

DEVELOPMENT OF DIGITAL LITERACY-BASED LEARNING MODEL IN ACCOUNTING LEARNING STRATEGIES COURSE

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ABSTRACT

This study aims to develop a digital literacy-based learning model in the Accounting Learning Strategy course. The digital literacy-based learning model developed consists of: semester learning plans (RPS), lecture program units (SAP), learning media, and learning evaluation instruments. The research design is research and development using the 4D model (*Define, Design, Develop, Disseminate*) from Thiagarajan, Semmel, & Semmel (1974). The research conducted for seven months at the Faculty of Economics, Yogyakarta State University. The subject of this research is the learning model, while the object of this research is the semester learning plan, lecture unit, learning media, and learning evaluation instruments. The data collection technique in this study used a *focus group discussion* (FGD). The research instrument was an FGD guide and a feasibility assessment sheet of the learning model. The data analysis technique used in this research is a qualitative descriptive technique and quantitative descriptive technique. The results of the study were: (1) the digital literacy-based learning model in the Accounting Learning Strategy course consisting of RPS, SAP, video learning media, PPT PowerPoint learning media, and essay questions; and (2) the feasibility of the developed digital literacy-based learning model is in the very feasible category, where the RPS feasibility score is 96.44; SAP eligibility score of 94.55; feasibility score of video learning media of 96.53; the feasibility score of learning media PPT PowerPoint of 93.33; and the feasibility score of the essay questions was 97.33. The output of the research is a product of a digital literacy-based learning model and *granted* copyright.

Kata Kunci: *learning model, digital literacy*