

Preliminary Study Review: Integration of Case-Based Learning and Interactive Flipbooks for Sharia Accounting Courses

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ABSTRACT

The rapid development of digital technology is a new challenge in the world of education, including in the field of sharia accounting. Islamic accounting courses pose challenges for students in public universities due to the dense content and unique requirements of Islamic economics. This study analyzes the need for digital learning media to support effective and timely learning of Islamic accounting. Subjects involved include lecturers and students in Indonesia, with data collected through questionnaires and interviews. The results indicate a demand for digital textbooks that facilitate self-study, covering Islamic transactions and financial reporting in one semester. These textbooks should include case studies that reflect real-world conditions and links to instructional videos to enhance understanding of Islamic financial transactions and reporting.

INTRODUCTION

The rapid development of digital technology is a new challenge in the world of education, including in the field of sharia accounting. In this digital era, technology has become an integral part of students' lives, so it can often also affect the way they access information and interact with learning materials. Technology has become the main pillar in supporting a dynamic and adaptive learning process, through interaction with technology that is more personalized, thus helping learners in constructing their knowledge (Sriyanta, 2023). Thus, the learning process of sharia accounting in higher education must also adapt to digital trends, in an effort to optimize learning outcomes. The use of the Learning Management System (LMS) in higher education increases accessibility and flexibility in learning, and can optimize the evaluation process (Mardiah et al., 2024). Not only related to technological aspects, accounting learning should also follow the development of the needs of the world of work and the business world, and continue to uphold ethics and commendable attitudes in the compiled curriculum (Sutrisna & Muchlis, 2018). This change requires institutions to innovate in learning. Students not only need to master theory, but also have critical thinking to solve problems in the world of work.

Sharia accounting itself has different characteristics from conventional accounting, because it is based on the principles of sharia in Islam. Sharia accounting not only serves as a tool to convert economic events into monetary measures, but also a way to describe how economic processes take place in society (Sitorus, 2022). Meanwhile, conventional accounting cannot be applied in institutions that apply Islamic principles, because sharia accounting needs to comply with rules such as the prohibition of *riba*, *gharar*, *maysir*, and so on, and prioritize justice, transparency, and also ethics based on Islamic values (Sitorus, 2022).

Current students who are gen-Z, have a high interest in sharia accounting contracts, due to the accessibility of adequate information about sharia accounting in cyberspace (Hasanah & Badria, 2024). However, students who study sharia accounting in general universities often face challenges in applying sharia concepts in the world of accounting. Learning is only done in one semester, with dense and complex material. Students are not only expected to be able to make financial statements of sharia entities, but before that they also need to understand the transactions at hand whether they are in accordance with sharia economic principles or not. Students need to be taught fiqh muamalah to support sharia accounting skills, so it is necessary to have a policy to be able to facilitate students in learning fiqh muamalah and also sharia accounting in one semester (Septyan & Julianto, 2017).

The research aims to understand the need for digital learning media development, which can be used on campuses that do not have an Islamic base,. The results of this preliminary study are expected to understand the needs of users who have limited time and resources when studying sharia accounting. The results of the study are expected to provide insights related to sharia accounting learning media, which can be used by universities that present it in only one semester.

LITERATURE REVIEW

A. Sharia Accounting Course

Sharia accounting is a branch of accounting science that applies Islamic values and principles in its recording activities (Batubara, 2019). The beginning of sharia accounting was during the time of the Prophet Muhammad where there was already trade from Mecca to Yemen (Zuwardi & Padli, 2020). The existence of transactions in these trading activities triggered the emergence of accurate accounting records based on Q.S. Al-Baqarah, 2: 282. Sharia accounting is regulated in the standards issued by the Auditing and Accounting Organization for Islamic Financial Institutions (AAOIFI) which is an organization based in Bahrain and is responsible for issuing and developing Islamic financial accounting standards throughout the world (Hassan & Raza Rabbani, 2023). This standard has an important role in supporting the fulfillment of sharia principles that occur in global community transactions (Hassan et al., 2019). Sharia accounting is growing rapidly along with the need for skills in the field of sharia business that is starting to be a lot and Islamic financial institutions owned by several countries (Menne et al., 2023).

