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DEVELOPMENT OF FLIPBOOK-BASED LEARNING MEDIA IN THE SUBJECT OF TRANSACTION ADMINISTRATION

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ABSTRACT

The development of flipbook-based learning e-modules to improve learning outcomes is motivated by the lack of variation in the teaching materials used, too many files that must be saved, students tend to have difficulty understanding learning materials, especially Transaction Administration materials. This study is to determine the feasibility and practicality of developing interactive flipbooks in transaction administration subjects. This study was conducted using the Research and Development method with the ADDIE (Analysis, Design, Development, Implementation, and Evaluation) development model at SMK Tamansiswa 1 Jakarta in class XI as many as 59 students. The data analysis techniques used were media expert tests, material expert tests and material and media expert tests. The results showed that the flipbook-based transaction administration learning e-module after being validated by material experts with a total score percentage of 80% was included in the good category. The assessment carried out by media expert validation with a score percentage of 70% on the Technical Format aspect was included in the good category and a score percentage of 90% on the Visual Design aspect was included in the very good category. The assessment carried out by media and material expert validation carried out by educators with a score percentage of 100% is included in the very good category.

Keyword: E-module, Flipbook, ADDIE model, Expert testing

ABSTRAK

Pengembangan e-modul pembelajaran berbasis *flipbook* untuk meningkatkan hasil belajar dilatarbelakangi oleh belum bervariasinya bahan ajar yang digunakan, terlalu banyak file yang harus di simpan peserta didik cenderung kesulitan memahami materi pembelajaran, terkhusus materi Administrasi Transaksi. Penelitian ini untuk mengetahui kelayakan dan kepraktikan pada pengembangan *flipbook* interaktif pada mata pelajaran administrasi transaksi. Penelitian ini dilakukan menggunakan metode *Research and Development* dengan model pengembangan ADDIE (*Analysis, Desain, Development, Implementation, and Evaluation*) di SMK Tamansiswa 1 Jakarta pada kelas XI sebanyak 59 siswa. Teknik analisis data yang dilakukan, yaitu uji ahli media, uji ahli materi dan uji ahli materi dan media. Hasil penelitian menunjukkan bahwa e-modul pembelajaran administrasi transaksi berbasis *flipbook* setelah dilakukan validasi ahli materi dengan presentase skor total sebesar 80% yang termasuk kedalam kategori baik. Penilaian yang dilakukan validasi ahli media dengan presentase skor sebesar 70% pada aspek *The Technical Format* termasuk ke dalam kategori baik dan presentase skor sebesar 90% pada aspek *The Visual Design* termasuk kedalam kategori sangat baik. Penilaian yang

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dilakukan oleh validasi ahli media dan materi yang dilakukan oleh pendidik dengan presentase skor sebesar 100% termasuk kedalam kategori sangat baik.

Kata kunci: E-modul, Flipbook, ADDIE model, Uji ahli

INTRODUCTION

The way people live, work, and learn has changed dramatically as a result of the development of information and communication technology. An interminable ocean of data is effectively available through the web, cell phones, and different other computerized sources (Cynthia and Sihotang, 2023). Dissimilar to the past time where data was restricted and access was troublesome, understudies presently have the opportunity to investigate different subjects, gain alternate points of view and gain from different sources (Firmansyah, 2019). This urges them to be dynamic, basic and innovative students, ready to handle data freely and use it to tackle issues and foster information. Students' preparation for lifelong learning can be aided by educational technology. It gives students access to a virtual world and the freedom to access digital information in accordance with their learning styles. On account of computerized content creation devices that can tweak instructing and learning, understudies can learn at their own speed (Haleem et al., 2022). Digital educational resources have emerged as a result of recent educational innovations. The teaching materials in these resources make use of the appropriate tools. Different kinds of information can be created, used, and distributed as a result of this. All of this is done with the intention of improving education. Educational practices that support and encourage open collaboration between teachers and students through technology. such as social media and networking, have significantly improved interaction, according to research findings (Huang et al., 2020).

