

## DEVELOPMENT OF A CANVA-BASED INTERACTIVE E-BOOK ON CLASS XII PETTY CASH FINANCE MATERIAL

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### **ABSTRACT**

This research is to determine the feasibility and practicality of developing a Canva-based interactive E-Book on class XII petty cash finance material. This research was conducted using the Research and Development method with the Analysis, Design, Development, Implementation, and Evaluation model at SMKN 14 Jakarta, in class XII OTKP with 30 students. The data analysis techniques used are expert validation tests and practicality tests. The expert validation test was carried out by material experts with a percentage of 93.3% categorized as very worthy to use, media experts with a percentage of 86.6% categorized as very worthy to use and learning design experts with a percentage of 98.3% categorized as very worthy to use. In the practicality test carried out by 30 students with a percentage of 96.82% categorized as very practical. The results of this research and development show that the Canva-Based Interactive E-Book on Petty Cash Finance Material for Class XII at SMKN 14 Jakarta is stated worth, and can be used in learning activities. The updated version in this research is by creating an interactive E-book that has two directions of development, there is to make teacher know the extent of students abilities in understanding the subject matter in E-books, and students can understand and directly test their abilities.

**Keyword: Canva, E-Book, Learning material, Petty cash finance**

### **ABSTRAK**

Penelitian ini untuk mengetahui kelayakan dan kepraktisan pada pengembangan E-Book interaktif berbasis canva pada materi keuangan kas kecil kelas XII. Penelitian ini dilakukan menggunakan metode *Research and Development* dengan model pengembangan *Analysis, Design, Development, Implementation, and Evaluation* di SMKN 14 Jakarta, pada kelas XII OTKP sebanyak 30 siswa. Teknik analisis data yang dilakukan yaitu uji validasi ahli dan uji praktikalitas. Uji validasi ahli dilakukan oleh ahli materi dengan presentase 93.3% yang dikategorikan sangat layak, ahli media dengan presentase 86.6% yang dikategorikan sangat layak, dan ahli desain pembelajaran dengan presentase 98.3% yang dikategorikan sangat layak. Pada uji praktikalitas yang dilakukan oleh 30 siswa dengan presentase 96.82% yang dikateorikan sangat praktis. Hasil penelitian dan pengembangan ini menunjukkan bahwa E-Book Interaktif Berbasis Canva Pada Materi Keuangan Kas Kecil Kelas XII di SMKN 14 Jakarta dinyatakan layak, serta dapat digunakan dalam kegiatan pembelajaran. Mengenai pembaharuan dari penelitian ini adalah dengan membuat sebuah E-Book

interaktif yang memiliki dua arah pengembangan, dimana tujuannya adalah agar guru mengetahui sejauh mana kemampuan siswa dalam memahami E-Book dan siswa itu sendiri dapat memahami serta melakukan pengujian terhadap kemampuan mereka.

**Kata Kunci: Canva, E-Book, Bahan ajar, Keuangan kas kecil**

## INTRODUCTION

It is no longer commonplace that the level of education in Indonesia is quite low due to the lack of learning carried out by students. One of the infrastructure or learning is the availability of textbooks that can be owned by each student, where the availability of textbooks is decreasing every year (Faizah, 2019). Every student should receive a lesson package book, so that this lesson package book can be a bridge between students and science. The development of technology in this day and age means that teachers must be able to find a replacement for printed textbooks, namely electronic textbooks or known as E-Books (Hartati, & Panggabean, 2023). The use of E-Books has been widely implemented, because they are considered quite practical, easy to understand and learn, and do not deviate from established learning rules as in previous years. E-Books or Electronic Books are basically designed so that every student can read and learn knowledge anywhere, anytime, even without an internet connection. These increasingly sophisticated changes must of course be utilized well, so that they can be useful for all aspects, including educational aspects (Farhana et al., 2023; Ina, 2020). In this research, the researcher made an update of developing an E-Book that was interactive or had two development directions. With this, teachers can assess the extent of students abilities and students can test their abilities through evaluation questions displayed in the E-Book.

