

Village-Card: Village Accounting Educational Game

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A B S T R A C T

This research is aimed at developing Village-card learning media: Village accounting educational games that are interesting and fun, so that later it is expected to be able to liven up the atmosphere and also increase the intrinsic motivation of students. This research uses the borg and gall development method which consists of 10 steps with several stages of testing. In the test stage, this game expert received a feasibility score of 89% each by media and material experts, and the feasibility of questionnaires by research instrument experts of 78%. In the field trial stage, 23% of them strongly agreed and 59% agreed that this game was suitable for practice and as a learning tool on village accounting materials. Furthermore, to calculate the effectiveness of this game, a t-test is carried out. Based on the results of the t-test, in the paired sample test the value of Sig. (2-tailed) is $0.001 < 0.005$ so it can be concluded that there is an average difference between intrinsic motivation before and after using the village card, which means there is an effect of using the village card on increasing intrinsic motivation of students.



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INTRODUCTION

Vocational high school is a secondary education that prepares skilled workers who are ready to work in certain fields (Baiti, 2014). A graduate is a graduate who can work following the level of competence obtained and can adjust to the work environment and explore their potential professionally (Setiawati & Sudira, 2015). Therefore, the curriculum structure of vocational high schools (SMK) majoring in accounting in 2017 underwent changes marked by the issuance of Decree of the Director General of Education and Culture No.130/D/KEP/KR/2017 and No. 07/D/D5/KK/2018 concerning the Curriculum Structure of Vocational High Schools. (Royani & Susanti, 2019; Sari et al., 2019). In the decision letter (Direktur Jenderal Pendidikan Dasar dan Menengah, 2017) there are changes in vocational specialization content subjects in the form of the addition of accounting practicum subjects for government institutions/agencies.

The change in the structure of the vocational school curriculum will increase the skill qualifications of vocational school graduates so that in the future those with accounting expertise will no longer only be able to work in the business sector, namely the service and trade sectors, but will also be able to work in the public sector, especially village government (Sari et al., 2019). A need for accountants in the village government who can

manage village accounting well to produce financial reports that comply with the regulations set by the government to provide transparency in the management and utilization of funds that the central government has given to villages (Royani & Susanti, 2019). Through these subjects, students are taught a village accounting curriculum that is accountable, transparent, and reliable (Gusnardi et al., 2020; Widuri et al., 2021).

Accounting practicum subjects for government institutions/agencies require teachers to master village accounting and institutional accounting material (Sari et al., 2020). Where accounting teachers have not received this material at the tertiary level so teachers who teach this material have difficulty explaining it to students (Zubaidah, 2021), teachers' lack of mastery of knowledge will impact poor learning outcomes. This will also have an impact on the limited innovative learning media used in learning so that students are less motivated to learn (Hasanah, 2015)

Motivation to learn is the fundamental internal drive that prompts students to engage in learning activities, enabling them to reach their desired educational objectives (Sardiman, 2018). There are two motivations for learning in students: intrinsic and extrinsic. Intrinsic motivation originates within the student, whereas external factors drive extrinsic motivation. However, the motivation that has a more dominant influence is the motivation that comes from within the student (Purwanto, 2007). Intrinsic motivation pertains to engaging in an activity purely for the enjoyment, challenge, interest, or satisfaction of natural curiosity that the activity provides (Valerio, 2012).

At the stage of implementing learning village accounting material, not a few students feel bored and become passive during learning, because the lecture method is still applied where learning is more teacher-centered (Afriyani & Susanti, 2020; Imani et al., 2022). In observations and interviews with the subject teacher at SMK Negeri 2 Kota Kediri, the facts obtained are that the learning media for village accounting are still limited to modules and other reference books. Especially for the village accounting curriculum, there is not much media at the beginning of learning village accounting. Corroborated by the results of classroom observations, out of 32 students only 15% were actively interacting with the teacher, while others were sleepy, silent, and dreamy. This shows that the lack of use of innovative learning media will influence the low intrinsic motivation of students in lower classes.

