



Enhancing Green Accounting Literacy Through The Development of Professional Pdf-Assisted e-Books

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ABTRACT

This research aims to determine the process and results of developing e-books assisted by PliF PDF Professional on green accounting material. This research was conducted at the Economic Education Study Program at Swadaya Gunung Jati University, Cirebon, involving material experts, media experts and language experts. Apart from that, trials were carried out on students through response questionnaires. This research development model uses the ADDIE model. Modified according to researchers' needs to 1) Analysis, 2) Design, 3) Development. The data collection technique is in the form of notes consisting of observations and interviews. The data collection instrument is a questionnaire in the form of a validation sheet. Results indicated that the e-book received positive validation across display, material, communication, and visual aspects. Student trials also yielded favorable responses regarding the appearance, material, communication, and visuals of the e-book. Posttest results demonstrated an increase in student learning scores after utilizing the e-book. In N-Gain Score trials, the average N-Gain score rose to 73% post-treatment, indicating a positive contribution to enhancing understanding of green accounting material among economic education students.

Keywords: *E-book media, professional pdf; ADDIE; green accounting; university students*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui proses dan hasil pengembangan e-book berbantuan plif pdf professional pada materi akuntansi hijau. Penelitian ini dilakukan di Program Studi Pendidikan Ekonomi Universitas Swadaya Gunung Jati Cirebon, dengan melibatkan ahli materi, ahli media, dan ahli Bahasa. Selain itu dilakukan uji coba kepada mahasiswa melalui angket respons. Model pengembangan penelitian ini menggunakan model ADDIE. Dimodifikasi sesuai dengan kebutuhan peneliti menjadi 1) Analysis, 2) Design, 3) Development. Teknik pengumpulan data berupa notes yang terdiri dari observasi dan wawancara. Instrumen pengumpulan data yaitu angket berupa lembar validasi. Hasil penelitian menunjukkan bahwa media *e-book* mendapatkan validasi yang baik dari aspek tampilan, materi, komunikasi dan visual dari *e-book* tersebut. Uji coba mahasiswa menghasilkan respons positif terhadap tampilan, materi, komunikasi, dan visual dari *e-book* tersebut. Sedangkan hasil posttest menunjukkan peningkatan nilai belajar mahasiswa setelah menggunakan *e-book*. Dalam uji coba N-Gain Score, nilai rerata skor N-Gain reratanya naik menjadi 73% dari sebelum ada perlakuan, dengan demikian terdapat kontribusi positif dalam meningkatkan pemahaman materi akuntansi hijau mahasiswa pendidikan ekonomi.

Kata Kunci: *Media e-book, pdf profesional; ADDIE, akuntansi hijau; mahasiswa.*

INTRODUCTION

The green environment represents a collective consciousness regarding the quality of the environment and the safeguarding of natural resources in daily life, aimed at preserving the equilibrium and sustainability of nature and its ecosystems (Ahmad et al., 2023). Creating a green environment will certainly be the foundation for improving the quality of human life. (Junaedi, 2015). Hence, it is imperative for individuals and corporations to recognize the significance of ensuring survival through environmental protection. One of the endeavors currently being advocated is the adoption of green accounting within numerous companies and municipalities. Cities are increasingly aligning themselves with this approach by incorporating environmental considerations into their policies and actions.

The implementation of green accounting practices by companies entails incurring expenses, commonly known as environmental costs, to support such initiatives. Environmental costs encompass expenditures arising from the company's efforts in managing environmental issues (Setiawan, Hasiholan, 2018). The implementation of the company's environmental cost expenditure is certainly a form of concern and this is expected to build a positive reputation in the community as a company that has high social responsibility (Santoso, V., & Handoko, 2023) Furthermore, research results show that environmental accounting has a positive influence on environmental performance (Renaldo, N., & Handoko, 2023). (Renaldo, N., Sevendy, T., & Simatupang, 2022) Environmental accounting and reporting is becoming increasingly important to stakeholders and organisations due to the influence of an organisation's environmental and social performance on its financial health (Maama, H., & Appiah, 2019).

