

Development of Zahir Accounting Manual Book for Optimizing Accounting Computer Learning

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ABSTRACT

The purpose of developing this Zahir Accounting manual book is to find out how the Zahir Accounting manual book affects the learning outcomes of students taking computer accounting courses. The average student score after the application of Zahir Accounting manual book in learning computer accounting, obtained an average score of 87.62. Thus, after using Zahir Accounting manual book, the score obtained by the students increased significantly. The correlation that occurs during Computer Accounting lectures both before and after Zahir Accounting manual book is 0.776. While in Table 5, shows that the Sig. (2-tailed) value of $0.013 < 0.05$ which indicates a significant difference both before and after the use of Zahir Accounting manual book.

Keywords: Zahir Accounting, Manual Book, Accounting Learning

INTRODUCTION

Higher education is an educational institution that plays an important role in equipping students with knowledge and skills relevant to the world of work, especially in the field of accounting. In today's digital age, a good understanding of accounting software is key to preparing students to meet the growing demands of the industry. Universities play a central role in providing quality higher education, including in accounting. With the development of technology and digitalization, accounting computers have become an integral part of the modern

accounting world. In the context of higher education, learning accounting computers becomes a crucial part of preparing students for careers in the ever-evolving world of accounting. Zahir Accounting is a well-known and widely used accounting program in Indonesia.

Today, different levels of education are needed to keep up with the increasingly complex development of digitalization in various sectors (Hariyani et al., 2020). The development of increasingly sophisticated digitalization is expected to be able to help improve the quality of education to be better than before. Competition in the development of accounting software is increasing. In addition, accounting software updates and technological advances such as Zahir Accounting continue. This program offers a variety of graphics that can help in decision making, has an attractive appearance design, is not complicated and is very easy to use (Siregar et al., 2021).

The application of accounting information systems such as Zahir Accounting in the preparation of financial statements is the best way to overcome the problems that arise in educational institutions (Estiningsih et al., 2022). As a result, financial reports can be generated faster without compromising the accuracy and correctness of the data. Since almost all activities and transactions are always related to accounting, the management of accounting data becomes one of the crucial things for the operational

efficiency of a company or institution (Faizah et al., 2021).

One of the universities that use this software is Universitas Nusantara PGRI Kediri at the Faculty of Economics and Business with the study programs of Economic Education, Accounting, and Management. Zahir Accounting has great potential to help students understand accounting concepts, often the use of this software in learning has not reached the optimal level. Students often have difficulty in understanding the accounting concepts integrated in this software. Therefore, the development of a manual book specifically for Zahir Accounting becomes very important in an effort to increase the effectiveness of learning.

Manual book is a learning tool that describes the material to be learned step by step so that students can learn it more easily, understand it, broaden their horizons, and do more creative and active learning throughout the learning process (Lestari & Listiadi, 2021). The use of textbooks in a quality learning process is used to develop scientific and technical knowledge skills organized according to relevant national educational standards (Nabilajaya & Listiadi, 2020). A body of knowledge is usually written and systematically organized in a manual, taking into account the competencies to be achieved, the content of the learning materials to be developed, practice questions, and other factors (Wijaya et al., 2021).

By developing a good manual, it is expected that students will more easily understand accounting concepts and can optimize the use of Zahir Accounting in their future accounting practices. In addition, it will help the university raise the standard of accounting computer education and help students prepare for the challenges of an increasingly digitalized working world. The manual will be designed to provide students with systematic, practical, and easy-to-understand guidance in using Zahir Accounting as a tool for understanding and implementing accounting concepts.

With the development of a handbook that meets the needs of computer-based accounting education in higher education, it is expected that students will be better prepared to face an increasingly digital world of work and optimize the use of Zahir Accounting in the context of accounting practice. In addition, universities will be able to improve the quality of their computer accounting education, support students' development, and bridge the gap between academic theory and practical experience in the accounting world.