In the Islamic view, education plays an important role in the development of life (Rosyad, 2020). In addition, education aims to direct people towards a purposeful way of life and bring changes in their lives (Aydin, 2013). Sharia accounting is a unique science that is different and contrary to conventional science (Nadilla et al., 2021). Sharia accounting has the same vision as the SDGs in carrying out its role, especially in improving the quality of education and narrowing the gender gap (Mauliyah, 2019). The importance of learning sharia accounting has encouraged several universities to implement this course in the courses offered to students. Sharia accounting learning in higher education can equip students who are interested in working in agencies that apply sharia principles in their operational activities (Handayani & Sahroni, 2019; Yuni et al., 2023). Students' knowledge in the field of sharia accounting can increase if supported by learning media that is in accordance with the material studied. The development of effective learning media is needed to suit the learning needs of students. Several previous studies developed learning media to support students' understanding of sharia accounting (Denisa & Hakim, 2021; Putra et al., 2022; Yafi & Hakim, 2022). These studies developed learning media in various ways, such as through smart web, flip pdf, and textbooks based on scientific learning. Some of these methods are considered to facilitate student learning needs, but the development has not used the case-based system that will be developed in this study.

B. Electronic-based Learning Modules

Electronic modules are technology-based teaching materials made to facilitate students in online learning and encourage students to learn independently. As one of the technology-based digital media, electronic modules function to provide information because they present the subject matter of learning (Faridah & Afridiani, 2021). The materials compiled in the electronic module are presented in various formats, such as pdf, docx, swf, html and so on. In its application, the electronic module has the advantage of overcoming space and time limitations, so that it can be used anywhere and anytime (Antari et al., 2023). Based on previous research, it shows that the use of electronic modules can improve learning effectiveness and student learning outcomes (Dewi & Lestari, 2020; Faridah & Afridiani, 2021). Although many previous researchers have developed electronic modules, electronic modules in the field of sharia accounting are still rare. Based on previous research, electronic modules can improve learning outcomes of the accounting cycle, both basic accounting equations, accounting cycles of service and trading companies (Gunawan, 2020).

Many researchers currently utilize software to create electronic modules, one of which is often found is flipbook (Sa'diyah, 2021). Flipbook is software that is designed by converting a pdf display into alternating pages like a printed book that can be accessed using a device or laptop (Indraswari & Susilowibowo, 2022). The material presented in the flipbook is equipped with digital features such as sound, images and videos so that the display is not monotonous and produces an interactive experience for students (Velinda et al., 2024). Interesting features in flipbooks can also help students understand the material, improve creative thinking skills, and increase students' learning motivation (Sa'diyah, 2021).

C. Case Study Method

The case study method is learning that is carried out by involving cases from the real world to be brought into the classroom, where the cases given are adjusted to the material being studied (Ibrahim, 2023). In case study learning, students analyze a particular case or event, then seek information from various learning resources to solve the case. . The case study method has an important role in developing analytical skills, problem identification, problem solving, and decision making (Hodijah et al., 2022). Learning using the case study method can also provide a stimulus for students to continue to think critically and innovate in solving a problem (Syam, 2022). Learners can learn to solve problems that are more realistic and contextual, so that their learning motivation increases and creates multidirectional communication in the implementation of learning (Marmoah et al., 2022).

Case study-based learning can be done either individually or in groups. Individual case studies increase learners' learning independence as they have to take responsibility for the problems in the case study. This encourages learners to develop a deep understanding of the case and exercise critical thinking skills (Pernantah et al., 2022). Meanwhile, in case studies conducted in groups, each member has certain roles and responsibilities in analyzing the case, and the results of the analysis are discussed with the group. This encourages learners to collaborate, and manage the division of tasks among group members (Fauzi et al., 2022).

