DEVELOPMENT OF GOVERNMENT ACCOUNTING MODULES TO IMPROVE STUDENT COMPETENCE: A CONCEPTUAL STUDY

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Abstract

The development of government accounting learning modules is an urgent need to improve the quality of higher education, especially in accounting study programs in Indonesia. Structured, systematic, and practice-based learning modules are expected to bridge the gap between theory and the implementation of government accounting. This article aims to conceptually analyze the urgency of developing government accounting learning modules, with an emphasis on needs evaluation, conceptual design, and technology-based implementation strategies. The research method used is quantitative - qualitative through literature review and evaluative analysis of previous research. The results of the analysis show that three main aspects must be considered: (1) the integration of theory and practice through case studies and simulations, (2) the use of active learning methods to increase student involvement, and (3) the use of digital technology to expand access and flexibility of learning. This article provides a theoretical contribution in the form of a conceptual framework for the development of government accounting modules, while offering practical implications for lecturers and higher education institutions in improving learning effectiveness. The impact of this research is not only relevant for improving the quality of accounting graduates but also supports the achievement of transparent and accountable public financial governance in Indonesia.

Keywords: Government Accounting, Learning Modules, Higher Education, Theory and Practice, Educational Innovation

INTRODUCTION

Higher education has a strategic role in shaping the quality of human resources, especially in the field of accounting that is directly related to public financial management (Humiati & Budiarti, 2020). One of the branches of accounting that is getting more and more attention is government accounting (Belinda & Costari, 2021), which is a discipline that focuses on recording, reporting, and managing state and regional finances. As the complexity of public financial management increases due to globalization, digitalization, and the demands for transparency and accountability, the need for competent professionals in this field is increasingly urgent.

Tadulako University as one of the universities in Indonesia has a great responsibility to produce accounting graduates who not only master theory, but are also able to apply government accounting principles in real practice. However, the facts on the ground show that students often face a gap between the theory taught in the classroom and the practical needs of the public sector. This shows that there is an urgent need for a systematic, relevant, and practice-based government accounting learning module.

The gap between theory and practice in government accounting learning is one of the main problems that need to be addressed immediately. The existing learning modules are often still oriented to theoretical aspects, so that students have difficulty understanding real implementation in the context of government agencies. This limitation has the potential to reduce the quality of graduates, especially in the face of the demands of the world of work which emphasizes technical, analytical skills, and understanding of the latest regulations such as Government Accounting Standards (SAP) based on Government Regulation No. 71 of 2010 concerning Government Accounting Standards. In addition, the development of digital technology also presents opportunities as well as challenges in the learning process (Ma'arif & Nursikin, 2024). Digital native generation students demand interactive, flexible, and adaptive learning methods (Ria, 2025). Without learning innovations, the process of transferring government accounting knowledge has the potential to lose its relevance (Khairunnisa et al., 2025). Thus, the development of technology-based learning modules and real case studies is a strategic need to increase the effectiveness of accounting education.

Several previous studies have highlighted the importance of developing accounting learning modules, both in print and digital form. (Zandra et al., 2023); (Hernawati & Sasea, 2025); (Saputra et al., 2025) & (Putricia et al., 2025) developed a flipbook-based interactive digital module of taxation with the ADDIE model that has been proven to be effective in improving student understanding, while Masruroh & Listiadi, (2015) & Wahono et al., (2025) developed a digital financial accounting module in the context of the digital nomad era that emphasizes the flexibility of online learning. Another study by Sari et al., (2022) & Multiana & Bahtiar, (2025) produced an e-module for accounting of government institutions/agencies based on problem-based learning, although it is still limited to the context of vocational schools and has not fully integrated digital learning technology. (Riyan et al., 2022) also developed a basic accounting e-module to improve student learning achievement with the support of digital applications. However, most of the research places more emphasis on module design and its effectiveness in the context of traditional learning, and has not fully integrated practical aspects and digital technologies, particularly in the scope of SAP-based government accounting. Therefore, this article seeks to fill the research

gap by offering a conceptual framework for the development of government accounting modules that can connect theory, practice, and digital technology in an integrated manner.

