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E-Tax Module as A Suitable Media in Accounting Learning

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A B S T R A C T

Income Tax Reform Law Number 7 of 2021 concerning Harmonization of Tax Regulations was implemented on January 1, 2022. This means that tax material has also undergone changes. This change is not supported by the existence of effective learning media. This research aims to determine the suitability of the media that will be used in the taxation learning process. The research is research and development with 4D Models, but in this research, there are restrictions on research procedures to product feasibility tests. The media feasibility test is carried out through validation to material, language, media, and practitioners experts, initial feasibility tests and broad feasibility tests. The media feasibility test consists of material, media, language and practitioner validation tests involving various experts in their respective fields. Based on the validation results of experts (material experts, media experts, language experts and practitioner experts), the ETM teaching material media (E-Tax Module) was declared valid and suitable for use as a Taxation learning media. Apart from assessments from experts, the ETM (E-Tax Module) teaching material media was tested on students which included limited trials and extensive trials. The results of limited trials and extensive trials stated that the ETM (E-Tax Module) media was declared valid and suitable as a tax learning medium. So based on these two assessments it can be concluded that the ETM (E-Tax Module) media is declared valid and appropriate as a Taxation learning media.

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1. INTRODUCTION

The reform of income tax through Law No. 7 of 2021 on the Harmonization of Tax Regulations was implemented on January 1, 2022. There are four new policies: taxation on employee benefits, changes in individual income tax rates and brackets, incentives for micro and small businesses, and taxpayer participation in the voluntary disclosure program. These changes in tax regulations are related to the learning material covered in the Taxation course. The Tax

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course is one of the subjects taken by accounting students at UNY. The most crucial aspect of the learning process is achieving learning objectives. Many factors influence the achievement of learning objectives, including teachers, students, the environment, methods and techniques, and learning media (Efriza et al., 2020; Lubis, 2023). Learning media is essential in enhancing the quality of education(Lusiana & Maryanti, 2020). It can help make concepts concrete, thereby increasing student motivation and improving the quality of learning to achieve educational goals(Gaol & Sitepu, 2020).

Based on observations, the Taxation course requires learning media that contain the latest tax regulations, as there is currently no educational material addressing the most recent tax regulations. Textbooks on taxation have not released updated editions on these new regulations. Consequently, students face difficulties in studying taxation under the new rules that have been applied since the beginning of 2022. Moreover, 98% of students said that learning media was needed to support tax learning.

The utilization of technology in education can encourage students to think more critically and creatively(Ritonga et al., 2022; Sofia et al., 2023). Learning media is very beneficial for both teachers and students, as it makes the learning process more engaging, interactive, and accessible for students anywhere and anytime(A. Azizah et al., 2022; N. Azizah et al., 2021). One supportive medium for taxation learning is the e-module. E-modules support the learning of Applied Accounting students, whether in online, offline, or blended learning environments. An e-module is a modification of conventional modules, integrating the use of information technology to create more engaging and interactive content by adding multimedia features. (Marta et al., 2020).

As a teaching resource, the e-module can help students learn independently, using communicative and interactive language that facilitates their understanding of the material. Learning that employs e-modules can enhance students' creativity (Rahmiati et al., 2023)The e-module to be developed will be based on the case method. The subject matter of taxation is well-suited for the case method approach, as there are many cases and issues to address. Case-based learning involves solving problems or cases, which enhances critical thinking, communication skills, collaboration, and creativity. (Ariawan & Divayana, 2020)This method can improve critical thinking skills necessary for resolving various tax calculation issues and aligns with the Key Performance Indicators (KPI) of higher education institutions in implementing case-based learning.

The e-module will be developed using the Canva application. Canva is a software tool for creating digital books, offering comprehensive features compared to other applications, and its prototypes are lightweight, user-friendly, and compatible with all types of devices. The Canva application can create e-modules that include material and relevant tax cases presented in an engaging and complete manner. The goal of this research is to develop a taxation e-module that supports case-based learning, thereby enhancing students' understanding and critical thinking abilities, and achieving educational objectives. Based on survey results, students require an ICT-based teaching medium that can improve their learning outcomes and help them better understand taxation material.

2. METHOD

The The method used in this research is research and development. Within the research and development method, there are several types of models. The model used is the 4-D development model. The 4-D model (Four D) is a learning device development model developed by (Thiagarajan Sivasailam, 1974). The 4-D development model consists of four main stages: Define, Design, Develop, and Disseminate. This method and model are chosen with the aim of producing an application in the form of an e-book. The developed product will then be tested

for its feasibility through validity and product trials to determine the extent of improvement in students' learning outcomes after using the e-TAX module.

