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Development of Website-Based Accounting Learning Media to Increase Student Learning Motivation

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ABSTRACT

Website-based accounting learning media were developed using Google Sites and include learning materials and videos, as well as practice questions that can be adapted to students' needs. This research aims to optimise the use of Google Sites to develop learning media in the Accounting Practicum for Service, Trade, and Manufacturing Companies. This research employs the ADDIE model, comprising five stages: analysis, design, development, implementation, and evaluation. The research subjects were class XI Accounting and Institutional Finance students, totalling 66 students. Observation, interviews, and questionnaires were used to collect data. The findings of this study indicate that website-based accounting learning media are considered feasible for use by material experts, media experts, and linguists, with an average rating of 88.29%. Website-based accounting learning media received a positive response from students (83.8%) and increased student motivation by 9.6%.

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1. INTRODUCTION

The rapid development of technology has an impact on all fields, including education. Digital transformation in education enables learning without constraints imposed by distance or time. Learning is an effort the teacher makes toward students, including activities to select, define and develop learning methods to achieve maximum results (Junaedi, 2019). One impact of technological developments on education is the emergence of distance learning, in which teachers and students do not have to meet face-to-face to conduct learning activities. Electronic learning systems, or e-learning, are information technology-based educational systems that can be accessed anywhere.

E-learning is an innovative approach to education in which information is delivered via electronic media, thereby enhancing students' knowledge, skills, and performance (Budhianto, 2020). The main focus of e-learning is that students must be independent, responsible, and active in the learning process, with the teacher not being the primary source of information (Chusna, 2019). Using technology in the learning process will make students feel more comfortable, and the information conveyed by the teacher will be more varied. Technological developments in education are expected to enable the development of quality, character, and intellectual human resources through learning activities.

However, the digitalisation of technology has not yet been fully implemented in the school learning process. Teachers often resort to conventional methods when media are inappropriate, resulting in monotonous learning. Conventional learning often relies on lectures, with teacher-centred instruction and students remaining passive. As a result, student learning motivation decreases. This is evident when the teacher explains and poses questions, yet most students have not responded. Therefore, the teacher, as a facilitator, can develop an engaging learning environment by utilising technology to enhance students' motivation to learn in both online and conventional learning environments. Learning motivation and students' desire to learn can be raised through learning media (Febrita & Ulfah, 2019).

In accounting education, practicum experience is a skill that accounting majors must possess. Accounting is a science that studies the recording of transactions in economic activities, their journalisation, and the preparation of financial reports that describe the company and inform decision-making (Asmara & Agustina, 2020; Situmorang & Hapsari, 2019). In practicum subjects, students are taught how to analyse transactions to prepare financial reports. The process of identifying transactions until they are presented in a financial report must be carried out systematically, and the reports are interrelated and continuous. Therefore, to master the material, students must often practice and repeat the subject matter. The success of the learning process is inseparable from the use of appropriate learning methods and media, capable teachers, and active student participation.

Based on observations by researchers at SMK Negeri 1 Gerih, class XI Accounting and Institutional Finance, ideal learning conditions have been partially established. During the learning process, the teacher employs the lecture method and uses question-and-answer sessions with students. Teachers use textual media as a tool in the learning process. Optimisation of technology as a learning medium remains limited, resulting in minimal

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reciprocity between students and learning media. This is evident in students' attitudes, which tend to be passive during learning activities, making it difficult for the teacher to determine whether students have understood the lesson. As a result, the learning process is again centred on the teacher. Therefore, teachers need to vary instruction by developing interactive learning media and thereby foster student engagement during learning.

