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**DIPLOMA INTERNATIONAL BUSINESS**

**POLITEKNIK SULTAN SALAHUDDIN ABDUL AZIZ SHAH**

**DPB50163**

**E-BOOK ADJUSTMENT FOR ACCOUNTING**

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**TITLE: E-BOOK ADJUSTMENT FOR ACCOUNTING**

**SESSION: 1 2022/2023**

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3) We agree to release the project's intellectual properties to the above said polytechnic in order to fulfil the requirement of being awarded **Diploma in International Business**.

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# LETTER OF AUTHORIZATION

We declare that the work in this final year project paper was carried out in accordance with the regulation of Polytechnic. It is original and is the result of our own work, unless otherwise indicated or acknowledged as referenced work. This project has not been submitted to any other academic institution or non-academic institution for any diploma or qualification

We, hereby, acknowledge that we have been supplied with the Academic Rules and Regulations for Undergraduate, Polytechnic, regulating the conduct of my study and research.

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## **ABSTRACT**

Study materials has played a really important rules for student and people to learn and make a reference. Without the right knowledge and deep research regarding some topics that they want a false information and knowledge might spread around. Study materials help them to understand more and regain knowledge. Without the right knowledge our old and new generation might collapsed. A lot of issues has raised between the student as the cost of book is rising, its hard to find a good study materials, they lost the interest to study as the book are plain, it is hard and heavy to bought the book everywhere. Based on the issue we have find a solution to solve the problem. We have decided to make an e book. E book is a book that displayed on a computer screen or on an electronic device that is held in the hand, instead of being printed on paper.

A wide range of digital publications are referred to as "e-books," or "electronic books." E-books, digital books, and e-editions of printed books are some of the more common names for electronic books. A digital book that can be read on computers or other electronic devices and contains text, images, or both is known as an e-book. Other digital elements that can be added to e-books include embedded hyperlinks, bookmarks, annotations, text searching, and the connection of sophisticated multimedia items, all of which may be very helpful to people with disabilities.

In essence, e-books make it possible for people to quickly obtain information and assess whether a book's content is appropriate without having to visit a library. Because e-books are so simple to find, their time-saving advantages are obvious. Students like e-book devices because of its mobility, ease of use, navigational capabilities, storage capacity, and usage of e-ink to display text on the screen

Accounting is a challenging subject for student to understand and apply it as it need a deep understanding and remembrance of the topic in the subject. We have decide to make a simple but full of knowledge for student in polytechnic to use the book and pass the subject with flying colours.

## Table of Contents

<b>POLITEKNIK SULTAN SALAHUDDIN ABDUL AZIZ SHAH</b> .....	1
<b>DECLARATION OF ORIGINALITY</b> .....	2
<b>LETTER OF AUTHORIZATION</b> .....	4
<b>ACKNOWLEDGMENT</b> .....	5
<b>ABSTRACT</b> .....	6
<b>CHAPTER 1 INTRODUCTION</b> .....	9
<b>1.1 Introduction</b> .....	9
<b>1.2 Background of study</b> .....	9
<b>1.3 Problem statement</b> .....	9
<b>1.4 Objectives</b> .....	10
<b>1.5 Research questions</b> .....	11
<b>1.6 Scope of the study</b> .....	11
<b>1.7 Significance of study</b> .....	11
<b>1.8 SWOT analysis</b> .....	11
<b>1.9 Definition of terms</b> .....	12
<b>1.9 Summary of the chapter</b> .....	13
<b>CHAPTER 2 LITERATURE REVIEW</b> .....	13
<b>2.1 Introduction</b> .....	13
<b>2.4 ADDIE Model</b> .....	14
<b>2.5 PREVIOUS STUDIES/REVIEW/INVESTIGATIONS</b> .....	18
<b>2.6 Summary</b> .....	20
<b>CHAPTER 3 METHODOLOGY</b> .....	21
<b>3.1 Introduction</b> .....	21
<b>3.2 Research design</b> .....	21
<b>3.3 RESEARCH PROCEDURE</b> .....	21
<b>GANTT CHART</b> .....	28
<b>CHAPTER 4 DATA ANALYSIS AND RESEARCH FINDING</b> .....	29
<b>4.1 Introduction</b> .....	29

<b>4.2 Post-test questionnaires .....</b>	<b>29</b>
<b>4.2.1 Reliability Test of Questionnaire .....</b>	<b>31</b>
<b>4.3 Descriptive Analysis.....</b>	<b>32</b>
<b>4.3.1 Respondent Demographic Profile.....</b>	<b>32</b>
<b>4.3.2 Central Tendencies Measurement Of Constructs.....</b>	<b>34</b>
<b>4.4 DISCUSSION.....</b>	<b>47</b>
<b>CHAPTER 5 : CONCLUSION AND RECOMMENDATION .....</b>	<b>48</b>
<b>5.1 CONCLUSION .....</b>	<b>48</b>
<b>5.2 RECOMMENDATION.....</b>	<b>49</b>
<b>5.3 LIMITATION PROJECT.....</b>	<b>49</b>
<b>5.4 SUMMARY .....</b>	<b>50</b>



# CHAPTER 1 INTRODUCTION

## 1.1 Introduction

The title product of this product is E - Book Accounting Adjustment. The product is defined as related to a digital flip book that contain information and knowledge about adjustment. This project paper will include the representation of the study's overview, a background of the project. Problem statement, the objective of the project, scope of the project, importance of the project, and operation. This E-book is about accounting adjustment that will explain to student IPT from various university that learn about financial accounting regarding topic adjustment. We use an attractive design with simple words, mind map and interesting content such as mini games, simple quiz and exercise.

## 1.2 Background of study

In today generations a learning resources could come in various format such as audio, video, pictures, text, etc and there is a huge amount of implicit information in learning resources that can be difficult to obtain. The information included knowledge point, complexity, and prepared knowledge. (Jiangbo Shu et al., 2016)

All these resources generally called as learning objects, open educational resources, or online learning resources. It included innovative and interactive curricula, teacher-created lesson plans, as well as tools such as visualizations and simulations that support the manipulation the manipulation of real world phenomena and datasets (C.Borgman et al., 2008)

## 1.3 Problem statement

Lack of resources in education fields affect the student in a different ways. It means the student not getting the best getting out of their education. They learn the topics and lessons but they not getting the full picture of it just like they deserve. High poverty schools students do worse on their standardizes test, they are more likely to be chronically absent during the school year. It held back in their grade and less likely to graduate on time. This show that the student in high poverty areas are being extremely affected by the lack of resources. (The Common Wealth Institute, 2017)

The number of information resources that is available and growing rapidly on the Web is enormous. Due to their variability in subject, complexity, language, etc., they are of potential value to all members of the web community. Studies have revealed that searching for information on Web lead for the student to aimlessly going around the internet (Loan., 2010). Although there is a lot of information resources available on the Web, the resources are not reliable and offer the same quality or equal value to all stakeholders in the higher education.

The students were having difficulties in finding information that is suitable to their learning style using the available information retrieval tools (liyana et al., 2010)

SESSION	II 2021/2022					
EXAMINATION	FINAL EXAM					
CLASS	DIN 1A	DPI 2A	DPR 1A	DPM 1A	DPM 1B	TOTAL
TOTAL FAIL STUDENT	0	1	2	2	3	8
TOTAL STUDENT	13	29	32	22	19	115
FAIL STUDENTS PERCENTAGE	0	3	6	9	16	7%

SESSION	I 2021/2022					
EXAMINATION	FINAL EXAM					
CLASS	DIN 1A	DPI1A	DPR1A	DPM1A	DPM1B	TOTAL
TOTAL FAIL STUDENT	4	5	2	4	0	15
TOTAL SUDENT	32	43	38	38	33	184
FAIL STUDENT PERCENTAGE	13	12	5	11	0	8%

This analysis data was taken from polytechnic Shah alam accounting student. The data was based on the final exam achievement. For the first session 2021/2022 the total percentage of fail student was 8% and for the second session 2021/2022 was 7%.

## 1.4 Objectives

This project's goal is to investigate the situations in which students, especially those who learn online, find our e-book to be extremely beneficial and useful. Although there are other sources as well, such as reference books, we think that not all students can afford them since they cost money to purchase. Here, we produce a unique e-book :

- (i) Examine the perception of e-book in use as educational material
- (ii) To develop e-book as a learning resources.
- (iii)To identify student satisfaction towards e-book.

## **1.5 Research questions**

The following research issues that take into account students' perspectives will be addressed in order to meet the project's stated objectives.

- (i) What is the perception of e-book as an educational material?
- (ii) What are the component to develop e-book?
- (iii)What are the impact towards student satisfaction?

## **1.6 Scope of the study**

Scope of study explains that there are factors must be taken seriously to make e-book adjustment and major problem when using it. With proper research and development, studies show that we should focus more on the perception and the level of satisfaction when using e-book. Regarding that, this study is about making e-book for financial accounting focusing on adjustment for accounting toward student. The scope of discussion of this study is referring to the student who is studying accounting subject in polytechnics Sultan Salahuddin Abdul Aziz Shah.

## **1.7 Significance of study**

Our significance of study shows that the perception of using e-book was related to e-book adjustment which also affects student satisfaction. The study intends to understand about the e-book adjustment that need to be made for accounting. The student will be able to realize the significance of e-book. As a result, the student will be encouraged to use an e – book. On the other hand, this study can be significantly beneficial for student who is studying accounting and also get to build up satisfaction level towards them. This study can also be beneficial to the e-book itself because they will a lot of readers.

## **1.8 SWOT analysis**

For this project we use a SWOT analysis. It stands for Strengths, Weaknesses, Opportunities and Threats. It can be analyzed as a process in which it identifies the internal and external factors that affect the company and business performances. (Eastwood et al., 2016)

<p><b>STRENGTH</b></p> <ul style="list-style-type: none"> <li>• Convenient to use everywhere</li> <li>• Attractive design</li> <li>• Simplified content</li> <li>• Follow the trend of 4<sup>th</sup> revolution industry</li> </ul>	<p><b>WEAKNESS</b></p> <ul style="list-style-type: none"> <li>• Content are limited about accounting adjustment only</li> <li>• Product need Wi-Fi to access it</li> <li>• Some content are the same as other product</li> <li>• Easily erase if there any virus attack</li> </ul>
<p><b>OPPORTUNITY</b></p> <ul style="list-style-type: none"> <li>• Better understanding for student</li> <li>• Cost efficiency</li> <li>• Enhance learning opportunity for student</li> </ul>	<p><b>THREAT</b></p> <ul style="list-style-type: none"> <li>• New entrance of competition</li> <li>• Lecturers prefer to use a physical book</li> <li>• Students prefer to learn using animated video.</li> </ul>

**1.9 Definition of terms**

The following are the terms and their operational definitions:

- i. E-book – defines an e-book as “a book that displayed on a computer screen or on an electronic device that is held in the hand, instead of being printed on paper. Oxford (2011)
- ii. Financial accounting – financial accounting has various definitions in practice. Unfortunately, according to cernius (2012) the definition concepts of accounting, bookkeeping. Financial accounting are used in different terms for describing the same phenomenon and this causes quite a lot of confusion
- iii. Accounting adjustment - An accounting adjustment is a business transaction that has not yet been included in the accounting records of a business as of a specific date. Most transactions are eventually recorded through the recordation of (for example) a supplier invoice, a customer billing, or the receipt of cash. (Accountingtools, 22 June 2022)

transactions are usually entered in a module of the accounting software that is specifically designed for it, and which generates an accounting entry on behalf of the user.