METHODOLOGY

The research describes the need for the development of digital learning media for Sharia Accounting courses that can be used in general universities. Qualitative research method was used in this study, which was supported by quantitative data. This research was conducted in May-November 2024, to students and lecturers from universities that do not have an Islamic base. Informants are students or lecturers who have taken sharia accounting. This research was conducted in Indonesia, by taking research subjects, namely lecturers who teach sharia accounting courses as many as 3 lecturers, and 30 students who took sharia accounting courses in Indonesia. Data collection was carried out by interview and also filling out questionnaires with closed and open questions.

The data analysis used in this study are (1) data reduction, based on data obtained from questionnaires and interviews, (2) data presentation, which presents data in descriptive form from the results of reducing data regarding the analysis of the conditions and needs of e-modules for students in Indonesia, (3) conclusion, which is done after re-examining data from questionnaires and interviews. Results from interviews are further supported by quantitative data derived from questionnaires or questionnaires with closed questions. The data analysis process in this study used a systematic approach with the stages of data reduction, data presentation, and conclusion drawing. (Creswell & Poth, 2018). The data reduction stage is carried out by summarizing the information collected from questionnaires and interviews, which allows the extraction of core information while ignoring irrelevant data. This process ensures the focus of meaningful findings related to the needs and conditions of e-module utilization among university students in Indonesia. The next stage is the presentation of this summarized data in a descriptive manner, which provides a structured and clear representation that aids in understanding and interpretation. The next stage is the presentation of conclusions drawn through a comprehensive examination of the data collected, where findings from the interviews are corroborated with quantitative data from the closed questionnaires to strengthen the credibility and validity of the analysis. The integration of quantitative data support in qualitative research increases the richness and reliability of the findings, allowing for more meaningful and thorough interpretations.

RESEARCH RESULT AND DISCUSSION

Sharia accounting is a course that is usually offered in universities, even if the universities are not Islamic-based. However, when compared to Islamic-based universities, public universities often do not have a curriculum focused on sharia accounting, and this can reduce students' self-efficacy and interest in sharia accounting (Kholid et al., 2022). In some universities, this course is a compulsory course, but there are also those that offer it as an elective course for undergraduate Accounting or Accounting Education students. Students feel interested in studying sharia accounting, for various reasons such as self-awareness of the need to study economic science in accordance with Islam.

“My view on sharia accounting is quite interesting because it shows the Islamic perspective on accounting” (Zulfi)

“Sharia accounting teaches various financial materials in an Islamic manner and tells financial information that is very useful in life” (Nawa).

Non-Muslim students also show interest in learning sharia accounting, due to curiosity and also pay attention to career opportunities. Non-Muslim students have positive perceptions related to sharia accounting courses due to increased knowledge, good experiences while learning in class, the use of discussion methods during learning, and also the motivation to work in sharia banks (Yulianti et al., 2022).

“I'm happy to study sharia accounting because nowadays there are many sharia banks, there are also many job vacancies” (Putu)

Challenges of Learning Sharia Accounting

The interest of students in public universities in Indonesia is accompanied by some major challenges in understanding the material. The results of this study show that 48.3% of students said sharia accounting is quite difficult to understand, and 31% stated that sharia accounting is very difficult to understand. Students said it was difficult to learn sharia accounting because there are many new vocabularies, and also the journaling system is different from conventional accounting.

“Sharia accounting is a course that I think is a bit difficult to understand because there are many Arabic terms and many contracts that must be known” (Selena)

“Need to understand more broadly because it is different from conventional accounting” (Alfi)

“The main difficulty is learning journaling, because the accounts are different from general accounting.” (Yeye)

The limited duration of sharia accounting learning also affects students' success in learning. Usually in non-Islamic universities, there is only one course related to sharia, which causes the complexity of the learning material presented in a short time. Meanwhile, the knowledge of the concept of fiqh muamalah and accounting must be balanced so that the learning outcomes are maximized (Septyan & Julianto, 2018).

“The challenge is that students need to understand the differences between sharia and conventional transactions, but they also need to be able to do journaling, and reporting of sharia entities. The material is dense, but only 3 credits” (Lecturer-1)

“Students need to understand the fiqh muamalah first, then there will be a sense when doing sharia accounting. If not, then it can only be technical, but the essence is lacking” (Lecturer-2).

