

Development of E-Modules for Sharia Accounting Courses Based on Project-Based Learning to Improve Student Competence

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ABSTRACT

The aim of this research is to develop a Sharia Accounting e-module based on project based learning to improve student competency. The Sharia Accounting e-module is designed to facilitate learning to be more interactive and applicable by integrating both theory and practice through real projects. The research method used is research and development with the ADDIE (Analysis, Design, Development, Implementation, and Evaluation model). Data analysis using descriptive analysis, inferential statistical analysis using t-test and qualitative analysis. The results of this research show that this e-module is effective in increasing student activity so that it can improve sharia accounting competency. Evaluation through pre-test and post-test shows a significant increase in student competency after using project-based learning-based sharia accounting e-modules.

Keywords: sharia accounting module, project based learning, student competency

INTRODUCTION

The development of sharia economics in Indonesia is increasingly rapid in line with public awareness of sharia principles in all aspects of social life, especially in the

economic field, especially in the field of accounting or finance. (Muhit et al., 2023) (Sari & Zulfikar, 2024) Sharia accounting, as an integral part of sharia economics, has an important role in supporting transparency, fairness and compliance with sharia principles in financial reporting (Hutasuhut, 2023). Therefore, sharia accounting education is very important to prepare professionals who are competent and have integrity in this field. Sharia accounting is an important discipline in higher education, especially in countries with a majority Muslim population. (Farhana et al., 2016) (Darma Yuni Ekonomi Syariah et al., 2023) Learning sharia accounting does not only require theoretical understanding, but also practical skills that can be applied in real situations (Aditiya et al., 2023). Project-Based Learning (PBL) is a learning approach that is considered effective for connecting theory and practice. (Muhammad Rafik et al., 2022) However, there is still not much implementation of PBL in sharia accounting learning, especially in the form of e-modules. Therefore, this research aims to develop a PBL-based e-module for sharia accounting courses, in order to holistically improve student competency. (Desviana Siregar & Khotimah Harahap, 2020)

However, in practice, sharia accounting learning in universities often still uses conventional methods which are lecturer-centred and do not actively involve students in the learning process. (Fitria, 2023) This can result in low student involvement and motivation as well as less than optimal understanding of complex sharia accounting concepts. Therefore, innovation is needed in learning methods to improve the quality of sharia accounting education. This research aims to develop an e-module for Sharia accounting courses based on Project-Based Learning and evaluate its effectiveness in improving student competency.

The development of this sharia accounting e-module is a field that is very relevant to the rapid development of the sharia economy. Learning that connects theory with real practice is needed to prepare students to face challenges in the world of work (Rahmawati, 2022). Besides that, interactive E-modules can increase student involvement in the learning process. (Aeni & Widodo, 2022) Students are more motivated to learn when they are involved in challenging and relevant projects. The PBL approach emphasizes student-centered learning, where students become active in finding solutions and working collaboratively. (Dewi Anggraini & Sri Wulandari, 2021) This is different from the traditional method which is more lecturer-centered. This research can contribute to the literature regarding project-based learning models, especially in the context of sharia accounting. The results of this research can be a reference for developing learning methods in other fields. This research supports the implementation of Curriculum which emphasizes the use of technology and learning that is relevant to industry needs. PBL-based e-modules are one way to integrate technology in education. Research regarding the development of PBL-based e-modules in the field of sharia accounting is still very limited. Most previous research has focused on areas such as science, technology, and general education. Although there have been many studies

showing the effectiveness of each method (e-module and PBL), very few studies have combined the two to see their holistic impact on sharia accounting learning. Many studies have not conducted in-depth empirical evaluations of the use of PBL-based e-modules. Evaluations that include pre-tests and post-tests, as well as feedback from students through questionnaires, are still rarely done.

LITERATURE REVIEW

Development of E-Module in Sharia Accounting learning

Electronic modules, also known as e-modules, are one of the many innovations that technology has brought to the world of education. E-modules are digital teaching materials that can be accessed by students via electronic devices anytime and anywhere. E-modules, with interesting interactive and multimedia content, can improve learning outcomes, according to research by (Riyana, 2019) this is confirmed by research conducted by (Citra Kurniawan & Dedi Kuswandi, 2021) which states that e-modules can increase students' desire to learn because they give them easy and flexible access to learning materials. E-modules, according to Riyana, can improve learning outcomes by providing interesting, interactive and easily accessible content. In the other side, (Khoirul Fikri et al., 2022) stated that well-designed e-modules can help students understand the material more quickly and effectively compared to conventional teaching materials. E-modules allow students to study independently, repeat material as needed, and gain access to additional resources that help them understand the material.

