



Development of Accounting Learning E-Modules with a *Guided Inquiry* Approach to Increase Student Learning Motivation in Accounting Computer Subjects

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Abstract:

The implication is that the guided inquiry-based accounting E-Module effectively boosts student motivation, makes learning more interactive and practical, and assists teachers in managing the classroom more efficiently. The implications of research on e-module development show great potential in enhancing the quality of learning by leveraging technology. E-modules can expand the accessibility of learning materials, enable more flexible and interactive learning, and support the diversity of learners' learning styles. This type of *research and development*. The results showed that the E-Module developed was feasible to use based on the assessment of material experts, media experts and learning practitioners as well as teacher and student responses. Based on the results of the gain test of 0.49, the learning E-Module was declared effective to increase students' learning motivation. The average value of the practicality test is 47.8 in the interval $42.25 \leq PR < 52$, meaning that the developed learning E-Module is very practical. While the results of the *paired samples T-test* (Sig 0.000 < 0.05) concluded that there were differences in learning motivation before using the learning E-Module and after using the E-Module.

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Introduction

Less innovative learning approaches, minimal learning resources, and lack of use of technology in the learning process are the main problems that can make students feel bored and less motivated when learning in the classroom (Bostrom et al., 2023). Based on preliminary studies conducted by researchers through observations at SMK Negeri 1 Depok accounting class in accounting computer subjects, the teacher's role remains dominant during the learning process. Teachers explain the material with the lecture method and act as the only source of learning so that students can be active in developing/creativity in the learning process in class. The role of the teacher in the learning process as a facilitator should be to plan and organize learning materials, choose appropriate teaching methods, and manage the time and resources available in providing guidance, support, and motivation to students to stay motivated and enthusiastic in learning (Knaus, 2023; Hobbs, 2021).

At the time of the interview with the accounting teacher, he revealed that there was still a lack of supporting accounting teaching materials that were to the needs of students, especially those related to relevant contextual and applicative case-solving exercises. Students often use teaching materials mainly in the form of Student Worksheets (LKS) and accounting package books; this can affect students' motivation to learn accounting subjects. Students' low motivation to learn also results in the intensity of students' learning decreasing. This can be seen when many students score below the KKM during the daily test or practice questions. Indeed, this problem will impact the dissatisfaction of student learning outcomes. Dissatisfaction with student learning outcomes is possible when students need help understanding the material the teacher explains. Based on the needs analysis in overcoming the above problems, it is necessary to make accounting teaching materials that are more varied and effective with the needs of students in developing their skills and knowledge (Van Geel et al., 2022; Oddone, 2022).

The application of E-Module teaching material media with a guided inquiry approach is reported to affect improving learning outcomes, learning motivation, analytical skills, critical thinking, student confidence, scientific attitudes, and student competency achievement (Inanna et al., 2021). The reason for using the guided inquiry method is to encourage the active involvement of students to be more motivated during the learning process (Nurfahzuni & Budiyanto, 2023). In the context of accounting learning, this approach can provide opportunities for learners to participate in research, problem-solving, and case-solving related to accounting concepts and principles (Jong et al., 2024; Bonsangue & Clinkenbeard, 2021).

The developed E-Module is tailored to the characteristics of accounting content, presenting concepts in a structured and practical manner. It integrates a guided inquiry approach, allowing students to explore and deeply understand the material through investigation and problem-solving. Thus, this E-Module supports better comprehension of complex accounting topics, making it an effective tool for learning. This E-Module is designed to measure student motivation through increased active engagement in learning, even though motivation is difficult to measure directly. With interactive features like problem-based tasks and quizzes, the E-Module encourages students to be more involved, reflected in increased participation and better learning outcomes. The gap between the E-Module and motivation is clear, as this approach

can measure motivation through observable changes in student activity and engagement, something traditional learning methods cannot achieve.

In this study, researchers chose accounting computer material to be developed in the development of learning E-Modules. The researcher chose accounting computer material to match the learning outcomes in SMKN 1 Depok class XI Accounting. Therefore, this research aims to produce an E-Module to increase participants' learning motivation. Based on the problems and facts obtained from the observations, interviews, and analysis above, there is a need to develop an accounting learning E-module with a guided inquiry-based approach to increase student learning motivation in accounting computer learning subjects.

