

Developing Accounting Material Enriched with Balinese Cultural Values for Entrepreneurship Students

Ni Luh Putu Uttari Premananda^{1*}, Putu Riska Wulandari²

^{1,2}State Hindu University I Gusti Bagus Sugriwa Denpasar, Denpasar - Indonesia

ARTICLE INFO

Article history:

Received September 12, 2023

Received in revised form November 7, 2023

Accepted December 10, 2023

Available online December 31, 2023

Kata Kunci:

Akuntansi, bahan ajar kontekstual, nilai-nilai budaya bali.

Keywords:

Accounting, balinese cultural values, contextual teaching material.

ABSTRAK

Penelitian ini bertujuan untuk mengembangkan materi pembelajaran Akuntansi berbasis nilai-nilai budaya Bali yang dimana materi ini dapat memberikan pembelajaran yang kontekstual dan menyesuaikan dengan ciri-ciri bangsa Indonesia dengan nilai budayanya, khususnya Bali. Penelitian ini menggunakan metode *Research and Development* dengan desain model ADDIE. Dalam tahap analisa, silabus dan RPS diteliti dengan saksama dan melibatkan tenaga pengajar serta kondisi pengajaran yang ada. Tahap desain, produk dijadikan e-modul dengan nilai-nilai budaya Bali. Pada tahap pengembangan, tes validitas dan uji praktikalitas dilakukan untuk meninjau kegunaan dan keabsahan produk yang dibuat. Tes validitas yang dilakukan oleh 5 ahli menyatakan bahwa produk termasuk pada kategori valid untuk isi, tampilan, dan Bahasa. Hasil pada uji praktikalitas pun menunjukkan bahwa produk ada pada kategori baik untuk dapat digunakan dengan rincian 817 poin (88%) untuk isi, 727 poin (90%) untuk tampilan, dan 514 poin (89%) untuk bahasa. Hasil dari studi ini diharapkan untuk menyediakan bahan ajar yang bermutu bagi para tenaga pengajar pada Pendidikan tinggi, khususnya mata kuliah Akuntansi.

ABSTRACT

This research aimed to develop accounting learning materials based on Balinese cultural values, which can provide contextual learning and align with the characteristics of Indonesia, particularly Bali, in terms of its cultural values. The study employed the Research and Development method by ADDIE model design. In the analysis phase, the syllabus and lesson plan were thoroughly examined, involving educators and the existing teaching conditions. In the design phase, the product was transformed into an e-module with Balinese cultural values. During the development phase, validity tests and practicability tests were conducted to assess the usefulness and validity of the developed product. Validity tests conducted by 5 experts affirmed that the product was categorized in the category of valid (layout, language, content). The outcome of practicability testing also indicated product was categorized in good category, with specific scores of 817 points (88%) for content, 727 points (90%) for layout, and 514 points (89%) for language. This research is expected to provide high-quality teaching materials for educators in higher education, particularly for the accounting course.

* Corresponding author.

E-mail : nanda@uhnsugriwa.ac.id (Ni Luh Putu Uttari Premananda)

1. Introduction

The need of teaching materials tailored to students' level of study is an absolute challenge in achieving effective learning. In the context of accounting education for entrepreneurship students, the development of teaching materials becomes crucial because through this process, educators can align the learning objectives that form the basis for selecting content, learning strategies, and assessing learning outcomes (Sitompul & Hayati, 2019). Furthermore, this development should not only emphasize the enhancement of learners' intellectual abilities but also the ability to contextualize concepts and integrate other aspects of education such as character and culture (Atmazaki et al., 2020).

Indonesia, as a country with diverse religions, cultures, races, ethnicities, and social groups, possesses various cultural characteristics that should be instilled in future generations, whether integrated into cultural, religious, or other educational subjects. Especially considering cases of intolerance, cultural mismatches, and moral degradation in Indonesia, the involvement of various parties in emphasizing the importance of culture, such as in accounting education, is crucial. Accounting is a fundamental subject taught in Entrepreneurship Departments, whether in public or private universities in Indonesia (Lestari & Suparlinah, 2010). This subject is essential because it serves as a foundation for students to study other accounting disciplines, such as Management Accounting, Government Accounting, Tax Accounting, and more.