Sharia accounting is a field of study that investigates how to use accounting based on Islamic law. Studying sharia accounting requires a deep understanding of sharia principles and the ability to apply them in accounting. Some of the advantages of using e-modules in learning sharia accounting, include: 1) E-modules can provide access to various learning sources,

such as fatwas, classic texts, and contemporary case studies related to sharia accounting. 2) E-module can integrate various scientific disciplines, such as Islamic economics, sharia law, and accounting, to provide a broad understanding of sharia accounting (Denisa & Hakim, 2021) 3) E-module can help students understand sharia accounting concepts in the real world through simulations and case studies.

Integration of E-Module and Project Based Learning in Sharia Accounting Learning

The educational method known as Project-Based Learning (PBL) emphasizes learning through projects related to the real world. According to (Pearlman & Thomas, 2000) PBL increases creativity, critical thinking skills, and the ability to work together in student teams. Research by (Hmelo-Silver, 2004) also shows that PBL helps students solve complex problems and gain a deeper understanding of the subject matter. A study in the accounting field found that PBL can help students become more involved and build skills relevant to the world of work. Senior students who participate in real projects have the opportunity to apply accounting ideas in relevant and challenging situations. (Markula & Aksela, 2022). The project-based learning (PBL) approach engages students in complex and challenging projects that require problem solving, teamwork, and application of knowledge. According to (Bell, 2010) PBL has the ability to increase student engagement and their understanding of subject matter.

There are not many studies that combine e-modules and PBL in sharia accounting learning, but several studies have shown the great potential of this method. According to (Faradila et al., 2022) PBL-based e-modules in sharia accounting learning can improve student learning outcomes. A study by Rahman Arifin, found that combining technology and PBL in sharia accounting learning helps students understand complex

concepts and connect them to the real world. Students who study using PBL-based e-modules show increased problem-solving abilities through relevant projects. (Arifin et al., 2023a)

Very few studies combine e-modules and PBL in sharia accounting education. However, some studies can be used as references. A study conducted by (Arifin et al., 2023b) found that using PBL-based e-modules in sharia business management education can significantly improve student learning outcomes. A study by (Anggadini et al., 2023) shows that combining technology and PBL in accounting learning can increase student understanding and engagement. PBL-based e-modules also show increased student involvement and understanding of sharia accounting concepts. This study found that students who used PBL-based e-modules had a better ability to relate theory to sharia accounting practice.

This research aims to fill this gap by developing and evaluating PBL-based e-modules in the context of sharia accounting learning. This is despite the fact that many studies have shown that both methods (e-modules and PBL) are effective. This is important to ensure that the learning approach used is not only effective in theory but can also be applied practically to achieve the expected results, namely increasing students' abilities.

There are several studies that show that e-modules and PBL are effective, but there are not many studies that combine the two specifically for sharia accounting learning. The aim of this research is to develop and evaluate a PBL-based e-module in the context of sharia accounting learning. This is important to ensure that the learning methods used are not only effective in theory but can also be applied practically to achieve the expected results in improving student abilities.

The literature review shows that combining project-based learning and e-modules in sharia accounting learning is an innovative approach that has great potential to increase

student engagement and abilities. Despite the fact that several studies have shown that each method is effective, more in-depth research needs to be carried out to combine these two methods, especially in sharia accounting. The aim of this research is to fill this gap and make a significant contribution to the progress of sharia accounting education.