As one of the actors in the learning process, the teacher has a role in being able to create learning and design learning using teaching materials that help the learning process so that learning objectives are achieved (Aisyah & Srigustini, 2023). Especially for the village accounting curriculum, there is not much media at the beginning of learning village accounting (Affan & Irawan, 2023). Meanwhile, learning village accounting with text-only media makes students feel difficult and bored (Imani et al., 2022). Therefore, in planning lessons, teachers are required to always innovate to create a conducive classroom atmosphere and also deliver fun material so that students are motivated to learn (Hidayatullah et al., 2022). Using games in learning is a form of learning innovation that can be chosen by teachers (Winatha & Setiawan, 2020).

The development of game-based learning aims to create a fun learning atmosphere, increased learner participation, and more effective learning because the material will be better remembered and understood (Sukma et al., 2022). In addition, games can be used to help build intrinsic motivation and meaning in the environment by incorporating three basic human psychological needs (Nicholson, 2015). Self-determination theory mentions three basic psychological needs that can motivate behavior: the need for autonomy, competence, and connectedness (Deci & Ryan, 1985; Ryan & Deci, 2000). People tend to be intrinsically motivated and engage in activities that are aligned with their values and interests when all three needs are met (Zulkarnaen & Ruli, 2023). Card games are often adopted by researchers in accounting learning (Nugroho & Susilowibowo, 2019; Prasetya & Hakim, 2016; Samsusilowati & Setiawan, 2017; SM & Susanti, 2017). This is inseparable from the popularity of card games among Indonesians since long ago (Ayuningtyas, 2019) The number of downloads for the online card game application (solitaire: Classic Card Games) reached 50 million downloads on the Play Store.

The findings reveal that the use of game cards can make students more active, besides that students also respond positively when participating in learning so their motivation to learn also increases (Kiromah et al., 2022; Witantyo, 2017). From here researchers will develop learning media by adopting card games on village accounting material in the form of Village-Card and using the development method. (Gall et al., 2003) which consists of 10 steps. In contrast to previous studies (Nugroho & Susilowibowo, 2019; Prasetya & Hakim, 2016; Samsusilowati & Setiawan, 2017; SM & Susanti, 2017) The learning media developed has not been integrated with technology,

while the Village-Card learning media will be developed by adding digitalization elements utilizing QR-code and cloud (Google Drive). In addition, in this village accounting material, students will be invited to learn all stages related to village accounting, starting from recording, identifying types of transactions, summarizing, processing, and creating data to form accurate village financial reports (Gusnardi et al., 2020).

Research such as (Afriyani & Susanti, 2020) succeeded in developing innovative media in the form of observation videos, and (Imani et al., 2022) succeeded in developing video tutorial media, as well as (Fitriyani & Susanti, 2020) which also succeeded in developing interactive e-books in village accounting material. Where the results of the research do not show the effectiveness of the village accounting learning media developed in influencing student intrinsic motivation, this is not in line with the research (Miftah & Susanti, 2019) which shows that observational video learning media developed using this material can increase students' intrinsic motivation to continue learning.

In game-based learning, it is important to make learning and practicing skills the primary goal, while having fun is secondary (Selamat & Ngalim, 2022). Games adapted for learning should have a well-defined and carefully considered educational purpose, rather than being intended solely for entertainment (Djaouti et al., 2011), but rather to activate learning (Ahrens, 2015). The purpose of this research is to develop a Village-card learning media: A village accounting bookkeeping game that is interesting and fun so that later it is expected to be able to liven up the atmosphere and increase the intrinsic motivation of students. This learning media can be used to support the implementation of village accounting learning later because it involves various transactions in the village government including village revenue, expenditure, and financing transactions.

RESEARCH METHOD

This research is development research to create a certain product and measure the effectiveness of the product made (Sugiyono, 2016). The development model by (Gall et al., 2003) is the development model used in this study. There are 10 steps in the research and development model (Gall et al., 2003), They are (1) Initial research and information gathering (2) Planning, (3) Development of initial product format, (4) Expert test and Initial trial, (5) Product revision, (6) Field trial (7) Product revision, (8) Field test (9) Final product revision and (10) Dissemination and Implementation. Procedurally, the following are the steps that researchers use for research developed in the figure below:

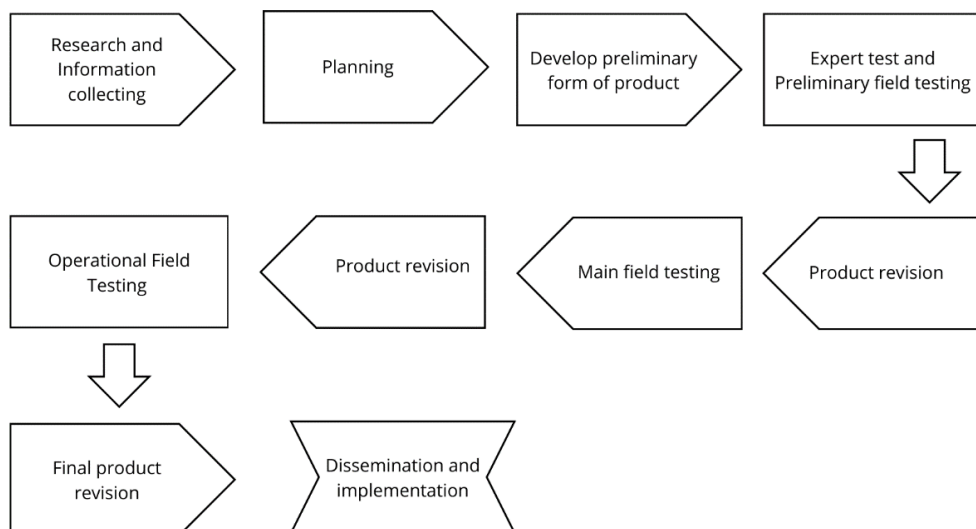


Figure 1. Steps of Borg and Gall research

Each testing stage in this development model has product revisions or improvements. The testing stage involves three experts including research instrument experts to test the feasibility of the questionnaire used, media experts to test the feasibility of media devices, and material experts to test the suitability of the material with the existing curriculum. Furthermore, the media will be tested on a small group (initial trial), and the subjects involved

consist of 5-8 subjects (Setyosari, 2013). In this field trial, the subjects involved are larger consisting of 15-30 subjects or a larger group, i.e. available classes (Setyosari, 2013). The last is the use test (field test) using a larger and wider subject.

Students of class XI SMKN Kota Kediri majoring in accounting were chosen to be the test subjects. Selection of test subjects using a sample selection technique, namely purposive sampling, the sample will be selected through certain criteria set by the researcher (Sugeng, 2020). The following criteria for sample selection are: 1) students of class XI Accounting Department, 2) Obtained the village accounting curriculum. The techniques used by this research in collecting data are observation, interviews, documentation studies, and questionnaires. Observation is aimed at observing the learning activities of teachers and students in the classroom. Interviews are aimed at knowing teacher activities from planning to evaluating learning in the subject of accounting practicum for government agencies. A documentation study is conducted to obtain data related to the curriculum, core competencies, and basic competencies that must be completed by students to help develop learning media. In addition, documentation studies are used to collect various information that is aligned with the focus of the research.

Furthermore, there is the use of questionnaires as a medium to test the suitability of products from experts, namely research instrument expert lecturers, media expert lecturers, and subject expert teachers. Questionnaires are also used in trials with students consisting of three questionnaires, one survey questionnaire to find out their experience using village cards, and two question questionnaires to measure the effectiveness of the media in increasing the intrinsic motivation of these students. All questionnaires used in this research were validated by research instrument experts to determine the suitability of the questionnaires used in both media expert validation questionnaires, material expert validation, village-card playing experience survey questionnaires, pre-test questionnaires, and post-test questionnaires. The research instrument is a questionnaire using a Likert scale with 5 answer options consisting of strongly agree (SS), agree (S), disagree (KS), disagree (TS), and strongly disagree (STS) (Albaum, 1997).

Referring to the data that will be generated by this research, quantitative and qualitative data analysis techniques were chosen as the techniques used to analyze the research results. Quantitative data analysis activities in this research were used to analyze data obtained from expert validation questionnaires, large group tests, and effectiveness tests. In data analysis activities resulting from expert validation, the data will be classified according to variables and type of respondent, tabulated data according to variables from all respondents, presenting data for each variable studied, and summing and estimating the data obtained to answer the problem formulation (Sugiyono, 2016). The calculation of each score in the questionnaire instrument used the formula adopted from (Arikunto, 2010) The criteria for determining the conclusion of the feasibility test results or the validity of a learning media are presented in the following table using the criteria adopted from (Riduwan & Sunarto, 2013).