However, a problem arises where accounting course materials are predominantly influenced by global content in English, which diminishes or even eliminates the cultural elements within accounting materials. Globally, the education and teaching processes in accounting have rapidly and widely evolved. Current teaching materials often refer to materials from renowned institutions abroad, particularly the United States. The consequence is the dominance of the American accounting system and the emergence of the idea of international accounting standardization. This impacts the mastery of accounting courses, where proficiency in the field is essential (Kurniawan, 2016). By learning accounting, individuals can develop critical, systematic, and logical thinking skills, which are crucial for achieving national goals, namely, to enhance the nation's intellectual capacity. In line with the nation's life, especially in Indonesia, it is essential to align accounting materials with Indonesian culture, not solely following international norms (Anas, 2018; Ramadinah et al., 2022; Shaleh, 2020). This is vital because if accounting education prioritizes rationality alone, as is the case abroad, without incorporating cultural and spiritual elements of the nation, it may produce graduates who are selfish, rational, indifferent to their surroundings, apathetic, and, worse, lacking cultural and spiritual values (Kurniawan, 2016).

The presentation above reflects the importance of integrating accounting education with character education, particularly cultural values (Nugraha & Hasanah, 2021; Wu et al., 2015). Strengthening character in accounting education in religious-based foundation could be achieved via the integration with cultural values in the learning and teaching process (Eltivia et al., 2019; Tuimur & Chemwei, 2015). Moreover, a design for teaching materials that can integrate these values into the curriculum is necessary (Nopriyadi, 2022). The process of integrating desired values into education may undergo some difficulties, namely adapting to student diversity and becoming values to be one with the curriculum. Then, these difficulties could be addressed through careful curriculum design.

The State Hindu University IGB Sugriwa emphasizes implementation of religious and cultural values in its educational system, as reflected in its motto: "Leading in Dharma, Knowledge, and Culture." Hence, the application of cultural values must be the foundation for providing contextual and applicable education across all subjects, especially accounting, which has become a mandatory course in the new entrepreneurship program this year.

Accounting is a required course in the fifth semester, specifically in the case of Tourism Accounting. This course is crucial as it helps students analyze and develop critical, logical, systematic, and creative thinking skills, which are essential for the intellectual development of the nation. Additionally, this course will also be taught in the new entrepreneurship program, along with other accounting sub-disciplines such as Tax Accounting or Public Sector Accounting. In reality, teaching materials for entrepreneurship program accounting courses are scarce, and cultural content is minimal. One accounting lecturer expressed, "The teaching materials are too limited, and if there is material, it's heavily influenced by Western culture and lacks cultural values. We have tried to incorporate cultural values as required by the course outcomes, but it's challenging due to the extensive list of outcomes. Moreover, we have to find sources ourselves, and there are very few resources that include cultural values."

From the previous explanations, it could be observed integrated accounting education with cultural values during contextual learning is not yet maximized. When examining the syllabus of Tourism Accounting and confirming it through interviews, researchers found that the application of cultural values is still minimal among students and teachers.

Given the various findings from the observations above, a potential solution is to enhance teaching and learning materials for the accounting course integrating cultural values relevant to diverse religious and cultural backgrounds of Indonesian students. This approach would allow the delivered content to seamlessly blend analytical skills with the practical application of cultural values in everyday life. Building on this rationale, the research team intends to develop culturally-based accounting teaching materials in the form E-book which can be accessed everywhere and every time by the students and it is also presented in a contextual manner for students in the Entrepreneurship Department at the State Hindu University IGB Denpasar.

2. Method

This study fell under the category of Research and Development, with the ADDIE model serving as the technique for product development. The ADDIE model was chosen due to its simplicity and systematic procedures that require revision in every stage thus the product will be more comprehensible and better in quality (Sugihartini & Yudiana, 2018). This phase commenced with an analysis, focusing on the identification of issues and the requirements of potential product users, specifically educators and students participating in accounting courses. In brief, the findings of the needs analysis had been summarized in the previous chapter, highlighting the primary need for teaching materials that incorporated religious and cultural values. The significance of this product was also evident in its role in reinforcing students' character through the cultural values inherent to the Indonesian nation, particularly in Bali.

The subsequent phase was the design stage, which aimed to establish the content framework to be presented and incorporate cultural values into designated sections. The materials were crafted with a contextual approach as a guiding principle. The third phase was development, undertaken to assess whether the developed product aligned with the objectives and functions defined during the analysis and design phases. Validation tools in the form of checklists were administered to instructional design experts to evaluate compliance with these aspects. Following this, the testing phase involved students and accounting course instructors at the State Hindu University IGB Denpasar, with the goal of gauging effectiveness, practicality, and collecting feedback for product enhancement. Lastly, the evaluation phase encompassed final refinements to facilitate product improvement based on validation and testing outcomes. The ADDIE model can be represented below.