## **1.9 Summary of the chapter**

In conclusion, this study is basically searching for what e-book adjustment for accounting that need to be make. This study aimed to encourage student to use an e-book and help student by simplifying every topic that they learn about adjustment in their class. In this way the student can understand more further about financial accounting regarding topic adjustment.

# **CHAPTER 2 LITERATURE REVIEW**

## **2.1 Introduction**

In this chapter literature review surveys scholarly articles, books, website and other relevant resources to the particular ADDIE model which we use to develop our project. Then it reviews about learning resources, financial accounting and previous study related to our study.

## **2.2 Learning resources**

This refers as a teaching and learning materials. It is to ensure that students are really engaged and understand in their learning. The teachers employ a variety of interesting and fascinating tools to teach the ideas based on their curriculum. These materials can help students to turn their leaning experiences into something that are interesting and easy to understand.

Learning materials or resources are the materials that instructors may use to carry out instruction and facilitate the achievement of a student's educational goals. These resources can be used by teachers as well as the students to gain more knowledge on a particular topic. These days the options of learning materials or resources are vast. Not limited to only books or classrooms. Students can seek learning from various online sources available like videos (teachmint, 2014)

### **2.3 Financial accounting**

The significance of the financial statement is to include the financial status, operational results, and financial consistency details for a business entity which is useful to a wide variety of consumers for economic decision making. For this reason, the financial results prepared to cover the public interests of most people. However, all information required by consumers to make financial decisions is not available in the financial report because financial statements largely include the analysis of historical financial activities and do not generally provide detail on non-financial matters (Hemati & Mostafapour, 2015).

Information on the business results of a company unit, in particular its performance, to determine the possible shifts in the financial resources that would undoubtedly govern them in the future, the information on operating results needs to help forecast the capacity of the enterprise to retain cash flows from current resources of the organization. This knowledge is often helpful in making decisions about the usefulness of external services accessible to the unit. For valuable material, it must be trustworthy. Trustworthy material is free of error and important prejudice and honestly communicates or fairly intends to communicate it (Malekinejad, 2016).

Financial accounting is one of the vocational subjects taught at senior secondary schools in Nigeria, aiming at equipping students with professional knowledge and skills. According to the West African Examination Council (2004), financial accounting is the most popular vocational subject offered in senior secondary schools in Nigeria. The objectives of teaching financial accounting in senior secondary schools are to enable the students to appreciate basic accounting practices, principles, and their applications in modern business activities, and to prepare students to further study in accounting and related courses at the higher institutions (National Examination Council, 2004). The financial accounting subject is very imperative to the Nigerian economy as it provides the basis for preparing future entrepreneurs, accountants, managers, and financial controllers (Francis, 2014).

### **2.4 ADDIE Model**

The original ADDIE model included a five-phase approach for analysing educational requirements as well as designing, developing, and implementing instructional techniques (Kurt, 2017). Continuous improvement is ensured via evaluation techniques employed throughout the process, and the model was designed to be utilised in a linear way, with one phase finished before the next begins.

According to the research article Using the ADDIE approach to generate learning material for actuarial mathematics was one of the subjects assessed by PAI to get actuarial certification (Persatuan Aktuaris Indonesia 2015). Students must be influenced in life insurance models, contingent life annuities models, premium and premium reserves, multiple life models, multiple decrement models, claim models, and collective risk models in order to pass the test E (Widyastuti and Susiana 2019). As a result, actuarial mathematics appears familiar to pupils and has become necessary to study. Many pupils have not yet grasped issues in actuarial mathematics. This is evident from numerous pupils who failed an actuarial Mathematics test administered by PAI Several variables contribute to this. First, neither the lecture material nor the books utilized in the Actuarial Mathematics course addressed the

topics being assessed. Second, texts dealing with Actuarial Mathematics are few, and the context is difficult for students to grasp, yet knowledge and comprehension of ideas are required to understand and apply theories to practical issues.

At the first step, students must master activities such as analysing competence; in reality, this textbook is realised by the determination of Standard Competencies, Basic Competencies, and Learning Purpose (Depdiknas 2008), analysing the students' characteristics related to their knowledge, attitudes, and skills (Reinbold S 2013), and analysing the relevant materials to the competency achievements desired relate to what students master (Reinbold S 2013). This step's analysis result is self-evaluated, with ongoing assessment with colleagues to enhance the analysis outcomes. The following is The second part of analysis focuses on three activities: material selection related to the students' characteristics and the competency to be acquired, learning strategy, assessment form and technique, and evaluation. (Aldoobie N 2015). The textbook structure and content framework are created in this stage. The outcome will be self-evaluated as well as shared with peers in order to enhance the design outcomes. Aside from implementation, there are numerous actions to do, such as creating a factual example for the instruction design, gathering appropriate data resources to expand the module, and so on. Create course materials such as illustrations, strategizing, and graph creation, as well as typing, editing, and putting out the text book. Run through the design process, validating the draught of the development product, and revising following expert advice (Aldoobie N 2015). The final phase is evaluation, which includes formative and summative assessments. Formative evaluation is used to collect data on each phase of the improvement process. Summative evaluation is performed at the conclusion of the programme to determine its impact on students' learning outcomes and learning quality. This study solely uses formative assessment since it pertains to the processes of development research to improve the development product. The ADDIE paradigm has been evaluated step by step.

According to the journal *The Effectiveness of Designing and Using a Practical Interactive Lesson Based on the ADDIE Model to Improve Students' Learning Performances at the University of Tabuk*, Sameer Mosa Alnajdi (2018). Today's phenomena is distinct from previous ones. As more academic information becomes accessible and publicly available, students will increasingly turn to their local universities for learning support rather than content delivery. This places a larger emphasis on teaching abilities and less on topic knowledge. The issue is not so much the nature of knowledge as it is how students or learners gain knowledge and learn how to apply it. According to a research conducted by Jamaliah, Rohana, and Aede Hatib, it is 50 marked by global competitiveness, cultural diversity, new technology, and new management procedures that need workers to have problem solving and critical communication skills as well as a high degree of craftsmanship (2012). In response to this trend, the government has made a step forward in accordance with Vision 2020, which intends to transform Malaysia into a developed nation by 2020. As a result, focus has been given to the development of human capital that may produce new sources of income in technology and knowledge-intensive industries such as ICT (Information, Computer, and Technology) and skills-based services (Kementerian Pendidikan Malaysia, 2013).

Addie model The first phase involves analysing the number of students registered in colleges and courses using a network system. Each institution has an average of 15 to 20 students each class. The implementation of a blended learning paradigm is advantageous when the number of pupils is not

excessive. The design phase changes to the concept of learning, the investigation of educational methodologies to be used, feedback systems and interaction, interface usability, and so on. This step follows the conclusion of the needs analysis procedure. Work on multimedia projects will be completed in line with an agreed-upon specification requirement. Each structure will be checked to ensure that it operates consistently and effectively. At this point, instructional materials have been given to be used or applied in practice. Completed projects will be tested on actual users to detect faults in the project development process. If something goes wrong, it will be repaired before being handed over to the target consumer. The assessment phase is split into two sections: Formative and summative assessment. Formative assessment is employed throughout the ADDIE process. To guarantee their efficacy, formative evaluation should be performed at all levels. Summative evaluation simply entailed the creation of a specific test that requires user feedback, such as content, strategy, and multimedia components, via interviews, questionnaires, monitoring, and testing. Summative evaluation is often performed at the conclusion of a project that has resulted in the creation of instructional materials.

Last but not least, based on journal *The Usage of ADDIE Model in the Development of a Philosophical Inquiry Approach in Moral Education Module for Secondary School Students* Hafizhah Zulkifli Khadijah Abdul Razak Mohd Reduan Mahmood ,2018 The aims of Moral Education, according to the Standard Curriculum for Secondary Schools, are to instill moral reasoning in decision-making and to come up with solutions for moral problems based on moral principles. In order to achieve these goals, Moral Education focuses on three domains, namely moral reasoning, moral action, and moral feeling (Kurikulum Standard Sekolah Menengah, 2015). Therefore, it is essential for a Moral Education teacher to teach and instill these three domains in the students. Some of the students frequently score A's in the exams because they have practiced on past-year questions, not because they are moral people (Hoon, 2010; Balakrishnan & Shoniah, 2014). The objective of this research is to explain the usage of an ADDIE model in the development of a Philosophical Inquiry approach in Moral Education and to assess the content validity of the module.



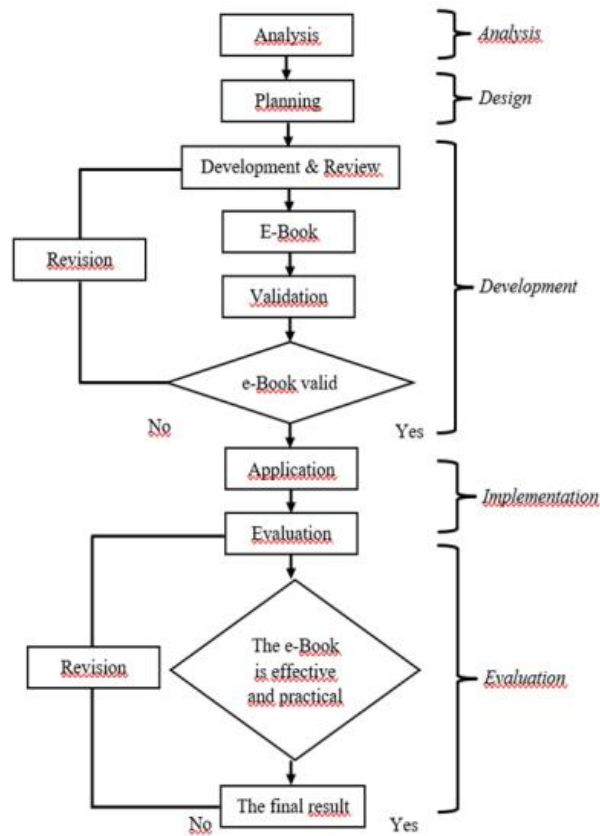


Figure 1. ADDIE Development Model Schematic

## I) Analyze

According to Muruganatham (2015), the analysis phase serves as the foundation for all subsequent stages of instructional design, including the ADDIE process. Potential instructional challenges and objectives are discovered at this early stage. The current knowledge and abilities of learners are also assessed in order to determine the type and degree of education required. According to Muruganatham (2015), the analysis phase might also contain particular research approaches such as needs analysis, goal analysis, and task analysis. A requirements analysis approach, for example, can assist instructional designers in determining the resources needed as well as the possible restrictions of their plans of action.