This article aims to: (1) analyze the urgency of developing government accounting learning modules in the context of higher education; (2) evaluating the needs of students and lecturers for effective learning modules; (3) Offer a conceptual framework for the design of government accounting modules that integrate modern learning theory, practice, and technology. The contribution of this research is divided into two: (a) theoretical contribution, namely enriching the literature on the development of government accounting learning modules with a conceptual approach based on evaluation of learning needs and innovations; (b) practical contribution, namely providing guidance for lecturers, faculties, and higher education institutions in designing modules that are effective, relevant, and adaptive to technological developments and public sector needs.

REVIEW OF LITERATURE

In the development of studies on customer service and interpersonal communication, various studies have explored the complexity of the relationship between service quality and customer satisfaction in the context of the telecommunications industry. Rapid digital transformation has changed the paradigm of interaction between service providers and consumers, creating the need for a deeper understanding of the role of responsive empathy and interpersonal communication in shaping the customer experience.

RESEARCH METHOD

This research was conducted on students of the Department of Accounting, Faculty of Economics and Business, Tadulako University. The research method used is research and development by adapting the Borg and Gall model (Rahayu, 2025). The procedures used include research and information collecting, planning, developing preliminary form of product, preliminary field testing, main product revision, main field testing, and operational product revision. The instruments used in this study were in the form of closed questionnaires and study sheets. A closed questionnaire in the form of a validation sheet aimed at material experts, education experts, design experts, and product trial questionnaires for students of the Department of Accounting. The study sheet is used to obtain suggestions for improvements related to the instrument/product developed. The data obtained is in the form of quantitative and qualitative data, where quantitative data is in the form of a rating scale using the Likert Scale, while qualitative data is in the form of suggestions for improvement from experts. This research instrument has 4 answer options with a score assessment calculated using a formula:

Score = Total Score on Instrument/Total Score Highest x 4

Based on (Sani, 2016) the results of the assessment are then converted into a qualitative statement to find out the high or low of the modules used in the learning process.

Table 1.
Value Conversion

Yes	Score Range	Classification
1	X ≥ (ẍ-1. SBX)	Very High
2	(ẍ + 1.SBX) > X ≥ ẍ	Tall

3	ẍ > X ≥ (ẍ-1. SBX)	Low
4	X < (ẍ-1. SBX)	Very Low

Source : (Mardapi, 2008)

Based on this theory, the following are the guidelines for the conversion of values :

Table 2. Value Guidelines

Score Range	Classification
X > 3.3	Very High
3.3 > X ≥ 2.5	Tall
2.5 > X ≥ 1.67	Low
X < 1.67	Very Low

Source : processed by researcher (2025)

RESULTS AND DISCUSSION

The module developed in this study includes Government Accounting transaction material in accordance with applicable government accounting standards. The development research procedure is carried out by adapting Borg and Gall's theory, namely research and information collecting, planning, developing preliminary form of product, preliminary field testing, main product revision, main field testing, and operational product revision. The research steps are carried out as follows:

1. Research and Information Collecting

Initial research was conducted by interviewing lecturers of the Government Accounting course and observation of the availability of learning resources in the library. Based on pre-research interviews, it is known that the teaching materials used are still limited and most of them are in the form of conventional lecture notes, thus causing boredom for students. The results of observations in the library also show that references related to government accounting, especially regarding financing receipts and expenditures, are still very limited. This condition is the main consideration for developing teaching materials in the form of more comprehensive learning modules.

2. Planning

At this stage, data collection related to module development is carried out by inventorying various existing sources in the form of textbooks, research journals, government regulations, and other relevant references. In addition, the researcher also prepared all the materials needed in the preparation of learning modules, including concept maps, achievement indicators, and learning evaluation designs.