Research Method

This research and development study aims to formulate and produce E-Module products with a guided inquiry approach. Knowing the feasibility, effectiveness, and practicality in increasing the motivation of class XI Accounting students at SMKN 1 Depok. Indicators in measuring the increase in student learning motivation are research and development, resilience in facing difficulties, interest and sharpness of attention in learning, achievement in learning, and independence in learning, which are presented in the form of instruments.

This product development research model is modified from (Borg, W.R & Gall, 1983), which consists of 10 stages, but the development of guided inquiry-based learning E-Modules in this study consists of three stages which will be described, namely research and information collecting, planning, and develop a preliminary form of the product.

After the initial product development process is carried out, product trials will continue. First, the feasibility test of the learning E-Module will be carried out by two material experts, one media expert, one learning practitioner, and 108 students. Then, the effectiveness trial of the learning E-Module was conducted with 72 students. Moreover, the practicality trial was conducted by 36 students and one teacher. Data were collected through interviews and questionnaires. Data were analyzed using descriptive analysis, an N-Gain test, a prerequisite test in the form of a normality test, and hypothesis testing with paired samples using a T-test. The product trial results will be continued with product revisions from material experts, media experts, learning practitioners, and students. After a series of trials, the final product of the development of guided inquiry-based accounting learning E-Modules can be accessed using laptops, computers, cellphones, and others online.

Table 1. Product Feasibility Category Criteria

Score Interval	Criteria
>3,25-4,00	Very Feasible
>2,50-3,25	Worth
>1,75-2,50	Less Feasible
1,00-1,75	Not Feasible

Table 2. Product Practicality Category Criteria

Score Interval	Criteria
$42.25 \leq PR < 52$	Very Practical
$32.5 \leq PR < 42.25$	Practical
$22.75 \leq PR < 32.5$	Less Practical
$13 \leq PR < 22.75$	Not Practical

Results and Discussion

Initial Product Development

In developing guided inquiry-based learning E-Modules, three stages will be described: research and information collecting, planning, and developing a preliminary product form.

Preliminary Study Stages

At this stage, the researcher conducts an information-gathering process through needs analysis. The information at this stage is through literature study, namely collecting information about library materials or references that can support research and development of learning E-Modules. The second stage is a field study obtained from interviews and observations. Interviews were conducted with accounting competency teachers, while observations were given to students online using Google Forms at SMKN 1 Depon Sleman. The results of interviews with accounting teachers said that they still need help finding learning media and, until now, still use LKS; this impacts the motivation of students to learn during the learning process, which is significantly less enthusiastic, so learning outcomes are not good. This is also in line with the results of observations with 30 students who still feel that interest sharpness and attention in learning are reduced by 39%, and 39% of 30 students also feel increasingly lost motivation when learning because understanding the material is difficult for students to understand. Rigid learning will impact students' motivation and enthusiasm for learning (Mou, 2023; Guo et al., 2020).

Planning

In this planning stage, the first step is to determine the purpose of developing guided inquiry-based learning e-modules. The purpose of developing this E-Module is to use it as a learning medium in the learning process and as a facility for students to increase student learning motivation.

Initial Product Development

Initial product development is based on the results of preliminary studies and research planning. At this stage, the researcher compiled the initial design of the learning E-Module product. The subject matter used in guided inquiry-based learning E-Modules is accounting computer material. Guided inquiry-based learning E-Modules are developed based on learning outcomes in class XI accounting, learning motivation indicators, lesson plans, supporting images, videos, and articles. These materials are obtained from both books and the internet. Learning materials are sourced from books and teaching materials by the applicable curriculum, core competencies (KI), and essential competencies (KD). The results of e-module teaching materials development can be seen in Table 3.

Table 3. E-Module Display and Explanation

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E-Module Display	Explanation
The E-Module exercise questions are designed with a guided inquiry approach to help students understand the accounting computer material and maximize the learning potential of students.	The bibliography contains all references and sources cited in the E-Module for learning computer accounting in learning.

Developing the initial e-module begins with identifying the needs of the users and the learning objectives to be achieved. At this stage, the development team must understand the material to be delivered and the characteristics of the audience who will use the module. The approach can vary, from content development based on text images to multimedia that supports understanding and interactive learning.

The first stage in e-module development is content planning. This involves determining the topics to be covered, breaking down the material into smaller sections, and writing explicit and straightforward content for learners to understand. Content development must prioritize practical pedagogical principles, ensuring the material presented is informative and engages the learners.