Table 1. Media Validity Criteria

Percentage	Criteria
0% - 20%	Very unfeasible, and needs revision
21% - 40%	Not feasible, needs revision
41% - 60%	Less feasible, needs revision
61% - 80%	Feasible, no need to revise
81% -100%	Very feasible, no need to revise

Quantitative data analysis activities in large group testing are based on the results of a survey of students' experiences in using village-card media which are then presented in block graph form. Measuring the effectiveness of Village-card media in increasing students' intrinsic motivation using the t-test (Sugiyono, 2016). The decision in the paired sample t-test refers to the significance result (sig) of the SPSS output. If sig. (2-tailed) <0.05, then H0 is rejected and Ha is accepted. In contrast, if the sig value. (2-tailed) > 0.05, then H0 is accepted and Ha is rejected (Santoso, 2015). Qualitative data analysis in this study describes the data obtained from criticisms and suggestions submitted by media and material validators. In addition, it also looks at the criticisms and suggestions submitted during the product trial stage.

RESULT AND DISCUSSION

The first step in this research begins with needs analysis and initial information gathering through classroom observations and interviewing two teachers who teach village accounting material at SMKN 2 Kota Kediri. At this stage, it was found that the school has implemented an independent curriculum in the learning process, but in the classroom when learning takes place the teacher is still very strong. Students tend to be passive and easily feel bored when learning is more teacher-centered (Jayawardana, 2017). In addition, the use of media in learning is still limited to modules and other reference books. The use of text media in village accounting learning will make students difficult and bored (Imani et al., 2022). Before developing the Village-Card learning media, the researcher simulated the game with the students, and they were very enthusiastic about participating in the game. Games enable teachers to capture the attention and interest of learners, engaging them in the learning process to achieve educational objectives (Cheng et al., 2013).

The planning stage is carried out after conducting a needs analysis, namely formulating the objectives of developing learning media, namely, to increase the intrinsic motivation of students, followed by determining the playing card game (samgong) following the learning objectives, where this game is proven to increase student motivation and is quite popular among Indonesian people based on the results of previous research. In addition, at this stage, a small-scale trial using samgong playing cards was also conducted with several students to see the effectiveness of the game in bringing the atmosphere to life.

Furthermore, the initial format of media development begins with preparing product materials including village accounting materials from modules used by students, reference books, village financial reports, etc. After that, design the learning media device. After that, the design of Village-card learning media tools includes village-card game cards, guidebooks, and LKPD. Village-card media is designed so that students can analyze and identify evidence of transactions based on the type of transaction, taxes imposed, and recording. Using this media requires 8 learners as players and 1 teacher as the moderator of the game. The development of learning media, for example, modules, suggests that players can continue to the next level (Ruhi, 2015). In this game, the player activity is divided into two levels. Level 1, everyone must analyze the transaction evidence that appears on the android and find a suitable card for the transaction evidence. Then scoring will be carried out by the moderator, please note that the game concept adopted by the researcher is the concept of samgong playing a card game, in this concept, the Ace card is worth 1-10, while the K, Q, and J cards are worth 10 with the highest value of 30 (shina, 2017). The player with the highest points is the winner of the game.

Level two, and 2 activities must be completed by everyone. In the first activity, as with level 1, participants are required to analyze transaction evidence and match the book card with the transaction evidence that appears. Furthermore, individuals must also record transactions in the village administration book including the general cash book, income details book, tax book, financing book, and bank book. At the end of the session, scoring will be carried out as well as the first task. Then in activity 2, each individual needs to complete the accounting bookkeeping stages until the formation of village financial reports including posting to the ledger, creating a balance sheet, and creating a village budget realization report.