3. Develop Preliminary Form of Product

The initial product development was carried out by compiling the materials and the appearance of learning modules. Some of the things that are done at this stage include:

a) In the material aspect, the preparation of material is carried out according to the basic competencies, namely:

- Analyze accounting transactions, financing receipts and financing expenditures in the context of government accounting.

- Perform accounting records of financing receipts and financing expenditures in accordance with government accounting standards.

b) Preparation of case examples relevant to government accounting practices.
c) Preparation of case-based practice questions.
d) Preparation of relevant illustrations or transaction flow charts.
e) Arrangement of module color compositions to make them more attractive.
f) Integration of materials, examples, questions, image illustrations, and color suitability.

The finalization of module development resulted in a design that contained a preface, table of contents, instructions for using the module, initial ability check, list of abbreviations, basic competencies, concept maps, learning materials, practice questions, bibliography, and attachments containing account codes in accordance with government accounting regulations.

4. Preliminary Field Testing

Initial field trials were carried out to determine the quality of the developed modules. At this stage, the module is validated by three experts consisting of material experts, education experts, and design experts. This validation aims to assess the feasibility of the module in terms of content substance, pedagogic aspects, and the graphic appearance of the module.

1. Subject Matter Expert Validation

The validation of material experts aims to ensure the suitability of the content of the Government Accounting module with basic competencies, learning objectives, and relevance to government accounting standards. The following are the results of the validation of stage 1 material experts.

Table 3.
Validation of Material Experts Stage 1

Yes	Aspects Assessed	Score	Classification
1	Suitability of the material with basic competencies	3	Tall
2	Suitability of the material with learning objectives	3	Tall
3	Clarity of material description	2	Low
4	The attractiveness of the delivery of the material	2	Low
5	Accuracy of the data and facts used	3	Tall
6	Accuracy of concepts and definitions	3	Tall
7	Suitability of examples and practice questions to the material	2	Low
8	Accuracy of the terms used	3	Tall
9	Concept map truth	3	Tall
Sum		**24**	
Average		**2,67**	Tall

Source : processed by researcher (2025)

The results of the first stage of validation from the subject matter expert show that the content of the developed module is in the high category. Thus, this learning module is considered worthy proceeding to the next stage.
Some of the inputs provided by subject matter experts include:

1. Improvements to the Standard Journal column.
2. Addition of Core Competency aspects, Success Indicators, and Learning Objectives.
3. Revision of practice questions.
4. Improvement of materials related to Government Accounting

Furthermore, the researcher makes improvements to the module based on input and assessment from material experts, then the validation process is carried out again by the material expert after revision.

Table 4.
Validation of Material Experts Stage 2

No.	Aspects Assessed	Score	Classification
1.	Suitability of the material with basic competencies	4	Very High
2.	Suitability of the material with learning objectives	4	Very High
3.	Clarity of Material Description	4	Very High
4.	The attractiveness of the delivery of the material	3	Tall
5.	Accuracy of the data and facts used	3	Tall
6.	Accuracy of concepts and definitions	3	Tall
7.	Suitability of examples and practice questions to the material	4	Very High
8.	Accuracy of the terms used	3	Tall
9.	Concept map truth	3	Very High
Sum		**31**	
Average		**3,55**	**Very High**

Source : processed by researcher (2025)

The results of the analysis show that the module material is included in the very high category, so that the modules that have been developed are considered very feasible to be tested on students.

2. Validation of Education Experts

Validation of Education experts aims to look at the feasibility of modules from an educational point of view.