## II) Design

Instructional designers draw out the process of how learners will attain the intended learning objectives during the design phase of the ADDIE model. According to Kurt (2017), the design process should be carried out in a methodical manner, adhering to a set of principles. During the design phase,

instructional designers will develop visual and technical design strategies, apply instructional policies based on the desired behavioural results, construct the user interface and experience, and add visual upgrades (Bamrara, 2018). Typically, structural design learning objectives are assessed using performance-based measures.

### **III) Development**

Following the completion of the course material development, the designers should conduct an essential pilot test, which may be accomplished by enlisting key stakeholders and rehearsing the course content. The pilot feedback would also be useful in identifying flaws and improving the overall process prior to deployment (Davis, 2013).

### **IV) Implementation**

While learners consume the materials developed in the previous phases, instructors must ensure that learners understand the material and achieve the learning objectives. More importantly, instructors must observe and document students' performance as well as their attitudes and behaviors towards the learning process (Yeh & Tseng, 2019). These observations serve as valuable inputs for the process' evaluation phase.

### **V) Evaluate**

The evaluate phase assesses the educational program's efficacy and efficiency. Evaluation is the focal point of the process in redesigned ADDIE models (Allen, 2006). The assessment process begins with the analysis phase and continues throughout the learning program's lifespan. Allen (2006) goes on to claim that the entire ADDIE process occurs within the context of continuous quality improvement. As instructional designers progress through the many phases of the ADDIE training paradigm, the processes and outputs of each phase are assessed against instructional needs and learning principles.

## **2.5 PREVIOUS STUDIES/REVIEW/INVESTIGATIONS**

### **2.5.1 Definition of learning tools**

A learning tool is an instrument designed to be used by learners to provide a structure for growing learning skills and behaviors and/or systematically collecting and thinking about key information. While teaching tools are primarily used by faculty, learning tools are primarily used by students. Faculty provide appropriate tools and the necessary instruction in how to use the tools, but students use learning tools on their own. Learning tools may involve technology, such as computers and calculators, but they can also be pencil and paper tools

## **2.5.2 Previous studies regarding learning tools in Malaysia**

Previous studies is about Digital Learning Demand for Future Education 4.0 – Case Study at Malaysia Education Institutions. It stated that Digital learning is an instructional practice in any educational activity that uses technology to improve the learning experience of the students. It makes use of a wide range of technology-enhanced educational strategies that ultimately helps students. Not only is digital learning a highly advanced form of technology, but it allows students much flexibility for them to study at any time at their convenience without thinking about their schedules. This advantage has made digital learning hugely popular not only among engineering students but also triggers among social science students as well. As for the engineering field, engineering education has redesigned the role of their education practice to ensure the content and concept of education 4.0 can be sustained to aligned with the industry 4.0. This involves blended learning, flipped learning, personalized learning, and other techniques that rely on small or large-scale digital platforms and tools. Hence, it can improve the students' engagement in the subjects they are interested in and can share their learning experiences with peers. Therefore, Malaysia polytechnic must provide education trends to ensure that technology, values, and modern industry are integrated, and yet at the same time, the lecturers should be equipped enough to fulfill the level of expertise to produce high-quality skilled graduates.

## **2.5.3 Definition of E-Book**

A wide range of digital publications are referred to as "e-books," or "electronic books." E-books, digital books, and e-editions of printed books are some of the more common names for electronic books. A digital book that can be read on computers or other electronic devices and contains text, images, or both is known as an e-book. Other digital elements that can be added to e-books include embedded hyperlinks, bookmarks, annotations, text searching, and the connection of sophisticated multimedia items, all of which may be very helpful to people with disabilities.

In essence, e-books make it possible for people to quickly obtain information and assess whether a book's content is appropriate without having to visit a library. Because e-books are so simple to find, their time-saving advantages are obvious. Students like e-book devices because of its mobility, ease of use, navigational capabilities, storage capacity, and usage of e-ink to display text on the screen (Gibson.et.al.2017)

## **2.5.4 History of E-Book**

E-book is a learning tools in a digital format that cam display text, picture, and video. It can be access through electronic tools (Alwan,2018)

The history of the ebook started much earlier than most people think. Much like the printing press, the ebook has the potential to change how the world reads. While the idea of Guttenberg's printing press spread rapidly across Europe in just 30 years, the concept of the ebook is taking somewhat longer to catch on. Although the ebook trade has exploded during the past five years in what some call the ebook revolution, ebooks have been around much longer. The ebook's roots can be traced back to early computers. Technology has developed by increased miniaturization over the years. To get an idea of how this has happened with ebooks, consider the telephone. (Laura.et.al.2014)

### **2.5.5 Previous study regarding E-Book**

There is a common saying that "books are the windows to the world." Despite the fact that in this digital age the leading role is taken by the internet, books still play their part as openings to the vast knowledge. It is no longer news that changes have been brought to the book world due to the development in modern technology. As we have printed contents, so also are digital version of books or e-books which can be read on any digital devices with e-book reader applications installed. This development enables people to have a library in their pockets. This chapter examines the experience of Nigeria and the utilization of mobile devices, libraries, e-book readers, and mobile devices for reading. This chapter will also discuss the future potential of mobile applications in libraries and opportunities associated with e-book readers and mobile devices. This chapter also identifies the challenges associated with the use of e-book readers and mobile devices and the way forward towards promoting the use of e-book readers and mobile devices for reading in Nigeria.

## **2.6 Summary**

In this chapter we have make a lot of research regarding our project. We make a research on ADDIE model, E-book, learning tools, previous study, also the definition terms of our title with is Accounting Adjustment. We decided to use an ADDIE model to develop our project as it is widely used by educators in instructional design worldwide. It also has all the features and strategies to complete our project.

## **CHAPTER 3 METHODOLOGY**

### **3.1 Introduction**

In this chapter, with the help of citations from academic articles, books, and relevant websites, we'll explain the ADDIE model, which we used to create our project, "E-book Financial Adjustment" as well as previous projects that were relevant to this field.

### **3.2 Research design**

The ADDIE Instructional Design technique has long been a favorite among educators and instructional designers who are creating educational and training programs. The name of this approach is "ADDIE." The acronym means "Analyze, Design, Development, Implement, and Evaluate." On the other hand, this procedure does not mandate that the steps be carried out in a specific order. This approach is popular among educators, instructional designers, and training developers because it makes creating powerful training materials simpler. (Dr. Serhart Kurt, 2018)

### **SAMPLE**

We use a google form questionnaire that consist of 4 questions. The respondent that we targated are student semester 1 from Jabatan Perdagangan at Politeknik Sultan Salahuddin Abdul Aziz Shah and senior business student also from there. The group were assigned through sample random sampling and we collect total respondent N=94.

### **3.3 RESEARCH PROCEDURE**

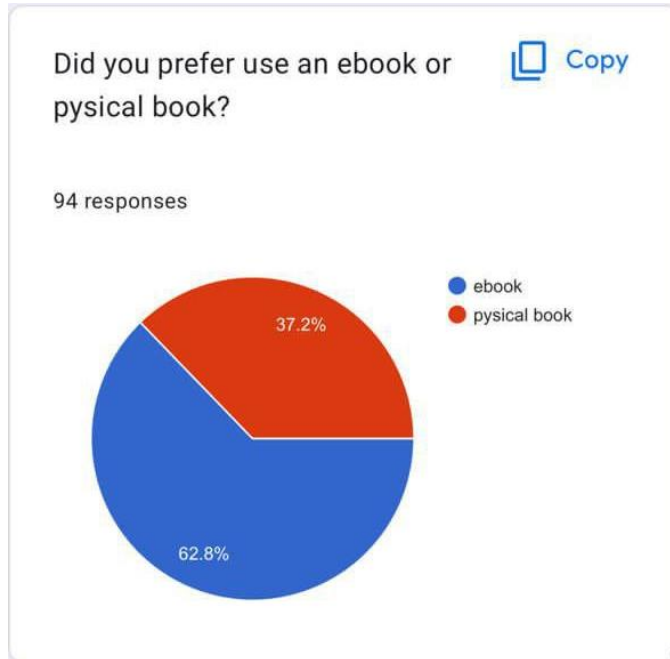
#### **Analysis**

We make an analysis regarding preference of student between E-Book and physical book. Most of the respondent prefer to use E-Book with a percentage of 62.8% while student that prefer physical book 37.2%. this shown that student from Polytechnic prefer to use E-book rather then physical book as it more convenient and easier to access.

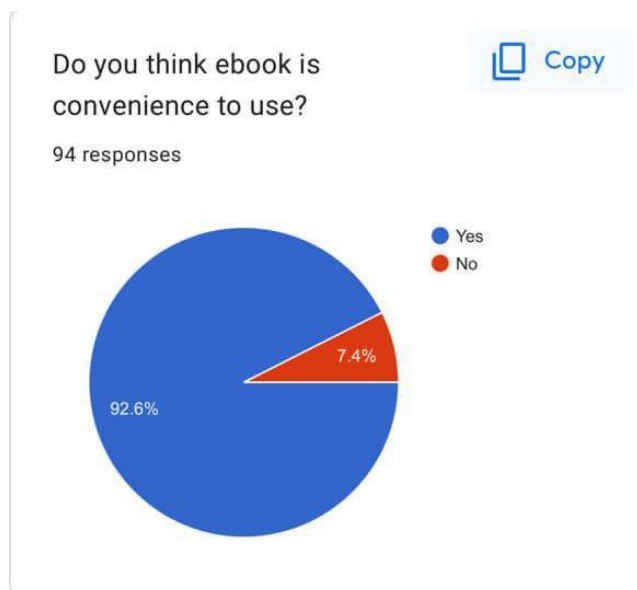
Next, for question regarding "do you think e-book is convenience to use. It shown a huge gap between student that agree with the statement and the student that disagree with it. Student that agrees with it consist of 92.4% while student that disagree with it is 7.4%

Then, question about "did you think e-book can help enhance your understanding?" a lot of students agree with this statement with consist of 90.3% while only 9.7% disagree with it.