The Green Growth Programme is a government initiative aimed at promoting the attainment of sustainable growth, which can alleviate poverty and ensure social inclusion, environmental sustainability, and resource efficiency. The objective is to incentivize companies to engage in effective and efficient environmental initiatives, thereby contributing to the achievement of sustainable development goals (Tu, J. C., & Huang, 2015). Thus, it needs the participation of every party to succeed the government programme. Understanding the importance of green accounting needs to be done, especially for students who usually have the potential for creativity and fresh ideas to understand and practice green accounting. Students who research accounting have a prioritised position in learning green accounting, they have an accounting education and are students, who are also considered as idealistic agents of change. They are the ones who will determine how accounting in the future. (Hanifa & Kahar, 2015). The process of internalising green accounting among students certainly requires

the right learning strategies and media so that students easily understand and are able to improve their skills in practicing green accounting.

Presently, technological advancement continues to progress steadily, exerting a substantial influence on numerous individuals in their daily endeavors in alignment with their requirements. The swift evolution of science and technology holds the potential to enhance various activities more effectively and efficiently, addressing necessities and other requisites through technological applications. Technology plays a crucial and strategic role in furnishing comfort to its users. Leveraging technology, digital activities become more adaptable, no longer constrained by temporal or spatial limitations, thereby enabling execution at any moment and in any location (Danuri, 2019; Keshav et al., 2022). Therefore, it is important for us to have the ability to adapt to the changes that are constantly happening.

The utilization of technology in the realm of education has been particularly spearheaded by educational developers. Within the educational domain, the role of educators is paramount in enhancing students' comprehension. Educators are consistently tasked with innovating to bolster an effective learning experience. One such innovation by educators involves the development of technology-assisted learning resources. The choice of learning resources has a positive influence on student learning motivation, particularly in scenarios where students are encouraged to be active, creative, and motivated. One of the interesting media is digital books or *e-books*, which are able to provide new alternatives in the learning process. *E-books*, as part of technological advances, have brought changes to the field of education, especially in terms of learning. *E-books* are digital forms of books that include text, images, sound, and video that can be accessed through computers and other electronic devices connected to the internet (Zulherman, et al, 2021a).

The green accounting lecture material was selected as the focal point for developing e-book media with the assistance of Flip Pdf Professional. This decision was made in recognition of the need for diverse supplementary reading materials to facilitate students' comprehension of green accounting concepts. Students typically seek various resources to enhance their knowledge and skills. Observations were conducted on students attending green accounting lectures using existing reference books, revealing that many students encountered difficulties in grasping green accounting content. Meanwhile, results from the questionnaire administered to students indicate that e-book media, aided by Flip Pdf Professional, effectively boosts student learning motivation (Prasetyo & Zulherman, 2023).

The results of the review of previous research articles regarding media that can facilitate and increase student literacy, especially in green accounting material, are still limited to printed reference books. Therefore, it is hoped that

this research will produce new findings regarding alternative media for students to understand green accounting. The novelty of this research shows that there is digital-based learning media using professional PDF that can be used to increase green accounting literacy which has been proven to be quite valid and suitable for use.

Crafting e-books tailored to the requirements of users, particularly students, facilitates the provision of appropriate alternative references. Hence, developing e-books with the assistance of PDF Flip for green accounting material serves as an essential endeavor in furnishing alternative teaching resources to enhance student comprehension. Therefore, the aim of this research is to generate e-book media with the assistance of Flip Pdf Professional, designed to be conducive for utilization in green accounting courses.

METHODS

This research adopted the Research and Development (R&D) research methodology by utilising the ADDIE development model. The ADDIE concept, introduced by Sugiyono, consists of five stages namely (1) Analysis, (2) Design, (3) Development, (4) Implementation, and (5) Evaluation. Various data collection techniques were used including validation, observation, questionnaires, tests, and documentation. To maintain the quality of the instruments used, an expert approach was applied by obtaining opinions from experts or going through a validation process by them. The instruments used involved validation questionnaires from material experts, language experts, and media experts, as well as questionnaires filled out by students. Evaluation of learning media products involved 1 media expert, 1 material expert, 1 linguist, and 23 students.