Learning media can help convey material more effectively, enhancing learning and enabling the achievement of learning objectives (Ginting et al., 2021). Learning media include equipment that communicates subject matter, such as books, instructional videos, films, slides, images, graphics, and computers (Prahesti & Fauziah, 2021). One of the learning innovations of utilising technology is the use of web-based interactive multimedia via Google Sites. A website is a collection of web pages and digital files stored on a server and accessed with an internet connection (Wahyudin & Rahayu, 2020). Students can study independently more quickly, deepen their knowledge of technology, and expand their use of learning materials (Adzkiya & Suryaman, 2021). Web-based learning media are appropriate for learning activities and outcomes, and student motivation increases when multimedia web-based accounting instruction is employed (Danaswari & Gafur, 2018). Website-based learning media is an alternative learning method during the COVID-19 pandemic and is considered practical and effective, with the potential to increase student learning motivation (Panjaitan et al., 2022). Website-based learning media are considered suitable for learning and highly attractive to students (Arifiani et al., 2022).

Google Sites is an online platform provided by Google for creating websites that can be customised to user needs. Google Sites can serve as a learning platform and effectively provide learning materials, enabling students to understand the material more easily (Huda et al., 2022). Google Sites can be used to create websites that are very easy to manage (Jubaidah & Zulkarnain, 2020). Websites built with Google Sites are easy to manage and configure to meet user needs. Various types of information, such as videos, presentations, and text, can be combined in a single location as needed using Google Sites (Mukti et al., 2020). Arumingtyas (2021) states that the advantages of Google Sites include comprehensive features, ease of use anytime, anywhere, and the ability to display student work. At the same time, a drawback of Google Sites is that it requires an internet connection to access.

2. METHODS

This research is an R&D study using the ADDIE model. The ADDIE model consists of five stages: analysis, design, development, implementation, and evaluation. Research and development are scientific approaches to researching, designing, producing, and testing the validity (Sugiyono, 2019). In the ADDIE model, the research stages are interrelated and structured, such that the analysis and evaluation stages must be carried out sequentially and cannot be conducted in any order (Putri & Pratiwi, 2022). Procedures are the steps undertaken prior to development. Development procedures aim to make product development more focused.

The product feasibility assessment was concluded based on the validator's assessment, which consisted of two material experts, media experts, and linguists. The

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product trial was conducted with 66 Class XI Accounting and Finance students at SMK Negeri 1 Gerih, enrolled in the Practicum subject Accounting for Service, Trade, and Manufacturing Companies. This research uses qualitative and quantitative data. Qualitative data were obtained through observations, interviews with teachers and students, and the validator's comments and suggestions for improving learning media. Meanwhile, quantitative data were obtained from the validator and from student assessments, including learning media and student motivation questionnaires. In the student analysis, motivation is assessed using a questionnaire. Learning media and motivational analysis were assessed using a Likert Scale.

Data analysis techniques involve analysing, describing, and drawing conclusions from the results. Product feasibility can be assessed using the learning media feasibility criteria. Learning media can be feasible if it can fulfil the percentage of 61% contained in Table 1. The assessment results for each validator are calculated using a formula adapted from Putri & Pratiwi (2022).

$$\text{Percentage} = \frac{\text{Total Value}}{\text{Total Maximum Value}} \times 100\%$$

While the average rating of the validator is calculated using a formula adapted from Rosita & Hardini (2022).

$$\text{Percentage} = \frac{\sum \text{Data Collection Score}}{\sum \text{Maximum Score}} \times 100\%$$

Based on the percentage technique, the appropriateness of learning media can be determined using the criteria in Table 1.

Table 1. Eligibility Percentage

% (Percentage)	Eligibility Category
81-100	Very Good
61 – 80	Good
41-60	Passably
21-40	Not Good
0-20	Very Not Good

Source: (Riduwan, 2018)

3. RESULTS AND DISCUSSION

3.1 Results

The study presents the results of developing website-based accounting learning media using the ADDIE model, comprising the Analysis, Design, Development, Implementation, and Evaluation stages. The following explains each step.