Table 5.
Validation of Education Experts Stage 1

No.	Aspects Assessed	Score	Classification
1.	Suitability of basic competencies and learning objectives.	4	Very High
2.	Completeness of learning materials.	1	Very Low
3.	The breadth of the material presented.	1	Very Low
4.	Relationship between sub-chapters and paragraphs	2	Low
5.	Encourage students' desire to learn	3	Tall

No.	Aspects Assessed	Score	Classification
6.	Suitability of the material to the needs of students	2	Low
7.	Ease of delivery of material to be understood independently	2	Low
8.	Language selection with students' cognitive development	2	Low
9.	Able to measure students' mastery of the material	2	Low
10.	Clarity of concept maps	2	Low
11.	Completeness of assessment instruments	2	Low
Sum		**23**	
Average		**2,1**	Low

Source : processed researcher (2025)

Based on the results of the validation of phase 1 education experts, it is known that module development is still at a low classification. This shows that the modules that are prepared have not fully met the feasibility standards from an educational perspective, so many improvements are still needed before the modules can be widely used in the learning process. This finding is an important input for students of the Department of Accounting, Faculty of Economics and Business, Tadulako University, as researchers who strive to produce quality learning products.

Some of the suggestions given by education experts related to module improvement, include:

1. Revisions were made to the laws and regulations used in the learning module material.
2. The addition of more diverse references, which is expected to be sourced from E-books, journals, and other relevant books.
3. Revision of the concept map to make it clearer and more systematic.
4. The addition of a module background section so that the reader understands the context of the drafting.
5. Improved module descriptions to be more detailed and comprehensive.
6. Add explanations of answers to sample questions to strengthen student understanding.
7. Addition of ability check questions as a means of student evaluation.

The researcher revises the module design in accordance with the assessment and suggestions given by education experts, along with the validation of education experts after revision:

Table 6.
Validation of Education Experts Stage 2

No.	Aspects Assessed	Score	Classification
1.	Suitability of basic competencies and learning objectives.	4	Very High
2.	Completeness of learning materials.	3	Tall
3.	The breadth of the material presented.	3	Tall
4.	Relationship between sub-chapters and paragraphs	4	Very High
5.	Encourage students' desire to learn	3	Tall
6.	Suitability of the material to the needs of the students	3	Tall

No.	Aspects Assessed	Score	Classification
7.	Ease of delivery of material to be understood independently	4	Very High
8.	Language selection with students' cognitive development	3	Tall
9.	Able to measure students' mastery of the material	3	Tall
10.	Clarity of concept maps	4	Very High
11.	Completeness of assessment instruments	3	Tall
Sum		**37**	
Average		**3,36**	Very High

Source: processed by researcher (2025)

Based on the analysis of education experts, the results of module validation in stage 2 are already at a very high classification, so in terms of education the modules developed are very feasible to be tested on students.

3. Design Expert Validation

The assessment of the design expert is carried out to assess the physical appearance of the learning module such as the use of letters, colors, and the design of the module used.

Table 7. Phase 1 Design Expert Validation

No.	Aspects Assessed	Shoes	Classification
1.	Module cover display	3	Tall
2.	Module background alignment	4	Very High
3.	Color composition used	3	Tall
4.	Typeface suitability	3	Tall
5.	Font size fit	3	Tall
6.	Consistency of module element layout	3	Tall
7.	Use of interline spacing	4	Very High
8.	Module size and margin suitability	3	Tall
Sum		**26**	
Average		**3,25**	Tall

Source: processed by researcher (2025)

Based on the assessment of design experts, it is known that the initial design of the module is at a high classification. This shows that in general the module already has a fairly good appearance in terms of design, but some improvements are still needed to make it more attractive, consistent, and comfortable to use in the learning process, but design experts give suggestions to improve the appearance of the cover and color composition. The following are the results of the validation of the design expert after the revision:

Table 8.
Phase 2 Design Expert Validation

No.	Aspects Assessed	Shoes	Classification
1.	Module cover display	4	Very High
2.	Module background alignment	3	Tall
3.	Color composition used	3	Tall
4.	Typeface suitability	4	Very High

No.	Aspects Assessed	Shoes	Classification
5.	Font size fit	3	Tall
6.	Consistency of module element layout	3	Tall
7.	Use of interline spacing	4	Very High
8.	Module size and margin suitability	4	Very High
Sum		**28**	
Average		**3,5**	Very High

Source: processed by researcher (2025)

Based on the results of the design expert's assessment, it is known that the display of the module is at a very high classification, so the module can already be used for product trials.

