



## Development of Electronic Textbook for Accounting Learning Evaluation Course

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### Abstract

This study aims to examine the process of developing electronic textbooks for accounting learning evaluation courses to improve the quality of learning in accounting education study programs. The study followed Research and Development (R & D) with the ADDIE model (*analysis, design, development, implementation, and evaluation*). The students of the accounting education program at Universitas Negeri Surabaya were involved in this research. The findings indicated that electronic textbooks for accounting learning obtained very good responses with very appropriate interpretation criteria according to students' needs. For this matter, this product is expected to be an alternative teaching material for students to enhance material understanding, learning independence, and learning motivation in the online course process of accounting learning evaluation.

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### Abstrak

Penelitian ini bertujuan untuk menguji proses pengembangan buku ajar elektronik pada matakuliah evaluasi pembelajaran akuntansi untuk meningkatkan kualitas pembelajaran pada program studi Pendidikan akuntansi. Metode yang digunakan dalam penelitian ini adalah penelitian pengembangan (R & D) dengan mengadopsi model ADDIE (*analysis, design, development, implementation, dan evaluation*). Hasil uji coba terbatas pada mahasiswa Pendidikan Akuntansi 2020 di Universitas Negeri Surabaya memperoleh tanggapan yang sangat baik dengan kriteria interpretasi sangat layak dan sesuai dengan kebutuhan mahasiswa selama menjalani proses perkuliahan daring evaluasi belajar dan pembelajaran Akuntansi. Produk ini diharapkan dapat menjadi bahan ajar alternatif bagi mahasiswa dalam meningkatkan pemahaman materi, kemandirian belajar, dan motivasi belajar mahasiswa dalam proses perkuliahan daring evaluasi pembelajaran Akuntansi.

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## INTRODUCTION

In the fourth industrial revolution era, the world of education currently utilizes technology in almost all teaching and learning activities. The advantages of using technology have been acknowledged among scholars. For instance, the adoption of technology, such as computers as a presentation medium is beneficial for students to convey information so that they have more opportunities to communicate and discuss with educators (Husain, 2014). In addition, the use of educational technology is recognized as an effort to improve the quality of learning (Kristiawan, 2014). Thus, technology is essential for students to use it in the learning process. In the digital era, the fast-paced activities and demands of life benefit from technological advances, and students have wider space to explore their knowledge independently (Amali et al., 2019).

On the other hand, the Indonesian government, through the Ministry of Education and Culture, has implemented a new policy in the field of higher education through the program of “Merdeka Belajar-Kampus Merdeka” (MBKM). The MBKM policy provides opportunities for students to gain broader learning experiences and new competencies through several learning activities outside their study program. This program is forecasted to produce well-prepared graduates to deal with the increasingly complex challenges of life in the 21st century. Therefore, higher academic institutions must make curriculum adjustments to improve the quality of the learning process quality that adopts educational technology following SN-Dikti.

Universitas Negeri Surabaya (Unesa) is one of the higher academic institutions that has implemented MBKM program. This means that Unesa is carrying out educational transformation to improve the competence of its graduates. This transformation is provided to enable student to have soft and hard skills in order to prepare them for the 21st century (Tohir, 2020). The demand to prepare graduates as future leaders with excellence and personality, which accommodates various experiential learning programs on flexible pathways, is expected to facilitate students to develop their potential following their passion and talent.

To deal with 21st-century education and technological changes, the characteristics of the learning process should consist of an interactive, holistic, integrative, scientific, contextual, thematic, effective, collaborative nature, and student-centered (Tohir, 2020). Thus, there is a need for developing learning materials, such as textbooks, teaching modules, diktats, practical instructions, tutorial modules, reference books, monographs, podcasts, videos, and other equivalent learning resources. However, for 21 subjects in the field of science and expertise, and basic skills courses in nine subjects in the MBKM Curriculum, 90% of the accounting education study program does not have textbooks by the semester learning plan. For this reason, textbooks are needed to support the learning process to run well and achieve graduate learning outcomes (CPL). This research aims to develop an electronic textbook (e-book) suitable for use in the learning process for an accounting learning evaluation course.