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Analysis

The analysis phase comprises an assessment of student needs and an analysis of accounting lessons. The analysis was conducted through observation and interviews at the school. Based on observations, the teacher employs a conventional approach, with lectures and limited use of technology. Teachers use textbooks and worksheets from several references as student learning resources. Books are used interchangeably with other classes; the book must be returned to the library when the lesson is over. In addition, the teacher uses the blackboard to explain the material and record formulas. At the time of instruction, students' smartphones were not collected, which could have distracted them.

Budhianto (2020) states that conventional learning is conducted through multiple methods and is influenced by environmental conditions. The teacher's role is crucial in making materials and assisting during learning. In comparison, students prefer accounting computer lessons because they are more practical. The results of interviews with supporting teachers regarding obstacles experienced in teaching, namely, students' reduced activity in class. When explaining the material, the teacher allows students to ask questions about points that require clarification, but students do not ask questions or provide answers. Conventional learning generally proceeds in one direction: the transfer of information from the teacher to the students (Fahrudin et al., 2021), making it difficult to determine whether students have understood the material.

An analysis of the accounting subject matter was conducted to identify the constraints students encounter when studying accounting. The practicum material taught in class XI is an accounting practicum in trading companies. Based on observations and interviews with supporting teachers, the obstacles students faced included difficulties with recording transactions in special journals and with the accounting cycle. Recording transactions in special journals at trading companies must be correct because it will affect other reports. Some students have not yet been able to work on and submit assignments on time, and only a small number have been completed because the textbooks were collected after the lessons ended.

The use of engaging media can stimulate student learning. In learning, students need practical materials and practice questions to meet their needs. Therefore, learning media are needed that are engaging, interactive, accessible to students independently, and that can serve as alternatives to limited learning resources. The developed learning media can be integrated by utilising students' technology, namely smartphones. The integration of learning innovations can foster the independence and self-confidence of students who seek to explore learning resources beyond those provided by teachers (Widiara, 2018). One interactive learning media innovation is e-learning.

Design

The design stage facilitates the development of website-based accounting learning media using Google Sites. The selection of a learning approach is based not only on the material to be conveyed but also on students' needs (Mana et al., 2020). The process at the

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design stage includes the preparation of a Learning Implementation Plan, Core Competencies, Basic Competencies, and learning objectives

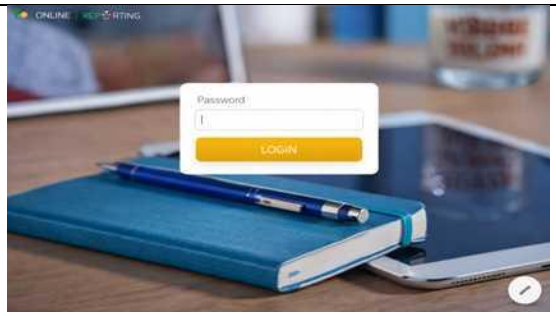
After compiling the Learning Implementation Plan, they compiled the subject matter according to the Basic Competency, namely special journals for trading companies. The subject matter is structured to enable students to access it both online and offline. Practicum practice questions are presented in spreadsheets, whereas pretest and post-test practice questions are presented in Quizizz to enhance engagement and interactivity.

Next, create backgrounds and supporting illustrations for each page using attractive images and colours in Canva. Using supportive images, communicative language, and practice questions can foster students' interest in learning the material (Yamtinah et al., 2020). The background is then arranged and edited in Google Sites to match the page displayed on the website. Using an attractive background and logo enhances the website's visual appeal.

Development

A website-based accounting learning media was developed using Google Sites, titled Smart Accounting. The Smart Accounting website can be accessed via a link https://sites.google.com/view/accelearnclas/home. The appearance of the smart accounting website is shown in Table 2.

Table 2. Display of the Smart Accounting Website

Display	Information
	Login Display The first step is to create a login page on the learning media. On the login page, the teacher will provide students with a password. After entering the password on the website, students click the Login button, which directs them to the Welcome menu.
	Home Display The home menu display includes motivational slogans from the smart accounting website, such as "Make your study easier." The slogan aims to motivate students that learning to use learning media makes learning easier.