The participants in this research were second-year students enrolled in the Economic Education program at the Faculty of Education and Science, Swadaya Gunung Jati University, who were engaged in learning green accounting, totaling 23 students. The developed Flip Pdf Professional Assisted E-book was then implemented within the learning context. Data collected were analyzed to evaluate the validity and practicality of the developed product. This research method incorporates both quantitative and qualitative elements. Qualitative data were gathered through questionnaire responses from media experts, subject matter experts, linguists, and students, aimed at soliciting feedback from experts concerning product design. Quantitative data regarding the feasibility of the media were obtained from students' responses to the questionnaire. Instruments employed in data collection included: (1) questionnaire sheets for validation by media experts, subject matter experts, and linguists, and (2) questionnaire sheets for students. Responses from experts and students were analyzed using a Likert

scale with scores ranging from one to five. Additionally, N-gain tests, independent sample t-tests, normality tests, and homogeneity tests were conducted.

RESULTS AND DISCUSSION

The necessity for alternative learning resources capable of enhancing the proficiency and comprehension of Economics Education students at the Faculty of Teacher Training and Education, Swadaya Gunung Jati University, serves as one of the primary motivations for developing adaptable learning materials tailored to these requirements. Therefore, the purpose of this research is to produce *e-book* learning media products assisted by *Flip Pdf Professional* on green accounting material to improve student understanding. The right media used in the learning process will be a supporting tool in achieving learning goals, namely learning motivation (Puspitarini and Hanif, 2019). The development stages have been carried out in accordance with the ADDIE model in *research and Development research*. Therefore, the following are the results of the *Flip Pdf Professional*-assisted *e-book* media developed in the research.

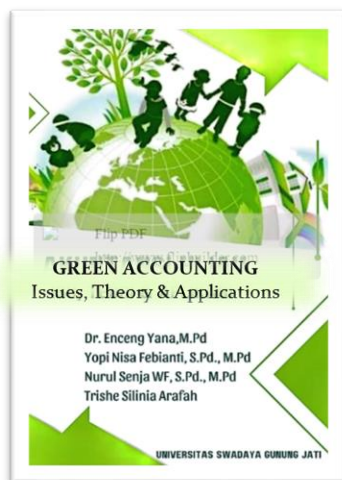


Figure 1.1 Cover

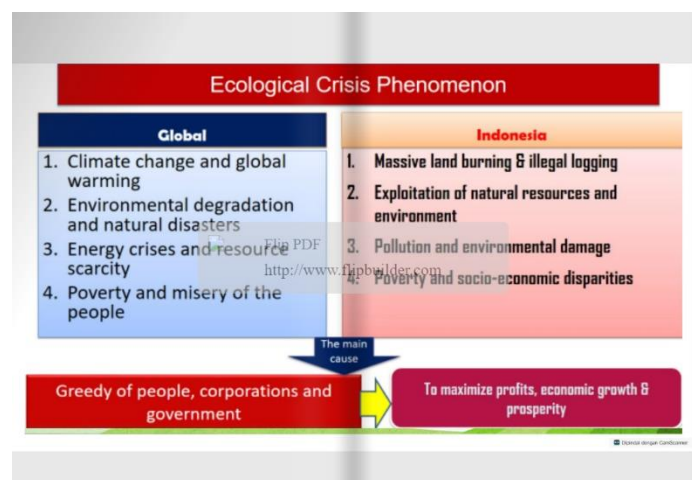


Figure 1.2 Section contents *Flip Pdf Professional e-book* media

The validation results of the *Flip Pdf Professional* Assisted *E-book* Media are derived from the evaluation or validation tests conducted by material experts, media experts, and linguists. This validation test is employed to determine the degree of validity and to assess the accuracy and feasibility of the product data developed by researchers (Sugiharni, 2018). In addition, this validation test aims to find out the weaknesses that exist in the product being developed so that it can be revised again. While the feasibility and effectiveness of the *Flip Pdf*

Professional Assisted *E-book* is obtained from student responses in the experimental group through individual trials, group trials or field tests at the Economic Education research Program of Universitas Swdaya Gunung Jati. For the effectiveness of the Flip Pdf Professional Assisted *E-book*, the results of the pretest and posttest in the experimental group and control group were taken. The following is a complete discussion.