Next, the visual design and user interface (UI) of the e-module must be carefully considered. Attractive visual elements and a user-friendly design will enhance the user's comfort of the material. The development team must select appealing colors, layouts, and other design elements that facilitate easy navigation within the module.

In e-module development, technology also plays a crucial role. The platform to develop and distribute the e-module must be chosen carefully, considering ease of use, compatibility, and accessibility across various devices, from desktops to mobile devices. This ensures that the learners can access the module anytime and anywhere.

The next stage is the implementation and testing of the initial e-module product. After the e-module is developed, the product must be tested to ensure that all content is accessible, there are no technical errors, and the desired interactions work smoothly. This testing typically involves several users who provide feedback on the material's quality, the interface's design, and the overall user experience.

Feedback from the initial testing is invaluable for further improvements. Based on the evaluation results, the development team will make revisions and refinements to the e-module. This process may involve improving content, enhancing visual design, or optimizing functionality to ensure the e-module provides an optimal learning experience for users.

Ultimately, the goal of developing the initial e-module product is to create an effective and efficient learning tool that can benefit learners the most. With the advancement of technology and evolving learning methodologies, e-modules are expected not only to be a relevant teaching medium but also to adapt to the needs and challenges of future education. Developing this e-module product is an important step towards a new era of learning that is more inclusive, flexible, and technology-driven.

Product Trial Results

At the product trial stage, the guided inquiry-based learning E-Module that has been developed consists of several stages, including feasibility validation test, effectiveness test, and E-Module practicality test.

Feasibility Validation Result Data

The material feasibility assessment includes several aspects, namely material assessment, construction assessment, and language assessment. Data on the results of the assessment according to the material expert are known in the following Table 4.

Table 4. Data on Feasibility Assessment Results by Media Experts

No	Aspects	Material Expert 1	Material Expert 2	Total Score	Mean Score	Criteria	Overall Criteria
1	Material	2	4	52	3,25	Worth	Very Feasible
2		3	4				
3		3	4				
4		2	4				
5		2	4				
6		2	4				
7		2	4				
8		4	4				
9	Construction	2	4	51	3,64	Very Feasible	
10		3	4				
11		3	4				
12		3	4				
13		3	4				
14		3	4				
15		3	4				
16	Language	3	4	28	3,5	Very Feasible	
17		3	4				
18		3	4				
19		3	4				

Based on the data above, the material expert's total average score on the feasibility assessment is 3.46. According to the material expert, the guided inquiry-based accounting learning E-Module is feasible. Material experts provide several suggestions and comments for product improvement. The suggestions and comments from the first material expert are that the development of the E-Module must pay attention to the characteristics of the module and the addition of practice questions. The second material expert commented that the material was appropriate and appropriate to the learning outcomes related to computer accounting. The material expert validation concludes that it is feasible to be tested by considering the suggestions.

The second feasibility test is an assessment of media experts, as for the assessment of the media including cover assessment, preliminaries, text matter, and postlimineries. Data from the assessment results, according to media experts, can be seen in the following Table 5.

Table 5. Data on Feasibility Assessment Results by Media Experts

No.	Aspects	Media Expert	Total Score	Mean Score	Criteria	Overall criteria
1	Cover	3	15	3	Worth	Worth
2		3				
3		4				
4		3				

No.	Aspects	Media Expert	Total Score	Mean Score	Criteria	Overall criteria
5		2				
6	Preliminaries	3	10	3,3	Worth	
7		4				
8		3				
9	Text matter	4	23	2,8	Worth	
10		2				
11		3				
12		2				
13		4				
14		2				
15		3				
16		3				
17	Postlimineries	3	3	3	Worth	
				3,02		

Based on the data above, the total average score of the feasibility assessment from media experts is 3.02, so overall, the guided inquiry-based accounting learning E-Module, according to media experts, has a decent category. Critics reveals this and [Critical and Didik's research \(2020\)](#) which states that media is one of the components that need to be considered in learning media so that when learning takes place, it can be attractive ([Helberget et al., 2021](#)).

Media experts also provided several suggestions to improve the product, including many typos and coloring between text and background, which could be more attractive, and the writing could be more contrasting and clear. This is also conveyed in research ([Daryanes et al., 2023](#)). E-Modules must provide flexibility in choosing material, adjusting difficulty levels, and teaching special interests, make sure E-Modules have links or references to additional relevant resources, E-Modules must be tailored to the level of understanding and interests of learners ([Kim et al., 2021](#); [Hofman, 2021](#)).