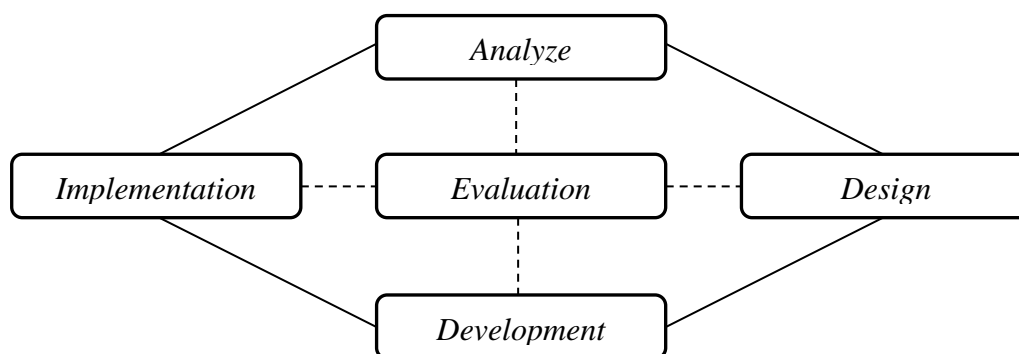


Figure 1. Model of ADDIE

This research involved some parties who become research subjects, mainly in terms of testing the validity and practicality of the developed product. The validity subjects are evaluated by 5 experts from STAHN Mpu Kuturan, Bali State Polytechnic, and Kupang State Polytechnic. For practicality testing, the subjects invited were 23 students, who were enrolled in the Entrepreneurship Program with Accounting as a compulsory course. Data in the analysis phase were obtained from document studies, including syllabi, lesson plans, and other supporting teaching materials.

During the product design and development phase, the researcher compiled educational materials, encompassing text, themes, contexts, and content that align with the research objectives and the students' proficiency level. Data analysis will incorporate both qualitative and quantitative approaches. In Quantitative, descriptive statistical analysis was employed to address the primary research inquiries. Specifically, descriptive analysis was utilized to cultivate data acquired from expert evaluations of the product. Quantitatively, it was equally indispensable, enabling the researcher to categorize information derived from reviews, responses, critiques, and input from experts, all aimed at refining the product.

Within the realm of quantitative analysis, the Lawshe technique is utilized. This approach involves the participation of five experts who evaluate the product with regard to its content, language, and layout. Each expert was presented with these rating options: (1) irrelevant, (2) somewhat relevant, and (3) relevant. The duty assigned to the experts was to mark a check (√) in the category they find suitable. The magnitude of the validation score is determined by the Content Validity Ratio (CVR), calculated with the formula $CVR = (n_e - N/2) / (N/2)$, where n_e represents the number of validators who responded 'relevant,' N is the total number of validators, and CVR reflects the degree of consensus among experts (validators) for item respectively. This assesses content, presentation, and language validity, with values ranging from -1 to 1. If $CVR > 0$, the item is considered valid. $CVR = 0$ indicates the item is not valid and requires improvement, while $CVR < 0$ signifies an invalid and rejected item.

In addition to assessing content, presentation, and language validity, the researcher also evaluates student responses as users, collected through questionnaires in the form of descriptive percentages. The formula utilized for calculating the percentage for each aspect is as follows:

$$\text{Percentage} = (\sum X) / \text{SIM} \times 100 \%$$

With the explanation:

$\sum X$: Sum of Scores

SIM: Score of Ideal Maximum

Then, to count the overall percentage, the given formula was:

$$\text{Overall Percentage} = F / N$$

the explanation that:

F: The overall percentage of subjects, and

N: The Subjects' number

The meaning of decision-making was based on description as stated below.