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Learning Materials Display
This view contains learning materials and learning videos as learning resources.

Evaluation Menu Display
The evaluation menu includes practice questions in the form of a pretest, practicum, and post-test.

Smart and Fun Game Menu Display
The game menu includes practice questions alongside games; therefore, this game is called a smart and fun game. This educational game serves as an icebreaker.

After the learning media have been developed for student use, they must first be validated by subject matter experts, media experts, and linguists. The material expert validation assessment was conducted by the teacher supporting the Accounting Practicum subject for Service, Trade, and Manufacturing Companies at SMK Negeri 1 Gerih, namely Mrs Iin Asih Miani, S.Pd., M.Sc., as Material Expert I, and Mrs Is Rianda Megasari, M.Pd., as Material Expert II. The material expert validation stage was conducted in two phases. Table 3 is an assessment of material experts I and II; it can be seen that material experts I amounted to 145, with a percentage of 85.29%, while material experts II obtained a total score of 147, with a percentage of 86.47% and an average total value of 146, with a percentage of 85.88%, included in the very feasible criteria.

Table 3. Material Expert Validation Results

Rated Aspect	Material Expert Assessment		Average
	I	II	
Material Aspect	67	69	68
Linguistic Aspect	26	24	25
Aspects of Media Effects on Learning Strategies	36	37	36,5
Full View Aspect	16	17	16,5

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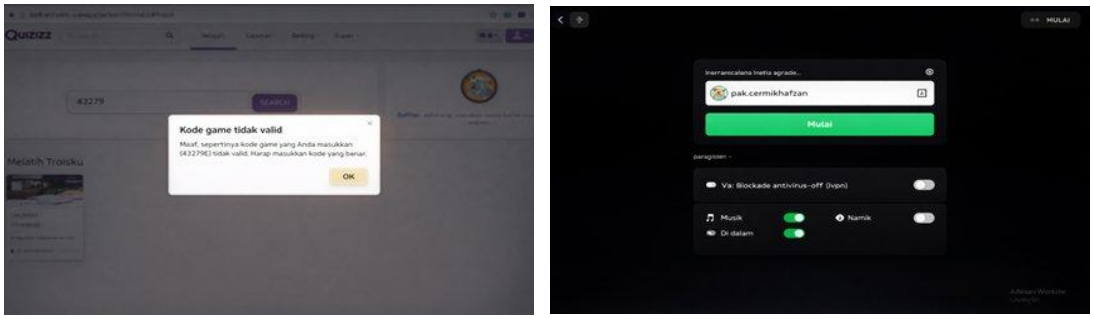
Total Score	145	147	146
Total Percentage	85,29	86,47	85,88
Eligibility Criteria		Very Good	

In the first assessment, the media received advice from material experts to update the expired quiz links so students could access them. The learning media were revised based on suggestions from material experts, specifically regarding the material presented in the learning media, which served as the basis for the revisions. In the first assessment, the material expert suggested revising accounting terms, such as treating the final payment deadline as the payment due date. The Material Expert II presentation is good. However, to evaluate the pretest and post-test questions, it is necessary to update the Quizizz code, as it has expired and cannot be opened. Revisions from material experts are presented in Figure 1.



(a) (b)

Figure 1. Quiz Page Display (a) quiz link before update (b) quiz link after update

A lecturer in Informatics Engineering, Mr Moch Yusuf Asyhari, S. Tr.Kom., M.Kom., served as Media Expert I, and Mr Juwari, S.Kom., M.Kom., served as Media Expert II. The validation carried out by the Material Expert comprises several aspects: material aspects, language, media effects on learning strategies, and overall appearance.