The last stage of the feasibility test was carried out with learning practitioners. The feasibility assessment of learning practitioners includes several aspects: material assessment, presentation assessment, language assessment, and display assessment. Data from the assessment results according to learning practitioners can be seen in the Table 6.

Table 6. Data from the Learning Practitioner Feasibility Assessment Results

No.	Aspects	Learning Practitioner	Total Score	Mean Score	Criteria	Overall Criteria
1	Material	4	19	3,8	Very Feasible	Very Feasible
2		4				
3		4				
4		3				
5		4				
6	Presentation	4	23	3,83	Very Feasible	
7		3				
8		4				
9		4				
10		4				
11		4				
12	Language	3	14	3,5		

No.	Aspects	Learning Practitioner	Total Score	Mean Score	Criteria	Overall Criteria
13		3			Very Feasible	
14		4				
15		4				
16	View	4	19	3,8	Very Feasible	
17		4				
18		4				
19		4				
20		3				
		75	75	3,73		

Based on Table 6, the total average score of the feasibility assessment from learning practitioners is 3.73, so overall, the guided inquiry-based accounting learning E-Module, according to learning practitioners, is a very feasible category.

After obtaining validation from material experts, media experts validation, and validation from learning practitioners, the results of the e-module development were also tested on students. The limited trial was conducted at SMKN 1 Depok with accounting teachers and 36 students of class XI AKL 1, which aimed to collect feedback on using guided inquiry-based accounting learning e-modules that were produced to be better and more effective. The results of the limited group trial can be seen in the Table 7.

Table 7. Data from the Limited Group Trial Media Feasibility Assessment Result

No	Aspects	Total Score	Mean Score	Criteria	Overall Criteria
1	Material	122	3,49	Very Feasible	Very Feasible
2		133			
3		134			
4		134			
5		122			
6		131			
7	Presentation	131	3,38	Very Feasible	
8		128			
9		130			
10		122			
11		116			
12	Language	123	3,23	Worth	
13		118			
14		118			
15	Benefits	117	3,14	Worth	
16		116			
17		117			
18		116			
19		118			
20		115			
			3,31		

Based on Table 7 from the limited trial results, the average score is 3.31, with a very feasible category, which means that the learning E-Module can be used more effectively and efficiently. This limited trial also resulted in suggestions and comments

from users. Several users commented that the learning media was good, helped them understand the material, and was easy to use media. Then, the suggestions for improvement from users are to improve the color contrast of the writing to make it look more transparent and enlarge the writing. E-Modules must be accurate, up-to-date, and relevant. In addition, information should be presented in a way that is easy to understand and enjoyable, including graphics, videos, and practical examples (Abdulrahaman et al., 2020; Martoredjo, 2023).

The expanded field trial tests the product in the broader field after improving the guided inquiry-based accounting learning E-Module from the limited trial stage. The extended field trial was conducted at SMKN 1 Depok, Sleman, with accounting teachers and 72 students of XI AKL 2 and XI AKL 3 classes. The results of the extended field trial can be seen in the Table 8.

Table 8. Data from the Media Feasibility Assessment Results of the Expanded Field Trial

No.	Aspects	Total Score	Mean Score	Criteria	Overall Criteria
1	Material	242	3,52	Very Feasible	Very Feasible
2		267			
3		264			
4		268			
5		241			
6		264			
7	Presentation	257	3,42	Very Feasible	
8		252			
9		265			
10		242			
11		233			
12	Language	243	3,21	Worth	
13		231			
14		230			
15	Benefits	228	3,10	Worth	
16		229			
17		226			
18		224			
19		230			
20		224			
			3,31		

The results of the expanded field trial received an average score of 3.31 with a very feasible category. This expanded field trial also produced suggestions and comments from users. Comments from several users were that the learning media was good, made it easier to understand the material, made it enjoyable to explore the material, and made it easier for students to learn. E-modules are easier to find material concepts compared to those who do not use E-Modules; this is because E-Modules are equipped with material and practice questions containing key questions to help students find a concept independently so that learning outcomes also increase so that students feel that E-Modules are enjoyable, easy to understand, and help them to learn accounting better (Kurniawan & Syafriani, 2021; Kuhlmann et al., 2024).