1. Feasibility of Flip Pdf Professional Assisted *E-books*

The results of the feasibility validation of this ebook were gathered from three validators who assessed it in terms of material, media, and language. Below are the three validators involved.

a. Material Expert Validation

The first validation was carried out by material experts. The results of the material expert test validation on Flip Pdf Professional-assisted *E-book* media are presented in table 1.

Table 1 Material Expert Test Validation

Aspects	Assessment Indicator	Score	Percentage	Criteria
Content Appropriateness	Learning Outcomes on <i>e-book</i> media assisted by Flip Pdf Professional refer to the KKNI curriculum	5	93%	Very Valid
	Depth of material/concepts in accordance with the curriculum	5		
	The illustrations contained in the <i>e-book</i> are in accordance with the material	4		
Material	The material contained in the <i>e-book</i> is in accordance with the level of understanding of students	5	100%	Very Valid
	The material contained in the <i>E-book</i> is very clear and easy to understand according to the ability of students	5		
	The material and discussions contained in the <i>E-book</i> are systematic and interesting	5		
	The material contained in the <i>E-book</i> in accordance with the material can motivate student learning	5		

Language	The suitability of the language used with good and correct Indonesian rules	5		
	The suitability of the language used is easy to understand	4		
	The sentences used to explain the material are simple and easy to understand	4	95%	Very Valid
	Summary availability	5		
	Availability of evaluation questions	5		
	The suitability of the evaluation questions with the material	5		
	Availability of answer key	5		
	Suitability of the answer key with the material	5		
Average			96%	Very Valid

Table 1 displays the outcomes from the evaluation conducted by material experts on different facets of the content within the E-book media aided by Flip Pdf Professional. Regarding the feasibility of content, the learning outcomes in the e-book media assisted by Flip Pdf *Professional* were appraised to align with the KKNI curriculum, receiving a score of 5. This shows that the contents of the E-book appropriately follow the applicable curriculum. The depth of material or concepts in the *E-book* is also assessed in accordance with the Indonesian National Qualifications Framework curriculum with a score of 5. The illustrations in the *E-book* are assessed in accordance with the material with a score of 4. In the material aspect, the material in the *E-book* is assessed according to the level of understanding of students, reaching a percentage of 100%. The material in the *E-book* is also considered very clear and easy to understand according to the ability of students. The material and discussion in the *E-book* are considered systematic and interesting. The material in the *E-book* is also considered in accordance with the material that can motivate student learning. In the language aspect, the suitability of the language used in the *E-book* with good and correct Indonesian rules is assessed with a score of 5. The suitability of the language used is considered easy to understand with a score of 4. The sentences used to explain the material are also considered simple and easy to understand with a score of 4. In the availability aspect, the availability of a summary in the *E-book* is assessed according to a score of 5, the availability of evaluation questions in the *E-book* is assessed according to a score of 5, the suitability of evaluation questions with the material is assessed with a score of 5, the availability of the answer key in the *E-*

book is assessed according to a score of 5, and the suitability of the answer key with the material is assessed with a score of 5.

By calculating the average score of the assessment of various aspects of the material, the average score of 95% was obtained, indicating that the material aspects in the *E-book* media assisted by *Flip Pdf Professional* were considered very valid by the material expert. All aspects assessed show a high level of validity, indicating that the content of the material in the *E-book* is in accordance with good and correct criteria, and can be effective in facilitating student learning.

b. Media Expert Validation

The results of the media expert validation test of the *Flip Pdf Professional-assisted E-book* media are presented in table 2.