The foundation of this examination is made in light of the fact that the showing module for class XI understudies of Retail Business Division at SMK Tamansiswa 1 Jakarta created is as yet a printed report that has not been coordinated with media items like video, sound, and liveliness that can explain's comprehension understudies might interpret learning materials. Teachers use guessing and quizzes as evaluation questions to pique students' interest in the effort to incorporate technology into the classroom. Additionally, the PDF and Canva modules are utilized. However, students' learning outcomes do not include these developed materials. The issues portrayed above affect not improving understudy learning results in exchange organization subjects. The fact that some students have not yet passed the KKM for transactions administration courses is evidence of this. Students explained that teachers have used a wide range of interactive learning strategies, including the use of canva projectors, video editors, social media applications, powerpoints, and PDFs. The portrayal shows the requirement for substantial moves toward use online innovation in learning and use elective learning assets in the climate so that flipbooks can be an elective learning asset. Research conducted by (Susanto and Lestari, 2020) concluded that flipbooks based on integrated learning with anchored instruction models are effective for improving students' critical thinking skills, learning motivation, concept understanding, collaboration skills, communication, problem solving, and adaptation. According to research (Kurniasih, 2021), the advantages of using flipbooks as learning resources are supported by flipbook features that can provide according to the presentation of interesting content, easy navigation: search features: zooming, annotation: accessibility, and compatibility with various devices, such as computers, tablets, and smartphones. In addition, flipbooks can also be integrated with other learning resources, such as YouTube and guizzes. This allows the text content in the flipbook to be combined with interesting videos and challenging quizzes.

The benefits and alluring elements of flipbooks as expressed above urge specialists to create a coordinated flipbook-molded learning asset as innovative work (Research and development) utilizing the ADDIE improvement model, the use of this model because the steps

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are easy to understand. Moreover, the ADDIE model offers an organized and precise methodology, guaranteeing that the learning materials delivered are powerful and proficient, adaptable and can be customized to explicit necessities and spotlight on the requirements of students, so the materials made are pertinent and intriguing for them. The portrayal above shows the significance of creating flipbooks as an elective learning asset. The flipbook coming about because of this innovative work can be utilized by educators to further develop understudy learning results on exchange organization material at SMK 1 Tamansiswa Jakarta. Additionally, it is anticipated that the flipbook produced will boost students' motivation and interest in learning.

LITERATURE REVIEW

Flipbook

One of the learning assets in view of data and correspondence innovation is flipbook which is characterized by (Hasni et al., 2024) as a computerized learning asset that emulates the experience of an actual book by permitting clients to "turn the pages" consecutively through intuitive or static substance. A comparative definition is advanced by (Navarre, 2019), that an online flipbook is in an intelligent configuration that gives a comparable encounter to turning the pages of a printed record, permitting clients to tap the edge of the page and slide it left and right or by tapping on the bolts. In view of the two definitions above, it tends to be gotten that flipbooks are intuitive computerized learning assets intended to give a vivid understanding encounter and look like perusing an actual book.

Learning assets by and large, as per the Middle for Instructive Exploration and Development (OECD, 2009) incorporate a wide range of assets utilized by instructors and understudies for the end goal of learning, whether or not they are explicitly intended for training. This incorporates items and materials, for example, rocks, feathers, reference books, complex information bases, online paper articles, PC games, and applications, for example, Google Earth and Gapminder. More specifically, the (OECD, 2009) says that learning resources can only be those that are made to be used in a learning environment. This definition includes textbooks, atlases, laboratory supplies, educational software, educational video clips, and educational web pages as examples of resources.