In addition to the fact that almost 90% of the subjects in the accounting education study program do not have textbooks, there are interesting phenomena among university students. The current college students were identified as Gen Z, who grew up in an era where digital technology has become an inseparable part of everyday life (Bagdi et al., 2023). They are known as a generation skilled in using technology and the internet. This makes them prefer studying or reading books via gadgets such as cellphones or laptops instead of printed books. Therefore, the need to develop electronic textbooks for a course is urgent to accommodate the learning culture of Gen Z students.

Electronic textbooks, often referred to as e-textbooks or digital textbooks, are digital versions of traditional textbooks that can be accessed and read on electronic devices, such as computers, tablets, or e-readers (Reinhold et al., 2020; Sheen & Luximon, 2015, 2021). They are typically available in formats such as PDFs or specialized e-book formats and may include interactive features like multimedia elements, hyperlinks, search functions, and annotations (Sheen & Luximon, 2021).

Electronic textbooks offer a myriad of benefits that cater to the evolving needs of modern learners (D’Ambra et al., 2022; Daniel & Woody, 2013; Kelly, 2018; Luik & Mikk, 2008). First, it provides unparalleled portability, which allows students to access their course materials from any

device with an internet connection, thereby reducing the burden of carrying heavy physical books. Second, cost savings are another significant advantage, as digital textbooks are often more affordable than their printed counterparts, saving students money on purchasing and reselling textbooks. Additionally, electronic textbooks enhance accessibility by offering features like text-to-speech functionality and adjustable font sizes, accommodating students with diverse learning preferences and disabilities. The interactive features of e-textbooks, including multimedia elements and interactive quizzes, enrich the learning experience and foster engagement. Moreover, the ease of updating and correcting content ensures that students always have access to the most accurate and up-to-date information. Lastly, electronic textbooks contribute to environmental sustainability by reducing the need for paper production and transportation, aligning with the growing emphasis on eco-conscious practices.

Previous studies by Karyono and Subandowo (2019) remarked that the development of textbooks for student development courses is based on pedagogical competence. This indicates an increase in learning outcome scores after using textbooks in learning. Another research by Wijayanti et al. (2021) showed that the development of e-learning-based teaching materials in elementary school thematic learning succeeds with very good eligibility criteria. In addition, Mursanti et al. (2020) developed basic teaching materials for makeup for the family welfare vocational education study program that can support learning cosmetology to run well and smoothly. Ningsih and Adesti (2019), in their research entitled the development of Android-based mobile learning, showed that (1) an Android-based mobile learning application for learning strategy courses has been produced, and (2) Android-based mobile learning for learning strategy courses is suitable for use. This is following the results of the validity test of material experts (83.28 = valid), learning design experts (83.5 = valid) and media experts (81.31 = valid), individual evaluation (85.45 = practical), evaluation small group (85.83 = practical), and field trials (85.84 = practical).

A preliminary study by Dejene (2019) proposed that large class sizes and lack of time (i.e., the nature of the block teaching approach) make it a challenge to create an effective learning process in helping students achieve the goals set in the curriculum. Alternative teaching strategies appropriate to large class sizes and further staff development activities that address misconceptions about active learning and continuous assessment are recommended. In their research, Ibyatova et al. (2018) showed that students found the modular syllabus useful and motivating and said that it encouraged them to perform better in subsequent modules. At the same time, modular learning and assessment do not take away the stress and workload of traditional approaches. Teachers in a modular system value the opportunity for better planning around exams and a clear focus on their teaching requirements. However, the approach and module structure used in the experiment require improvement and development.

Indeed, Ambayon (2020) revealed the performance of midwifery students in the experimental group increased from poor to excellent, while the control group relatively increased from poor to moderate. Therefore, it is suggested that the module be used in a similar context, especially in learning mythology and folklore. The results of this study regarding textbooks and modules that were developed and tested showed excellent results and contributed to improving student learning outcomes. Several research results have also developed modules and textbooks with different models or implementations at different education levels, focusing on subject matter/subjects.

Accounting subjects possess several distinctive characteristics that set them apart from other fields. Notably, it emphasizes precision and objectivity, adhering to standardized principles and regulatory frameworks to ensure consistency and reliability in financial reporting. The discipline's historical basis focuses on past financial data, enabling insights into an entity's performance and position. Employing double-entry bookkeeping, accounting maintains accuracy through the systematic recording of transactions. Additionally, the reliance on monetary measurement and the principle of conservatism further underscore accounting's unique role in providing transparent and conservative financial information to both internal stakeholders for decision-making and external parties for evaluation and analysis (Beaulieu, 1996; Xu et al., 2024; Zhang et al., 2023).