Table 2 Media Expert Validation Results

Aspects	Assessment Indicator	Score	Percentage	Criteria
Display and Screen Design Aspects	The display on the <i>E-book</i> media assisted by <i>Flip Pdf Professional</i> is interesting	4	87%	Very Valid
	The colour selection in the <i>E-book</i> media assisted by <i>Flip Pdf Professional</i> is appropriate and attractive.	4		
Ease of use aspect	<i>E-book</i> media assisted by <i>Flip Pdf Professional</i> has a simple appearance	5	80%	Valid
	Systematic in its presentation	4		
	<i>Flip Pdf Professional-assisted e-books</i> are easy to operate	4		
Consistency Aspect	The features in the <i>Flip Pdf Professional-assisted E-book</i> work well	4	93%	Very Valid
	Appropriate use of words, terms and sentences	5		
	The use of size in writing is appropriate	5		
Expediency Aspect	The layout of inserting images, quizzes and videos is appropriate.	4		
	Easy to use for teaching and learning activities	5		

	Flip Pdf Professional-assisted <i>e-book</i> in accordance with the level of cognitive development of learners	5	100%	Very Valid
	Attract and focus attention on learners	5		
Graphic Aspects	The choice of colours in the background and text is appropriate	5		
	The use of fonts in the <i>E-book</i> is very appropriate	5	93%	Very Valid
	Images, quizzes and videos on <i>E-book</i> media assisted by Flip Pdf Professional in accordance with the material	4		
	Average		91%	Very Valid

Table 2 illustrates the evaluation conducted by media experts on different aspects of the E-book media supported by *Flip Pdf Professional*. In terms of display and screen design, the appearance of the E-book media is deemed appealing, receiving a score of 4. The color selection within the E-book is also judged to be suitable and attractive, earning a score of 4. Furthermore, the E-book exhibits a simple layout, receiving a score of 5. In the aspect of ease of use, the systematic presentation of the *E-book* is considered very good with a score of 4. This shows that the presentation of content in the *E-book* is very structured. The *Flip Pdf Professional-assisted E-book* is rated as easy to operate with a score of 4. The features in the *E-book* function well, also rated 4. In the consistency aspect, the use of words, terms, and sentences in the *E-book* is considered appropriate with a score of 5. The size of the writing is considered appropriate with a score of 5. The arrangement for inserting images, quizzes, and videos is deemed suitable, earning a score of 4. In terms of utility, the E-book is regarded as highly user-friendly for teaching and learning activities, receiving a score of 5. Additionally, it is considered suitable for the cognitive development level of students, with a score of 5. The E-book successfully captures students' interest and maintains their focus, garnering a score of 5. In terms of graphical aspects, the color selection for backgrounds and text is deemed appropriate, achieving a score of 4. Furthermore, the font usage in the E-book is considered highly appropriate, earning a score of 5. Images, quizzes, and videos in the *E-book* are in accordance

with the material, assessed with a score of 4. By calculating the average score from the assessment of various aspects, the average score of 91% is obtained, indicating that the *E-book* media assisted by Flip Pdf Professional is considered very valid by media experts. All aspects assessed showed a good level of validity, with some aspects even reaching the highest scores and percentages, indicating excellent quality in the design and implementation of the media.

c. Linguist Validation

The third expert validation was carried out by linguists. The results of the validation of the linguist test on the *E-book* media assisted by *Flip Pdf Professional* are presented in table 3.

