



Development of the Digital Financial Accounting I Learning Module in the Digital Nomad Era

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Abstract

This study aims to develop an effective and practical digital module for learning financial accounting I. The development uses the ADDIE model which consists of five stages which include analysis, design, development, implementation, and evaluation. The digital financial accounting learning module 1 developed contains an introduction, learning materials in the form of PPT, working papers in the form of Microsoft excel, summaries, practice questions and assessment rubrics. Based on the results of the evaluation of material experts and original media, the results of the digital media are valid and can be implemented. Digital module developed that can help facilitate students in understanding the material in learning financial accounting I.

Keywords: digital module; learning financial accounting I; undergraduate student

INTRODUCTION

In the current digital nomad era, university graduates who have adequate competence are needed. The digital nomad era is a term for someone who works without being bound by time and place (Sulindawati et al., 2020). This digital nomad era is growing rapidly due to a pandemic that is sweeping the world today. During the current pandemic, learning uses more technology assistance, both computers, electronic

media and other digital technology media. The use of this technology is expected to replace the learning process that is carried out offline, so that the competencies set out in the curriculum are achieved.

This digital nomad era is developing rapidly because of the pandemic that hit the world. The achievement of competencies and learning outcomes at this time can be helped by using digital modules. One of the expected learning outcomes in

the accounting study program is being able to compile financial reports in accordance with generally accepted accounting standards. Courses that meet these learning outcomes include learning financial accounting.

This digital nomad era is growing rapidly due to a pandemic sweeping the world financial accounting learning in accordance with the established curriculum is divided into financial accounting I and financial accounting II. Financial Accounting I discusses the environment and basic accounting concepts, reviews the basic accounting processes, accounting treatment for accounts on the debit side of the balance sheet, such as cash, accounts receivable, inventories, short-term investments, long-term investments, tangible fixed assets, and intangible fixed assets.

Financial accounting II discusses the accounting treatment for accounts on the credit side of the balance sheet such as short-term liabilities, long-term liabilities, and equity. In this financial accounting lesson, there is an understanding of concepts and calculations of numbers that can be done with the help of computers, especially Microsoft Excel and Word programs. Currently the learning process has used e-learning media in learning, but in accordance

with the needs of study program accreditation and facilitating the teaching and learning process, digital modules are needed that can be accessed anywhere and anytime.

Based on the results of class observations on students who program financial accounting courses I Even Semester, 2020/2021 Undiksha Bachelor of Accounting study program, it known that understanding were related to financial accounting I which the end result in the form of financial reports that students still find difficult because it required detail preparation steps, long and required persistence in studying it on going basis.

Digital modules designed should meet the specified standards so that digital modules can really be useful in the teaching and learning process. There are standard rules that must be met to create a digital module, including, material content, module usage guidelines, composition, color, and others. The weakness of the financial accounting learning process I currently still uses a printed module that does not meet the learning process in the digital nomad era, therefore it is necessary to develop a digital module.

Previous research stated that the advantages of digital modules compared to print modules are that

they are more practical to carry everywhere, durable and do not rot over time, can be equipped with audio and video in one presentation bundle and in each learning, activity can be given keywords that are useful for lock learning activities. Students must master one learning activity before continuing to the next learning activity. Thus, students can complete learning activities in stages (Suryani et al., 2020). Another study found that the benefits of digital module learning media can motivate students to learn independently, creatively, effectively and efficiently. (Helmi Zandra DN, 2016).

Based on this, this study will create an effective and practical digital module for learning Financial Accounting I by previously analyzing the expected learning outcomes, required learning materials, syllabus contents, lecture contracts, and task plans.

LITERATURE REVIEW

Financial Accounting Concept

The concept of accounting is always developing in accordance with changes in economic, social, cultural, legal, and government regulations. The definition of accounting is properly explained by three important characteristics of accounting, namely: (1) Identification, measurement and

combination of financial information about, (2) Economic entities to, (3) interested users (Keiso & Weygad, 2011; Sulindawati et al., 2021).

Economic entities in the last 30 years have changed significantly in terms of both size and complexity. Likewise, interested users have increased substantially both in number and diversity (Sulindawati et al., 2021). Accounting can also be understood from three points of view: (1) Service activities; (2) Field of study; (3) Process or activity. From activities, accounting services are services to provide quantitative information about economic business units, especially those of a financial nature that are useful in making economic decisions (Rahayu, 2016; Sulindawati et al., 2021). From the field of study accounting is defined as a set of knowledge which is the engineering of the provision of services in the form of quantitative financial information of an organizational unit and the method of delivering (reporting) that information to interested parties to be used as the basis for making economic decisions (Faulifa, 2017; Sulindawati et al., 2021).

The accounting process or activity is defined as the process of identifying, measuring, recording, classifying, measuring, engineering and communicating financial

information of economic entities in a certain way (Sulindawati et al., 2021).