According to the complexity and dynamic nature of accounting principles and practices, students of accounting must have textbooks. This is due to the fact that textbooks serve as

comprehensive references, providing in-depth explanations of concepts, principles, and procedures. They also offer practical examples, exercises, and case studies that aid comprehension and application. Additionally, textbooks incorporate updates reflecting changes in accounting standards and regulations, ensuring students stay current with industry practices. Overall, textbooks are indispensable tools that equip accounting students with the knowledge, skills, and resources needed for success in their academic studies and future careers. Therefore, the need of textbooks that developed based on the students' characteristics.

## METHOD

This study adopted Research and Development method (R & D) to develop new products for electronic textbooks for accounting learning. According to this method, the products will be tested for the feasibility and effectiveness (Sugiono, 2014). Furthermore, Winaryati et al. (2021) explained that research and development aims to design and implements of new product ideas or improvements to existing products. In research and development, several models can be applied, including the ADDIE development model (Analysis, Design, Development, Implementation, and Evaluation), the 4-D model (Define, Design, Develop, and Disseminate), Plomp model, and Borg and Gall model (Amali et al., 2019). This study adopted the ADDIE development model for application concepts or developing instructional designs. The stages of developing a textbook of accounting learning evaluation are shown in Figure 1.

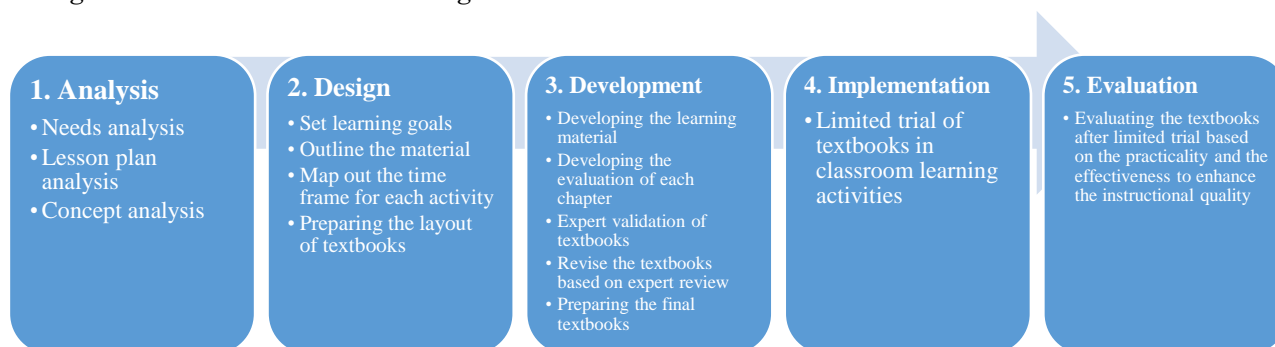


Figure 1. Research design

This study used a questionnaire and documentation to obtain the research data. In detail, this present study involved a closed-ended questionnaire to test the feasibility of textbook products by experts and student responses. While the documentation data in this study used semester learning plan (RPS) textbooks on accounting learning evaluation course and listed the students of accounting education study program students at the Universitas Negeri Surabaya (Unesa). The research instruments consist of material expert validation instruments, linguist validation instruments, graphic expert instruments, and student response questionnaire instruments.

In addition, this study used qualitative and quantitative data. Qualitative data is gathered from material experts, linguists, and graphic experts which is used as input and suggestions related to the electronic textbook products being developed. While quantitative data consists of the validation results of material experts, linguists, graphic experts, and student response questionnaires. The quantitative instruments were analyzed provided in a 5-Likert scale. The product can be feasible if validation results are obtained from experts and student responses with a percentage of higher than 61%.

## RESULTS

The ADDIE model in designing instructional systems used a systems approach. The essence of the systems approach is to divide the learning planning process into steps, organize the steps into a logical sequence, and then use the output of each step as the input for the next (Januszewski, 2008). The process of developing textbooks on accounting learning evaluation applying the ADDIE model, which has five stages, analysis, design, development, implementation, and evaluation with the following details.