Guided by the things above, teachers as intermediaries in providing knowledge from books containing knowledge to students, must think of ways to provide knowledge to their students, assisted by infrastructure in the form of books that are quite sophisticated at this time (Nuryasana, & Desiningrum, 2020), such as E-Books. Use of E-Books can be made in any material, such as Financial Governance Automation subject. Rangko (2022) said that the important role of E-Books today can improve student learning outcomes. Financial material is one of the important materials in the world of work. Financial material is one of the important materials in the world of work. The Financial Governance Automation subject also studies all types of knowledge regarding finance, where for class XII the focus will be on material regarding petty cash finance in a company.

The background for making this research is because there is no printed book learning media owned by students in the Class XII Office Management Automation department at SMKN 14 Jakarta. Therefore, making E-Books is efficient enough to be implemented according to current developments that develop along with technological advances. This is supported by research by Lim et al. (2020), which states that the use of interactive e-books can improve student academic achievement. Zhang et al. (2021) through their research also shows that the use of interactive e-books can increase students' interest in learning. Increasingly advanced developments also encourage students to understand the applications used to support the learning process, one of which is Canva. Student' interest in E-Books and their knowledge of Canva encouraged researchers to create a Canva-based E-Book learning media for class XII petty cash finance material. It is hoped that this Canva-based e-book will be easy enough to use, practical and interactive enough to attract students interest in petty cash finance. This research aims to determine the development of E-Book teaching materials, determine the feasibility of E-Books, and determine the practicality of E-Books.

## **LITERATURE REVIEW**

### **Development of Teaching Materials**

The development of teaching material products certainly requires checking and assessing their accuracy. This is in line with Taringan (2019) opinion which states that the development of teaching materials is guided by the accuracy of the teaching materials. The choice of petty cash finance material made by the author in this E-Book was because when implementing PKM (Teaching Skills Practices), the author taught material on Financial Governance Automation, where all the material the author taught was material regarding petty cash. This product development was carried out by paying attention to validation or recognition from someone who is quite an expert in their field, such as an expert in media, materials and learning design. Where these experts can include teachers and lecturers who have the authority to provide assessments for teaching materials that are being developed (Zaki, 2020). This development consists of teaching materials, teaching materials, media as learning tools, practice questions, and learning plans that are determined to be implemented within a certain period.

### **Instructional Media**

In implementing teaching systems in schools, it is no secret that the application of teaching media is very important in its application. Magdalena et al. (2021) said that there are quite valid facts or information where educational media or learning media in general can be used as a partner relationship or good collaboration between educators or teachers and students so that their understanding is deeper. Learning media is also a tool which in its use can help students and teachers in teaching and learning activities so that they can convey and receive lessons clearly and according to the expected targets (Henry, 2018; Holy, 2020). Media is essentially a component or device in a learning system, where media can be used as a means to deliver or convey a message. In the realm of education, media is said to be useful as a means for teachers to convey learning.

The explanation above is in line with the quote made by Miftah (2019), where he said that bringing the use of media into a learning process can certainly increase effectiveness in the student teaching and learning process. Apart from being able to increase effectiveness, the use of this learning media can shorten the time in the learning process, where educators no longer need to convey all learning material in the old fashioned way or convey it via writing on a blackboard, but can rely more on the application of the latest technology today, such as the application of power points, as well as learning videos on YouTube.

### **Learning and Learning Theory**

The relationship between learning and learning processes must be related to each other. Where according to Nuraeni (2021), learning is a stage that is used with the aim of knowing things more deeply, and learning things that are used to achieve these learning goals. There are several relationships between learning indicators and material in the learning process, where these two things are very continuous with each other. Time in the learning process must be allocated correctly and precisely, and the subject matter discussed must be balanced and even in discussion when compared with other learning processes, then teachers or teaching staff must be able to determine and prepare correct and appropriate learning strategies so that learning activities will be successful and running smoothly (Rukmana, 2019; Setyosari, 2019).

Theories in the learning and learning process are divided into several types according to Nurjamilah et al. (2020), namely behavioristic theory where it is said that the learning process results in a reciprocal relationship, then classical conditioning theory where there is the view that an organism in the learning process usually has a connection with the stimulus or stimuli that given, and finally gestalt theory where this theory focuses on explaining the process of providing learning perceptions in terms of patterns or relationships.