Table 1. The Criteria of Decision-Making

| Percentage | Interpretation |
|------------|----------------|
| 90-100 | Very Good |
| 75-89 | Good |
| 65-74 | Acceptable |
| 55-64 | Bad |
| 0-54 | Very Bad |

The decision-making criteria are used to determine whether this research is categorized as successful or not. Several aspects are considered for the success of this research development. Main criterion to be considered is the developed product must be declared valid by five experts in this research, covering content, presentation, and language aspects. The product of the development is considered valid if it meets the Content Validity Ratio (CVR), where $CVR = 1$. The second criterion is the practicality test results aimed at the 25 students of the State Hindu University IGB Sugriwa Denpasar as product users, where the questionnaire results must fall into the good or very good criteria. Additionally, data obtained from qualitative analysis are used as supporting data for the success of the developed product.

3. Result and Discussion

The development stages of accounting teaching materials enriched with Balinese cultural values begin with the analysis phase. The analysis involves the examination of the Lesson Plans and Syllabi that have been used for teaching. The second analysis focuses on the teaching materials that have been used as references for teaching the accounting course. The third analysis assesses the teaching model applied before the product development. After these three analyses are completed, the researcher proceeds to the next stages. In general, the activities in each stage are presented below.

Table 2. The Stages of ADDIE Model

| ANALYZE | DESIGN | DEVELOPMENT | IMPLEMENTATION | EVALUATION |
|--|--|--|---|---|
| 1. Analyzing Lesson Plan and Syllabus 2. Analyzing Teaching Material 3. Analyzing teaching model | 1. Designing the draft of Accounting teaching materials enriched with Balinese cultural values | 1. Validating the designed model with experts including the content, layout, and language. | 1. Implementing the Accounting teaching materials enriched with Balinese cultural values to students at the State Hindu University IGB Sugriwa Denpasar. 2. Product practicality testing is assessed from the perspective of students. | 1. Analyzing the practicality test that has been conducted by examining student responses as users. 2. Analyzing the challenges in the implementation of the textbook. |

In the analysis phase, the identification of problems and the needs of potential product users, in this case, educators and students involved in the process of accounting courses, when it is conducted. Accounting courses have seen rapid development in recent times because educational materials and teaching methods in accounting now refer to the content of accounting education materials at renowned universities abroad, particularly in the United States of America. Consequently, accounting courses are dominated by teaching materials related to teaching methods originating from abroad, resulting in these courses lacking the values present in Indonesia. Kurniawan (2016) states that when the subject matter of accounting courses, references, and classroom procedures are presented in a manner that does not align with the social and cultural environment of the students, the course material becomes challenging for students to grasp. In short, the analysis highlights the need for teaching materials integrated with religious and cultural values as the primary requirement.

The development of material design in the prepared teaching materials refers to the earlier analysis results. This stage aimed to assign the framework of the content to be shown and the integration of cultural values in the specified sections. Materials prepared were also shown with the principle of a contextual learning approach. In the design and development phase of the product, the researcher compiles teaching materials, including text, themes, contexts, and content that align with the research objectives and the students' level. The part of each material is elaborated in the several chapters outlines as follows:

- a. Accounting and Business Operations
- b. Transactions, Accounting Cycles, and Accounting Equations
- c. Journal and Debit-Credit Rules
- d. General Ledger and Trial Balance
- e. Adjusting Journal Entries
- f. T-Accounts and Financial Statements
- g. Closing Journal Entries
- h. Merchandising Accounting
- i. Special Journals
- j. General Ledger, Cost of Goods Sold, Merchandising Company Worksheets, and Financial Statements

The Balinese cultural values inserted are: 1) *Satya* (Truth), 2) *Maduravacana* (Good and Friendly Speech), 3) *Guruúúrusa* (Respect for Teachers), 4) *Brahmacari* (Diligence in Learning), 5) *Arjawa* (Honesty), 6) *Ijya* (Worship of the Almighty and Ancestors), 7) *Dharma* (Religious Observance), 8) *Titikúa* (Persistence and Patience), 9) *Tyagaprasana* (Unwavering Commitment to Duty), 10) *Upeksa* (Self-Awareness) (Titib, 2008). This phase was carried out to determine whether the developed product aligns with the functions and goals of the product as defined during the analysis and design phases. Validation instruments in the form of validation checklists were distributed to accounting experts to assess the developed product and decide if whether it meets these aspects or not. Accounting Teaching Materials based on Balinese Cultural Values are developed in the form of electronic modules, which are then validated by 5 experts, with the results indicating the level of validity.