No single learning medium or asset is ideal for all learning circumstances. Even though flipbooks have a lot going for them, it's important to think about their flaws and the many things that make them useful for learning. In view of some exploration results, including (Fauziah and Wulandari, 2022), (Dwi Yulianto, 2022), and (Ulfannura, 2022), a few benefits and drawbacks of flipbooks can be distinguished as follows:

Pros of flipbooks

Users can interact with the content in a more engaging and immersive way than static PDF documents, thereby improving comprehension and retention of information, (1) Flipbooks have the potential to be more aesthetically pleasing and captivating than standard text documents, which will pique readers' interests and increase reader engagement; (2) Flipbooks are convenient to carry and access anywhere at any time thanks to their compatibility with mobile devices like tablets and smartphones; (3) Organizational branding and logos may be added to flipbooks to improve professionalism and branding; (4) Even people without design experience may build flipbooks with ease utilizing flipbook creator software; (5) Because Flipbook lets you add YouTube videos, it makes it easier for consumers to grasp complicated content; (6) Flipbooks allow users to move through the content in a linear fashion by simulating the page-turning experience of a physical book. This promotes order and advancement through the course material; (7) Static and interactive content can be combined in flipbooks. Interactive parts can boost enrollment and offer a more dynamic learning environment. Examples of these

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features include films, animations, quizzes, and embedded activities. Text, pictures, and diagrams are indications of static content that provides a framework for resources for learning; (8) Within the current online learning environment, Flipbook can be connected with various educational platforms or learning management systems (LMS); (9) Flipbooks can include evaluation features like tests and interactive activities to gauge students' comprehension and offer comments. Assessment procedures, both formative and summative, can benefit from this combination; and (10) There are other benefits such as flipbooks' ability to reduce paper usage and impact on the environment, as well as their ease of distribution and updating over the internet and tracking and analyzing of user involvement.

Drawbacks of flipbooks

Due to their often huge file sizes, flipbooks can be slow to download and open. Not everyone may be able to use flipbooks, particularly those who have vision problems or have trouble reading text on a screen. Not every device or browser is compatible with flipbooks. Flipbook cannot be accessible in locations without an internet connection since it requires one to be connected.

Model ADDIE

The ADDIE model is a system utilized in educational plan to make purposeful learning episodes. ADDIE represents Dissect, Plan, Create, Carry out and Assess. Each stage in the ADDIE model is interrelated and shapes a cycle to guarantee that the learning planned is compelling and proficient. The utilization of the ADDIE model in this study depends on a few examination results, including (Abd Razak, Surat and Abd Majid, 2020) and (Fernanda, M., Pradana, A., & Dewi, 2021) which show that the ADDIE model enjoys a few benefits, specifically: (a) The ADDIE model gives clear and successive improvement stages, in particular Break down, Plan, Create, Execute, and Assess. (b) In spite of the fact that it has organized stages, the ADDIE model remaining parts adaptable so engineers can change the stages as per the requirements and intricacy of the task, (c) The ADDIE model can be utilized for the improvement of different kinds of learning materials, and (d) The ADDIE model helps designers in accomplishing the goals of creating electronic word references in a coordinated and methodical manner.

METHOD

According to research (Abd Razak, Surat and Abd Majid, 2020) and (Fernanda, M., Pradana, A., & Dewi, 2021) which shows that the ADDIE model provides clear and sequential development stages, namely Analysis (Analyze), Design (Design), Development (Develop), Implementation (Implement), and Evaluation (Evaluate). This research was conducted at SMK Tamansiswa 1 Jakarta in class XI majoring in retail business. This flipbook research consists of three assessments from 3 experts, namely material experts, media experts and design experts. This flipbook assessment consists of 3 assessments from 3 experts, namely media experts, material experts and linguists.