This research aims to develop a Zahir Accounting manual book that is more comprehensive and in accordance with the needs of accounting computer learning in higher education and also to develop a Zahir Accounting manual book that is more effective in helping students understand accounting concepts and apply them using this software. This manual book will be designed to provide clear and systematic guidance in using Zahir Accounting, as well as integrating accounting concepts with practical applications in this software. In addition, the manual will be constantly updated to keep up with the development of Zahir Accounting. The manual book will be designed with a clear pedagogical approach, which will make it easier for students to understand how accounting concepts can be applied in Zahir Accounting. In addition, the manual will also include practical exercises that are relevant to the world of work.

Therefore, the existence of Zahir Accounting manual book is very important to optimize computer accounting learning and ensure that information and technology mastery skills are learned through software that is in accordance with their field of expertise. With the Zahir Accounting manual book, it is hoped that it will be able to optimize computer accounting learning so that students who take the course are able to obtain satisfactory learning outcomes and are able to hone student skills in accordance with the courses they have taken. Therefore, researchers are interested in conducting research with the title "Development of Zahir

Accounting Manual Book for Optimization of Accounting Computer Learning".

LITERATURE REVIEW

1. Zahir Accounting

Zahir Accounting is an integrated accounting software which is used for the preparation of financial reports (Yuswanto & Hanafi, 2013). Zahir Accounting is an accounting software used to generate financial statements that include features such as high competitiveness, financial data analysis in the form of graphs, and financial risk analysis that are useful for generating management reports (Maulana et al., 2020). An accounting program or software called Zahir Accounting is used to implement financial data to facilitate work in the accounting industry, where there is a data backup feature in this software, so you don't have to worry if the data is lost because a backup copy already exists (Faizah et al., 2021). Thus, Zahir Accounting Software can be defined as a software application used to manage accounting and financial activities in a business, designed to assist business owners, accountants, or individuals in recording financial transactions, generating financial reports, and monitoring the company's financial condition.

The benefits of using cloud-based accounting software include: 1) Project estimation; 2) Automation of accounting tasks from manual bookkeeping; 3) Real-time data updates; 4) Cost reduction; 5) Easy management of payables and receivables; 6) Cash flow management; and 7) Easy preparation of financial reports (Primadiata et al., 2022). The advantages of Zahir Accounting Software are: 1) Easy to use; 2) Aesthetically pleasing and intuitive interface design; 3) Ability to edit reports and invoices; 4) Reports can be exported to various formats and sent via email; 5) Uses a client-server database; 6) Facilities and specifications can be selected based on needs; 7) Report audit trails can be clicked to view transaction details; 8) Editing and deleting all transactions is possible (based on password

access authority); 9) A company that provides comprehensive reporting and business analysis services (Anindya et al., 2021).

PT Zahir International established Zahir Accounting in 1996. The development of the application progresses with the market demand and need for application software to automate the processing of financial reports. The launch of several new software editions including Zahir Accounting 6, Zahir Point of Sales 6, Zahir Point of Sales Mobile, Zahir Report Server 6, Zahir Sales Order Mobile, Zahir Enterprise Plus, Zahir Online, and Zahir Simply Android version (Pratama & Nurdiawan, 2019).

Although Zahir Accounting is a very advanced financial accounting program, it is different from other accounting programs. The automatic generation of all accounting journals and financial statements not only makes bookkeeping easier, but also eliminates the need for a deep understanding of accounting theory. Zahir Accounting can also make business decisions easier because it includes a variety of financial statement analyses, including ratio analysis, break-even analysis, various graphs, and attractive and interactive reports (Zeinora & Septariani, 2020).

2. Learning Optimization

The learning process must be able to optimize the different intelligence potentials that exist in the students, in spite of their fundamental differences (Ayuningrum, 2020). Optimization is a process used to achieve a situation in which the maximum value is obtained in a given situation (Maesaroh & Adela, 2022). The process of tweaking something to get the best solution from a set of existing alternatives is called optimization.

Optimization allows a system to develop its effectiveness, one of which is profit. Learning optimization aims to change the way students are less effective to be more effective than before. In the learning process, teachers and students are involved in the interaction of teaching materials as a medium

where students need to be more active in carrying out learning. Therefore, learning optimization can be defined as an effort to improve learning outcomes by identifying the factors that have the most influence on learning and focusing on effective strategies to make learning effective.