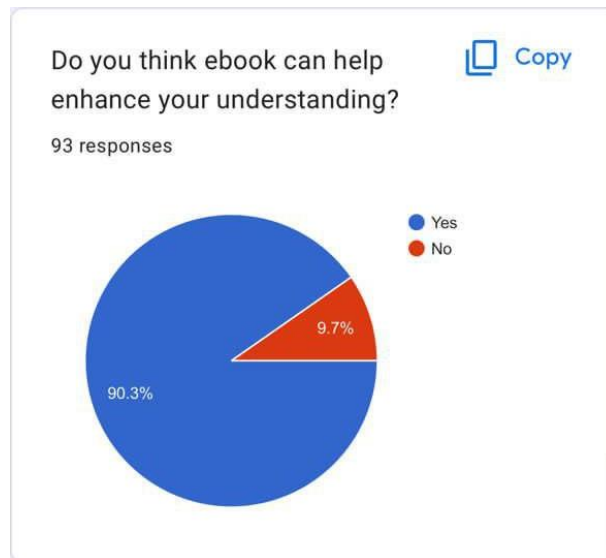
Lastly, question regarding “do you need the e-book?” are being asked as many as 86.2% student agree that they need the e-book.



The pie chart above state a percentage regarding preference of student between usage of ebook or pysical book. The result shown that student prefer to use ebook more then pysical book. This might be because ebook is more convenient to use and easy to access.



The chart show what does the student think about ebook, whether it is convenient to use or not. Majority of the student think that ebook is convenient to use this might be because the can access the book in their phone anywhere they go and doesn't need any extra space to keep it.

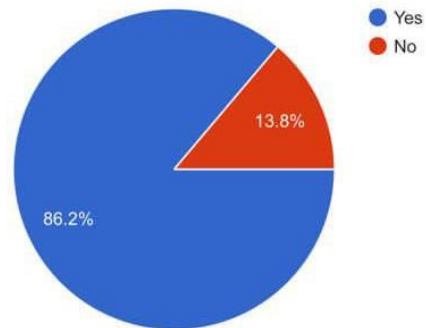


Most of the student agree that ebook can help them to enhance more on their understanding of the subject. It happen might be because the contain of the ebook is much simpler compared to regular book. Ebook also contain attractive visual that can help them to be more focus.

Do you need an ebook?

 Copy

94 responses



The question ask them if they need an ebook or not. Most of them agreed that they need an ebook to study. The result happen might because of the changes of trend and industry right now that more focus on technology.



## Design

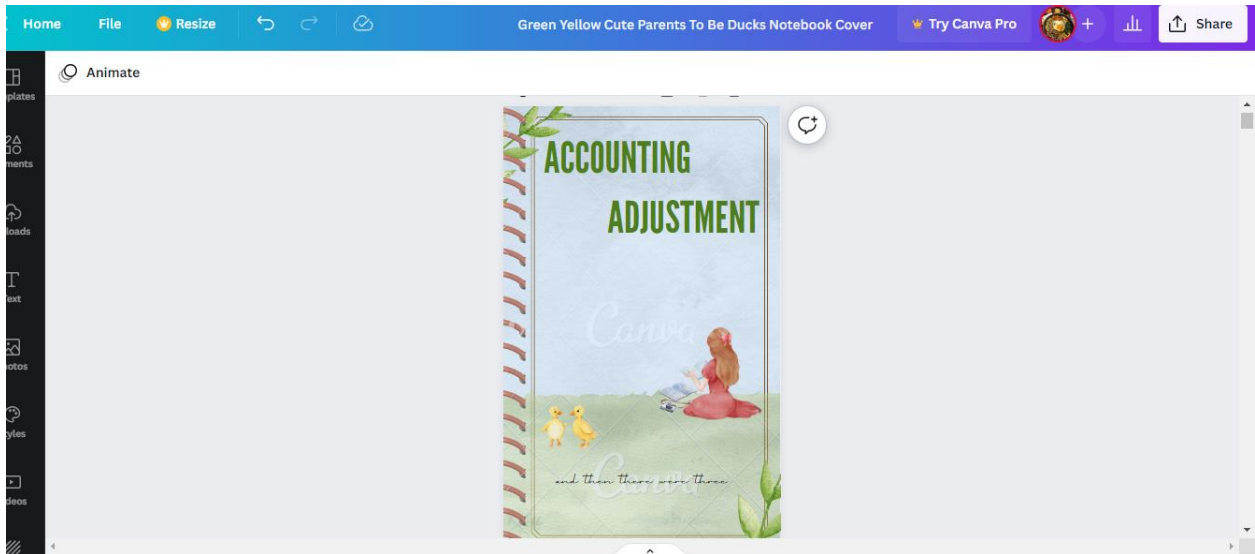
Title of the e-book is Accounting Adjustment. The theme of the e-book is like a painting and story book. It consists of 5 main topics which is 5 elements of accounting, Bad Debts, Accruals, Depreciation and lastly Prepayments. In the e-book it will be included interesting mini games and activities that can help the readers understand more about the topic and test their understanding. Usage of Canva is being used to edit the template of e-book and will be transfer into a flip book at [online.anyflip.com](http://online.anyflip.com). all the information regarding accounting are being thoroughly researching and simplified before it be putted into the e-book.

### Story board

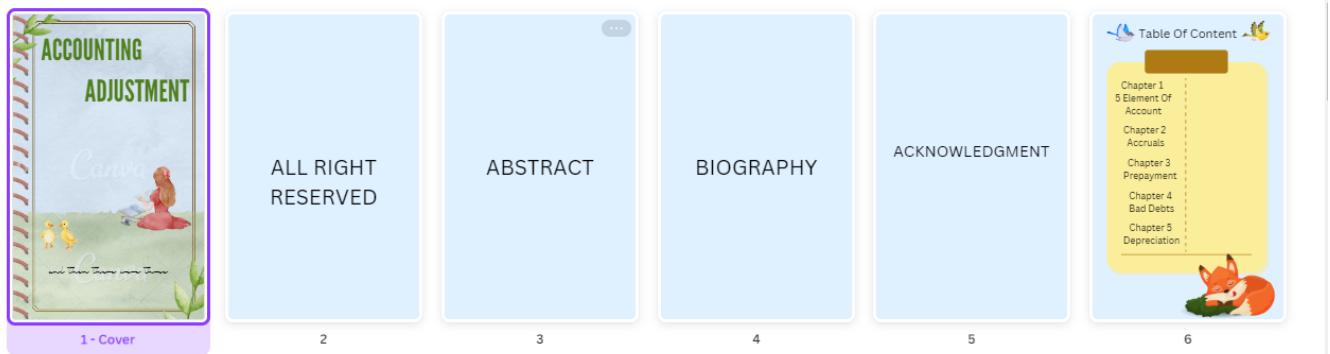
Front page <ul style="list-style-type: none"> <li>Title</li> <li>Name of team members and supervisor</li> <li></li> </ul>	Second page <ul style="list-style-type: none"> <li>All right reserved</li> <li>Published unit</li> </ul>	Third page <ul style="list-style-type: none"> <li>preface</li> </ul>	Fourth page <ul style="list-style-type: none"> <li>biography</li> </ul>
Fifth page <ul style="list-style-type: none"> <li>acknowledgment</li> </ul>	Sixth page <ul style="list-style-type: none"> <li>Table of content</li> </ul>	Page 7 - 11 <ul style="list-style-type: none"> <li>Topic 1 (5 element of accounting)</li> <li>Word searching</li> </ul>	Page 12 – 22 <ul style="list-style-type: none"> <li>Topic 2 (accruals)</li> <li>Mini games</li> </ul>
Page 23 – 33 <ul style="list-style-type: none"> <li>Topic 3 (prepayment)</li> <li>Mini exercise</li> </ul>	Page 34 <ul style="list-style-type: none"> <li>Videos (regarding topic 2&amp;3)</li> </ul>	Page 35 - 45 <ul style="list-style-type: none"> <li>Topic 4 (bad debts)</li> <li>exercise</li> </ul>	Page 46 – 56 <ul style="list-style-type: none"> <li>topic 5 (depreciation)</li> <li>mini games</li> </ul>
Page 57 – 67 <ul style="list-style-type: none"> <li>exercise</li> </ul>	Page 68 <ul style="list-style-type: none"> <li>QR code for the exercise answer</li> </ul>	Page 69 <ul style="list-style-type: none"> <li>Mini games</li> </ul>	Page 70 - 72 <ul style="list-style-type: none"> <li>references</li> </ul>

## Development

In the development process the e-book is edited in Canva. All the resources such as notes that being refer comes from lecturer notes and accounting books. The exercise and activities after every topic are being created by us and our supervisors. After the editing finished the e-book are converted into PDF file and being transfer to flip book at online.anyflip.com.



Deselect page



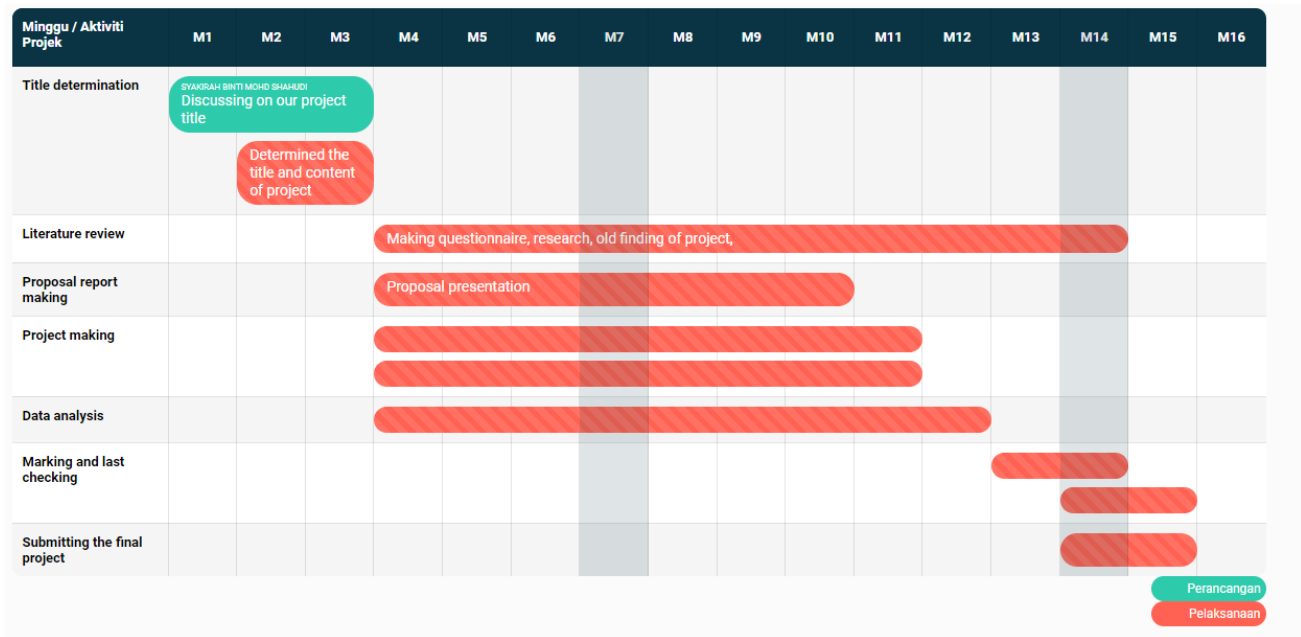
## **Implement**

By the time the ADDIE model is established, the researchers should understand the needs and the present situation before designing, building, testing, and integrating the learning initiative, project or offer. All of the processes has been completed and the E-book is ready to be used and spread to the student in Polytechnic Sultan Salahuddin Abdul Aziz Shah in business department semester 1.