According to (Prof Dr. Sugiyono, 2021) book there are four levels of research and development, namely: (1) Research and development at level 1 (the lowest level) is that researchers conduct research to produce designs, but do not proceed with making products and testing them; (2) Research and development at level 2, is that researchers do not conduct research, but directly test existing products; (3) Research and development at level 3, is that researchers conduct research to develop existing products, make products and test the effectiveness of these products; and (4) Research and development at level 4, is that researchers conduct research to create new products, make products and test the effectiveness of these products. Based on the explanation, there are four levels (levels) of research and development,

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but this study has a research limit to level (level) 3 only because this research only reaches the product research and development stage. Based on the explanation above, there are four levels (levels) of research and development, but this study has a research limit to level (level) 3 only because this research only reaches the product research and development stage. Indicators from (Roblyer, 2015), selected and adapted to assess the quality of flipbooks on the aspect of material truth using 5 Likert type points, 1 = very unsuitable to 5 = very suitable. The results of expert validation at the expert review stage to measure the validity of the developed flipbook,

Table1. Assesment Criteria

were analyzed in percentage form, and grouped according to the criteria shown in Table 1.

Assessment	Score Description	Score
SB	Very Good	5
В	Good	4
CB	Good Enough	3
KB	Less Good	2
SKB	Very Bad	1

RESULTS AND DISCUSSION

Expert Validation

Expert approval will be completed by two expert (material specialists and media specialists) and one educator studying retail business at SMK Tamansiswa 1 Jakarta. Mrs. will provide material validation. Daru Putri Kusumaningtyas, S.E., M.Han will serve as a lecturer at the Faculty of Economics of the State University of Jakarta, and Mrs. Annisa Lutfia, S.Pd., M.Pd as a speaker at the Staff of Financial matters, State College of Jakarta. Additionally, Mr. is the retail business department's instructor. Mrs Dewita Nur Ikhanti, S.Pd. works as an educator at the SMK Tamansiswa 1 Jakarta.

Material Expert Validation

The question indicators in the material validation will consist of eighteen questions. Validators will be asked to provide assessments and suggestions for the products that have been developed. Based on the results of the questionnaire on the aspect of the truth of the material obtained from the media expert validator based on the results of data collection is 43. These are the results of the e-module media assessment from the media expert validator on the aspect of material truth.

The assessment Percentage =
$$\frac{\text{Total score obtained}}{\text{Total maximum score}} \times 100\%$$

= $\frac{\frac{43}{90} \times 100\%}{\times 100\%} = 47.7\%$

The results of the validation analysis showed that the percentage level of material achievement obtained a result of 47.7% which was included in the category of not good so it was necessary to revise the product on the material being developed.

After making improvements to the learning media in accordance with the revisions given by the validator in the first stage, the researchers then conducted the second stage of validation. The following are the results of the assessment of media expert validators on the aspect of material truth. Based on the results of the questionnaire on the aspect of the truth of the material obtained from the material expert validator based on the results of data collection is 72. This the results of the e-module media assessment from the media expert validator on the aspect of material truth.

The assessment Percentage
$$=\frac{\text{Total score obtained}}{\text{Total maximum score}} \times 100\%$$

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$$= \frac{72}{90} \times 100\% = 80\%$$

The results of the validation analysis showed that the percentage of material achievement level obtained a result of 80% which was included in the good category.

Media Expert Validation

The question indicators in the material validation will consist of ten questions consisting of six questions for The Technical Format and four questions for The Visual Design. Validators will be asked to provide assessments and suggestions for the products that have been developed. Based on the questionnaire results on The Technical Format aspect obtained from the media expert validator based on the results of data collection is 21.

This the results of the e-module media assessment from the media expert validator in the aspect of The Technical Format.

The assessment Percentage
$$= \frac{\text{Total score obtained}}{\text{Total maximum score}} \times 100\%$$
$$= \frac{\frac{21}{30} \times 100\%}{\frac{21}{30} \times 100\%} = 70\%$$

Based on the calculation of the assessment score results from the media expert validator on the aspect of The Technical Format, the number of assessment scores is 26 out of a maximum score of 30 with a percentage of 70% of the expected assessment (100%) and based on the percentage table the assessment is in a good category.