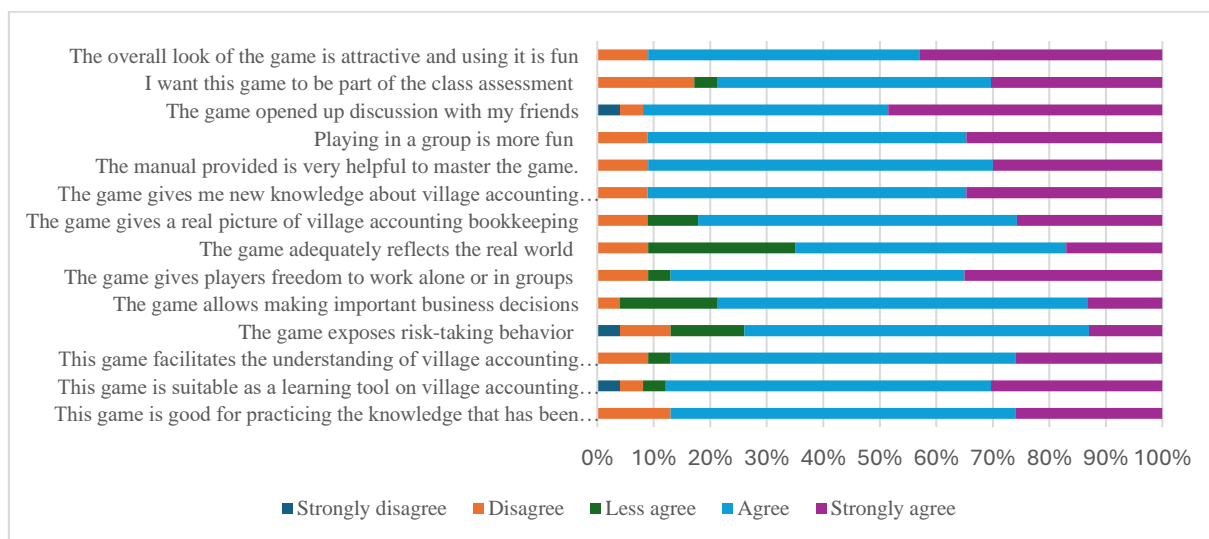
Expert testing with several experts including research instrument experts, media experts, and material experts. The first is a research instrument expert to measure the feasibility of the questionnaire or questionnaire used in this study by a lecturer majoring in accounting. The second is a learning media expert who assesses the feasibility of the media developed by a lecturer in educational technology. The third is the village accounting learning material expert, who evaluates the alignment of the material with the learning objectives set by the accounting teacher at SMK Negeri 2 Kota Kediri. The results of the experts' assessment are presented in the [Appendix 1](#). Based on the results of the validation of the questionnaire, the percentage of assessment by the instrument expert is 78% (39/50 x 100%) → feasible, with no need for revision. Based on the results of the Village-card media validation as present in the [Appendix 2](#), the percentage of assessment by media experts is 89% (58/65 x 100%) → feasible, no need for revision. Based on the results of the Village-card material validation as present in the [Appendix 3](#), the percentage of assessment by learning experts is 89% (85/95 x 100%) → feasible, with no need for revision.

In addition, at this stage small group testing was also carried out with eight students to find out the weaknesses of the developed media when tested directly. Small group testing was randomly selected using a spin wheel so that the selected sample would not be biased during the test. Based on the observations and comments given, students

experience a little problem in understanding the systematics of the game if they only read from the guidelines provided. Some students are not too familiar with the technique of playing playing cards (samgong), besides that students cannot continue to level 2 activity 2 where students are asked to compile a balance sheet, accountability report, and village wealth report because they have not completed the material completely.

The product revision stage is carried out based on criticism and suggestions from expert assessments starting from instrument experts, where several things must be corrected in the instruments or evaluation tools that researchers have made such as biased sentences and typos in questionnaires. Some comments were also submitted by media experts, where the design of cards and card boxes needed to be improved by adding UM identity in the form of chakra symbols on cards and card boxes while for material experts, there were no criticisms and suggestions so that there were no revisions to the material and the media was declared feasible to be tested on students. In addition, the game systematics were also revised based on comments and observations when testing with small groups, namely by holding a practice session first using playing cards, then continuing to play Village-card, then the guidebook was also revised by adding rules related to the game systematics that could be modified by the teacher to suit learning needs.