Table 4. Media Expert Validation Results

Rated Aspect	Media Expert Assessment		Average
	I	II	
Material Aspect	27	28	27,5
Linguistic Aspect	9	10	9,5
Aspects of Media Effects on Learning Strategies	29	34	31,5
Full View Aspect	45	49	47
Total Score	110	121	115,5
Total Percentage	88	96,8	92,4
Eligibility Criteria		Very Good	

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Based on table data 4, the total value of media expert I am 110, with a percentage of 88%, while the total score of media expert II is 121, with a percentage of 96.8%, and the average rating is 115.5 with an overall percentage of 92.4% so it can be concluded that it is very feasible to use as a learning medium. In the first assessment, the media expert recommended correcting the background to ensure legibility. Revisions from media experts are presented in Table 5.

Table 5. Revision of Learning Media by Media Experts

Display Before Revision	Display After Revision
	
	
	

Language validation was carried out by a lecturer in Indonesian Language and Literature Education, namely Ms Dhika Puspitasari, S. Hum., M.A., as Language Expert I and Indonesian language teacher at SMK Negeri 1 Gerih, Mrs Dra. Ali Yoerida, M.Pd. as Linguist II. The validation carried out by linguists comprises two aspects: linguistic aspects and overall appearance.

Table 6. Linguist Validation Results

Rated Aspect	Language Expert Assessment		Average
	I	II	

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Linguistic Aspect	39	37	38
Full View Aspect	10	9	9,5
Total Score	49	46	47,5
Total Percentage	89,1	83,6	86,4
Eligibility Criteria		Very Good	

Based on the data in Table 6, the total score of Linguist I is 49 with a percentage of 89.1%, while the total score of Linguist II is 46 with a percentage of 83.6, and the average rating is 47.5 with an overall percentage of 86.4 %, so that it can be used as a learning medium with a very decent category. Linguists suggest that errors in written words should be corrected.

Based on each validator's assessment, the final assessment percentage was 88.29%, indicating that the website-based accounting learning media received a very decent eligibility category. Supported by Arifiani et al. (2022), which got a score of 83% with proper criteria and was very interesting for students, with a score of 87%. Supported by Rosita & Hardini (2022), getting an assessment of ≥81% with appropriate criteria from the material and media aspects and excellent student responses. The validator's final assessment is presented in Table 7.

Table 7. Average Validator Final Rating

Validator	Total Score	Total Maximum Value	Final Validation Percentage
Material Expert I	153	170	
Material Expert II	161	170	
Media Expert I	110	125	
Media Expert II	121	125	88,29%
Linguist I	49	55	
Linguist II	46	55	
Total Score	640	700	
Eligibility Criteria			Very Good

Implementation

The implementation phase is the stage at which product trials are conducted. Only 10 trials were conducted with class XI Accounting and Institutional Finance students. Students completed a learning motivation questionnaire prior to using the website-based accounting learning media. In the limited trial, 84% was obtained from the media opinion questionnaire administered to 10 students, and the learning media achieved 83.8% in the field trial with 56 students in class XI Accounting and Institutional Finance. Based on these results, learning media get excellent responses from students. The results of the student learning motivation questionnaire are presented in Table 8.