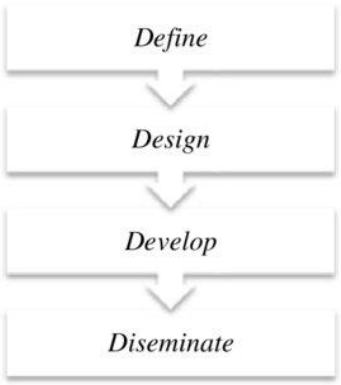

Figure 1. 4-D Development Procedure

Based on Figure 1, it can be explained that the development procedure starts from the define stage. The definition stage is useful for determining and defining needs in the learning process as well as collecting various information related to the product to be developed. This stage consists of front-end analysis, learner analysis, task analysis, concept analysis, and Specifying Instructional Objectives. The second stage is design. This design stage aims to design an E-Tax Module (ETM) that can be used by elementary school students. This design stage includes: a. Preparation of instrument tests b. Media Selection (media selection). c. Format selection (format selection). d. Initial Design (initial design). The third stage is develop. This development stage aims to produce a revised (ETM) E-Tax Module based on expert input and trials with students. There are two steps in this stage, namely as follows: a. Expert validation (expert appraisal). b. Product Trial (development testing). The final stage is dissemination. After limited trials and the instrument has been revised, the next stage is the dissemination stage. The aim of this stage is to disseminate the module.

The assessment instrument used in the feasibility test of the ETM employs a questionnaire. The data and information obtained will be analyzed using qualitative descriptive data analysis. Qualitative data analysis is used for the feasibility testing conducted by content experts, including validation of material, media, language, and practitioners. The feasibility assessment measurement used is based on (Riduwan, 2018) where the percentage obtained is then transformed into qualitative data to determine improvement decisions in product development.

Table 1. Decision-Making for Product Development Revisions

Interval	Criteria	Description
81%-100%	Very Feasible	Valid, revision needed
61%-80%	Feasible	Valid, revision needed
41%-60%	Fairly Feasible	Fairly valid, revision needed
21%-40%	Less Feasible	Not valid, revision needed
0%-20%	Not Feasible at All	Not valid, revision needed

Source: Riduwan (2019)

Thus, based on Table 1, the E-module media is considered suitable and valid as a teaching resource for Taxation if it receives a score within the interval of 61% - 100%

3. RESULTS AND DISCUSSION

This development stage aims to produce the (ETM) E-Tax Module, which has been revised based on expert feedback and trials with students. There are two steps in this stage as follows: a. Expert Validation. The (ETM) E-Tax Module that has been compiled will be assessed by subject matter experts and media experts to determine whether the (ETM) E-Tax Module is suitable for implementation. The results of this validation will be used as a basis for improving the developed (ETM) E-Tax Module.

3.1 Results

Product validation

Product validation is conducted to assess the feasibility of the product. Validation involves subject matter experts, media experts, language experts, and practitioners.

a. Subject Matter Expert Validation

The subject matter expert validation is carried out to determine the appropriateness of the material regarding the accounting cycle of trading companies. The material validation is conducted by Syahida Norviana, S.Pd., M.Si, a lecturer in Applied Accounting, and Imam Hasan, M.Pd, a lecturer in Accounting at the Harapan Bersama Polytechnic in Tegal. The instrument used by the lecturers is a product assessment questionnaire. The evaluation results from the subject matter experts can be found in the appendix, while the summary of the evaluations from the subject matter experts is presented in the table below:

Table 2. Summary of ETM Media Validation by Subject Matter Experts

No	Aspect	Assessment Scale				
		Σni	ΣN	100%	Score	Criteria
1.	Content Feasibility	83	88	100	94,32	Very Feasible
2.	Presentation Feasibility	76	80	100	95	Very Feasible
	Skor total	Total Score	168	100	94,64	Very Feasible

Source: Processed Data, 2024

Based on Table 2 above, it is known that the assessment of the content feasibility aspect received a score of 94.32% with a 'very feasible' criterion. This content feasibility aspect includes evaluations of the material coverage, material accuracy, timeliness and contextual relevance, and compliance with laws and regulations. Meanwhile, the presentation feasibility aspect received a score of 95% with a 'very feasible' criterion. The presentation feasibility aspect encompasses presentation techniques, presentation support, and completeness of the presentation. The total score for the ETM media evaluation by the subject matter experts is 94.64%, which falls under the 'very feasible' criterion. The results from the subject matter experts also indicate that the ETM is deemed suitable for use in the learning process with revisions, including adding examples of various transaction evidence in the e-module and providing a time duration for solving problems.

a. Media Expert Validation

Media expert validation is conducted to obtain an evaluation of the ETM media. The media validation is carried out by Septiningdyah Arianisari, S.Pd., M.Sc., and Tri Nugroho Budi Santoso, M.Pd. The instrument used for validation is a product assessment questionnaire. The evaluation results from the media experts can be found in the appendix, while the summary of the evaluations from the media experts is presented in the table below:

Table 3. Summary of ETM Media Validation by Media Experts"

No	Aspect	Assessment Scale				
		Σni	ΣN	100%	Score	Criteria
1.	Display Quality	89	96	100	92,71	Very Feasible
2.	Technical Quality	97	104	100	93,27	Very Feasible
	Total Score	186	200	100	93	Very Feasible

Source: Processed Data, 2024

Based on Table 3 above, it is known that the assessment of the display quality aspect received a score of 92.71% with a 'very feasible' criterion. The display quality aspect includes the background display, layout design, appropriateness of font size and type, and the placement of images and navigation buttons. The assessment of the technical quality aspect received a score of 93.27% with a 'very feasible' criterion. This technical quality assessment includes readability, ease of use, ability to provide feedback, and suitability for use in various learning contexts. The total score for the ETM media evaluation by the media experts is 93% with a 'very feasible' criterion. The results from the media experts also indicate that the ETM media is deemed suitable for use in the learning process, with revisions suggested, such as providing instructions for answering essay questions.

b. Language Expert Validation

Language expert validation is conducted to assess the language used in the ETM media. The language validation is performed by Sri Sugiarti, M.Pd., a lecturer from the Faculty of Teacher Training and Education at Universitas Sebelas Maret. The instrument used for validation is a product assessment questionnaire. The evaluation results from the language expert can be found in the appendix, while the summary of the evaluations by the language expert is presented in the table below:

Table 4. Summary of ETM Media Validation by Language Experts

No	Aspect	Assessment Scale				
		Σni	ΣN	100%	Score	Criteria
1.	Language Component	87	96	100	90,63	Very Feasible
	Total	87	96	100	90,63	Very Feasible

Source: Processed Data, 2024

Based on Table 4 above, it is evident that the assessment of the language component received a score within the 'very feasible' criterion. The expert's evaluation indicates that the ETM media is deemed suitable for use in the learning process, with the recommendation to revise the content by checking the grammar, specifically ensuring that the spelling adheres to the revised spelling standards.

c. Practitioner Validation

Practitioner validation is conducted by involving the lecturer of the Taxation course, Ms. Syahida Norviana, S.Pd., M.Sc, who is responsible for teaching the Taxation course. The evaluation results from the practitioner can be found in the appendix, while the summary of the evaluations by the practitioner is presented in the table below:

Table 5. Summary of ETM Media Validation by Practitioners

No	Aspect	Rating Scale				
		Σni	ΣN	%	Value	Criteria
1.	Content Feasibility Aspect	29	32	100	90,63	Very Feasible
2.	Presentation Feasibility Aspect	42	44	100	95,45	Very Feasible
3.	Learning Approach	23	24	100	95,83	Very Feasible
4.	Media Usefulness	35	36	100	97,22	Very Feasible

No	Aspect	Rating Scale				
		Σni	ΣN	%	Value	Criteria
	Total Score	129	136	100	94,85	Very Feasible

Source: Processed Data, 2024

Feasibility of ETM Media (E-Tax Modules)

The assessment of the feasibility of ETM media (E-Tax Modules) was conducted by experts, including subject matter experts, media experts, language experts, and practitioners. The results of the feasibility study by the experts are as follows:

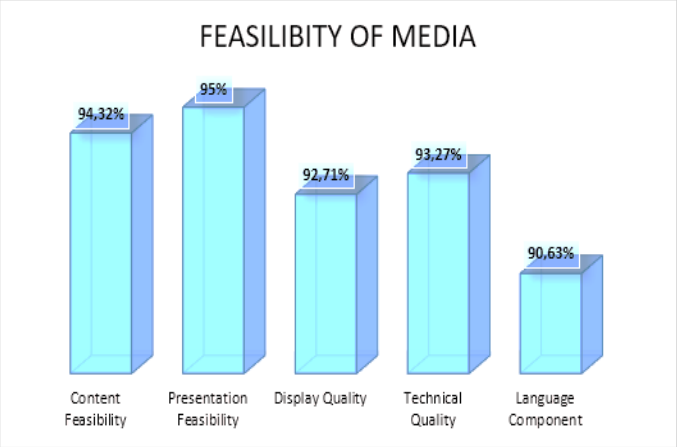

Figure 2. Results of Assessment by Subject Matter, Media, and Language Experts

Based on Figure 2, it is evident that the assessments of the content feasibility aspect, presentation feasibility, display quality, technical quality, and language component all received scores within the 'very feasible' criterion. This means that the developed media is suitable for use in accounting education. In addition to the evaluations from subject matter experts, media experts, and language experts, assessments were also conducted by practitioners. The results of the assessment by practitioners are as follows:

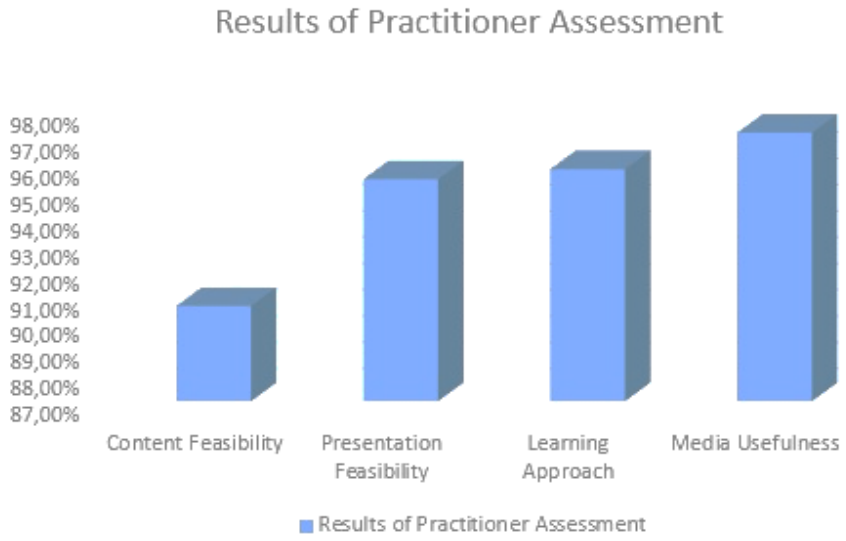

Figure 3. Results of Assessment by Practitioners

Based on Figure 3, it is evident that the assessments of the content feasibility aspect, presentation feasibility, learning approach, and media usefulness all received scores within the

'very feasible' criterion, meaning that the ETM media (E-Tax Modules) is suitable for use in accounting education.

3.2 Discussion

a. Development of the ETM Media

Although several media have already been developed, the ETM media has several advantages, including not requiring a strong signal and not needing data to open the application. The ETM media also offers easy access, allowing users to access the media anytime and anywhere. Additionally, the ETM media includes practice questions to deepen understanding of material related to the accounting of trading companies.

The development of the ETM media is based on the results of a needs analysis of the students. This analysis was conducted using a survey method by distributing a questionnaire. The results of the questionnaire distributed to Economics Education students indicated that many students felt difficulties in this distance learning process. A total of 78 students, or 84.8%, reported difficulties in attending classes. According to the questionnaire results, 83.7% (77 students) found it challenging to understand taxation material, while 16.3% (15 students) did not have difficulties understanding the lessons. Based on the survey results, students agreed on the need for the development of learning media for taxation to enhance their understanding of the material being taught. With the creativity of an educator, students will find it easier to grasp the material presented. According to research involving 92 students, 98.9% expressed that there is a need for media development to improve understanding of the material. This is in line with research conducted by (Abidin & Wulandari, 2022; Aryansyah, 2023) which states that learning media is very important for increasing students' understanding when learning takes place. (Anak Agung Ayu Dwijayanthi, 2022; Darmawan et al., 2022) said that ICT-based media can make students think critically, creatively and improve student learning outcomes.

Students indicated that the right learning media significantly affects their understanding of the material. The survey revealed that 99% of students stated that appropriate learning media would influence their comprehension of the content delivered by educators. From the survey conducted, the researcher noted that 69.56% of students, or 64 students, desired interactive media tailored to the new regulations for teaching taxation. In the needs analysis stage, an analysis of faculty needs was also conducted through interviews. The results from interviews with taxation lecturers indicated that they agreed that learning media plays an important role in education. This is in line with (Tafonao, 2018) who says that effective media is very important for the development of education. Apart from that (Delita et al., 2022; Trilestari & Almunawaroh, 2021) saying that e-modules will make it easier for students to learn learning material.

4. CONCLUSION

Based on the results of the development research of the ETM (E-Tax Modules) that has been conducted, the following conclusions can be drawn:

a. The ETM (E-Tax Modules) learning media has been successfully developed by following the 4D development procedure, which consists of four stages.
b. Based on the validation results from experts (subject matter experts, media experts, language experts, and practitioners), the ETM (E-Tax Modules) learning media is deemed valid and suitable for use as a teaching media for Taxation. In addition to the assessments from the experts, the ETM (E-Tax Modules) learning media was tested with students, which included both limited and extensive trials. The results of both the limited and

extensive trials indicate that the ETM (E-Tax Modules) media is valid and suitable for use as Taxation learning media. Therefore, based on these two evaluations, it can be concluded that the ETM (E-Tax Modules) is valid and appropriate as a teaching media for Taxation.

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