### *Analysis Phase*

The development of electronic textbooks for learning evaluation and accounting learning starts from the analysis stage, which is carried out to analyze learning needs and identify problems faced in the learning process (Kurnia et al., 2019). In this development research, three analyses were carried out, including the needs analysis, RPS (semester lesson plan) analysis, and concept analysis. A needs analysis was performed to analyze the adequacy of textbooks owned by students in the learning evaluation and accounting learning courses during the online lecture process. The needs analysis results showed that 90% of the 21 science courses and nine basic skills courses in the MBKM curriculum for the accounting education study program do not have textbooks, including accounting learning evaluation courses.

Regarding this analysis, it is necessary to develop electronic textbooks for the accounting learning evaluation courses under the existing syllabus and RP) to improve the quality of learning in the accounting education study program at the faculty of economics, Unesa. The analysis of the RPS was performed regarding final abilities, indicators, and study materials at each meeting in the RPS for the accounting learning evaluation courses to determine the content of the material, learning objectives, and indicators of competency achievement in the electronic textbook accounting learning evaluation courses developed. As for this RPS analysis, 10 basic competencies were developed according to the results of the identification of the final abilities in the RPS for the accounting learning evaluation course for the electronic textbook material being developed.

Furthermore, a concept analysis was provided to determine the concept of the content of the developed electronic textbook. In this case, this textbook is prepared using the appropriate concept of textbook elements, including three core parts: introduction, content, and conclusion. The introductory section of the electronic textbook being developed contains a front cover, foreword, RPS, and table of contents. The content section contains descriptions of material coverage, learning objectives, material descriptions, case studies, practice questions, material summaries, formative tests, as well as feedback and follow-up. The closing section contains a bibliography and glossary to make it easier to understand important terms being developed in the electronic textbook.

### *Design Phase*

At this stage, the researcher designed and prepared textbook designs following the previously planned concepts. The design stage is done by making an initial draft of the electronic textbook, starting from the introduction, content, and closing sections. In designing the draft of the electronic textbook, it is adjusted to the 2014 Indonesian national standards agency (BSNP) regarding teaching material assessment instruments and the needs of researchers. After the initial draft of the textbook has been completed, the next step is to change the format of the initial draft into an electronic textbook using the Flip PDF Corporate application so that the final result of the textbook created will be a file type in Windows installation format (\*.exe) which can be opened offline via a laptop or computer.

In addition, electronic textbooks are created with additional material summaries for each learning activity and attractive formative tests where these tests can be conducted directly in the textbook. The formative test in this electronic textbook is in the form of multiple-choice questions, the value and evaluation of which can be immediately known after completing all the questions. Apart from this, the electronic textbooks being developed are also equipped with navigation buttons, namely bookmark, zoom in, full screen, auto flip, thumbnail, back, first page, previous page, next page, last page, current page number, open help window, select text, search from page, sound control, and forward which can help users in operating electronic textbooks.

## Development Phase

At this stage, a review of the initial product drafts by the experts, both material, graphic, and language experts, was carried out to provide input and suggestions for the electronic textbook product of accounting learning evaluation and learning that had been made. The assessment of the expert validation sheet was prepared according to the standard indicators in the 2014 Indonesian national standards agency, which included the components of content and presentation feasibility, graphics, and language. The results of the expert's review will be used as a benchmark for researchers to make revisions in perfecting the textbook products being developed. The revised electronic textbook will become product draft II, which validation experts will assess for feasibility or validity. The experts' validity assessment results will then be analyzed and interpreted according to the percentage results obtained. The eligibility criteria for electronic textbooks learning evaluation and learning accounting are appropriate for use if they obtain a value of  $\geq 61\%$ , and the product becomes very feasible if it obtains a value of  $\geq 81\%$  (Riduwan, 2016). Table 1 is the result of product validation of student textbooks.

Table 1. Validation result from material expert

No.	Aspects	Score
1.	Content Eligibility	94.20
2.	Eligibility of Presentation	90.10
	Average	92.15
	Remark	Very Feasible

Referring to the Table, the results of material validity have a percentage of 92.15%, with detailed aspects, including the content feasibility aspect achieving 94.20% and the presentation feasibility aspect achieving 90.10%. These results indicate that the developed electronic student textbook product is very feasible.