Table 3. Recapitulation of Expert Judges in Validating the Content

| Statement no. | Category CVR >0.99 | |
|---------------|--------------------|---------|
| | Valid | Invalid |
| 1 | √ | |
| 2 | √ | |
| 3 | √ | |
| 4 | √ | |
| 5 | √ | |
| 6 | √ | |
| 7 | √ | |
| 8 | √ | |
| 9 | √ | |
| 10 | √ | |

Based on Table 3 above, all calculated CVR counted are greater than the table CVR values, thus indicating validity from a content perspective. However, there are some notes from experts, including (1) Each chapter should begin with a brief introduction that includes the intended learning objectives, (2) The religious values contained in the material can be emphasized and diversified further in the revised version. The second validation is the validity of accounting teaching materials based on Balinese cultural values from a layout aspect, which can be presented in the following table.

Table 4. Recapitulation of Expert Judges in Validating Layout

| Statement no. | Category CVR >0.99 | |
|---------------|--------------------|---------|
| | Valid | Invalid |
| 1 | √ | |
| 2 | √ | |
| 3 | √ | |
| 4 | √ | |
| 5 | √ | |
| 6 | √ | |
| 7 | √ | |
| 8 | √ | |
| 9 | √ | |
| 10 | √ | |
| 11 | √ | |
| 12 | √ | |
| 13 | √ | |
| 14 | √ | |
| 15 | √ | |

Based on Table 4 above, all calculated CVR counted are greater than the table CVR values, thus indicating validity from a presentation aspect. However, there are some notes from the validators, including (1) Make the cover design more attractive to engage readers, (2) Add illustrative images or diagrams, especially for complex topics, to help readers better understand these concepts and make it more engaging, (3) Adjust the coloring of the pages to avoid excessive contrast, ensuring that the content is easily readable.

The next validation is the validity of accounting teaching materials based on Balinese cultural values from a language aspect, which is presented below.

Table 5. Recapitulation of Expert Judges in Validating Language

| Statemen t no. | Category CVR >0.99 | |
|-------------------|--------------------|---------|
| | Valid | Invalid |
| 1 | √ | |
| 2 | √ | |
| 3 | √ | |
| 4 | √ | |
| 5 | √ | |
| 6 | √ | |
| 7 | √ | |
| 8 | √ | |
| 9 | √ | |

Based on Table 5 above, all calculated CVR counted are greater than the table CVR values, indicating validity from a language aspect. However, there are some notes from the validators, including (1) Review the language used considering that the target users are academic, so the language used should mostly be formal, (2) Some language use in example paragraphs should be simplified to align with the level of the student users. Subsequently, product assessment is conducted through practicality testing. The practicality of accounting teaching materials enriched with cultural values is measured through user responses, namely the students themselves who are organized into small groups during the Focus Group Discussion. The results of student responses can be presented as follows:

Table 6. Recapitulation of Practicality Test

| Total of Students | Aspects | Total Score | Percentage | Description |
|-------------------|----------|-------------|------------|-------------|
| 25 | Content | 865 | 87% | Good |
| | Layout | 788 | 90% | Very Good |
| | Language | 544 | 87% | Good |

The results indicate that the student responses to the use of accounting teaching materials enriched with cultural values scored 865 (87%) in the content aspect, categorizing it as good. Similarly, in terms of presentation, the response results showed a total score of 788 (90%), indicating a very good rating. Lastly, in the language aspect, the obtained score was 544 (87%), meaning it has good category. Therefore, it could be decided that the developed teaching materials meet the practicality criteria of a product. From the design and development of accounting teaching materials enriched with cultural values, which are included in the material structure design and will be implemented in real learning in the Basic Accounting course as part of the curriculum for Entrepreneurship students at the Universitas Hindu Negeri IGB Sugriwa Denpasar. The validity of the textbook was assessed by five experts based on three main indicators using the Lawshe method. The validation results by five experts show that the accounting teaching materials enriched with cultural values are considered valid by all five experts. The testing also indicates that:

1. The structural design of the developed product (Accounting teaching materials enriched with cultural values) had been detailed, simple to understand, and presents a coherent material from general discussions to specific topics.
2. The aspect of content demonstrates that this materials in the teaching materials are precise, up-to-date, and refer to accounting principles suitable for the general student population while integrating cultural values, both directly and indirectly.
3. The language aspect shows the structure of sentence in the accounting teaching materials enriched with cultural values effectively conveys messages, motivates students, and aligns with the students' developmental level as users.
4. The presentation aspect indicates that overall, the teaching materials are suitable for publication and meet the requirements in terms of page count, cover design, and module content.