The final product of accounting is financial statements (DIA, 2015). A complete financial statement consisting of balance sheets, income statements, statements of changes in equity, cash flow statements, and notes to financial statements (Ikatan Akuntan Indonesia, 2009; Pangestika, 2020). Financial statements must present fairly the financial position, financial performance, changes in equity, and cash flows of the company accompanied by disclosures in the notes to the financial statements in accordance with applicable standards.

Financial accounting is accounting that studies accounting treatment related to financial transactions in preparing financial statements in accordance with generally accepted standards. To be able compile these financial statements, the first steps are needed to make journals, ledgers, trial balances, adjusting journals, work sheets, financial statements (Sulindawati et al., 2021).

Digital Module

The existence of teaching materials in a learning process has many benefits. These benefits include making learning activities more interesting, providing opportunities

for students to learn independently and reducing dependence on the presence of lecturers, as well as providing convenience to students in learning the competencies that must be mastered (Oktavia, 2019; Suryani et al., 2020).

One type of teaching material that can be used by students can be in the form of a module. The module is one form of teaching materials used in learning activities. The module is structured for the benefit of students and students which contains a series of learning activities that are tailored to the competencies that must be achieved (Hadiyanti, 2021).

The module is a set of teaching materials that are presented systematically so that students can learn without an educator, arranged systematically and attractively which includes material content, methods, and evaluations that can be used independently (Darwis et al., 2020; Khairani & Nasution, 2020; Sukardi, 2018; Suryani et al., 2020). By using the module, students can learn independently without lecturer guidance, there is control over learning outcomes through the use of competency standards in each module that must be achieved by students and they become more responsible for all their actions (Khairudin, Suryani &

Selvi, 2018; Zulaiha & Kusuma, 2020).

Digital modules are indispensable in online learning. Many problems can be solved with the help of electronic tools such as education, for example. The use of computers and other electronic devices such as cell phones (mobile phones) can be used as learning aids. Cell phones (mobile phones) are used as a tool for self-study through digital modules (Zandra, 2016). The resulting module is able to increase learning motivation, module development must pay attention to the characteristics needed as a module, namely: a) Self instructional, b) Self Contained, c) Stand alone, d) Adaptif dan e) User friendly (Indonesia-depok, 2020; Rahdiyanta, 2008).

It is hoped that the more active students are, the better the quality of learning outcomes obtained. The digital module created is a digital module in financial accounting I learning that is in accordance with the learning outcomes that have been set, which contains objectives, descriptions of materials which contain material in the form of PPT and Microsoft Excel Programs, descriptions of materials, summaries, assignments, tests, and worksheets practice.

Digital Nomad

According to Accurate, digital nomad is a term where someone chooses to work independently and use technology, so they are no longer bound by place and time (Accurate, 2021). The digital nomad can work anytime without the need to wake up early and do his work late at night, besides that, digital nomads also don't come to the office because they can do their work anywhere, such as in cafes, homes, libraries, or even at the beach. (Accurate, 2021). The digital nomad also doesn't have the time and place to do his job, so they can do these various tasks independently according to their wishes and interests, the internet network is the most important thing in the digital nomad era (Accurate, 2021).

There are many jobs in the digital nomad era, including (1) freelancers who serve as web programmers, freelance writers, and social media admins, (2) a professional who works independently by opening accounting services, counseling or other legal assistance. as a digital nomad, (3) other jobs such as entrepreneurs, managing their teams using online tools, those who sell digital products, and Youtubers who use the digital world to create (Accurate, 2021).

The challenges of becoming a digital nomad include (1) it is difficult to get job assistance, (2). internet constraints, work activities are carried out online, (3) difficulty in finding a comfortable place, being a digital nomad does sound fun but not all places can provide comfortable work, (4) difficulty managing productivity of working hours, a digital nomad, must be able to work carefully in managing working hours and (5) unpromising income, it is necessary to manage finances wisely, so that the needs of se will be fulfilled (Accurate, 2021; Sisternet, 2021). Learning outcomes from financial accounting I and the competencies possessed by students should be able to anticipate the challenges that exist in the digital nomad era.

METHOD

The research design used followed the development research procedure. This research is a research development or Research and Development (R&D) which produces a product in the form of a digital learning module for Financial Accounting I. Development uses the ADDIE model which consists of five stages which include analysis, design, development, implementation, and evaluation. The data collection instrument used consisted of several

instruments, namely: (1) observation guidelines, (2) questionnaires, (3) interview guidelines, (4) documentation studies, and (5) expert judgment. 1) observation guidelines are used to obtain information regarding the implementation of learning in financial accounting I, (2) questionnaires are given to course supervisors, students and graduate users, (3) interview guidelines are used to obtain input and suggestions from financial accounting course supervisors I , (4) documentation study is used to obtain information related to the study of digital module and learning financial accounting I, and (5) evaluation instrument from experts used to obtain validity and reliability of digital module learning financial accounting I. The material experts used in this study are experts who are competent in the field of accounting and for media experts are experts in the field of learning media.