5. Main Product Revision

Based on the results of phase 1 validation and suggestions given by experts, students of the Department of Accounting, Faculty of Economics and Business, Tadulako University as researchers made a series of improvements to the developed modules. This revision process includes two main aspects, namely the content of the material and the appearance of the module design.

In the material aspect, the revision is focused on improving the clarity of the description, the completeness of references, and the adjustment of the concept map to make it more concise and easier to understand. In addition, the module description is added in more detail to provide students with a comprehensive overview of the learning context. The researcher also added sample questions and a discussion of the answers, as well as compiled ability evaluation questions so that the module is not only theoretical but also applicable in supporting student competencies.

In the design aspect, the revision is carried out by paying attention to input from design experts, including the alignment of the cover appearance, the suitability of the typeface and its size, the consistency of the layout, and the arrangement of spacing and margins. This change aims to improve visual comfort, readability, and attractiveness of modules, so that it can motivate students to use modules as independent learning materials.

After revision, the module was resubmitted for stage 2 assessment by experts. The validation results show that all aspects, both in terms of material and design, have experienced significant improvements and achieved very high classifications. This confirms that the revised modules are not only feasible, but also highly recommended to be used in the learning process of students in the Department of Accounting.

Thus, this major product revision is proof that the validation process and expert input play an important role in producing quality learning modules. The module, which initially still had some weaknesses, has now developed into a more comprehensive, systematic, and appropriate product for students' academic needs.

6. Main Field Testing

After the module is declared feasible by experts and obtains a very high classification, the next stage is to conduct a main field test for students. This trial aims to obtain a direct assessment of the feasibility of the module in supporting the learning process.

In this study, a trial was carried out on 14 students of the Department of Accounting, Faculty of Economics and Business, Tadulako University as respondents. The students were given a revised module along with an assessment questionnaire that covered aspects of content, presentation, language, and display.

The results of the product trials are presented in the following table:

Table 9.
Product Trial Results

No	Aspects Assessed	Shoes	Average	Classification
1	The competencies that must be achieved are clear	53	3,8	Very High
2	The module contains indicators of competency achievement	52	3,7	Very High
3	There are instructions for using the module, which makes it easier for me to use it	52	3,7	Very High
4	The description of the material is very clear, so it is easier for me to understand the material	49	3,5	Very High
5	The sample questions in the module helped me understand the material and complete the exercises	52	3,7	Very High
6	There are practice questions that can measure my understanding of the material	51	3,6	Very High
7	The use of language that I can easily understand	53	3,8	Very High
8	The material in the module is presented in a continuous and systematic manner	53	3,8	Very High
9	With the use of modules in learning, I can study independently	54	3,9	Very High
10	Ease of delivery of material to be understood independently	53	3,8	Very High
11	The presentation of the material in the module can encourage me to search for more material	53	3,8	Very High
12	The appearance of the modules is interesting, so I am more interested in learning	53	3,8	Very High
13	The module cover image provides an overview of the material in the module	52	3,7	Very High
14	The images used on the module are clear and not blurry	53	3,8	Very High
15	The arrangement of colors used in the module is aligned	54	3,9	Very High
16	The size of the module margin is very neat	52	3,7	Very High
17	The size of the module fits, so it is easy to carry while studying	51	3,6	Very High
Sum		**890**		
Average			**3,75**	**Very High**

Data source: processed researcher (2025)

Based on the results of the field trial, all aspects of the assessment received a very high classification, with an average score of 3.75. This shows that the modules developed are not

only feasible, but also very effective in supporting the independent learning process, improving material understanding, and attracting students' interest in learning. In particular, the indicators with the highest scores, namely the aspect of learning independence (3.9) and the color harmony of the module (3.9), confirmed that the module was not only superior in terms of content, but also in terms of visual design. Meanwhile, the lowest score was found in the aspect of clarity of the material description (3.5), which shows that although it is very good, there is still a need for improvement in the writing style to make it more concise and easier to understand. Thus, this module can be said to be very suitable for use as teaching material in supporting the achievement of the competencies of students of the Department of Accounting FEB Untad, both in classroom learning activities and independently.