The results of this study are the same as research conducted (Alyoussef, 2023) which states that the media feasibility value according to material experts is 3.59 out

of 4.00 with a very feasible category, the media feasibility value according to media experts is 2.95 out of 4.00 with a feasible category, the media feasibility value according to learning practitioners is 3.85 out of 4.00 with a very feasible category, the media feasibility value of the limited group trial is 3.70 out of 4.00 with a very feasible category, and the media feasibility value of the expanded field test is 3.76 out of 4.00 with a very feasible category.

Effectiveness Test

The effectiveness of the E-Module in increasing students' learning motivation was carried out using the N-Gain test. The gain score test was conducted to find out the improvement interval. The results are Table 9 as follows.

Table 9. Gain Score Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
N-Gain	72	-.13	.82	.4948	.19297
Valid N (listwise)	72				

Based on the table above, the gain score value is 0.49, which means that the guided inquiry-based accounting learning module can be declared effective for increasing students' learning motivation with the level of effectiveness in the moderate category. The increase in student learning motivation before and after using the E-Module can be seen in the Table 10.

Table 10. Results of Paired Samples Statistics Test Values

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pretreatment of Learning Motivation	78.22	72	4.001	.471
	Final Treatment Learning Motivation	89.42	72	3.330	.392

Based on the table above, the pretreatment average learning motivation value of 78.22 is lower than the final treatment average of 89.42. This means there is an increase in the learning motivation value of students after using the guided inquiry-based accounting learning E-module. Learning E-modules can increase student learning motivation and better learning outcomes (Shariat et al., 2023). This is supported by several previous studies which show that the guided inquiry learning model can increase student learning motivation because the learning E-Module can provide a more interesting and interactive learning experience compared to conventional learning (Wong et al., 2023; Mayajariego et al., 2023; Steinrucke et al., 2023).

Practicality Test

The practicality test involved 36 students at SMK Negeri 1 Depok and teachers. The results of the practicality test of the guided inquiry-based accounting learning E-Module are shown in the Table 11.

Table 11. Practicality Test Results

Respondents	Average Score	Criteria
1	50	Very Practical
2	46	Very Practical
3	48	Very Practical
4	39	Practical
5	52	Very Practical
6	50	Very Practical
7	41	Practical
8	52	Very Practical
9	47	Very Practical
10	47	Very Practical
11	48	Very Practical
12	39	Practical
13	52	Very Practical
14	52	Very Practical
15	48	Very Practical
16	50	Very Practical
17	50	Very Practical
18	52	Very Practical
19	47	Very Practical
20	48	Very Practical
21	46	Very Practical
22	47	Very Practical
23	39	Practical
24	48	Very Practical
25	52	Very Practical
26	46	Very Practical
27	49	Very Practical
28	39	Practical
29	47	Very Practical
30	50	Very Practical
31	46	Very Practical
32	50	Very Practical
33	52	Very Practical
34	46	Very Practical
35	52	Very Practical
36	51	Very Practical
37	51	Very Practical
Total		1769
Average		47,8
Overall Category		Very Practical