### **Canva Based Interactive E-Book**

E-Book or Electronic Book is basically a book based on the latest technology which is prepared taking into account current developments. E-Books are created with the aim of containing various materials that include a special discussion related to something, both in the realm of science and education. The ease of using E-Books means that currently the use of E-Books is starting to experience a significant increase compared to the last few years. The development of E-Books is increasingly rapid but its distribution is not evenly distributed, meaning that not all schools use E-Books as learning media or teaching materials for teachers or when teaching.

Makdis (2020) said that E-Books are a collection of activities aimed at learning, where these activities can actively and clearly achieve a learning target that has been previously planned and targeted in order to achieve learning objectives that have been formulated clearly and in detail. Meanwhile, Rizanta and Arsanti (2022) explained that Canva can be defined as a place to develop creativity for all classes. When being used, Canva also displays various features that can be used to develop users' creativity, where Canva displays various templates and sticker elements that can be used at any time. When compared with the use of printed books, the use of e-books is quite simple compared to printed books. Considering that E-Books will be in the form of electronic media in the form of files such as PDFs or files contained in applications or on the web, E-Books will be much simpler and easier to use when compared to conventional printed books.

### **METHOD**

The research and development metode was adapted from a development model which states various steps for a development which contains five steps or five stages of the development phase, namely Analysis, Design, Development or Production, Implementation or Delivery, and Evaluation. The ADDIE research model was developed by Dick and Carry in 1996 and used as a means to design a learning system. This research was conducted at SMKN 14 Jakarta in class XII majoring in Office Management Automation. The subjects in this research were students in class XII OTKP SMK Negeri 14 Jakarta for the 2023/2024 academic year. In detail, the trial was carried out by 15 students of class XII OTKP at SMK Negeri 14 Jakarta and one of the teachers in the OTKP department. Then, the final trial after the revision process was carried out by 30 students of class XII OTKP SMK Negeri 14 Jakarta and one teacher majoring in OTKP

This E-Book assessment consists of three assessments from 3 experts, namely material experts, media experts, and learning design experts. Regarding the material expert's grid, it consists of appropriateness of content, presentation of material, and independent learning. Then regarding the media expert grid consisting of media appearance, E-Book content design and attractiveness. Meanwhile, the learning design expert's grid consists of the suitability of the material, the accuracy of media selection, and the interaction of the learning process. Regarding data analysis techniques consisting of expert validation tests to determine if the E-Book can reflect the spirit of knowledge (state of the art knowledge), apart from that the product components must be consistent with each other, then the teaching material can be said to be valid. Next is a practicality test to determine if

the E-Book can be used easily by students, then the teaching material can be said to be practical to used.

## RESULTS AND DISCUSSION

### Results

#### Material Expert Validation

The material expert in this research is the OTK Finance subject teacher at SMKN 14 Jakarta. This validation is carried out by assessing the appropriateness of the content, presentation of the material, and independent learning. The validation results by the Materials Expert stated that the E-Book media created based on the assessment of aspects of content suitability, material presentation, and independent learning was included in the very good category for testing with no revisions. Based on the calculations above, the material validation test results obtained a score of 93.3% which is included in the very feasible category, that's mean this E-Book "worthy" is the conclusion given if the Canva-based Interactive E-Book is worth trying.

Table 1. Results of Material Expert Validation

No	Aspect	Indicator	Validator Score	Maximum Score
1	Content Eligibility	Material suitability with KD and indicators	4	4
		Material easy to learn	4	4
		Material gives motivate to learn	4	4
		Material concept right and appropriate	4	4
		Material accurate with KD	4	4
		Material content encourages student curiosity	3	4
2	Presentation of material	The tasks displayed are in accordance with the material	4	4
		Glosarium make a a student easier to learn	3	4
		Material suitability with media	4	4
		The questions at the end are in accordance with material	4	4
		Media capabilities facilitate student learning	4	4
3	Independent learning	Media can attract students interest in learning	4	4
		Media can help students learn independently	3	4
		The material presented doesn't make student difficult to learn independent	3	4
		The material content accurate for students to learning independent	4	4
<b>Amount</b>			<b>56</b>	<b>60</b>

Source : Data processed by researchers

### Media Expert Validation

The media expert in this research is a lecturer at the Office Administration Education Study Program, Faculty of Economics UNJ. This validation is carried out by assessing the media appearance, E-Book content design, and attractiveness. The results of the Media Expert validation stated that the learning tool developed from assessing aspects of media appearance, E-Book content design, and attractiveness was included in the very good category for testing and was in accordance with the comments and suggestions given.