The results of this study indicate the density of the material presented, namely sharia economic theory and also the practice of managing transactions in sharia accounting. This can be hampered if the motivation of students to learn fiqh muamalah independently is low, especially if students do not fully understand the concept of introductory accounting (Probowati et al., 2023). Students with inadequate basic knowledge often experience academic anxiety, which reduces their academic performance (Mohd Khalid & Abdul Rauf, 2022).

Digital Learning Media Needs

The results of questionnaires and interviews show the need for interactive digital learning media, such as flipbooks and sharia accounting learning videos. Flipbooks are expected to not only display text, and static images but also accompanied by QR codes that display learning videos.

“Hopefully, there will be an e-module that is presented attractively so that readers feel comfortable when reading, has pictures, describes the parties to the contract, and is also accompanied by a QR Code for learning videos” (Yeye).

The use of digital learning media is preferred by the current generation. The questionnaire results show that more than 90% of students state that video-based sharia accounting teaching materials can help them understand the material, as shown in Figure .1 below.

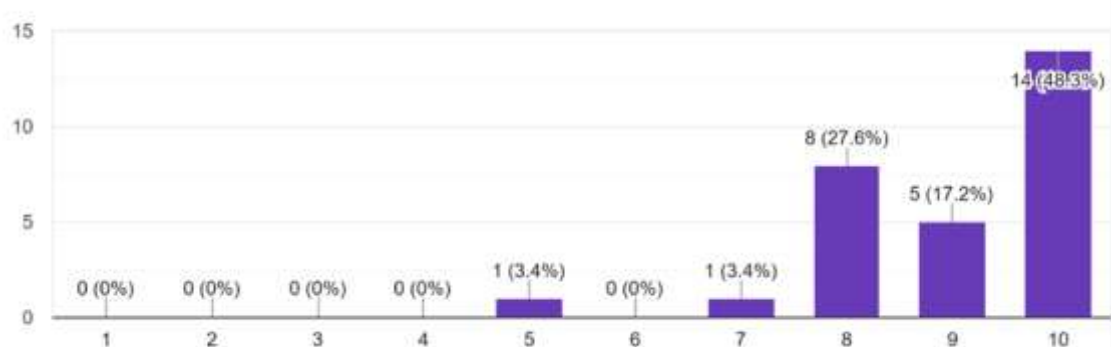


Figure.1 The Level of Ease of Learning Sharia Accounting Using Video-Based Teaching Materials

Lecturers said that digital teaching materials are more easily accepted by students today. This acceptance by students can make it easier for students to understand transaction contracts (*fiqh muamalah*), and also help financial reporting practices with sharia accounting concepts. The use of online books (e-books) has improved the learning experience for accounting students, as ease of access and interactivity play an important role in their acceptance of learning (Lawson-Body et al., 2020). flipbook-based digital learning media is in accordance with the characteristics of students, and also helps students learn complex material and requires analytical skills during learning (Yuliana et al., 2024).

“Students nowadays find it easier to understand the material with videos, especially to differentiate between sharia and non-sharia transactions. If students say there are many new terms ... the textbook is sometimes they are lazy to bring, even though there are also many in the library. Children nowadays accept digital faster” (Lecturer-1).

Digital technology is needed in education to facilitate teaching and learning activities. The use of technology in education will be able to present a way of learning that suits students' learning styles, so that students can learn more efficiently (Haleem et al., 2022). The integration of technology-based learning media related to sharia accounting is very important to improve students' understanding of complex material. Familiarization of students with terms related to sharia needs to be done, so that students more easily understand the principles of Islamic economics and distinguish them from conventional practices. This approach will be able to help form a foundation of understanding related to Islamic economics, which will support the success of learning sharia accounting.