One of a person's traits that allows them to comprehend the designs included in educational materials is their visual design. It is evident from the media expert validator's questionnaire findings for the Visual Design component that the media expert validator thought this e-module was excellent overall and really appropriate. To make the Related Parties in Transactions and Company SOP content easier to read and eliminate the need for a zoom in, the media expert validator suggested changing the font size and adding images. It may be stated that this e-module satisfies the requirements for good e-module media characteristics in the area of The Visual Design because media expert validators provided positive ratings and responses overall. The evaluation of the visual design aspect by media professional validators yielded the following findings. According to the results of the data gathering process, the visual design aspect questionnaire completed by media experts yielded a score of 18. These are the results of the e-module media assessment from the media expert validator on the Visual Design aspect.

The assessment Percentage
$$=\frac{\text{Total score obtained}}{\text{Total maximum score}} \times 100\%$$

 $=\frac{\frac{18}{20} \times 100\%}{\frac{18}{20} \times 100\%} = 90\%$

Based on the calculation of the assessment score results from the media expert validator on the aspect of The Visual Design, the total assessment score is 18 out of a maximum score of 20 with an assessment percentage of 90% of the expected (100%) and based on the percentage table, the assessment is in a good category.

Validation by Teachers

Indicators of questions in validation by educators will consist of aspects of the material presented and the learning media developed. Consists of 19 questions that will be given. The following are the results of the assessment given by educators on the questionnaire that has been given. Based on the results of the questionnaire on the media and material aspects obtained from the educator validator based on the results of data collection is 95.

This the results of the e-module media assessment from the media expert validator on The Visual Design aspect.

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The assessment Percentage
$$= \frac{\text{Total score obtained}}{\text{Total maximum score}} \times 100\%$$
$$= \frac{95}{95} \times 100\% = 100\%$$

Based on the calculation of the assessment score results from the media and material aspects obtained from the educator validator, the total assessment score is 95 out of a maximum score of 20 with a percentage of 100% of the expected assessment (100%) and based on the percentage table the assessment is in a very good category.

Discussion

The research focused on developing flipbook-based learning media for transaction administration subjects through a systematic process. Initially, information was gathered by interviewing educators and students to understand the needs and requirements for the learning media. In the design phase, researchers prepared learning materials aligned with predetermined learning outcomes, analyzed the necessity for new learning media, and created initial plans, including assessment instruments for validation. The flipbook's design was meticulously planned, ensuring it would cater to students' needs (Fitriyah & Sahda, 2023).

During the development phase, researchers created the flipbook based on the design concept. They prepared learning materials in Microsoft PowerPoint, supporting videos, and practice questions to aid students' understanding. The flipbook comprised fourteen pages, each with specific content such as teaching modules, learning topics, videos, illustrations, reference links, standard procedure flow charts, and practice questions to assess students' mastery of transaction administration. The validation phase involved experts in media and material, along with educators, to evaluate the flipbook. The material experts reviewed eighteen questions, media experts ten questions, and educators nineteen questions. The research concluded that developing flipbook-based learning media involves a comprehensive process of information gathering, design, development, and expert validation. This method ensures the learning media meets students' needs and effectively supports the teaching and learning process in transaction administration (Fauziah & Wulandari, 2022).

CONCLUSION AND RECOMMENDATION

A score that will be explained below was acquired from the validity test that was carried out by specialists in the creation of flipbook-based learning materials on retail company management material. (a) The material expert validation analysis produced results with an 80% percentage, falling into the good group; (b) The media expert validation analysis produced results that fell into the good category, with a percentage of 90% for the visual design component and 70% for the technical format aspect; and (c) The analysis carried out by educators using the questionnaires they distributed yielded 100% of the results, placing it in the very good category. Researchers took the initiative to offer recommendations for more researchers, which will be explained below, based on the findings of their research and development. (1) The learning materials that will be used in learning must be identified by researchers before beginning flipbook-based research and development; (2) Scholars propose that study on learning media development should proceed to a higher degree of complexity than that done by researchers who stop at evaluating the viability of learning media; and (3) Researchers advise employing professional or purchased flipbooks for the next round of research and development on flipbook-based learning material.

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