Based on the calculations above, the media validation test results obtained a score of 86.6% which is included in the very feasible category, that's mean this E-Book "worthy" is the conclusion given if the Canva-based Interactive E-Book is worth trying.

Table 2. Results of Media Expert Validation

No	Aspect	Indicator	Validator Score	Maximum Score
1	Media display	Learning creativity	3	4
		Suitability of media use	3	4
		Suitability of media to learning objectives	3	4
		The attractiveness of the image according to KD and indicators	4	4
		Media doesn't use too many fonts	3	4
		The media color display is contrasting and not excessive	4	4
2	E-Book design	Suitability of material to learning objectives	4	4
		Suitability image with material	3	4
		Normal line spacing	3	4
		Normal spacing between letters	4	4
		Media content make it easier for students to understand	3	4
		The attractiveness of media appearances	3	4
3	Attractiveness	Practical and easy to carry media out	4	4
		The media is safe and easy to use	4	4
		Ease of using the media	4	4
<b>Amount</b>			<b>52</b>	<b>60</b>

Source : Data processed by researchers

### Validation of Learning Design Experts

The learning design expert is a lecturer at the FE UNJ Office Administration Education study program. This validation is carried out by assessing the suitability of the material, the accuracy of media selection, and the interaction of the learning process. The results of validation by learning design experts stated that the learning tools that had been created based on assessing aspects of material suitability, appropriateness of media selection, and learning process

interactions were included in the very good category for testing and were in accordance with the comments and suggestions given.

Based on the calculations above, the learning design validation test results obtained a score of 98.3% which is included in the very feasible category, that's mean this E-Book "worthy" is the conclusion given if the Canva-based Interactive E-Book is worth trying.

Table 3. Results of Learning Design Expert Validation

No	Aspect	Indicator	Validator Score	Maximum Score
1	Material Suitability	Suitability of media for student learning	4	4
		Suitability of the E-Book template to the student absorption capacity	4	4
		Suitability of material to students abilities	4	4
		The learning videos displayed improve students learning abilities	4	4
		Learning videos support increasing student independence and learning motivation	4	4
2	Accuracy of media selection	Media selection is in accordance with student centered learning principles	4	4
		Student independence through E-Book based learning	4	4
		The ability of media as multimedia which acts as a learning resource	4	4
		The supporting capacity of the media as a facilitator of students learning potential	4	4
		Media supporting capacity for achieving learning objectives	4	4
3	Learning process interaction	The ability of media to provide interactive opportunities for students	4	4
		The ability of the media to strengthen students memory of material	4	4
		The existence of an assignment system helps students in the learning process	4	4
		Suitability of the practice questions practice questions presented with the material	4	4
		The conclusions or summaries presented in the learning media are clear and easy for students to understand	3	4
<b>Amount</b>			<b>59</b>	<b>60</b>

Source : Data processed by researchers

## **Discussion**

### **E-Book Development**

The procedure for this research is to use the ADDIE model development, namely Analysis, Design, Development, Implementation and Evaluation according to (Makdis, 2020). From the results of observations by researchers, it is known that in the class XII OTK Finance subject at SMKN 14 Jakarta, students do not have textbooks for this material. The absence of textbooks makes it difficult to understand the OTK Finance subject, because there are no teaching materials to help understand the lessons (Ahmad, & Ika, 2019).

After finding out the underlying problems that students had difficulty understanding the subject matter, the researchers concluded the importance of a learning tool that supports the students learning process. Anwar and Mahdayeni (2019) said that advances in technology nowadays, E-Books are much more popular because they are easy to get at affordable prices, even free or no cost. The learning tool is an interactive Canva-based E-Book, where in this E-Book we will discuss petty cash finance material in the class XII OTK Finance subject. The main purpose of creating this e-book is as a substitute for printed textbooks. The development of this E-Book is a sign that several schools have begun to implement technological developments in their teaching and learning efforts.

