic status can significantly influence the overall effectiveness and reception of E-Book-based learning resources.

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