Table 2. Validation result from graphic expert

No.	Aspects	Score
1.	Display Design Layout	90.20
2.	Electronic Student Textbook Content Design Layout	89.10
	Average	89.65
	Remark	Very Feasible

The graphic validation results have a percentage of 89.65%, with the interpretation category being very suitable for use. This validation assessment has detailed aspects, namely the appearance design layout aspect of 90.20% and the electronic student textbook content layout design aspect of 89.10%. Overall, the electronic student textbook developed follows the graphic suitability indicators according to BSNP (2014), which includes the components of the cover layout, content layout of the electronic student textbook, and illustrations for the student electronic textbook (see Table 2).

Table 3. Validation result from language expert

No.	Aspects	Score
1	Suitability to the Developmental and Emotional Level of Students	100
2	Legibility	100
3	Motivational Ability	86
4	Straightforwardness	85
5	Coherence and Sequence of Thought Flow	100
6	Conformity to Language Rules	90
7	Presentation Techniques	100
	Average	94.42
	Remark	Very Feasible

Assessment of language validation in the development of electronic student textbooks learning evaluation and accounting learning includes seven aspects, namely, aspects of the suitability of students' developmental and emotional levels with a percentage of 100%. As shown in Table 3, aspects of readability have a percentage of 100%, while aspects of motivational ability have a percentage of 86%. The aspect of straightforwardness is 85%, and the aspect of coherence and the breakdown of the flow of thought between paragraphs, sub-chapters, and chapters is 100%. In addition, aspects of the appropriateness of language rules include the accuracy of using Indonesian grammar and spelling with a percentage of 90% and aspects of presentation techniques with a percentage of 100%. The average result of language validation in developing this interactive e-module is 94.42% with a very appropriate interpretation category.

Table 4. Recapitulation of Validation Results

No.	Aspects	Score
1	Material Feasibility	92.15
2	Graphic Feasibility	89.65
3	Language Eligibility	94.42
	Average	92.07
	Remark	Very Feasible

The results of the expert validation assessment, material, graphics, and language obtained an average percentage of 92.07%, with an interpretation that is very suitable for use. These results have met the appropriateness interpretation criteria according to Riduwan (2016), namely reaching a value of  $\geq 81\%$ , so the electronic student textbook product for accounting learning evaluation course is very suitable for use.

### Implementation

The implementation stage was provided by testing the electronic student textbook to find out the roles, functions, and benefits of the electronic student textbook product that had been developed. During this stage, the electronic student textbook product, revised and validated by experts, will be conducted in a limited trial on 20 students of the 2020 accounting education study program to determine student responses to the electronic student textbook product being developed. The trial process was carried out online by distributing the electronic student textbook soft file via Google Drive and using a Google form containing questions related to student responses to the electronic student textbook accounting learning evaluation course, which is being developed. The trial results will then be analyzed and interpreted according to the percentage of results obtained. The following results from a student response questionnaire to the developed electronic student textbook (see Table 5).

Table 5. Student Response Results

No.	Aspects	Score
1	Convenience	96.10
2	Attractiveness	98
3	Impact on Students	99
4	Student Learning Process	95.80
5	Quality of Teaching Materials	95
	Average	96.78
	Remark	Very Feasible

The results of the limited trial analysis on students of the 2020 accounting education study program obtained an average percentage of 96.78%, with a very good interpretation ( $\geq 81\%$ ), with detailed aspects including, namely, the convenience aspect with a percentage of 96.10%, the attractiveness with a percentage of 98%, the impact aspect for students has a percentage of 99%, the student learning process aspect has a percentage of 95.80%, and the quality aspect of teaching materials has a percentage of 95%, respectively. The results of a limited trial of the electronic student

textbook for evaluation of learning subjects in accounting indicated that the electronic student textbook developed following the learning objectives and final capabilities contained in the RPS for accounting learning evaluation course and following students' needs during online lectures.