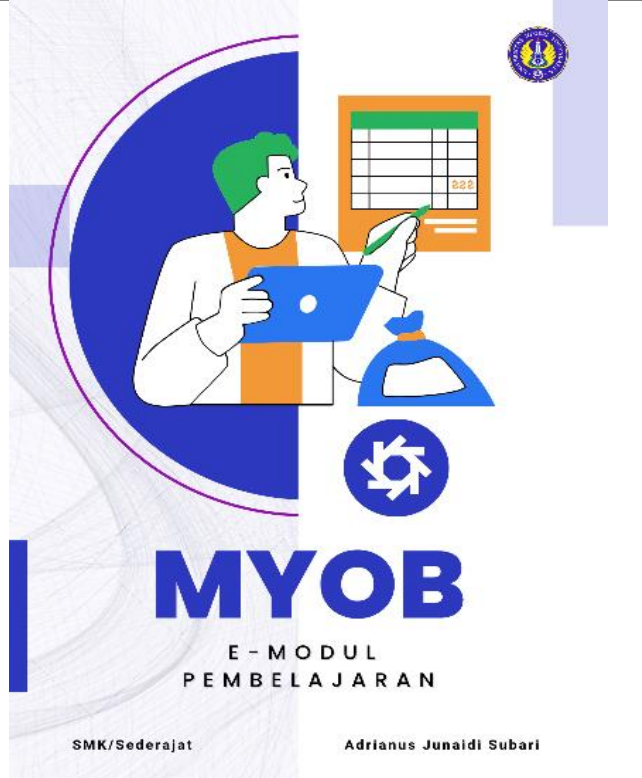

Based on the Table 11, the results of the practicality test of the guided inquiry-based accounting learning e-module are efficient, with a value of 47.8, which means that the developed media is easy to use. E-modules must be flexibly accessible through a computer, tablet, or smartphone device (Maya Jariogo et al., 2023; Greenhow &

Chapman, 2020). The results of this study are in line with research conducted by Review et al. (2022) which states that the E-Module has met the criteria of practicality because in the practicality test related to the implementation of the guided inquiry-based learning E-Module, the average value of $M = 1.79$ in the interval $(1.5 \leq M \leq 2.0)$ with the category fully implemented.

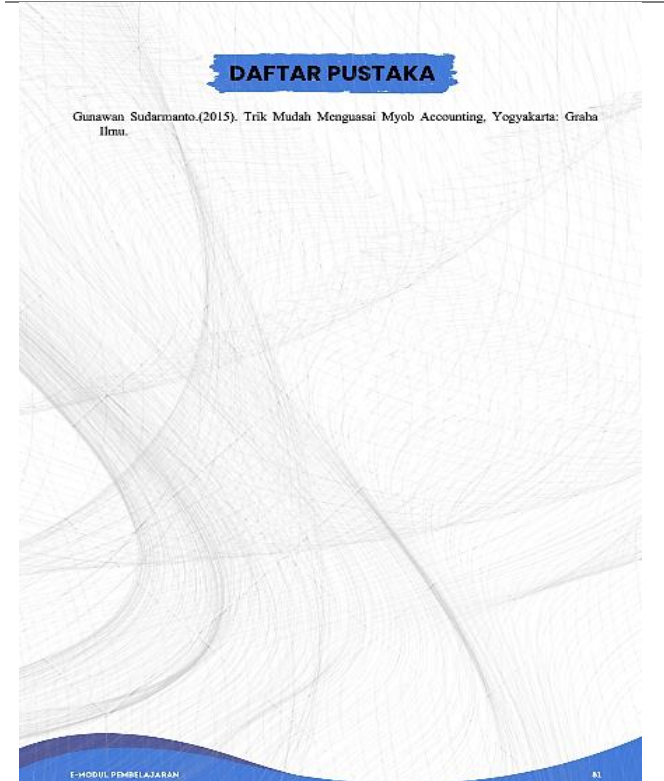
Product Revision of Learning E-Module

Product revisions come from material experts, media experts, learning practitioners, and students. The product revisions made are adjusting the questions to students' understanding, adding evaluation questions, correcting typos, and improving the background color of the E-Module to make it more transparent and more attractive to students, improving the writing structure so that it is easy to understand. Overall, the E-Module revision process is carried out to improve the product, making it relevant and helpful in increasing students' learning motivation. The following is a comparison picture before and after revision on Table 12.

Table 12. E-Module Display Before and After Revision

Before Revision	After Revision
	

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Before Revision	After Revision
	<p>Daftar Pustaka</p> <p>Gunawan Sudarmanto.(2015). Trik Mudah Menguasai Myob Accounting, Yogyakarta: Graha Ilmu.</p> <p>Imron, Ali.(2018).17 Jurus Mempelajari Myob Accounting 17. Yogyakarta</p> <p>Lubis dan Irsan(2009) Buku Komputer Akuntansi Kompetensi Mengoperasikan Aplikasi Komputer Akuntansi: Accounting MYOB v18, Jakarta: STAPI INDONESIA.</p> <p>Suryani.(2012). Komputer Akuntansi MYOB SMK : Komputer Mengoperasikan Aplikasi Komputer MYOB Versi 18. Yogyakarta: ANDI.</p>

There has been a revision of the e-module, including changes to the cover and front page, aimed at enhancing its visual appeal and professional look. These changes were made by incorporating more modern design elements that align with the theme of the content, making it more relevant and engaging for users. The revision is expected to provide a more enjoyable experience and create a better first impression for learners accessing the e-module.