The design and development of teaching materials should be thorough, easily understandable, and cohesive (Tai & Ting, 2020). This aligns with the initial perception of why a product needs to be developed, as it stems from the belief that users require high-quality teaching materials that are free from foreign influence and align more closely with their cultural values (Kurniawan, 2016). Sylvia (2014) also supports this view, stating that foreign content, especially in accounting courses, can lead to misinterpretations among users. Therefore, teaching materials that reflect the fundamental values of the nation, as found in

Pancasila and cultural values, are needed. In this research, Accounting is not only taught to Entrepreneurship students but is also part of other programs, such as cultural tourism. Hence, the development of teaching materials is essential. The continuous development of teaching materials is crucial for educators at all levels, from schools to universities, as it relates to the support system for successful learning. Well-designed teaching materials can be organized systematically to enable independent student learning, with the goal of achieving all competencies. Appropriate teaching materials should involve instructions of learning, desired competency, material content, adequate information, exercises, and evaluations of learning achievements (Dewi & Primayana, 2019). Indirectly, students as learners can implement, evaluate, and analyze the meaning-making process in the fundamental accounting targets (Ozdilek & Ozkan, 2009).

Furthermore, the user response test conducted falls into the "good" category, indicating that accounting teaching materials enriched with cultural values are well-received. The practicality test results also indicate that the development facilitates students' understanding and motivation to learn. User responses or practicality of a product represent the level of trust in a developed product. If the development results in positive changes, the product is considered beneficial to users. The product developed in the field test must meet quality criteria, including validity, practicality, and having a potential effect. This aligns with Plomp's (2013) statement that there are four criteria: 1) Relevance, which is based on the need for scientific knowledge, 2) Consistency, which is the logical formation of the product, 3) Practicality, which is the arrangement of the planned product, and 4) Effectiveness, which means the produced product aligns with the user's desires for teaching materials. The developed model can be shown and reviewed on <https://s.id/e-modulAkuntansi>.

4. Conclusion and suggestion

Based on the findings and discussions, it could be concluded that the development of accounting teaching materials enriched with cultural values adhered to the ADDIE principle, beginning with analysis, design to evaluation. The results of expert judges and practicality tests also indicate the development product falls into the valid category and can be used, considering aspects such as content, presentation, and language. The practicality test results further indicate that the development product received positive responses from students as users.

Despite the validity of the development product, the researcher acknowledges some limitations in this research that can be explored in the next research. Firstly, the effectiveness of the product needs further examination through experimental studies or other suitable approaches. Additionally, the effectiveness test of the product should be conducted on a larger scale, considering the subjects involved. Furthermore, it is essential to note that the cultural values integrated into the development product could be further developed by incorporating more values within the existing context. Moreover, similar products are needed for higher levels of accounting mastery to ensure that the integration of character values in the form of synthesized cultural values does not stop with just one product.

Acknowledgement

In this session, the researcher wants to state his heartfelt gratitude to the various speakers/experts and students who have generously assisted in data collection and warmly welcomed this research. The researcher also extends the gratitude to the DIPA of the State Hindu University I Gusti Bagus Sugriwa Denpasar for providing funding for this research, enabling it to be completed on time.

References

- Anas, M. (2018). Pembelajaran Akuntansi Berbasis Spiritualitas, Budaya Dan Kearifan Lokal. *Jurnal Akuntansi & Ekonomi Fe. Un Pgrri Kediri*, 3(1), 35–42. [Http://Ojs.Unpkediri.Ac.Id/Index.Php/Akuntansi](http://Ojs.Unpkediri.Ac.Id/Index.Php/Akuntansi)
- Atmazaki, Agustina, Indriyani, V., & Abdurahman. (2020). Teachers Perception Of Character Education Integration In Language Learning. *Jurnal Pendidikan Karakter*, 10(2), 149–160.
- Dewi, P. Y. A., & Primayana, K. H. (2019). Effect Of Learning Module With Setting Contextual Teaching And Learning To Increase The Understanding Of Concepts. *International Journal Of Education And Learning*, 1(1), 19–26. [Https://Doi.Org/10.31763/Ijele.V1i1.26](https://Doi.Org/10.31763/Ijele.V1i1.26)