### Evaluation

The evaluation stage is performed to determine whether the electronic student textbook product that has been developed is under the goals and expectations or not. According to Hasdi and Agustina (2016), the evaluation stage can be carried out in a formative manner, which is provided after each step has been completed, or a summative evaluation can also be carried out by evaluating at the end after all steps have been completed. The evaluation stage is conducted in a formative manner, where improvements and evaluations are carried out directly after each step is carried out. In detail, the electronic book developed is provided in Figure 2 and it can be accessed openly at <https://online.flippingbook.com/view/439229296/>.





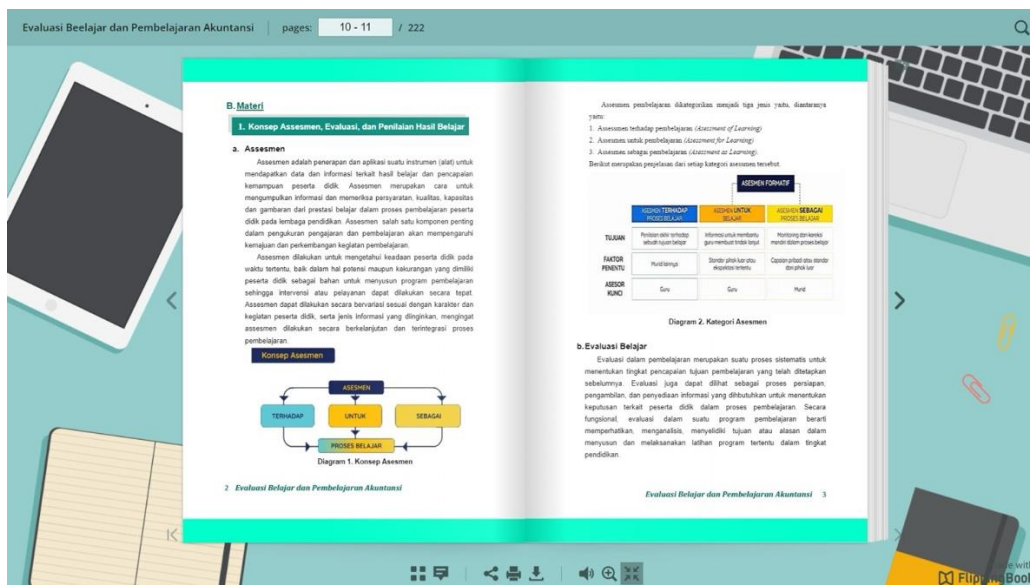


Figure 1. Sample of electronic book

## DISCUSSION

Based on the results of the feasibility of validation experts and product trials that have been carried out, the product of the electronic student textbook learning evaluation and accounting learning has been categorized as very suitable that can be used as an alternative teaching material to support online lectures for students. The feasibility of the electronic student textbook accounting learning evaluation course was obtained from the results of the analysis of validation sheets by experts, namely material, graphics, and language experts using a Likert Scale, and the results of analysis of student responses using the Guttman scale in their assessment. From the content aspect, the learning objectives state the completeness of the material in the electronic student textbook for the accounting learning evaluation course. The coverage of the material follows the final indicators and capabilities in the RPS for the accounting learning evaluation course. The textbooks developed can increase learning motivation and make it easier for students to understand the core material in each learning activity (Nwagwu & Okafor, 2014).

The developed electronic student textbook product for the accounting learning evaluation course has harmonious color, layout elements, and good contrast. The electronic student textbook accounting learning evaluation course also has elements of the correct layout of chapter titles and page numbers and has a proportional size. The illustrative images in the electronic student textbook accounting learning evaluation course are harmonious. They can present the material in the electronic student textbook accounting learning evaluation course, making it easier for students to understand the learning material. In the language aspect, the electronic student textbook accounting learning evaluation course was developed to follow the students' developmental and emotional levels. The material in the student textbook accounting learning evaluation course is presented in attractive language, easy to understand, and does not give rise to multiple interpretations. The sentences used in the electronic student textbook accounting learning evaluation course represent the content of the message conveyed and follow correct grammar following Indonesian language rules.