MATERIALS & METHODS

This research uses a development research design (Research and Development or R&D) by adopting the ADDIE (Analysis, Design, Development, Implementation, Evaluation) model. This model was chosen because it provides a systematic framework for developing and evaluating Project-Based Learning (PBL) based e-modules for sharia accounting courses. The subjects of this research were students from the economics education study program at Nusantara University PGRI Kediri, 30 fourth semester students who took sharia accounting courses were selected as research samples. Subject selection was carried out using a purposive sampling technique based on the criteria for

participation in the course. The research stages are as follows:

- 1) Analysis as Follows: a) identify gaps in the current sharia accounting learning process. Data was collected through interviews with lecturers and questionnaires to students. b) analyze the content of the Sharia Accounting course to determine the material that will be included in the module
- 2) Design at this stage is to design the structure of the Sharia Accounting e-module based on project-based learning by determining learning objectives, content, learning activities and evaluation tools
- 3) Development, at this stage developing the design that has been created includes creating content by integrating it with learning media, besides that at this stage there is material validation by lecturers who teach Sharia Accounting courses, teaching media experts and learning design experts. Decision making for Sharia Accounting e-module with guidelines as below:

Table 1. Decision Making Guidelines (Riduwan, 2010)

Achievement of learning objectives	Qualification	Information
81 – 100%	Very good	No need for revision
61 – 80%	Good	No need for revision
41 – 60%	Adequate	Revision
21 – 40%	Fair	Revision
0 – 20%	Very low	Revision

- 4) Implementation, at this stage the validated e-module is implemented in the learning process for one semester, students use this e-module to complete the project assignments in the e-module. At this stage, guidelines are used to see students' activeness in taking Sharia Accounting courses based on Project Based learning using the following e-module:

Table 2. Guidelines for Activeness (Ninu Widiarini, 2016)

Score	Criteria
3,33 < skor < 4,00	Very Good
2,33 < skor < 3,33	Good
1,33 < skor < 2,33	Fair
Skor < 1,33	Less

- 5) Evaluation, at this stage an evaluation of the use of the e-module is carried out, namely by pre-test and post-test

The data analysis technique is by:

- 1) The descriptive analysis referred to is describing student involvement in project based learning in the Sharia

Accounting course. Apart from that, it also describes the validation of learning experts, science experts and learning media experts in the Sharia Accounting course

- 2) Inferential statistical analysis, in this analysis the analysis is a) Data Normality Test to ensure that the pre-test and post-test data are normally distributed using the Shapiro-Wilk test b) The second test is the Paired t-test to determine whether there are significant differences between pre-test and post-test learning results. This test is used for mixed data, namely that the same students are treated and analyzed before

- and after using the Sharia Accounting e-module based on project based learning.
- 3) Qualitative analysis, data from interviews were analyzed qualitatively to identify the main themes that emerged regarding the effectiveness of the e-module and recommendations for future improvements.

RESULT & DISCUSSION

1. Descriptive Analysis Results

Development of sharia accounting e-module which was validated by 3 experts, namely learning design experts, scientific field experts and learning media experts as follows:

Table 3. Expert Validation Results

Validated products	Validator	Hasil validasi (%)	Information
Financial management textbook	Learning Design Expert	92,5%	Very good
	Expert in the field of science	90,25%	Very good
	Learning Media Expert	96%	Very good

From the validation results of the three experts, it can be concluded that the Sharia Accounting e-module based on Project Based Learning is suitable for use in lectures. Next, to find out students' activeness in using the Sharia Accounting e-module based on project based learning as follows:

Table 4. Student activities

Score	Pre Learning	Test 1	Test 2
score < 1,33	2	1	0
1.33 < score < 2,33	5	2	0
2.33 < score < 3,33	12	11	5
3.33 < score < 4,00	11	16	25