Table 8. Results of the Student Learning Motivation Questionnaire

Indicator	Before	After	Enhancement

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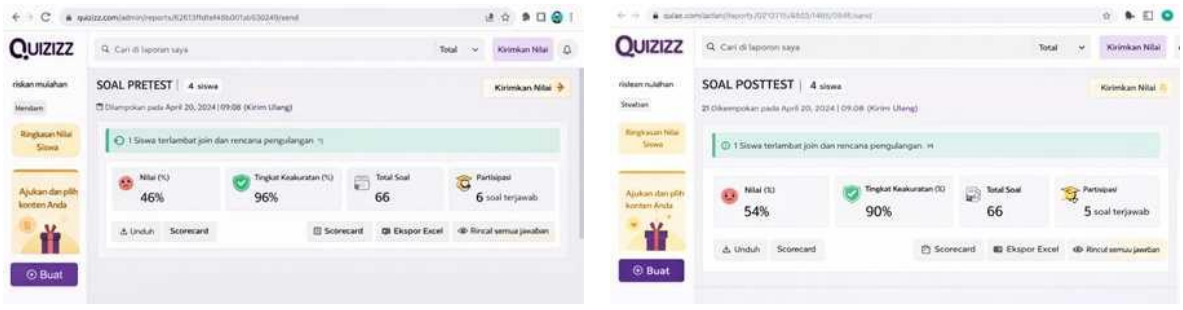
	%	%	%
Individual Consciousness	73,6	80,1	6,5
Enjoy Learning Activities	64,2	77,9	13,7
Influence of Others	72,1	82,2	10,1
The existence of ideals and the desire to	75,5	83,4	7,9
Supportive Environment	65,5	76,4	10,9
Amount	70,8	80,4	9,6

Based on Table 8, student learning motivation increased from 70.8% to 80.4%, representing a 9.6% increase. This indicates that developing website-based accounting learning media with unique journal materials for trading companies increases students' learning motivation. The integration of learning media can improve the quality of learning (Wahyugi & Fatmariza, 2021). The indicator of happiness in learning activities is the one with the largest increase, at 13.7%. The use of learning media in the learning process can generate motivation and stimulate learning activities, as well as exert psychological influence on learning (Febrita & Ulfah, 2019).

Evaluation

Evaluation is conducted to ensure that website-based learning media products are suitable for instructional use and to increase student motivation. Evaluation is carried out at each stage of ADDIE development. Evaluation includes formative and summative evaluation. Formative evaluation is conducted at each stage and helps refine the product for use. The formative evaluation comprises the validator's suggestions for improving learning media and students' opinions on these media. Evaluation is conducted by analysing questionnaires completed by experts and students. Based on an analysis of all stages of website-based accounting learning media, the media are highly suitable for use and have received positive responses from students. Summative evaluation is evident in increased student scores on practice questions. In practice, the pretest questions accounted for 46%, and the post-test questions for 54%.



(a) (b)

Figure 2. Display of Improved Practice Questions (a) pretest questions (b) post-test questions

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3.2 Discussion

Research and development of website-based accounting learning media is aimed at class XI Accounting and Finance students at SMK Negeri 1 Gerih. Learning media equipped with interactive quizzes on unique journal material, accessible via a smartphone or laptop connected to the internet, enable students to study independently. Learning videos related to specialised journals in learning media can also serve as a valuable resource for students. Research and development of website-based accounting learning media have met the eligibility criteria and received excellent student feedback, indicating that these media are feasible for use.

Based on the final assessment of the accounting learning media validator, the learning media were deemed feasible, with a percentage of 88.29%. Interactive problem-solving exercises and learning videos can enhance students' learning resources. In addition, the material can be downloaded for offline study. Mukti et al. (2020) users can combine text, insert videos, presentations, and other materials as needed. Website-based learning media can be accessed anywhere with an internet connection. The features on Google Sites are complete and easy to use at any time (Arumingtyas, 2021)

Website-based accounting learning media, as defined by Hasan et al. (2021), function as intermediaries for information, overcome learning barriers, stimulate student and teacher motivation, and optimise the learning process. According to Adzkiya dan Suryaman (2021), learning to use the website enables students to learn independently more quickly, increases knowledge of technology, and expands access to learning materials. Utilising Google Sites in learning can make lessons more engaging, make materials more readily available, enable information to reach students more quickly, and save syllabi and assignments (Kaban et al., 2021). According to Mukti et al. (2020), developing learning media with Google Sites is straightforward, especially for beginners; the appearance can be adjusted to meet user needs, and it can include links to YouTube, spreadsheets, and PowerPoint presentations.