The validation results from material, graphics, and language experts obtained an average percentage of 94.42%, with an interpretation very suitable for support in online lectures for students. The results are in line with previous research by Ricu and Najuah (2020) which showed validation results of 86% with the interpretation that it is very suitable for use in that electronic student textbook accounting learning evaluation course. The aforementioned study noted that the product can increase independence and interest in learning students, and make the lecture process more effective and efficient. Similarly, Solihudin Jh (2018) also indicated that the interpretation is very

feasible by obtaining a validity percentage of 81.82% with the implication that the results can increase understanding and increase students' competency achievement. Based on references to the results of previous research, the electronic student textbook product for the accounting learning evaluation course that has been developed is valid and suitable for use.

The results of the limited trial of 20 students in the 2020 accounting education study program received very good responses. Students are asked to fill out the response questionnaire on the Google form by selecting the answer "Yes" if the statement follows the student's opinion and the answer "No" if it is not by the statement. The results of student responses were analyzed and calculated using the Guttman Scale, and then the score results were used as a percentage to interpret the eligibility level. The assessment of student response questionnaires adapted indicators from Arsyad (2014), which include five aspects of assessment, namely aspects of convenience, attractiveness, impact on students, student learning process, and quality of the media or product being developed.

Students responded well to the electronic student textbook accounting learning evaluation course, which developed following students' needs during the online lecture process. The study remarked that the electronic student textbook for the accounting learning evaluation course that was developed is very interesting because it is equipped with various features, such as illustrative images, animated videos summarizing the material, attractive formative tests, and navigation buttons that make it easier for students to use the electronic student textbook accounting learning evaluation course (ChanLin, 2013). The electronic student textbook accounting learning evaluation course material is easy to understand. It can help students learn during the online lecture process (Frederick, 2015). Electronic student textbook accounting learning evaluation course can facilitate the learning evaluation. The electronic student textbook accounting learning evaluation course can also be used offline via a computer or laptop so that it can streamline the costs incurred by students to take part in learning (Kont, 2020; Nwagwu & Okafor, 2014), such as spending on internet quota.

In line with this, the results of the development of the electronic student textbook in the accounting learning evaluation course performed by Rahmadani et al. (2020) also received a very good student response, with a percentage of 82.72%. In the practical category, it is suitable for use as a resource learning because it can make it easier for students to understand lecture material. This is supported by Abidin and Walida (2017), which stated that e-modules can make it easier for students to learn, overcome space and time limitations, allow students to study independently, and carry out independent evaluations of their learning results. Regarding this matter, it can be concluded that the electronic student textbook for the accounting learning evaluation course that has been developed is very suitable for use and can be used as alternative teaching material in technology-based lecture processes (Smith et al., 2019), especially in the accounting learning evaluation course.

## CONCLUSIONS AND SUGGESTION

Developing the electronic student textbook in the accounting learning evaluation course is implemented by applying the ADDIE model, which has five stages: analysis, design, development, implementation, and evaluation. The feasibility of the developed electronic student textbook accounting learning evaluation course was obtained from validation analysis from experts in materials, graphics, and language. The results of the validity of the electronic student textbook learning and accounting evaluation developed by the three validator experts show that the interpretation category is very feasible. The electronic student textbook for learning evaluation and accounting learning was developed following the learning objectives and semester learning plan (RPS) for the accounting learning and learning evaluation course. The results of the limited trial on students of the 2020 accounting education study program at Universitas Negeri Surabaya received very good responses with appropriate interpretation criteria and following students' needs during the online lecture process for evaluation of learning and learning accounting. It is forecasted that the electronic student textbook product evaluation of accounting learning and learning can be an alternative teaching material for students to increase their understanding of the material, learning independence, and motivation in the online lecture process accounting learning evaluation course.

Based on the development process that has been carried out, the results of the trials, and the conclusions that have been generated, there are several suggestions for developing the electronic

student textbook accounting learning evaluation course. First, the electronic student textbook of the accounting learning evaluation course is expected to be used as additional the teaching material to increase students' understanding of learning material. Second, the electronic student textbook is used to find out further developments from the electronic student textbook accounting learning evaluation needs to be implemented in the learning process in class.

This research has several limitations. First, the development of this electronic textbook is based on the phenomena and needs in the undergraduate accounting education study program at Unesa, so the results may not be able to be used in other study programs with different characteristics. Second, the final evaluation results of this electronic textbook are only based on limited trials, so more extensive trials are needed to confirm the results of the effectiveness of this book.

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