Field test testing or large group trials were conducted on students with criteria 1) Class XI students of the Accounting Department of SMKN 2 Kota Kediri and 2) Learners who have obtained village accounting material. So, the sample selected for large group testing was class XI-AK 4 as many as 23 students. A brief survey was given to learners after the testing phase was completed. This survey is based on the self-determination theory used in gamification. there are six elements included in gamification to build changes in intrinsic motivation: game elements, exposition, choice, information, involvement, and reflection (Nicholson, 2015). The results of the learner survey are presented in the figure below:



Source: Data Processed 2024

Figure 2. Survey of Learners' Play Experiences

It can be seen in the figure presented, that on average learners enjoyed the whole process and felt that the game made it easier for them to understand the village accounting material. Of the 23 children, 28% strongly agreed and 59% agreed that the game is suitable to be used for practicing and as a learning tool on village accounting materials. However, during the testing, some devices used by students could not scan the QR code. So, in the seventh step, namely product revision, where the guidebook is revised by adding a rule if there is a device that cannot scan the QR code, it is important to provide a projector to display proof of transactions on the question card.

In a wider field test, testing was carried out on 4 accounting department classes including XI AK 1 class of 23 people, XI AK 2 of 28 people, XI AK 3 of 26 people, and XI AK 5 of 25 people. Before testing, students were asked to fill out a pre-test to determine the level of intrinsic motivation of students. In measuring students' learning motivation, researchers used a motivation questionnaire adapted from (Vallerand et al., 1992) called the Academic

Motivation Scale (AMS) which has been validated as a construct by Vallerand and colleagues (1993). AMS is a motivation measuring tool based on the theory of Self-Determination Theory which was coined by Ryan and Deci (Vallerand et al., 1992). Which consists of seven sub-scales from 7 types of motivation, only 3 indicators are used to measure intrinsic motivation including Intrinsic motivation-knowledge, Intrinsic Motivation-Accomplishment, and Intrinsic Motivation-Stimulation (Silva et al., 2021). From this, the level of intrinsic motivation of students before and after using village cards in village accounting learning is higher than before.

Table 2. Mean Pre-test and Post-test

		Paired Samples Statistics			
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Before testing	63.0784	102	14.12651	1.39873
	After testing	71.4608	102	11.95261	1.18348

Source: Data Processed 2024

Based on the table above, shows the level of intrinsic motivation of students with the average value of students before using the Village card being 63.08 and after using the Village card being 71.46. There is a difference of 8.38, where the level of motivation of students has increased after using Village-card as a learning media on village accounting material. Moreover, to determine the significance of this difference, a t-test was conducted

Table 3. Table of Pre-test and Post-test t-test Results

		Paired Samples Test							Significance	
		Paired Differences				t	df	One-Sided p	Two-Sided p	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference					
					Lower	Upper				
Pair 1	Before testing									
	- After testing	-8.38235	12.39294	1.22708	-10.81656	-5.94815	-6.831	101	<.001	<.001

Source: Data Processed 2024

Referring to the existing data, in the paired sample test the Sig value. (2-tailed) is 0.001 <0.005, it can be concluded that there is an average difference between intrinsic motivation before and after using the village card, which means that there is an effect of using the village card on increasing students' intrinsic motivation. This is in line with the use of games in accounting learning which is considered to make it easier for students to understand accounting concepts and effectively increase students' intrinsic motivation in accounting material (Selamat & Ngalim, 2022; Silva et al., 2021). However, during the field test or usage, weaknesses were found in the card design, where some students had difficulty distinguishing the front and back sides of the card because both tended to be white. So, the next step is to revise the card design on the back side of the Village card by changing the background color to light blue. The color difference on the front and back sides of the card will attract more attention and will make it easier for users to find card pairs (Hantoro et al., 2022). The following is the Village-card design after revision:



Figure 3. Village-card final design

The implementation of Game-based Learning in accounting education has been widely embraced, encompassing various branches of accounting such as financial accounting, management accounting, and cost accounting (Selamat & Ngalim, 2022). Numerous innovative and engaging games have been developed for accounting education, such as DEBORAH (Double Entry bookkeeping or accounting history) (Malaquias et al., 2018), *Cost Accounting Game* (Cho & Park, 2011), and Putrasalamanis board game (Selamat & Ngalim, 2022). Meanwhile, the literature that examines game-based learning in institutional financial accounting practicum subjects is still very limited (Puspitasari & Rochmawati, 2022). In the research (Puspitasari & Rochmawati, 2022) The development of a PowerPoint-based spin game as an evaluation medium for institutional accounting practicum subjects focuses on institutional accounting cycle material, which is declared feasible for use in learning, and the response of students is very good. Therefore, implementing game-based learning in accounting education will significantly aid learners in acquiring knowledge and ignite their interest through novel and engaging pedagogical scenarios (Wynder, 2004, 2018). Furthermore, several studies also affirm the significance of Game-Based Learning, demonstrating that game elements can enhance learners' intrinsic motivation (Dichev et al., 2015; Domínguez et al., 2013; Hamari & Koivisto, 2014; Hanus & Fox, 2015).