Website-based accounting learning media can affect increasing student motivation. Learning media can increase student motivation from 70.8% to 80.4%, representing a 9.6% increase. The use of interactive multimedia is expected to be able to motivate students in learning activities (Santoso et al., 2020). The integration of learning media can improve the quality of learning (Wahyugi & Fatmariza, 2021). Using learning media in the learning process can generate motivation and stimulate learning activities, as well as exert psychological influence on learning (Febrita & Ulfah, 2019). According to Wahid (2018), learning media facilitate teachers' instruction, improve instruction, direct students' attention, and facilitate interactions between students and teachers, thereby motivating students to learn and learn more effectively.

Harmalis (2019) explains that motivational factors are those that can encourage a person to excel from within, whereas hygiene factors come from outside the individual. Intrinsic motivation is characterised by ideals, the desire to succeed, and individual awareness. In contrast, indicators of extrinsic motivation are a pleasure in learning activities, a supportive environment, and the influence of others. The results of implementing Google Sites as a learning medium for students indicate that satisfaction with learning activities

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increased the most, by 13.7%. The second-order indicator is a supportive environment (10.9%), and, due to the influence of others, it accounts for 10.1%. The indicator of the presence of ideals and the desire to succeed is 7.9%. In the last sequence, the individual awareness indicator gets a percentage of 6.5%.

In line with Novianti et al. (2020), learning motivation is a drive to achieve, so students are required to determine the behaviour to be employed to achieve learning objectives. A student's success cannot be separated from their learning motivation (Andriani & Rasto, 2019). Intrinsic motivation can arise without external incentives because the person enjoys the activity. Indicators of motivation include individual awareness, comparisons of past achievements, and aspirations influenced by others and the environment (Azka, 2019). According to Siregar et al. (2021), factors that influence intrinsic motivation include the desire to succeed, hopes and aspirations, and the need to learn.

Meanwhile, extrinsic motivation is active when it is influenced by external factors, such as praise and advice from parents or teachers, and when it is rewarded for excellence (Sari, 2018). According to Taa et al. (2021), indicators of motivation include the desire to succeed, encouragement and a need to learn, hopes and aspirations for the future, and determination to succeed and to enjoy working independently. The use of Google Sites as a learning medium is associated with increased student enthusiasm for learning. Students are enthusiastic about answering questions given during learning activities. Additionally, students do not hesitate to ask the teacher questions and discuss problem-solving with peers; they are also highly enthusiastic when working on quizzes, as their pretest and post-test scores increase. In line with behaviouristic learning theory, which focuses on changes in behaviour as a result of experience and individual development is determined by the environment (Mursyidi, 2019). Website-based accounting learning media can stimulate students, thereby increasing student motivation. Behaviouristic learning theory holds that learning is a change in behaviour that results from the relationship between a stimulus and a response (Sulaswari et al., 2021).

4. CONCLUSION

The conclusion of this research and development is to produce a product in the form of a website-based accounting learning media using Google Sites in the class XI Institutional Accounting and Finance Practicum subject, which was developed using the ADDIE model. The learning media were deemed feasible by the validator and received excellent student responses. Learning media can increase students' motivation to learn. So, student learning motivation increases after using website-based accounting learning media. Therefore, the development of learning media is instrumental in fostering learning innovation, creating a pleasurable learning environment, and increasing learning motivation.

Product limitations in research and development of website-based accounting learning media are 1) the subject matter published is limited to unique journal material, 2) practice questions and learning videos can only be accessed if the learning media is connected to the internet, 3) practicum using spreadsheets can only be accessed using a laptop/computer connected to the internet, 4) The research subjects were limited to class XI

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students at SMK Negeri 1 Gerih. The development of website-based learning media can be utilised as an innovative, diverse interactive learning medium and can increase students' learning motivation and enthusiasm by making it attractive, practical, and an alternative source of additional learning.

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