Table 3 Language validation results

Aspects	Assessment Indicator	Score	Percentage	Criteria
Straightforward Aspect	Using good and correct spelling	5	90%	Very Valid
	The language used is in accordance with sentences that are easily understood by students	4		
Dialogical and Interactive Aspects	The language used encourages students to think critically	4	90%	Very Valid
	The language used can motivate students with the help of Flip Pdf Professional	5		
Communicative Aspect	<i>Ease</i> of understanding the message or information in the <i>E-book</i>	5	87%	Very Valid
	Using language that is communicative and easy to understand	4		
	The readability of the material used is simple and to the point	4		
Aspect Use of terms, symbols or icons	The use of sentence terms is precise and does not change in the Flip Pdf Professional-assisted EBook.	4	80%	Valid
	Consistent Use of symbols or icons that are appropriate and do not change in Flip Pdf Professional-assisted <i>E-books</i>	4		
	Selection of video images and language, Quiz is easy for students to understand	4		
Average			87%	Very Valid

Table 3 presents the outcomes of the linguist's evaluation of various language aspects in the E-book media supported by Flip Pdf Professional. Regarding clarity, the utilization of proper and accurate spelling is evaluated and scored at 5. The language employed in the *E-book is considered* consistent with sentences that are easily comprehensible for students, earning a score of 4. In the dialogical and interactive aspect, the language used in the *E-book is considered* to encourage students to think critically with a score of 4. The language used in the *E-book is* also considered to motivate students with a score of 5. In the communicative aspect, the ease of understanding the message or information in the *E-book is* assessed with a score of 5. The readability of the material used is considered simple and straight to the point with a score of 4. In the aspect of the use of terms, symbols or icons, the use of precise and unchanging terms and sentences in the *E-book is assessed with a score of 4. The consistency of the use of precise and unchanging symbols or icons in the E-book is rated with a score of 4.*

By computing the average score from the assessment of various language aspects, an average score of 87% is obtained, indicating that the linguistic elements in the E-book media supported by *Flip Pdf Professional* are highly regarded as valid by linguists. Despite the score being lower than that of material and media validation, the language aspect is still deemed to possess a commendable level of validity. This suggests that the language utilized in the E-book adheres to the criteria of effective communication and learning, being both accurate and appropriate.

2. Student Trial

This trial involved 23 students from two cohorts of Economics Education students. Following the presentation of the E-book media supported by *Flip Pdf Professional* and the completion of both the pretest and posttest, students were instructed to complete a student response questionnaire regarding the E-book media supported by Flip Pdf Professional. The outcomes from the student response questionnaire for the Flip Pdf Professional Assisted E-book are presented in Table 4.

Table 4. Results of Student Response Questionnaire

Aspects	Assessment Indicator	Percentage	Criteria
Software	Flip Pdf Professional-based	88%	Very good
	<i>e-books are very attractive</i>		
	Images displayed are clear	90%	Very good
	Colour combinations found	88%	Very good
	in Flip Pdf-based <i>E-books</i>		
Professiona is a perfect fit	<i>E-book design is very</i>	88%	Very good
	<i>attractive</i>	90%	Very good

Material	The use of <i>E-books</i> based on Flip Pdf Professional is easy to understand	90%	Very good
	Understand the material easily	90%	Very good
	The material presented is clear and interesting so it is easy to understand	88%	Very good
Communication	Use of Terms - <i>E-book</i> Terms based on Flip Pdf Professional Used Easy to Understand	88%	Very good
	Sentences Used Can Be Clearly Understood	90%	Very good
Visual	Keeps me motivated to learn	90%	Very good
	Average	89%	Very good

Table 4 presents the outcomes of student responses regarding various aspects of Flip Pdf Professional-based E-books. In terms of software, students find the Flip Pdf Professional-based E-book highly appealing, with a percentage of 88%. The displayed images are deemed clear and pertinent to the material, receiving a favorable response of 90%. Similarly, the color combination utilized in the E-book is perceived as highly suitable by students, with a percentage of 88%. Moreover, the E-book design garners a very positive reception from students, achieving a percentage of 90%. In the material aspect, the use of Flip Pdf Professional-based *E-books* is considered easy to understand by students with a percentage of 90%. Students feel that they understand the material easily with a percentage of 90%. The material presented is considered clear and interesting, so it is easy for students to understand with a percentage of 88%. In the aspect of communication, the use of terms in the Flip Pdf Professional-based *E-book* is considered easy to understand by students with a percentage of 88%. The sentences used in the *E-book* are considered to be clearly understood by students with a percentage of 90%. In the visual aspect, the Flip Pdf Professional-based *E-book* is considered capable of motivating students to learn with a percentage of 90%.