RESULTS AND DISCUSSION

Before designing the learning design, the researcher conducted an analysis of the material requirements of the digital module to be developed. The analysis is an analysis of learning material needs from graduate users, educators and students who have programmed financial accounting I courses which can be used as a

reference in determining material in financial accounting I learning.

Main Materials and Relevant Resources Used in Digital Modules

After distributing the questionnaires to 30 students, 4 educators and graduate users from five economic entities, the following results were obtained.

The results of students, learning financial accounting I is expected to use Web-Based E-Learning is presented using a variety of learning resources, financial accounting material I is displayed through animation or computer simulation, the use of media that can show how things work such as pictures or material in more detail detailed or real to make it more interesting. Results The material needs of educators show that educators expect material in the form of modules, availability of practice guides in the form of working papers, attractively packaged materials, and a desire to develop learning media with up-to-date material.

The results obtained from graduate users that the material that needs to be understood by the accounting department is current assets, fixed assets, short-term investments and long-term investments in securities.

Based on the results of the needs analysis, the learning of financial accounting I is more focused on understanding the basic concepts and processes of financial accounting and aims to provide an understanding of the methods and techniques of measurement, recording, accounting treatment, valuation and correct presentation of balance sheet items that are on the opposite side assets. These assets include current assets, fixed assets, short-term investments and long-term investments in securities.

An understanding of the asset accounts is very important to avoid misappropriation and misuse of company assets and to avoid misrepresentation of the asset accounts in the financial statements. Misstatement of assets in the financial statements will result in misinformation provided to parties with an interest in the financial statements.

Conceptual Framework for Making Digital Financial Accounting Learning Module 1

The digital financial accounting learning module contains an introduction, learning materials in the form of PPT, working papers in the form of Microsoft excel, summaries, practice questions and assessment

rubrics. The introductory chapter contains learning objectives, learning outcomes, and technical instructions for using digital modules.

The resulting module in order to be able to increase learning motivation, module development must pay attention to the characteristics needed as a module, namely: a) Self instructional, b) Self Contained, c) Stand alone (berdiri sendiri), d) Adaptif dan e) User friendly (Rahdiyanta, 2008). The digital module developed must contain (1) learning objectives, learning outcomes (2) contain learning materials

packaged in specific small activity units, (3) contain examples and illustrations that support the clarity of presentation of learning materials; (4) There are practice questions that are appropriate to the atmosphere, task or context of the activities and the environment of the students; (5) there is a summary of learning materials; (6) there is an assessment instrument, and (7) there is information about references that support learning materials.

The modules developed in the form of PPT and Microsoft Excel can be seen in Figures 1 and 2 below.



Figure 1 PPT

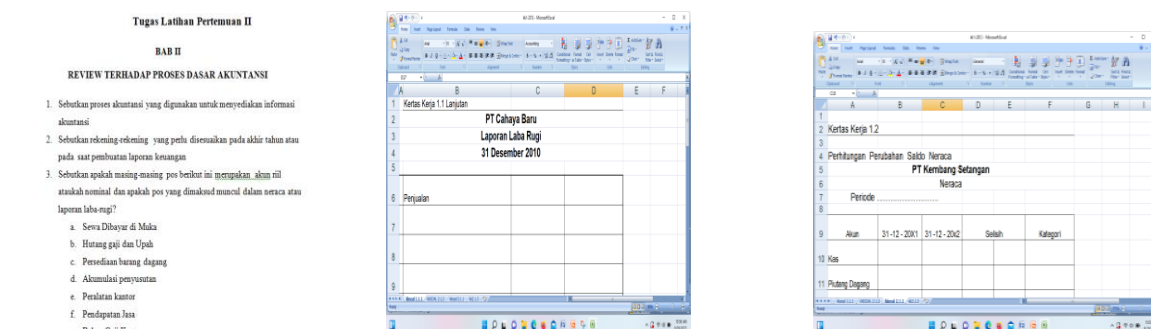


Figure 2 Working Paper

Learning Module Design Validation

Results

After the digital module is developed, the next step is to conduct a feasibility assessment by material experts and media experts (N. L. G. E. Sulindawati, Wayan Lasmawan, et al., 2021). The results of the instrument feasibility assessment are summarized in Tables 1, 2, and 3. The results of the Evaluation of the Content Aspects of the Material Expert are from table 1. it is known that the assessment score is 88.33% and the evaluation results from the learning aspect obtained an assessment score of 92.5%. The assessment score achieved more than 85% can be interpreted that from the content aspect and the learning

aspect the learning module design can be valid and reliable being tested.