- Eltivia, N., Ekasari, K., Wahyuni, H., & Soedarso, E. H. (2019). Integrasi Budaya Dalam Pendidikan Akuntansi Untuk Mencapai Keunggulan Kompetitif Lulusan. *Assets Jurnal Akuntansi Dan Pendidikan*, 8(2), 138–145.
- Kurniawan, P. S. (2016). Sintesa Unsur-Unsur Spiritualitas, Budaya, Dan Kearifan Lokal Masyarakat Bali Dalam Materi Kuliah Akuntansi Sosial Dan Lingkungan. *Jurnal Pendidikan Akuntansi Indonesia*, 14(1), 74–84. <https://doi.org/10.21831/jpai.v14i1.11369>
- Lestari, P., & Suparlinah, I. (2010). Analisis Faktor-Faktor Yang Mempengaruhi Prestasi Akademik Mahasiswa Pada Mata Kuliah Pengantar Akuntansi. *Jurnal Manajemen Dan Akuntansi*, 11(2), 144–152.
- Nopriyadi, T. (2022). *Penerapan Nilai-Nilai Budaya Dalam Pendidikan*.
- Nugraha, D., & Hasanah, A. (2021). Pendidikan Karakter Berbasis Nilai-Nilai Budaya Di Sekolah. *Jurnal Pendidikan Pkn Pancasila Dan Kewarganegaraan*, 2(1), 1–9. [Jurnal.Untan.Ac.Id](http://jurnal.untan.ac.id)
- Ozdilek, Z., & Ozkan, M. (2009). The Effect Of Applying Elements Of Instructional Design On Teaching Material For The Subject Of Classification Of Matter. *The Turkish Online Journal Of Educational Technology*, 8(1), 1–13.
- Ramadinah, D., Setiawan, F., Ramadanti, S., Sulistyowati, H., Ahamad, U., & Yogyakarta, D. (2022). Nilai-Nilai Budaya Dan Upaya Pembinaan Aktivitas Keagamaan Di Mts N 1 Bantul. In *Pandawa : Jurnal Pendidikan Dan Dakwah* (Vol. 4, Issue 1). <https://ejournal.stitpn.ac.id/index.php/pandawa>
- Shaleh, W. T. (2020). *Nilai-Nilai Budaya Dalam Pendidikan Di Indonesia*. [Thesiscommons.Org](https://thesiscommons.org)
- Sitompul, D. N., & Hayati, I. (2019). Pengaruh Model Pembelajaran Direct Instruction Berbasis Games Terhadap Minat Belajar Mahasiswa Pada Mata Kuliah Akuntansi Pasiva Program Studi Pendidikan Akuntansi Fkip Umsu T.A 2017/2018. *Liabilities (Jurnal Pendidikan Akuntansi)*, 2(3), 243–253. <https://doi.org/10.30596/liabilities.v2i3.4023>
- Sugihartini, N., & Yudiana, K. (2018). Addie Sebagai Model Pengembangan Media Instruksional Edukatif (Mie) Mata Kuliah Kurikulum Dan Pengajaran. *Jurnal Pendidikan Teknologi Dan Kejuruan*, 15(2), 277. <https://ejournal.undiksha.ac.id/index.php/jptk/issue/view/851>
- Sylvia. (2014). Membawakan Cinta Untuk Akuntansi. *Jurnal Akuntansi Multiparadigma Jamal*, 5(1).
- Tai, Y., & Ting, Y.-L. (2020). English-Learning Mobile App Designing For Engineering Students' Cross-Disciplinary Learning And Collaboration: A Sample Practice And Preliminary Evaluation. *Australasian Journal Of Educational Technology*, 36(2), 120–136. <https://doi.org/https://doi.org/10.14742/ajet.4999>
- Titib, I. M. (2008). *Nilai-Nilai Budaya Bali*. Wordpress. <https://singaraja.wordpress.com/2008/03/22/nilai-nilai-budaya-bali/>
- Tuimur, H. N., & Chemwei, B. (2015). Availability And Use Of Instructional Materials In The Teaching Of Conflict And Conflict Resolution In Primary Schools In Nandi North District, Kenya. *International Journal Of Education And Practice*, 3(6), 224–234. <https://doi.org/10.18488/journal.61/2015.3.6./61.6.224.234>
- Wu, W. C. V., Wang, R. J., & Chen, N. S. (2015). Instructional Design Using An In-House Built Teaching Assistant Robot To Enhance Elementary School English-As-A-Foreign-Language Learning. *Interactive Learning Environments*, 23(6), 696–714. <https://doi.org/10.1080/10494820.2013.792844>