By computing the average percentage of student responses across various aspects of the E-book, an average percentage of 89% was derived, signifying that student feedback on the Flip Pdf Professional-based E-book was highly positive. All aspects evaluated by students garnered positive and very favorable responses, suggesting that this E-book effectively meets students' learning requirements and encourages them to engage in learning.

The efficacy of this research is evident from the outcomes of the posttest conducted subsequent to learning with the aid of E-book media supported by *Flip Pdf Professional*, where students are presented with 10 multiple-choice posttest questions. Subsequently, based on the attained posttest results, the N-gain score test is conducted, utilizing data acquired from both the pretest and posttest outcomes. Pretest and posttest questionnaires are directly administered to students during the learning process. After the pretest results are obtained, the treatment is given using *E-book* media assisted by professional flip pdf, after which a posttest is carried out. After the N-Gain Score Test is carried out in the next stage, another test is carried out, namely the Independent T Test for N-gain Score, normality test and homogeneity test used in the research.

The effectiveness of Flip Pdf Professional Assisted E-book media products lies in the assessment of student learning outcomes, which is conducted to ascertain the efficacy and feasibility of the product. Upon observing an improvement in student learning outcomes, it can be concluded that Flip Pdf Professional-assisted E-book media is both feasible and enhances student learning motivation. To assess the effectiveness of the developed professional Flip Pdf-assisted E-book media, an independent sample t-test can be conducted to determine the N-gain score value. This involves analyzing data obtained from both the pretest and posttest results of both the experimental and control groups. Pretest and posttest questionnaire sheets are administered directly to students at school. Following the acquisition of pretest results, the experimental group receives treatment utilizing E-book media assisted by professional Flip Pdf, after which a posttest is administered. Additionally, certain prerequisites for conducting the independent sample t-test in research include conducting normality and homogeneity tests.

Table 5. N-Gain

Score Acquisition	Pretest	Posttest
Highest N-Gain	60	100
Lowest N-Gain	0	40
Average N-Gain	30	76
Average Score Increase	30%	70%
Average Category	Medium	Medium

According to the N-Gain Score Test Results obtained from 23 students, it is revealed that the average N-Gain score for green accounting material, with the utilization of E-books assisted by Flip Pdf Professional, is 70%. This places it within the Moderate category, indicating a fairly effective outcome. The N-Gain Score ranges from a minimum of 40 to a maximum of 100. Meanwhile, the average N-Gain score before treatment is 30% for the average score increase,

including in the ineffective category. So it can be concluded that the use of *E-books* assisted by Flip Pdf Professional on green accounting material is quite effective in increasing students' literacy understanding. Furthermore, the normality test to determine whether the N-Gain data obtained is normal or not.

E-book assisted by Flip PDF Professional is an interesting and interactive learning media, so it is very relevant if applied in learning. (Suprpto et al., 2022). Students tend to be more interested and engaged with the subject matter when it is presented in a more interactive way. (Nurfadhillah, et al, 2021). *E-books* allow the use of high-quality images and illustrations that help students understand green accounting.

CONCLUSIONS

Based on the research findings, it can be concluded that the development of Flip Pdf Professional-assisted e-books on green accounting materials designed for students of the Economics Education Program at Universitas Swadaya Gunung Jati in Cirebon demonstrates excellent feasibility in terms of media, material, and language. The research results indicate that the e-book received good validation in terms of appearance, content, communication, and visual aspects. Student trials elicited positive responses regarding the appearance, content, communication, and visual aspects of the e-book. Moreover, post-test results showed an improvement in student learning outcomes after using the e-book. In the N-Gain Score test, the average N-Gain score increased to 73% post-treatment, indicating a positive contribution to enhancing students' understanding of green accounting materials in economics education. Therefore, Flip Pdf Professional-assisted e-books can be considered an effective and valuable tool for enhancing student literacy, particularly in green accounting materials.

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