According to the evaluation results in Table 3, it can be stated that the evaluation results of media experts with an assessment score of 90% were declared very valid instruments, so that they were feasible to use. In addition to the instrument being evaluated by the material and media expert, the instrument used in the design of the digital learning module is also assessed for feasibility by the Expert/Validator. The feasibility assessment of each instrument is reviewed based on 3 (three) aspects, namely: Instructions for use, material (content), and language. The results of the instrument feasibility assessment are summarized in Table 4.

Table 1. Results of Evaluation of Content Aspects of Digital Module Material Experts

No.	Indicator	Maximum Score	Score of Earning
1	Scope (breadth and depth) of content	5	5
2	Clarity of content	5	4
3	Organizational structure/sequence of content	5	5
4	Content update	5	4
5	Explanation of the examples used	5	5
6	Adequacy of the examples used	5	4
7	Clarity of the language used	5	4
8	Language compatibility with the target user	5	4
9	Clarity of information in the illustrations	5	5
10	Suitability of practice/test with learning achievement	5	4
11	Balance the proportion of practice/test questions with the material	5	5
12	The sequence of questions presented	5	4
Total Score		60	53

$$\text{Rating Score} = \frac{\text{Score of Earning} \times 100\%}{\text{Maximun Score}} = \frac{53}{60} = 88,3\%$$

Tabel 2. Evaluation Results of Material Expert Learning Aspects

No.	Indicator	Maximum Score	Score of Earning
1	Learning survival clarity	5	5
2	Learning syntax accuracy	5	5
3	Accuracy in the explanation of conceptual material	5	4
4	Accuracy in the explanation of practical material	5	5
5	Interesting material in motivating students	5	4
6	Question difficulty level	5	4
7	The clarity of the presented PPT	5	5
8	Clarity of illustration of working paper in Microsoft excel program	5	5
Total Score		40	37
Rating Score = $\frac{\text{Score of Earning} \times 100\%}{\text{Maximum Score}}$		$\frac{37}{40}$	=92.5%

Tabel 3. Evaluation Results of Media Expert Learning Aspects

No.	Indicator	Maximum Score	Score of Earning
1	Proportional Layout	5	5
2	Background selection accuracy	5	5
3	Color proportion accuracy	5	4
4	Font selection accuracy	5	4
5	Font size selection accuracy	5	5
6	PPT suitability with material	5	4
7	Attractive cover design	5	4
8	Complete information on the outer packaging	5	5
Total Score		40	36
Rating Score = $\frac{\text{Score of Earning} \times 100\%}{\text{Maximum Score}}$		$\frac{36}{40}$	=90%

Tabel 4. Instrument Eligibility Results

No.	Type of Instrument	Validity		Reliability	
		Va	Criteria	PA	Criteria
1.	Material expert model instrument validation sheet	0,89	Very Valid	0,85	Reliable
2.	Media expert model instrument validation sheet	0,88	Very Valid	0,75	Reliable

Based on Table 4. it can be stated that all instruments are very valid, where the criteria used have an adequate degree of validity if the value of V_a is in the minimally valid category, so it is feasible to use. While the level of instrument reliability using the percentage of agreements (PA) with the criteria of the instrument sheet is said to be reliable if the PA value is 0.70. Based on these results it is stated that all instruments are reliable. Thus the instrument can be implemented. Digital module in financial accounting learning I which was developed in accordance with predetermined learning outcomes.

In accordance with theoretical studies related to the Module, the developed modules have been presented systematically so that according to assessors, both media experts and material experts, the module is used by students without an educator and this module is arranged systematically and attractively which includes material content, methods, and evaluations that can be used independently (Sukardi, 2018; Suryani et al., 2020). This developed module has also taken into account the characteristics required as a module, namely: a) Self instructional, b) Self Contained, c)

Stand alone d) Adaptif dan e) User friendly (Rahdiyanta, 2008).

CONCLUSION, IMPLICATION AND LIMITATION

Based on the results of the research above, it can be concluded that the digital module for learning financial accounting I developed contains the basic concepts and processes of financial accounting and aims to provide an understanding of methods and techniques for measuring, recording, accounting treatment, valuation and correct presentation of balance sheet items. which is in the position next to assets, namely current assets, fixed assets, short-term investments and long-term investments in securities. The digital financial accounting 1 learning module that was developed contains an introduction, learning materials in the form of PPT, working papers in the form of Microsoft excel, summaries, practice questions and assessment rubrics. Based on the results of the evaluation of material experts and original media, the results of the digital media are valid and can be implemented.

With the results of the evaluation of material experts and media experts, the results of the digital module were obtained, which was developed to be tested in the

classroom to obtain input and suggestions from students for the improvement of the developed digital module. With this digital module, it is hoped that it can help facilitate students in understanding the material in learning financial accounting I.

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