## **Evaluate**

The ADDIE process's final step is evaluation. The project is now thoroughly tested to establish the who, what, why, where, when, and how the tasks carried out throughout the project. The Accounting Adjustment E-book has been presented to the targeted audience. The designer will evaluate it and make an improvement based on the feedback of the audience. What they feel about it, what kind of improvement that they want to improve and what they feel that more suitable for the project to satisfied them. Self-administering questionnaires are being spread out to them to asses the success of the Accounting Adjustment E-book. This enhancement might apply to any of the other ADDIE phases, depending on the researcher results.

# GANTT CHART



## **CHAPTER 4 DATA ANALYSIS AND RESEARCH FINDING**

### **4.1 Introduction**

In this chapter will represent the result that has been obtained to see the effectiveness of our project, **ACCOUNTING ADJUSTMENT** which has been produced in video given. The result from our online questionnaire were analyzed in more detailed to draw conclusions based on our objectives which has been stated. This project will be conducted by using two courses of respondents which are students semester 1 from business department that take accounting subject in Polytechnic Sultan Salahuddin Abdul Aziz Shah. The intention of this E-book is to provide a digital learning tool for student that take accounting in semester 1. There are several aspects that are the main focus in this project namely Respondent, Demographic profile, Central Tendencies Measurement of Constructs and Measurement Scale.

### **4.2 Post-test questionnaires**

The question is still in a form or document with a set of questions intended to exact the information which will be the main discussion under the project. The information was collected in five section and were divided as follow:

1. Section A demographic profile, in this section the respondent in Polytechnic Sultan Salahuddin Abdul Aziz Shah are required to provide their personal information such as their gender and programs.
2. Section 1 for the Design of the E-book, its about how satisfied are they feel regarding of the design of our E-book.
3. Section 2 for the visual of our E-book, this section is about how the main icons or the color usage of our E-book give an impact to respondent.
4. Section 3 for the content of E-book, this section is about how respondent can understand our content and how simple it is.
5. Section 4 the ease of use, it's about how easy are the student can access to the E-book.

<b>INSTRUMENTS SECTION</b>	<b>ASPECT MEASURED AND EVALUATED</b>	<b>NUMBER AND TYPES OF QUESTION</b>	<b>NUMBER OF QUESTIONS</b>	<b>ITEM SOURCES</b>
<b>Section A</b>	Respondent background	2 items	1 to 2	Constructed by the researchers
<b>Section 1</b>	Aspect of design	6 items	3 to 8	Website surveysparrow
<b>Section 2</b>	Aspect of visual	2 items	9 to 10	Website survey sparrow
<b>Section 3</b>	Aspect of content	5 items	11 to 15	Website survey sparrow
<b>Section 4</b>	Aspect of the ease of use	3 items	16 to 19	Website survey sparrow

Table 4.1

### 4.2.1 Reliability Test of Questionnaire

According to Sekaran and Bougie (2013), the consistency of a test, survey, observation, or other measuring devices is connected to reliability testing.

This necessary to guarantee the validity of the data and the consistency of the test result throughout several attempts. The Cronbach's Alpha was used in this study to evaluate the reliability of the measurements.

The reliability coefficient known as Cronbach's Alpha measures how strongly a group of items actively associated with one another. It is crucial to remember that before the questions are submitted for reliability tests, all of the questionnaire's negatively phrased items should be reversed. The greater the internal consistency dependability, the nearer to 1 Cronbach's alpha is. (Sekaran & Bougie, 2013)

**Case Processing Summary**

		N	%
Cases	Valid	62	100.0
	Excluded <sup>a</sup>	0	.0
	Total	62	100.0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	N of Items
.978	16

Table 4.2

A feedback survey was sent to 62 respondents. It is vital to assess the questionnaire's reliability before deploying it. The reliability of a questionnaire is determined by the Cronbach's alpha value, which must be larger than 0.7. Table 4.2 displays the findings of reliability analysis. According to Sekaran & Bougie (2013), a Cronbach's alpha value of 0.70 or above indicated a strong internal consistency of the instruments. The outcome demonstrates that all 16 items are valid. The questionnaire reliability is very excellence since Cronbach's alpha is 0.982, which is higher than 0.7.

### 4.3 Descriptive Analysis

The process of statistically and visibly characterizing a key aspect of the data is known as descriptive analysis. Descriptive analysis, in other word, is a type of research that outlines the variables in a scenario that the researcher is interested in (Sekaran & Bougie, 2013). Descriptive analysis may be given more precisely for each variable, claim (Sekaran & Bougie, 2013). Additionally, the data can be interpreted using a histogram, bar chart, or pie chart.

The descriptive analysis is a sort of data analysis that helps to explain, illustrate, or summaries' data points in a constructive way so that patterns can develop that satisfy all of the data's conditions. It is one of the most crucial procedures in statistical data analysis. This analysis comprising of the gender and programs.

#### 4.3.1 Respondent Demographic Profile

Research had provided the online questionnaires to Polytechnic Sultan Salahuddin Abdul Aziz Shah students and received the responses of behavior are intended to assess their ability to recall the information. This project has requested for the respondent's personal information such as the gender and program that the respondent of our questionnaire takes.

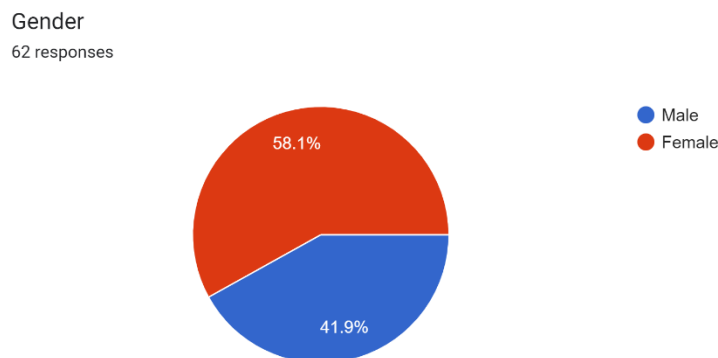


Figure 1: shown the gender of respondent

The pie chart shows the profile of respondent. According to gender the number of respondents for female take a lead by 36 (58.1%) while male show the result of 26 (41.9%). The total of respondent is 62.



Program  
62 responses

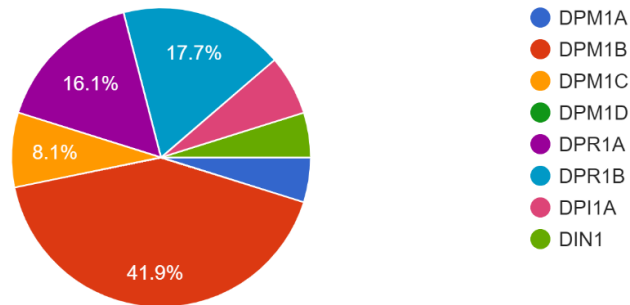


Figure 2: Show the classes of respondent

Figure 2 shown the classes of respondent that answer our questionnaire. Consist of student from semester 1 class DPM1A, DPM1B, DPM1C, DPM1D, DPR1A, DPR1B, DPI1A and lastly DIN1. DPM1B take a lead as many as 41.9% student. DPR1B fall for second space as many as 17.7% percentage of student. DPR1A is as many as 16.1%

### 4.3.2 Central Tendencies Measurement Of Constructs

In this part, the researcher gave respondents 16 statement on the Accounting Adjustment E-book in order of importance. The central tendency measurement of constructs refer as measures of center or central location is a summary measure that attempts to describe a whole set of data with a single value that represents the middle or center of its distribution. In this project, we can see that the mean and as evidence from this data were listed as followed:

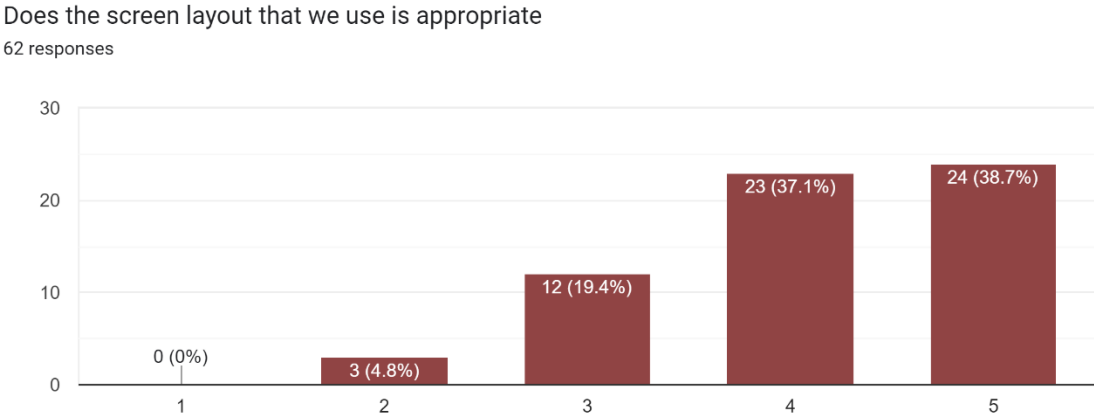
#### SECTION 1: DESIGN OF E-BOOK

<b>INSTRUMENT SECTION</b>	<b>VARIABLES</b>	<b>ITEM</b>	<b>MEANS</b>	<b>INTERPRETATION</b>	<b>STANDARD DEVIATION</b>
<b>SECTION 1 DESIGN OF OUR E-BOOK</b>	Does the screen layout that we use appropriate	<b>1</b>	<b>4.10</b>	<b>High</b>	<b>.88168</b>
	Do you find the structured of our information is organized	<b>2</b>	<b>4.10</b>	<b>High</b>	<b>.91812</b>
	Does our E-book simple to read	<b>3</b>	<b>4.19</b>	<b>High</b>	<b>.84618</b>
	Does the design of our E-book attractive enough	<b>4</b>	<b>4.19</b>	<b>High</b>	<b>.78592</b>
	The language usage of our E-book is simple enough	<b>5</b>	<b>4.18</b>	<b>High</b>	<b>.82032</b>
	The illustration of our E-book are simple and nice	<b>6</b>	<b>4.18</b>	<b>High</b>	<b>.77933</b>
<b>TOTAL AVERAGE</b>			<b>4.156</b>	<b>-</b>	<b>-</b>

Table 4.3.1

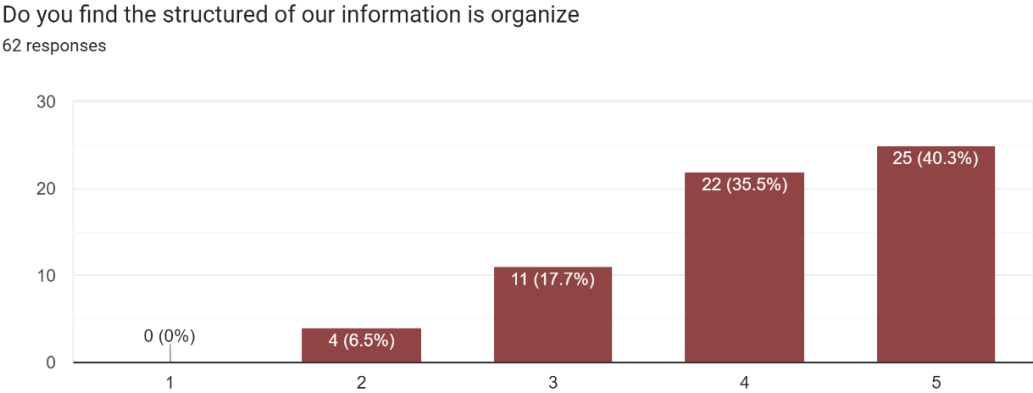
From table 4.3.1 which is Section 1: Design of E-book, it concluded the highest mean is for item 3 (4.19) and 4 (4.19) with standard deviation of 0.84618 and 0.78592. the mean average for aspect of design of E-book is

Based on table 4.3.1 above, the researcher will examine each of the 6 items individually and show the result as a bar chart.