MATERIALS & METHODS

The research was conducted at the Economic Education Study Program, Faculty of Economics and Business, Universitas Nusantara PGRI Kediri, where the subjects of the study were 3rd year students of the Economic Education Study Program who took or programmed accounting computer courses as preparation material before taking the Zahir Accounting Competency Test.

This study falls under the category of R&D or Research and Development. R&D is a research method used to develop certain products and evaluate their effectiveness (Sugiyono, 2022). For the analysis of learning outcomes to determine the learning outcomes of students during classroom learning before using the manual book and after using Zahir Accounting Manual Book. In addition, a comparison test was conducted using SPSS to determine any differences before and after using the manual. Population parameters that can be compared by sample sizes that can also be compared (two or more samples) are tested using a comparative test (Surindra et al., 2017). The following is the stage of development of the Zahir Accounting Manual Book designed to optimize learning accounting:

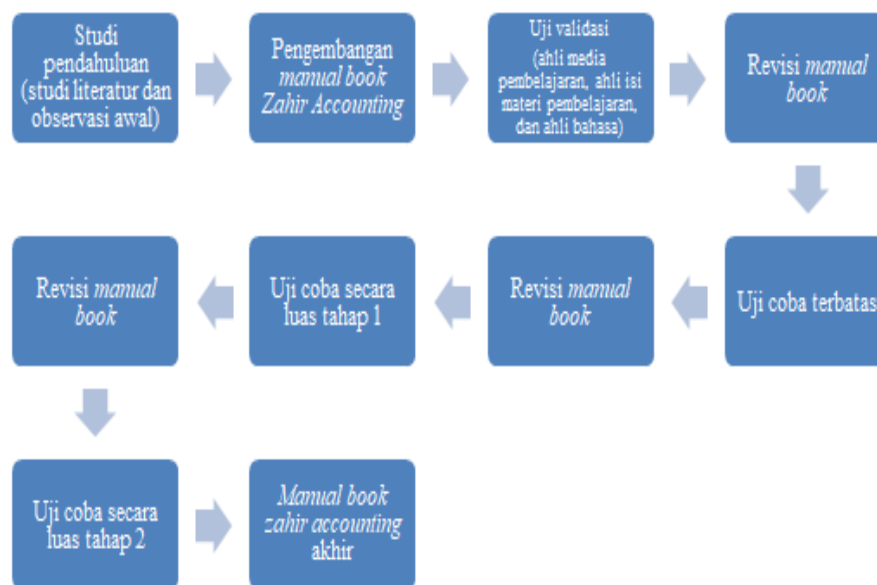


Figure 1. Stages of Research

Where each stage of the research consists of: a) Preliminary studies, in this stage, literature studies and research journals are carried out regarding the theory that will support the research, then observations are made in the classroom to find out the initial problems in the classroom; b) Manual development, in this stage, the preparation of Zahir Accounting manual is carried out, where the manual is prepared based on the

classroom conditions or needs in the classroom; c) Expert validation test, this stage is carried out to test the manual book to experts, including learning media experts, zahir accounting material content experts and language experts; d) Manual book revision, this stage after the expert validation test is carried out, the manual book is revised according to the suggestions and input from the experts; e) Limited trial,

at this stage, limited testing of the manual is carried out on the class conducted as the object of research to find out the shortcomings of the compiled manual; f) Manual revision, at this stage, improvements are made in accordance with the findings that occur in the field in the hope that the manual will be better in accordance with the needs of the class; g) Field Trials, at this stage the revised manual is ready for an extensive field trial, namely, Stage 1 Field Trials and Stage 2 Field Trials; and h) Final Manual, from the results of the field trials conducted and the revisions or improvements made in accordance with the findings or problems in the field, a final accounting manual can be prepared which can then be used for continuous learning.

Conducting research on level 3 students of Economics Education Study Program FEB Universitas Nusantara PGRI Kediri, which amounted to 21 students. So far, lectures in the classroom have not used textbooks that can support learning in the classroom, for that with the Zahir Accounting manual book is expected to be able to improve students' skills. To determine whether the textbook is valid or not, an expert validation test is conducted using the following formula (Riduwan, 2010):

$$P = \frac{\sum xi}{\sum x} \times 100\%$$

The categories used are guidelines for making expert validation decisions:

Table 1 Development Decision Making (Riduwan, 2010)

Achievement of Learning Objective	Qualification	Information
81 – 100%	Very Good	No revision required
61 – 80%	Good	No revision required
41 – 60%	Enough	Revision
21 – 40%	Not Good	Revision
0 – 20%	Not Very Good	Revision

Then, to find out the difference between after and before the development of Zahir Accounting manual book, a comparative test is also used using SPSS software. Comparative test is an analysis in statistics that is used in comparing between one or more variables whose use can be at the same or different times (Sugiyono, 2011).

textbooks that are felt to support classroom learning.