7. Operational Product Revision

Based on the results of the product trials, it is known that the average value of 3.75 is included in the very high classification, so no additional revisions are required to the module. This confirms that the learning modules developed are very suitable for use in the learning process.

The final product in the form of a learning module for the Government Accounting course is considered consistent in a very high classification. The average validation results given by experts and students can be seen in the following table:

Table 10.
Results of Expert Validation and Product Trials

Yes	Valuation	Average	Classification
1	Material Expert	3,55	Very High
2	Education Expert	3,36	Very High
3	Design Expert	3,50	Very High
4	Small Group Product Trials	3,75	Very High
5	Main Field Testing	3,75	Very High
Sum		**17,91**	
Average		**3,58**	**Very High**

Data source: processed by researchers (2025))

The discussion of the results of this study shows that the development of the Government Accounting module in the Department of Accounting, Faculty of Economics and Business, Tadulako University is considered very feasible to be used in learning activities. The validation from the subject matter experts obtained an average score of 3.55 with a very high classification, which indicates that the content of the module is in accordance with the basic competencies of the Government Accounting Practicum course and is relevant to the practical needs of public sector accounting. This shows that the module not only provides theoretical understanding, but also equips students with the ability to relate learning concepts to real practices in government. From the education aspect, the module obtained a score of 3.36 with a very high category. This assessment proves that the module has met the principles of andragogy that support student learning independence, contains clear competency indicators, and provides practice questions that are able to hone students' analytical and critical skills. Furthermore, the validation of the design expert obtained a score of 3.50 with a very high classification, which means that the visual appearance of the module is considered attractive, the layout is consistent, the selection of letters and colors is

appropriate, and it can improve readability and learning motivation. From the results of the small group trial and field trial, the module both obtained an average of 3.75 with a very high classification. These findings confirm that students consider modules to be very helpful in the learning process, both in understanding the competencies that must be achieved, working on practice problems, and in learning independently. Some of the aspects with the highest scores are found in the indicators of the module's ability to encourage learning independence (3.9) and the harmony of colors and module layout (3.9), while the lowest score (3.5) is found in the clarity of the material description, which can be used as input to improve language style to make it simpler and easier to understand. In general, the success of the development of this module proves that teaching materials that are arranged contextually, based on the latest regulations, and supported by good learning designs, can increase the effectiveness of government accounting learning. This module not only functions as a means of knowledge transfer, but also as an instrument for the formation of students' practical competencies that are relevant to the needs of the world of work, especially in the public sector, audit institutions, and government accounting consultants. Thus, this research has important implications for students who obtain clear and systematic independent learning facilities, for lecturers as an alternative to more structured teaching materials, and for institutions as a model for the development of teaching materials in other courses. The overall results of this study emphasize that the Government Accounting module developed has very high feasibility in terms of material, education, design, and student response, so it is highly recommended to be implemented in the learning process in a sustainable manner and can be further developed in the form of official textbooks or interactive e-modules in the future.

CONCLUSION

Based on the results of the research, it can be concluded that the Government Accounting module developed at the Department of Accounting, Faculty of Economics and Business, Tadulako University is proven to have a very high level of feasibility in all aspects of assessment. The validation of material experts obtained an average of 3.55, education experts 3.36, design experts 3.50, small group trials 3.75, and field trials 3.75. All of these results show that the module has met the feasibility standards in terms of material substance, pedagogical aspects, design appearance, and student acceptance as the main user.

The results of this study also confirm that the module is able to increase students' understanding of government accounting concepts and practices, facilitate learning independence, and provide a more directed, systematic, and relevant learning experience to the needs of professional competencies in the field of public sector accounting. Thus, this module is stated to be very feasible to be implemented in the learning process, as well as can be used as a reference for the development of teaching materials in other courses within the Department of Accounting FEB, Tadulako University.

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