CONCLUSION

Based on the test results, this game received a feasibility score of 89% each by media and material experts, as well as the feasibility of questionnaires by research instrument experts 78%, so it was declared feasible to be tested on students. In large group testing, it can be concluded that on average, students enjoyed the whole process and felt that the game made it easier for them to understand village accounting material. Of the 23 children, 28% strongly agreed and 59% agreed that the game was suitable to be used to practice and as a learning tool on village accounting material. Furthermore, to calculate the effectiveness of this game in increasing intrinsic motivation, a field test or usage test was conducted with 102 students using pre-test and post-test questionnaires. Based on the results of the t-test on the paired sample test, the Sig. (2-tailed) is 0.001 < 0.005, it can be concluded that there is an average difference between intrinsic motivation before and after using the Village card, which means that there is an effect of using the Village card on increasing students' intrinsic motivation.

This research is only limited to step 9, namely product revision, where step 10, namely dissemination and implementation, is not carried out due to limited resources to deliver products in professional forums and implement products in learning practices by mass producing. It is expected that future researchers can develop Village-card game media using other more popular game cards, then add design expert testing to assess the

feasibility of card design and provide input related to card design. And can apply the Village-card game to accounting students because accounting students also get village accounting material in class.

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APPENDIX

Appendix 1. Validation of Research Instruments

Indicators (Sugiyono, 2016)	Score (1-5)
1. Clarity of each statement item	4
2. Clarity of the instructions for filling out the statement	4
3. The accuracy of the language used in the questionnaire	4
4. The accuracy of the questionnaire content with the research topic	4
5. Statement items are related to the research topic	5
6. Statement items reflect indicators of research variables	4
7. Statement items are not double-meaning	3
8. The language used is easy to comprehend	4
9. Effective use of language	3
10. The language used is following EYD (Updating Spelling)	4
Total	39

Source: Data Processed 2024

Appendix 2. Media validation on Village-card

Indicator (Yanti & Ana, 2023)	Score (1-5)
1. Easy-to-use media	4
2. Media storage is not difficult	4
3. No special treatment is required when used	4
4. The packaging design of the Village-card game media is attractive	5
5. The composition of letters and pictures of the village card game media is balanced	5
6. The language in the Village-card game media is easy to understand	4
7. The typeface used is appropriate	4
8. The letters, images, spaces, and typing on the Village-card are consistent	5
9. The colors chosen for the game media are harmonious	5
10. The color combination used in designing the card game is appropriate	5
11. The village card design is attractive overall	5
12. When used, the media is not easily separated, broken, or destroyed	3
13. The materials used are safe (not sharp and not heavy)	5
Total	58

Source: Data Processed 2024

Appendix 3. Village-card material validation

Indicator (Khasanudin et al., 2020; Rahayu et al., 2021)	Score (1-5)
1. The material is relevant to the learning outcomes	4
2. Presentation of material relevant to learning objectives	4
3. The material is tailored to the student's developmental level	4
4. Appropriateness of concepts, principles, procedures, and skills presented	4
5. The steps that students follow are aligned with their developmental level	4
6. Coverage of material supports the improvement of attitudes, knowledge, and skills.	5
7. The presentation of material is in line with scientific truth.	4
8. Presentation of material follows the latest developments.	5
9. Presentation of material based on real conditions.	4
10. The material is packaged following the scientific approach involved (scientific approach).	5

Indicator (Khasanudin et al., 2020; Rahayu et al., 2021)	Score (1-5)
11. In the learning media, there are learning objectives and achievements that need to be achieved by students.	5
12. The material follows the concept of village accounting bookkeeping	5
13. Raises the curiosity of students	5
14. Initiate learner interaction	5
15. Motivate learners to build their knowledge	4
16. Invites students to learn in groups	4
17. The information presented is clear	4
18. Clarity of language used	5
19. The clarity in using proper and correct Indonesian language	5
Total	85

Source: Data Processed 2024