The following formula was used in the expert validation test to determine the validity of a textbook (Riduwan, 2010):

$$P = \frac{\sum xi}{\sum x} \times 100\%$$

RESULT

This research was conducted on 21 students of Economics Education Study Program Level 3, Faculty of Economics and Business, Universitas Nusantara PGRI Kediri. This Zahir Accounting guidebook is expected to improve the students' skills because so far the lectures in the classroom have not used

The following research results will be described in the form of expert validation results of the manual and comparative test results before and after using Zahir Accounting manual. After the expert validation test, which includes expert validation of language, presentation and material, the following results were obtained:

Table 2 Expert Validation Results

Validated Product	Validator	Stage 1		Stage 2	
		Validation Result (%)	Information	Validation Result (%)	Information
Manual Book Zahir Accounting	Material Expert	75%	Good	91%	Very Good
	Presentation Expert	75%	Good	87%	Very Good
	Language Expert	79%	Good	92%	Very Good

From the results of expert validation, it can be seen that in stage 1, the validation results showed good and excellent categories with a score range of 75% - 79%, while in stage 2, after revision, significant results were obtained, namely an increase in the score range of 87% - 92% with good and excellent categories.

Based on the research conducted, the results of the data processing are as follows:

Table 3 Comparison of Learning Outcomes Before and After Using Manual Book

		Paired Samples Statistics			
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pre Test	76,19	21	19,359	4,224
	Post Test	87,62	21	29,984	6,543

Table 5 Significance Level Before and After Manual Implementation

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Pre Test - Post Test	-11,429	19,310	4,214	-20,218	-2,639	-2,712	20	,013

The table above shows the size of the significance level both before and after using Zahir Accounting manual book. The significance level shows that the Sig. (2-tailed) value is $0.013 < 0.05$ which indicates a significant difference both before and after using Zahir Accounting manual book.

DISCUSSION

From the results of expert validation, it can be seen that in stage 1 the validation results showed a good category with a score range of 75% - 79%, while in stage 2 after revision, significant results were obtained, namely an increase in the score range of 87% - 92% with an excellent category. This shows that after the revisions based on the results of the expert validation, the handbook has experienced a significant improvement, so

Based on the above results, it is known that before the application of Zahir Accounting manual book, the average value obtained is 76.19. While the average value after the application of Zahir Accounting manual book in learning Computer Accounting, the average value obtained is 87.62.

Table 4 Correlation Level Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 Pre Test & Post Test	21	,776	,000

The table above shows the size of the correlation between variables, the correlation that occurs during computer accounting lectures both before and after the Zahir Accounting manual book is 0.776.

that in every aspect it is in the excellent category.

Based on Table 3, it is known that before the application of Zahir Accounting manual book, the average value obtained by the students is 76.19. While the average value after the application of Zahir Accounting manual book in learning computer accounting, the average value obtained is 87.62. So, after using Zahir Accounting manual book, the value obtained by students increased significantly.

Table 4 shows the size of the correlation between variables, the correlation that occurs during Computer Accounting lectures both before and after the Zahir Accounting manual book is 0.776. While in Table 5, shows that the Sig. (2-tailed) value of $0.013 < 0.05$ which indicates a significant difference both before

and after the use of Zahir Accounting manual book.

CONCLUSION

Based on the results and discussion described above, it can be concluded that Zahir Accounting manual book in every aspect scores in the excellent category. After the application of Zahir Accounting manual book provides a significant difference in student learning outcomes between before and after the application of the manual book. The application of the existing manual book is able to increase the efficiency in processing financial data, which has a positive impact on the practical understanding and application of accounting theory in computer accounting courses.

Declaration by Authors

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