**Figure 3**

Figure 3 shows the number of respondents who strongly disagree (1), disagree (2), neutral (3), agree (4) and strongly agree (5) with the ‘Does the screen layout that we use is appropriate’. Most of the respondents strongly agreed that Accounting Adjustment E-book use an appropriate screen layout. A total of 23 respondent agreed and 19.4% chose neutral. In conclusion, more than 50% of all respondents support that the Accounting Adjustment use an appropriate screen layout.

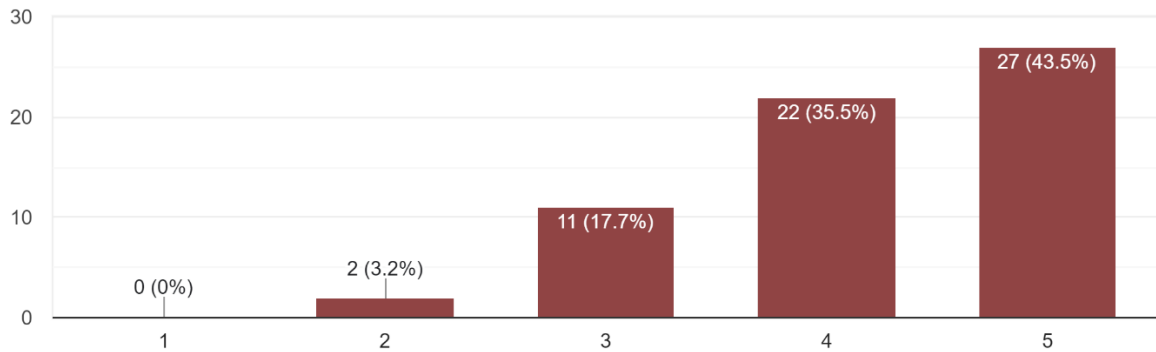


**Figure 4**

Figure 4 show that only a total of 4 (6.5%) respondent disagree that the structured of our information is organized. Meanwhile a total of 25 people out of 62 total of respondent strongly agree that our information structured is organized.

### Does our E-book simple to read

62 responses

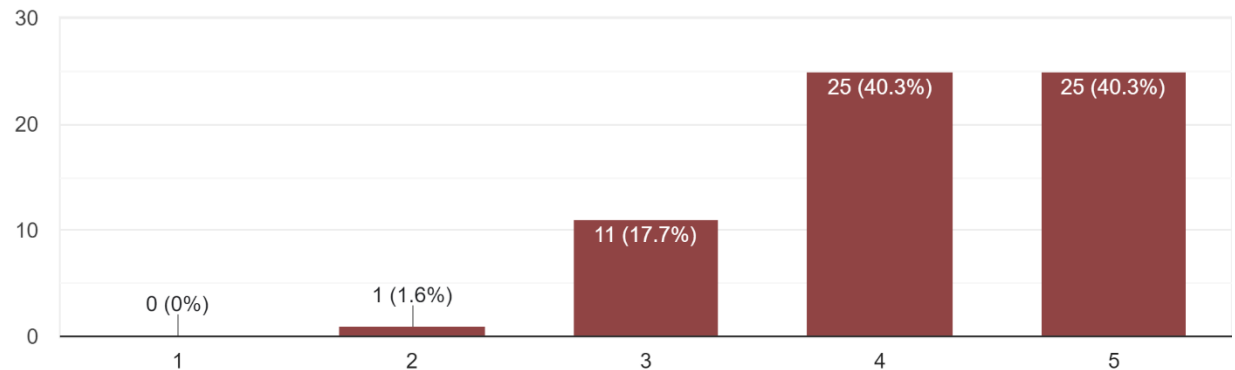


**Figure 5**

Based on the analysis in figure 5 it shown that a total of 27 (43.5%) respondent are strongly agree that the E-book are simple to read. Then it shows that only 2 respondent (3.2%) disagree that our E-book are simple to read. A total of 11 (17.7%) respondent felt neutral about it.

### Does the design of our E-book attractive enough?

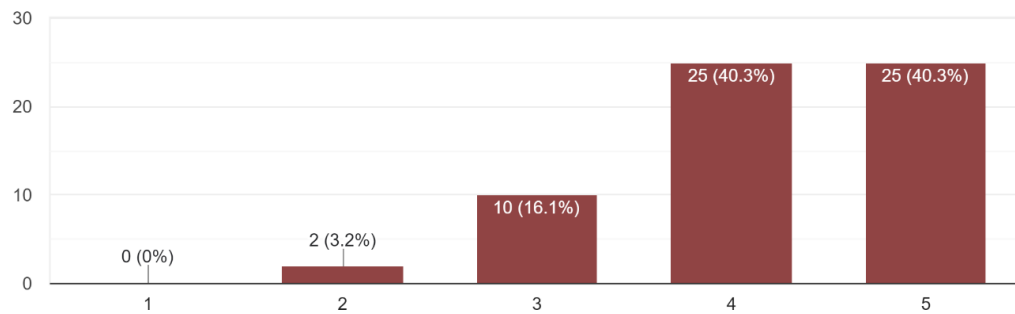
62 responses



**Figure 6**

Figure 6 as about the design of the E-book whether it is attractive enough or not. The result show that a total of 25 (40.3%) respondent strongly agree and agree that our design is attractive enough. A total of 11 (17.7%) respondent felt neutral about it and only 1 respondent disagree with it.

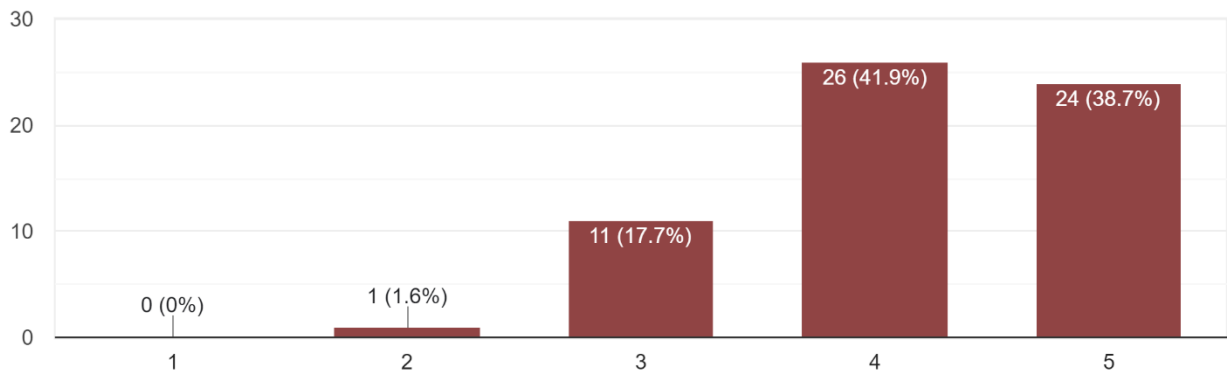
The language usage of our E-book is simple enough  
62 responses



**Figure 7**

Figure 7 show that a total of 10 (16.1%) respondent felt neutral about the language usage of our E-book is simple enough or not. The figure show that there an equal of percentage with is 40.3% respondent are agree and strongly agree about our language usage.

The illustration of our E-book are simple and nice  
62 responses



**Figure 8**

Figure 8 ask about the illustration of our E-book are simple and nice or not. A total of 26 (41.9%) respondent agree with the statement. While a total of 24 (38.7%) respondent strongly agree that our illustration of E-book are simple and nice.

## SECTION 2: VISUAL OF OUR E-BOOK

<b>INSTRUMENT SECTION</b>	<b>VARIABLES</b>	<b>ITEM</b>	<b>MEANS</b>	<b>INTERPRETATION</b>	<b>STANDARD DEVIATION</b>
<b>SECTION 1 DESIGN OF OUR E-BOOK</b>	The icon are positioned in right spot and doesn't disturb the information display	<b>1</b>	<b>4.06</b>	<b>High</b>	<b>.86595</b>
	Usage of colour are appropriately	<b>2</b>	<b>4.23</b>	<b>High</b>	<b>.87627</b>
<b>TOTAL AVERAGE</b>			<b>4.145</b>	<b>-</b>	<b>-</b>

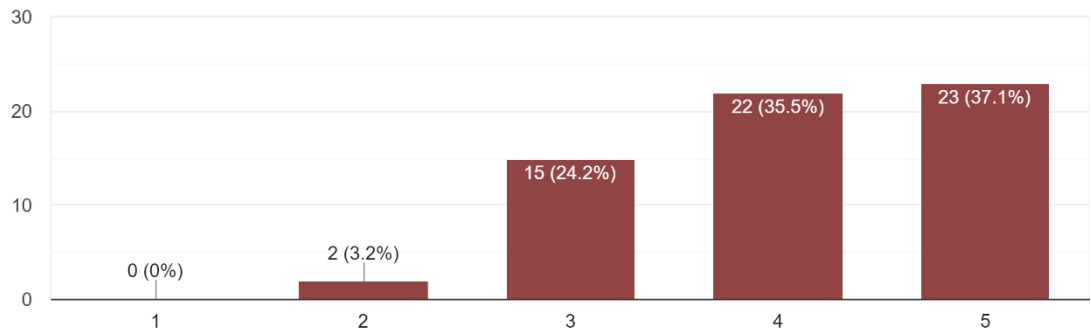
**Table 4.3.2**

Table 4.3.2 which is Section 2: Visual of E-book, the highest mean for item 2 (4.23) with standard deviation of 0.87627. While the lowest mean for item 1 (4.06) with standard deviation of 0.86595. the mean average for aspect of visual is

Based on table 4.3.2 above, the researcher will examine each of the 2 items individually and show the results as a bar chart.