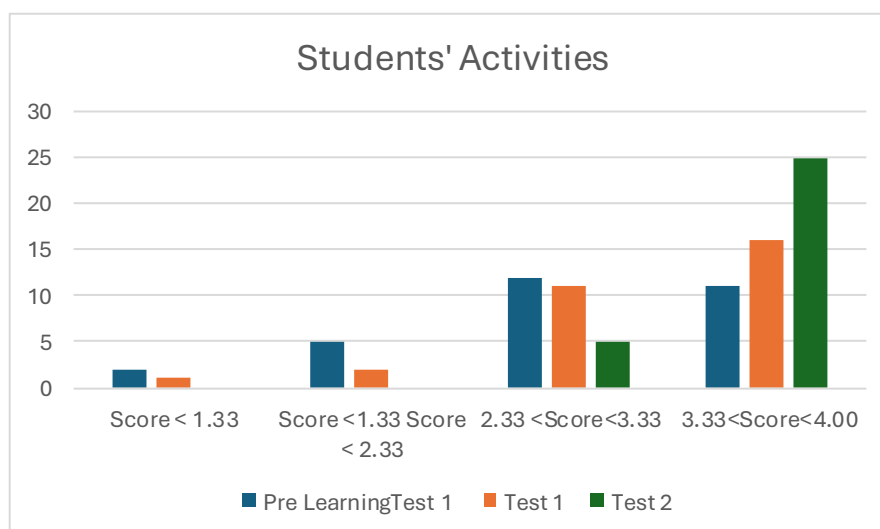


Figure 1. Student Activities

From the picture above, student activity in learning Sharia Accounting, in pre-learning there were 2 students who had a score <1.33; there were 5 students who had a score of 1.33 <score< 2.33; There were 12 students who had a score of 2.33 <score <3.33 and 11 students who had a score of 3.33 <score <4.00.

In trial 1, there was 1 student who had a score <1.33; there were 2 students who had a score of 1.33 <score< 2.33; There were 11 students who had a score of 2.33 <score <3.33 and 16 students who had a score of 3.33 <score <4.00.

In trial 2; There were 11 students who had a score of 2.33 <score <3.33 and 25 students who had a score of 3.33 <score <4.00.

This research is in accordance with research (Rahmawati, 2023) examining the effectiveness of e-modules in improving student learning outcomes. Using the project based learning model can improve children's understanding of concepts (Suryanti & Setiawati, 2023)

By using the Sharia Accounting e-module, students will be able to increase their activeness in attending lectures. It is felt by students that the Sharia Accounting e-

module helps them a lot in understanding material about sharia accounting.

2. Pre test and post test inferential statistical analysis

From data processing, the first test is the data normality test using the Shapiro-Wilk test as shown in the image below:

Table 5. Data normality

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Pretest	.137	30	.161	.957	30	.256
Posttest	.093	30	.200*	.970	30	.535

*. This is a lower bound of the true significance.
a. Lilliefors Significance Correction

Based on the output results of the table above, it is known that the Shapiro-Wilk significance value for the pre-test and post-test is greater than 0.05 (sig. > 0.05) so it is concluded that the pre-test and post-test variables are normally distributed. Then the data was analyzed using the paired t-test to determine the significant differences between the pre-test and post-test results using the Sharia Accounting e-module as follows:

Tabel 6. Paired Samples Statistics

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pretest	59.10	30	2.578	.471
	Posttest	79.27	30	3.084	.563

From the table above it is known that the two samples studied, namely the pre test and post test on the use of the Sharia Accounting e-module, obtained an average score for the pre test of 59.10 and for the post test of

79.27, this shows that the average score for the pre test was 58.10 < 79.27. This proves that there is a significant difference in the results of the pre-test and post-test.

Tabel 7. Paired Samples Test

Paired Samples Test									
		Paired Differences					t	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Pretest Posttest	20.167	1.599	.292	-20.764	-19.570	69.070	.000	

According to (Santoso, 2014) it is stated that if the Sig. (2-tailed) < 0.05 then Ho is

rejected and Ha is accepted so there is a difference between the 2 variables, and vice

versa if Sig. (2tailed) > 0.05 Ho is accepted and Ha is rejected so there is no difference between the 2 variables. From the table above, the Sig. (2 tailed) value is 0.00 so that Sig.(2 tailed) < 0.05, it can be concluded that Ho is rejected and Ha is accepted, so there is a difference between the pre test and post test.

From the table above it can also be concluded that the Mean Paired Difference value is -20.167. This shows that the difference between the average pre-test learning results and the average post-test learning results is $59.10 - 79.27 = -20.17$ (rounding from -20.167) with a 95% confidence interval of the difference between lower and upper. The results of the t-paired test show that there is a significant increase in the pre-test and post-test scores. This shows that the Sharia Accounting e-module based on project based learning is effective in increasing student competency. This is in line with research by (Rahmawati, 2023) which states that the use of e-modules on a project based learning basis can increase student competence.

CONCLUSION

Research on the use of Sharia Accounting e-modules based on project based learning shows that the use of e-modules can increase learning competence and student involvement in the teaching and learning process of Sharia Accounting. The project based learning model integrated with the use of e-modules will increase active learning and provide significant benefits in improving the quality of Sharia Accounting learning. However, adequate support and resources are still needed to optimize the implementation of project-based learning-based Sharia Accounting e-modules. This research is expected to contribute to Sharia Accounting learning innovation and become a reference for developing more effective learning methods and models in the future.

Declaration by Authors

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