The e-module has been revised to focus on a more appealing design and the use of colors recommended by design experts to create a more enjoyable learning experience. The new design prioritizes intuitive and aesthetic visual elements, selecting bright yet not overwhelming colors to capture learners' attention without distracting them. With this approach, the e-module is expected to engage students' interest better and create a pleasant user atmosphere.

Final Product Review

The revision stage of the final product in developing the accounting E-Module with a guided inquiry approach to enhance student motivation in the accounting computer course involves refining the module after conducting operational field trials. This stage aims to ensure that the E-Module is practical, user-friendly, and ready for widespread use in improving student learning motivation. Revisions are made based on feedback from teachers and students, addressing any issues identified during the trial to ensure the final product is engaging and educationally effective.

The benefit of product testing for revising the final product is to identify and address weaknesses or shortcomings in the E-Module before it is widely implemented. This trial provides constructive feedback from users (teachers and students), allowing

developers to make improvements in aspects such as content, design, and usability, ensuring that the final product is more effective, engaging, and aligned with learning needs (Lintuman & Wijaya, 2020; Chen Li, 2022). The benefit of revising the final product is ensuring that the E-Module is aligned with the users' needs regarding content, design, and functionality. This revision allows for improvements based on feedback received during the trial phase, making the final product more effective, engaging, and user-friendly. Additionally, the revision ensures that the E-Module can have a positive impact on learning, enhance student motivation, and meet the desired educational standards (Gunardi, 2020; Wang, F, 2020).

Learning products in the development of guided inquiry-based accounting learning E-Modules can be accessed using laptops, computers, cellphones, and others online. Steps to use the E-Module online: Make sure the device in the form of a laptop, computer, or cellphone is connected to the internet network, and open the website link provided by the researcher. Here is the website link:

[https://adrianusjs.blogspot.com/2023/08/e-modul learningcomputer.html](https://adrianusjs.blogspot.com/2023/08/e-modul%20learningcomputer.html)

Then, after opening the link, the learning E-Module can be seen; after that, download the learning E-Module so that it can be used offline. This research demonstrates the feasibility of an accounting learning E-Module based on guided inquiry to improve student learning motivation. This can be seen from the increased learning activity of students in accounting computer material. Furthermore, the feasibility of this E-Module also provides more space for student-centered learning. Such a learning process is essential to enhance responsibility, positively impacting students' learning motivation.

The practicality of the guided inquiry-based accounting learning E-Module lies in the ease of access for students to learning materials that can be accessed anytime and anywhere. This reduces dependence on specific times and places, allowing students to learn according to the schedule and conditions that are most comfortable for them. A well-designed guided inquiry-based accounting E-Module can provide a more interactive and enjoyable learning experience. Therefore, the guided inquiry-based accounting learning E-Module is a practical and effective choice to enhance student learning motivation, as it offers flexibility in accessing materials and encourages active student involvement in the learning process.

In addition, the implications of the effectiveness of the accounting learning E-Module based on guided inquiry are seen in students' increased independence and creativity in accounting computer learning. This occurs because the learning material presented in the E-Module can serve as an optimal learning resource, allowing students to explore the material independently and develop their potential. With the guided inquiry approach, students are not merely receiving information but are actively engaged in the learning process, which encourages them to think critically, solve problems, and apply accounting concepts in a broader and more practical context. As a result, students can enhance their technical and higher-order thinking skills, which are crucial in accounting, especially when facing challenges in the increasingly dynamic workforce.

Conclusion

Based on the research that has been done, the researcher concludes that the guided inquiry-based accounting learning E-Module has gone through the assessment stage from material experts, media experts, learning practitioners, and students have excellent results with a very feasible category. This guided inquiry-based accounting learning E-Module effectively increases students' learning motivation. All of this is evidenced by the increase in learning motivation before and after using the guided inquiry-based accounting learning E-Module based on the results of the gain score test. The guided inquiry-based accounting learning E-Module is also declared practical to increase students' learning motivation to get a score of 47.8 with an outstanding category in the score interval $42.25 \leq PR < 52$.

The implications of this study demonstrate the feasibility of the guided inquiry-based accounting E-Module in enhancing student motivation. This is evident from the increased learning activities of students in the accounting computer module. Additionally, the feasibility of this E-Module further provides space for student-centered learning. Such a learning process is crucial for fostering responsibility, which can positively impact student motivation.

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