### **E-Book Eligibility**

The feasibility of Canva-Based Interactive E-Books was discovered during validation assessments by several testers. The validators appointed by the researchers consisted of media experts, learning design experts, and OTKP teachers at SMKN 14 Jakarta as material experts. Each expert provided an assessment that the E-Book was suitable for use and provided several revisions for improvement before the E-Book was distributed. From this test, the percentage value obtained was 93.3% from material expert, 86.6% from media experts, and 98.3% from learning design expert and it was categorized as very eligible. This is in line with research conducted by Nurrita (2018) that the eligible of learning can be seen from how the results of assessing the eligibility of the product are based on expert assessments. Taringan (2019) also said that the eligibility of an E-Book can be seen from the results of experts validation.

### **E-Book Practicality**

The E-Book that has been developed can be said to be practical if it has passed the practicalization test stage carried out by students (Miftah, 2019). Researchers conducted practicalization tests on 30 students XII OTKP students at SMK Negeri 14 Jakarta. Practicalization tests were carried out directly in large group trials. From this test, the percentage value obtained was 96.82% and was categorized as very practical. It can be said that the E-Book that has been created is very practical for use in learning activities. Although there are several revisions that must be corrected for the development of the E-Book. Previous research results from Kusumam (2019) explain that an E-Book can be said to be practical if it is easy for students to understood and comprehend.

### **Final Media**

The final media for this development is a Canva-based interactive e-book on class XII petty cash finance material. This interactive e-Book is quite attractive to look at and is quite efficient and easy to use. This Canva-based interactive e-book certainly has advantages and disadvantages



in its application. The advantage of this interactive E-Book is that it is designed to be used in 2 domains, namely online and offline. If used online, the user must be connected to the internet, and the user can access the videos displayed in the E-Book. Apart from that, users can connect directly to YouTube when accessing the video. Furthermore, this interactive E-Book is a contemporary learning medium that is designed to keep up with current developments. Then, this interactive E-Book is designed so that it is easy to understand independently, so that the directions in this E-Book are quite clear and not difficult to understand.

Magdalena et al. (2021) said that teaching materials can be said eligible and practical if it's validated by expert validator on the teaching materials developed received good responses and got a qualifying score. Meanwhile, this E-Book also has a drawback, namely that this E-Book can be accessed even offline, but users cannot play the explanatory video that is displayed. This is because the videos displayed are connected directly to YouTube, where an internet connection is required to access them. Then the practice questions at the end of this E-Book cannot be accessed if the user is not connected to the internet, this is because the questions are connected to a Google form which is linked to the teacher's email at SMKN 14 Jakarta. Fitria et al. (2021) also explain that if the teaching materials can be used on online system, it can be called as Electronic teaching materials.

## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusion**

Based on the results of the research that has been carried out, it can be concluded that the analysis stage is the initial stage carried out by researchers, starting from finding out about learning media that is suitable to be applied, then whether Canva is the right application for creating this E-Book, and the process of determining targets and the purpose of this E-Book. Next, the design stage is the second stage of product design which starts from the process of determining the description of the E-Book that will be created. Then the development stage is the third stage of product design, namely the application of the design that has been created previously. Apart from that, the development stage also formulates an assessment instrument, then validates it from experts, as well as a revision process. The implementation stage is the fourth stage of product design which contains the stage of testing the effectiveness of the E-Book that has been created. Also, the evaluation stage is the final stage, namely the extent of the effectiveness of the E-Book that has been tested.

### **Recommendations**

Based on the assessment of the development that has been explained, this Canva-Based Interactive E-Book still has various shortcomings in its development. Therefore, several suggestions are needed that can be made to develop better products, namely that schools need to provide better support for teaching and learning activities, namely by providing printed textbooks, e-books, or websites that support students' teaching and learning processes. at home or at school. Then, teaching staff are expected to further improve learning tools that are varied and not based on just one material, this is so that they can better support the learning process in accordance with existing technological developments. And for future researchers to further develop learning tools that are more creative and innovative and attractive to students, and not just focus on one material topic.

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