The icon are positioned in right spot and doesn't disturb the information display

62 responses

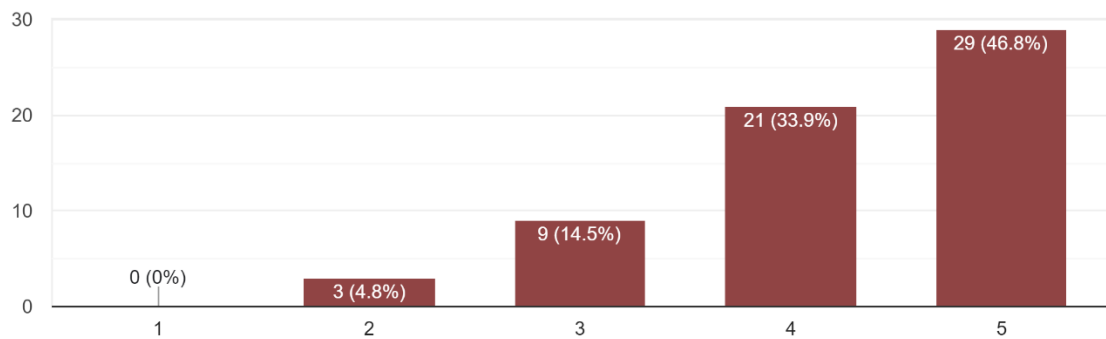


**Figure 1**

Figure 1 ask about the icon are positioned in right spot and doesn't disturb the information display. A total of 23(37.1%) respondent are strongly agree and a total of 22 (35.5%) respondent agree that the icon are positioned in the right spot and doesn't disturb the information display.

Usage of colors are appropriately

62 responses



**Figure 2**

Figure 2 show that a total of 29 (46.8%) respondent are strongly agree that the usage of colors are appropriate. 21 (33.9%) of them are agree and a total of 9 (14.5%) respondent felt neutral about it.

### SECTION 3: CONTENT OF OUR E-BOOK

<b>INSTRUMENT SECTION</b>	<b>VARIABLES</b>	<b>ITEM</b>	<b>MEANS</b>	<b>INTERPRETATION</b>	<b>STANDARD DEVIATION</b>
<b>SECTION 1 DESIGN OF OUR E-BOOK</b>	The content of our E-book is well organized	<b>1</b>	<b>4.11</b>	<b>High</b>	<b>.83184</b>
	Does this E-book help you to search for the information wanted	<b>2</b>	<b>4.14</b>	<b>High</b>	<b>.93820</b>
	Does the content presented in the right format	<b>3</b>	<b>4.23</b>	<b>high</b>	<b>.85736</b>
	Does our E-book help you with your study	<b>4</b>	<b>4.18</b>	<b>high</b>	<b>.91480</b>
	Is the content of our E-book easy to understand	<b>5</b>	<b>4.11</b>	<b>high</b>	<b>1.00987</b>
<b>TOTAL AVERAGE</b>			<b>4.154</b>	<b>-</b>	<b>-</b>

Table 4.3.3

Table 4.3.3 which is section 3: aspect of content of E-book, the highest mean for item 3 (4.23) with standard deviation of 0.85736. while the lowest mean for item 5 (4.11) with standard deviation 1.00987. the mean average for aspect of content was

Based on the table 4.3.3 above the researcher will examine each of the 5 items individually and show the result as a bar chart.



The content of our E-book is well organized

62 responses

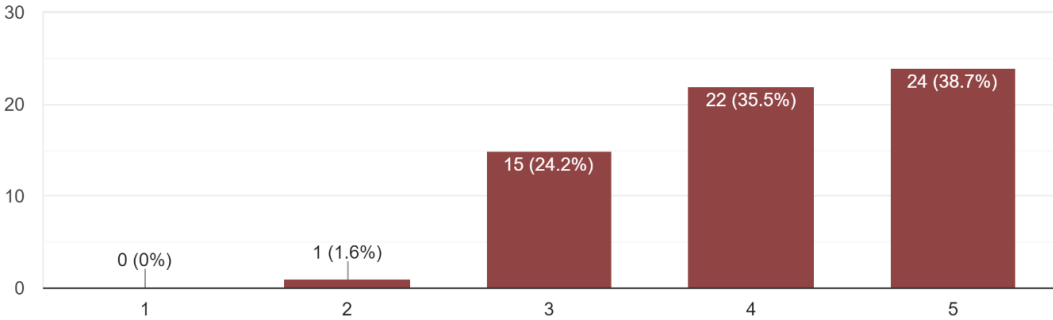


Figure 4

Based on the analysis in figure 4 we can see that a total of 24 respondent strongly agree that the content of our E-book is well organized. Meanwhile 22 respondents out of 62 respondents agree with the statement given. 15 respondents feel neutral about the structure in content of the E-book and only 1 disagree with it.

Does this E-book help you to search for the information wanted

62 responses

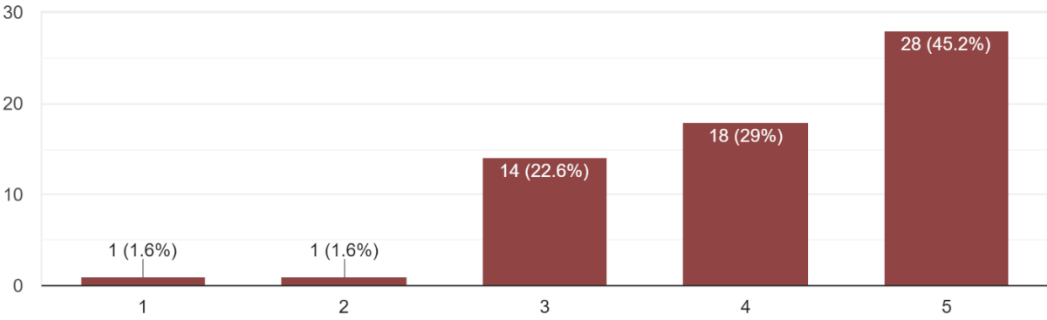


Figure 5

From the analysis above we can see that only 1 respondent strongly disagree that the E-book does not help to search for the information wanted. 1 respondent also disagree that the E-book help to search for the information wanted. A total of 14 respondent felt neutral about it. Meanwhile 18 respondents agree with the statement that the E-book help to search for the information the want. Positively a total of 28 respondents strongly agrees that the E-book help to search for the information wanted.

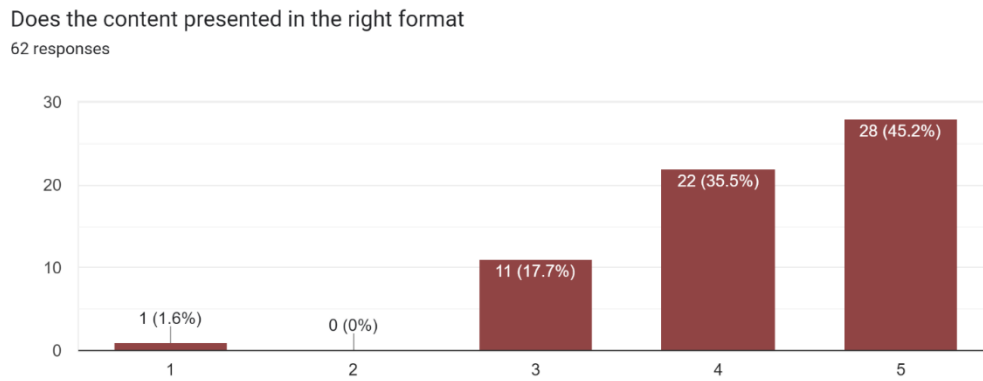
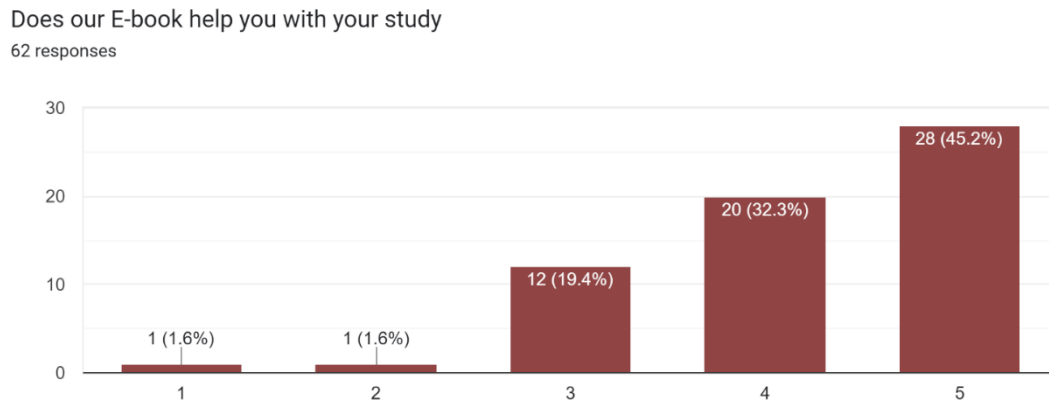


Figure 6

Figure 6 show that 28(45.2%) respondents strongly agree that the content of E-book is presented with the right format. 22(35.5%) respondents agree with it. A total of 11(17.7%) felt neutral with it and only 1(1.6%) respondent are strongly disagreeing with it.



Figure

7

Analysis above shows that a total of 28(45.2%) respondents strongly agree that the E-book help them with their study. 20(32.3%) respondents agree with it. A total of 12(19.4%) respondents votes for neutral. Only 1 respondent disagree with the statement and 1 respondent strongly disagree with it.

Is the content of our E-book easy to understand  
62 responses

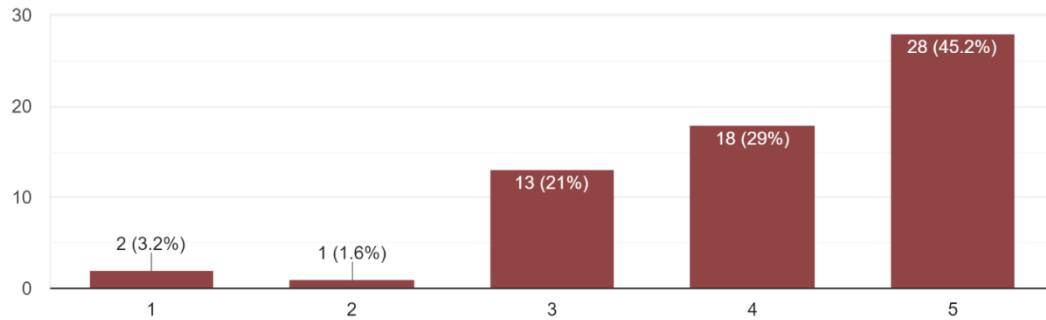


Figure 8

Analysis above shows that a total of 28(45.2%) respondent strongly agree that the content of the E-book is easy to understand. Next, 18(29%) respondents agree with it and 13(21%) respondents feel neutral about it. 1 respondent disagree that the content is easy to understand meanwhile 2(3.2%) respondents strongly disagree with the statement.