Effectiveness of Case Study Based Learning

Case study is a method that is considered effective for improving students' analytical and critical skills. Case study-based learning encourages the development of critical thinking and problem-solving skills, which can improve students' understanding in accounting (Ananda, 2018; Hernando, 2023; Pertiwi et al., 2020). The results showed that case study-based learning in sharia accounting courses was able to make students better understand abstract concepts in sharia accounting. More than 70% of students stated that the case studies given by lecturers made it easier for students to understand sharia accounting material, as shown in Figure 2

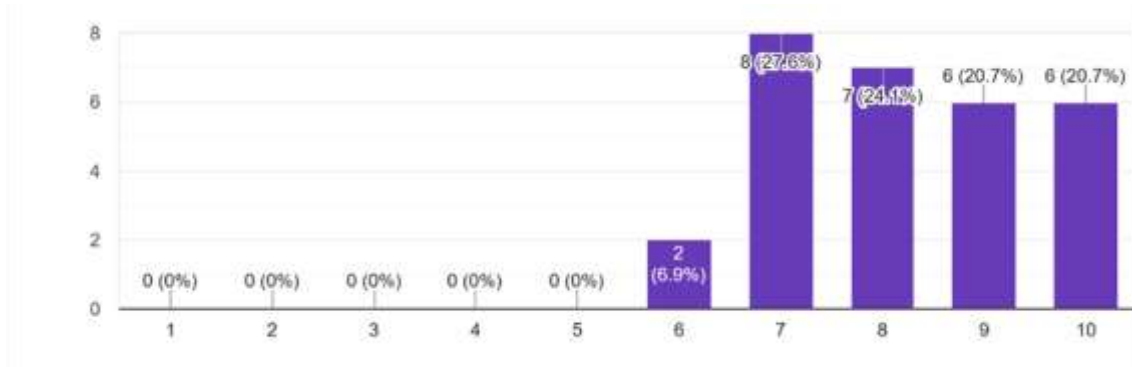


Figure.2 Student Assessment Related to the Ease of Understanding Sharia Accounting with the Presentation of Case Studies

Students expect lecturers to provide case studies with illustrations that are easy to understand, so that the amount of practice to solve real cases will be able to improve their understanding of sharia accounting. Students involved in case studies will be encouraged to be able to analyse theory and practical applications (Puri, 2022), and also be able to discuss various results so as to improve critical thinking skills (Wardhani, 2024).

“Case studies can be made into long narratives to improve literacy” (Selena) Lecturers stated that it was easier for students to understand the case if the lecturer narrated it. Cases in written form are more difficult to understand, due to obstacles in understanding reading. Through interactive methods such as direct discussion in class, it is necessary to improve literacy which is more effective than students only learning written material (Yulianto, 2021).

“Students like case studies, they are enthusiastic about completing them.

But there are obstacles if students are given written cases. Then the lecturer still needs to explain the illustration of the case.” (Lecturer-3)

Case study-based methods presented with the help of technology, such as videos, can facilitate the teaching and learning process. Students who watch case-based learning will increase their motivation, arouse their empathy, and also improve their academic performance (Cheng et al., 2024). The use of technology in the teaching environment improves the standard of accounting education by making the subject more interesting and accessible.

CONCLUSIONS AND RECOMMENDATIONS

Interactive digital book-based learning media, such as flipbooks, are important to be held in learning sharia accounting, especially in general universities that do not have an Islamic education base. The complexity of sharia accounting material makes students often experience difficulties in understanding sharia-based financial transactions and reporting. Digital learning media equipped with case studies, as well as learning videos will be able to facilitate independent learning and improve students' understanding of sharia concepts. In addition to helping achieve learning objectives, this media is also able to increase student interest and involvement in learning this challenging material.

Future researchers can further explore the comparison of the needs of case study-based learning methods with other learning methods, such as project-based learning. More in-depth studies also need to be conducted to determine the effectiveness of learning media in the form of digital books, which are interactive like flipbooks, presented with case study learning methods.

ADVANCED RESEARCH

The limitation of this study is that the university is not based on Islam, which has a sharia accounting course. Further research can explore the challenges faced by students, both Muslims and non-Muslims, in studying Sharia Accounting, as well as examine the comparison between the effectiveness of case study and project methods in the context of digital-based learning.

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