## SECTION 4: EASE OF USE

<b>INSTRUMENT SECTION</b>	<b>VARIABLES</b>	<b>ITEM</b>	<b>MEANS</b>	<b>INTERPRETATION</b>	<b>STANDARD DEVIATION</b>
<b>SECTION 1 DESIGN OF OUR E-BOOK</b>	Does our E-book easy for you to use when wanted	<b>1</b>	<b>4.11</b>	<b>High</b>	<b>.90725</b>
	Does the platform appropriate to use	<b>2</b>	<b>4.10</b>	<b>High</b>	<b>.91812</b>
	How satisfied are you with our E-book	<b>3</b>	<b>4.21</b>	<b>high</b>	<b>.88960</b>
<b>TOTAL AVERAGE</b>			<b>4.14</b>	-	-

Table 4.3.4

Table of 4.3.4 which is section 4: ease of use show that a the highest mean id for item 3 (4.21) with the standard deviation of 0.88960. while the lowest mean is for item 2 (4.10) with standard deviation of 0.91812. the mean average for the aspect of ease of use was 4.14.

Based on the table 4.3.4 above, the researcher will axamine each of the 3 items individually and show the results as bar chart.

Does our E-book easy for you to use when wanted  
62 responses

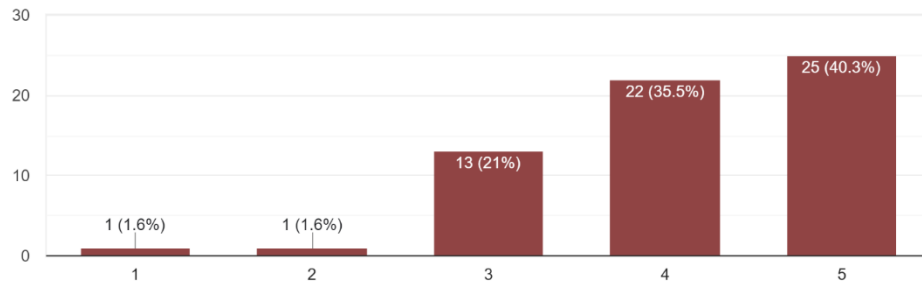


Figure 9

Chart above show that 25(40.3%) respondents strongly agree that the E-book are easy to use when wanted. Then 22(35.5%) respondents agree that the E-book easy to use. 13(21%) respondents felt neutral with it and 1(1.6%) respondent disagree and only 1 respondent strongly disagree with it.

Does the platform appropriate to use  
62 responses

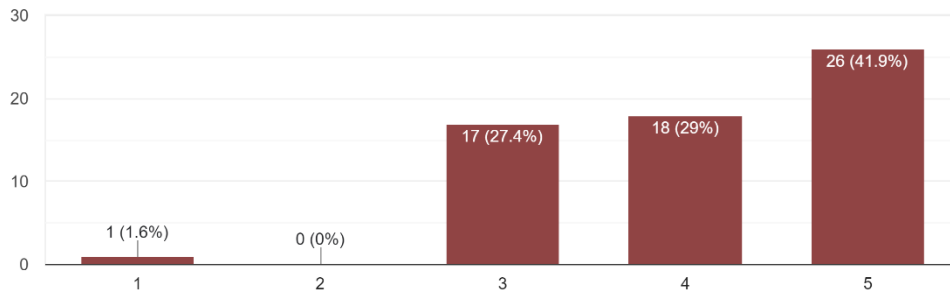


Figure 10

Analysis above tells that 26(41.9%) respondent strongly agree that the platform used to put the E-book are appropriate to use. 18(29%) respondents agree with it and 17(27.4%) respondents felt neutral towards it. Meanwhile only 1 respondent strongly disagree with.

### How satisfied are you with our E-book

62 responses

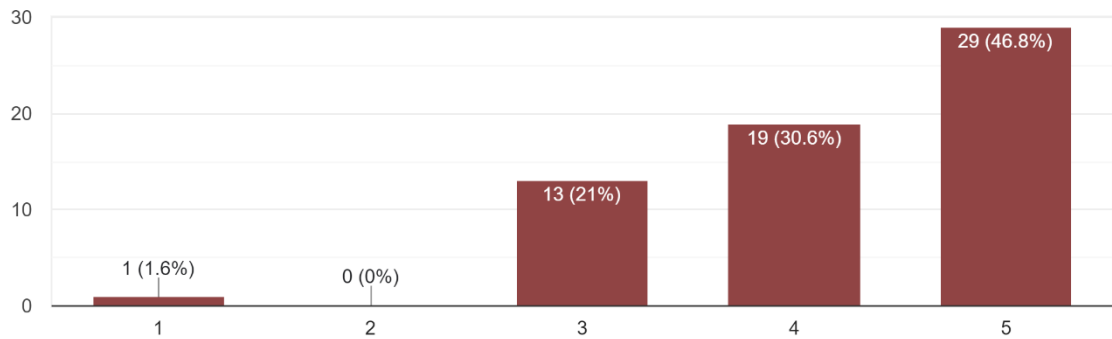


Figure 11

The chart show that 29(46.8%) respondents strongly agree that they are satisfied with the E-book. 19(30.6%) respondents agree with it and 13(21%) of them felt neutral about it. Only 1 (1.6%) respondent strongly disagree with the statement.

## 4.4 DISCUSSION

According to Moidunny (2009), the mean score interpretation is as shown in Table 4.4

Mean Score	Interpretation
1.00 - 1.80	Very Low
1.81 - 2.60	Low
2.61 - 3.20	Medium
3.21 - 4.20	High
4.21 - 5.00	Very High

Source: Moidunny (2009).

The data that has been shown is on how to evaluate this project based on our questionnaire that has been given to students semester 1 in business department that take accounting as their subject In Polytechnic Sultan Salahuddin Abdul Aziz Shah. Based on our mean and standard deviation, the highest average mean that has been concluded is from the aspect of design of the E-book which is very high (4.156). this aspect is about how the design of Accounting Adjustment E-book can help them to understand and interested to learn more regarding the topic of adjustment in their studies in Business Accounting subject. The Accounting Adjustment E-book also provided information and attractive design that allows student to refer to the E-book as a study material to answer the assessment given.

The second highest was for the aspect of content of E-book which is very high (4.154). this aspect is about how the content of Accounting Adjustment E-book can effect their understanding regarding the adjustment topic. It is use to enhance deeper understanding and the satisfaction of student regarding the usage and content of our E-book as their learning materials.

## **CHAPTER 5 : CONCLUSION AND RECOMMENDATION**

### **5.1 Conclusion**

The accounting adjustment e-book is a learning tool for student to find an information about accounting adjustment. based on our study, the researcher help student to understand the adjustment topic better because we include game such as word search, attractive visual and easy keywords for this topic. We used the ADDIE MODEL'S method to design and develop the accounting adjustment e-book. To analyze our study, we used a questionnaire that was provided with two online questionnaires forms, namely pre-test and post-test questionnaires, using the Likert Scale through Google Forms. A quantitative analysis method was established to collect all the data and information. Questionnaires were spread to student of semester 1 department of commerce in Polytechnic Sultan Salahuddin Abdul Aziz Shah, where we wanted to identify the needs of design and develop this special learning tool for all semester 1 students. Based on the pre-test questionnaires, the majority of them want us to develop and implement this project.

The objective of creating this learning tool is to examine the perception of accounting adjustment e-book in use as educational material for student at polytechnic. The accounting adjustment e-book also allows the student to access and find the information needed wherever they are at any time. The accounting adjustment e-book also act as a tutor because they can refer all the topic notes.

The data has been collected from 62 respondents for the post-test has shown the results to be implemented and evaluated for the accounting adjustment e-book. The purpose was of the post-test questionnaire was for students to know whether they successfully implemented and evaluated the accounting adjustment e-book, if its effective or not, and want to make the student satisfy with this learning tool. Based on the result on the evaluation, the accounting adjustment e-book are more likely to be beneficial for a learning tool for polytechnic student. The data that was collected is to show whether the accounting adjustment e-book meet our objective to examine the perception of accounting adjustment e-book in use as educational material for student at polytechnic.



## 5.2 Recommendation

There are several recommendations to improve the accounting adjustment e-book as a learning tool for students to understand better the accounting subject. Every aspect and recommendation are designed to make our accounting adjustment e-book the finest learning tool possible. This project is aimed to enhance this learning tool in the future. This is a recommendation that will be made among researchers of this business project are:

1. The development of user-friendly and environmentally sustainable learning resources. This invention reduces the use of printed books while also conserving paper and resources. It completely eliminates the need for paper printing, saving the student money on printing costs. This accounting adjustment e-book has a good attitude toward reducing the number of trees chopped down for each piece of paper, which is critical nowadays for promoting environmentally friendly products. We can avoid tree cutting and make a positive difference of our planet if e-books totally replace physical books.
2. The accounting adjustment e-book can be used not only by students of Polytechnic Sultan Salahuddin Abdul Aziz Shah, but also by students of other polytechnics that learn financial accounting. As a result, new procedures or categories will be introduced to that learning tool in the future so that students from other polytechnics can use it.
3. Even though it is easy and simple to comprehend, some people remark that because it is based on student slide material, the terms in the adjustment e-book should be rephrase the information in a way that makes it easier for the user to understand.

## 5.3 Limitation project

Due to the nature of developing a successful e-book there will always be pros and cons. Hence in for our product, there are limitations that occur throughout the process and we can see that it can have few changes that can happen and might increase the impact of usage of our e-books. Because our e-book project is mainly intended for students from semester 1 department of commerce in Polytechnic Sultan Salahuddin Abdul Aziz Shah who study financial accounting, the sample size of our project is limited and does not include students from all departments. We want our project to be the best service offered by our polytechnic, therefore using our e-book as a study resource could be advantageous to the student themselves.

## **5.4 Summary**

To summarize our project, which is titled "E-book adjustment for accounting," we can say that we were successful in achieving all of the objectives that have been stated and explained above, as seen by the positive feedback we got from a sampling of the student who evaluated our product. We as a group agreed together with our supervisor to suggest that we do this accounting adjustment e-book because we know that this will be the best learning tool among students. Since we know that this will be the ideal educational approach for students, our group decided to propose doing this accounting adjustment e-book along with our supervisor. Therefore, we are hoping this accounting adjustment e-book will make it easier for student to gain information with better understanding.

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