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Development Of Interactive Learning Media Based On Websites Using Google Sites On Tax Elements In Class XI Financial Accounting At SMK Negeri 1 Surabaya

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ABSTRACT
Technological advancements demand innovative learning, yet taxation learning media remain limited and not aligned with the latest regulations. This study aims to develop an interactive learning media based on Google Sites for the topic of Income Tax Article 21 using the Effective Rate (TER) at SMK Negeri 1 Surabaya. The research employed the R&D method using the ADDIE model. Validation results showed an overall feasibility score of 93.44% (subject matter expert 91.33%, media expert 95.56%) categorized as "Highly Feasible." Student responses reached 97.62%, and product effectiveness based on the N-Gain score was 0.89 (categorized as "Very High"). In conclusion, the developed media is highly feasible and effective for use in taxation learning at vocational schools.
Keywords: Interactive learning media, Google Sites, Article 21 Income Tax, TER Taxation Rate.

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INTRODUCTION
Education is the development and shaping of the character and civilization of a nation in order to educate the nation's life, and also the development of the potential of students to become human beings who are faithful and devoted to God Almighty, noble, healthy, knowledgeable, capable, creative, independent and become democratic and responsible citizens. Deliberate efforts to fulfill the cultural heritage passed down from one generation to the next are called education (BP et al., 2022). Formal and non-formal education are the two categories into which Indonesian education is divided (Vitasari & Rohayati, 2018). Formal education is defined as teaching that is organized, continuous, and carried out in a classroom or educational institution. Education that takes place outside of regular school hours is referred to as non-formal education. One area that cannot be separated from the growth of technology is education. There are two aspects of the impact of technology in education: positive and negative. On the other hand, young people are increasingly less interested in traditional Indonesian culture and using correct and grammatical Indonesian (Safira, 2023).

The utilization of technology in education makes learning resources for students more extensive not only through teachers or educators but from anyone, anywhere and anytime that can be accessed via the Internet (Ratumbuisang et al., 2023). One of the most important components of teaching and learning activities is the use of learning media, which allows both teachers and students to create an interesting learning environment in the classroom. Putri & Pratiwi, (2022) By making it easier for teachers to convey knowledge to students, instructional media improves understanding and concentration. According to (Wulandari et al., 2023)

Learning media can inspire motivation, foster new interests and desires, and even have a psychological effect on learning when used in the teaching and learning process. Interactive learning is created through technological developments. According to Putra & Susanti, (2024) To create an interactive learning environment is inseparable from advances in digitial technology that make it possible to use learning resources that are accessible to everyone. (Rohayati et al., 2022) Since the *covid 19* pandemic, digitization in learning media has continued to develop so that teachers are required to be able to keep up with technological developments and make innovations to develop technology-based interactive learning media. According to Prayudi et al., (2022) One step is the use of multimedia-based teaching materials for a number of reasons, including the fact that lessons will be more interesting and easy to understand, allowing teachers to work together on learning strategies, attracting students' attention because they can see and hear directly. because they can see and hear directly, and motivate them to learn.

Changes in taxation provisions in recent years have also affected the development of learning media. According to Lasmini & Mariani, (2024) taxation is a social science which has complex changes according to curriculum and industry needs. Changes in regulations in taxation affect the curriculum. Education and learning materials are closely tied to the curriculum. curriculum and the need for teachers or other education professionals to innovate in order to meet these changes (Laili & Rohayati, 2018). According to Marhamah & Zikriati, (2024) To ensure that students have the skills needed for the present and the future, the curriculum must be modified according to the times, context, and individual characteristics of students.

METHOD

This study used a development methodology, often referred to as research and development (R&D). The development model used is ADDIE, which stands for *Analyze, Design, Development, Implementation, and Evaluation*. ADDIE is a form of development model used to develop a model or product in learning which is an alternative to several development models (Waruwu, 2024). ADDIE aims to ensure that the products produced are valid and the ADDIE model is more structured and systematic, from analysis to implementation all have structured stages (Waruwu, 2024). The following describes the ADDIE development procedure carried out by researchers ;

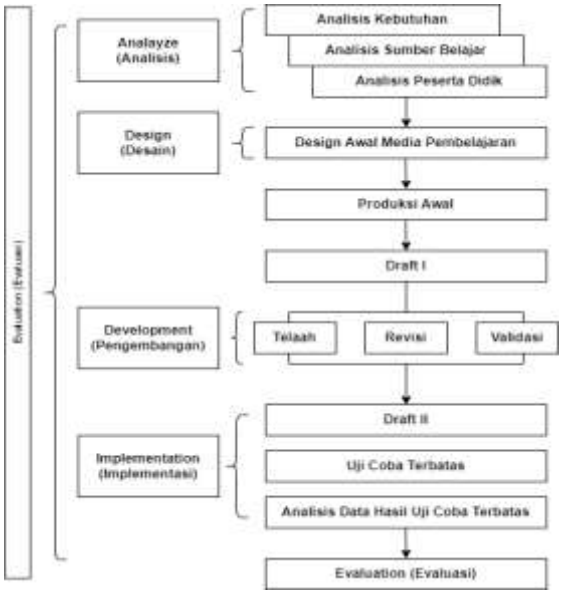


Figure 1. ADDIE Research Procedure

Source ; Muzdalifah & Rohayati, (2018)

The experts involved in the review sheet this time were 2 lecturers from Surabaya State University, each from the Faculty of Economics and Business, S1 Accounting Education Study

Program and from the Faculty of Education and 1 Institutional Financial Accounting Teacher from SMK Negeri 1 Surabaya. The types of data used in this development research are primary data and secondary data.

Primary data is data obtained directly by researchers through interviews with teachers, student preliminary study questionnaires, expert review sheets, expert validation sheets, student response tests and effectiveness tests taken after conducting product trials. Secondary data is data obtained from vocational curriculum documents, scientific literature on interactive learning media, assessment guidelines and rating scales obtained from the Ministry of Education and Culture. Riduwan, (2018) and Sugiyono, (2019) as well as teaching module documents as reference and comparison materials.

Table 1. Likert Scale

Scale	Statement
1	Very Not Feasible
2	Not Feasible
3	Feasible Enough
4	Feasible
5	Very Feasible

Source ; Sugiyono, (2019)

The Likert scale mentioned above will eventually be combined to create a final score, which will then be further examined using percentages to determine the feasibility of the resulting media. The following equation is used to determine the percentage;

$$\text{Percentage (\%)} = \frac{\sum Total\ Score}{\sum Maxmum\ number\ of\ scores}\ x\ 100\ \%$$

Description ;

Total Score : Total score obtained from all respondents

Maximun number of scores : Maximum score obtained from all respondents

A Likert scale based on the criteria listed in the following table can be used to draw conclusions about the feasibility of learning media that have been verified by professionals based on the above percentages;

Table 2. Feasibility Criteria Based on Percentage

Percentage (%)	Assessment Criteria
0% - 20%	Very Unfavorable
21% - 40%	Not Feasible
41% - 60%	Fairly Feasible
61% - 80%	Feasible
81% - 100%	Very Feasible

Source ; Sugiyono, (2019)

The Guttman scale, which is based on "Yes" and "No" statements, and has a score of 0 for "No" and 1 for "Yes," was used in the following analysis of the questionnaire findings of student responses regarding the use of learning media. To obtain specific responses to a question, a guo ttman scale was used. obtain a specific response to a question, a guttman scale was used (Sugiyono, 2019).

Table 3. Guttman Scale

Criteria	Value/Score

Yes	1
No	0

Source ; Sugiyono, (2019)

To ensure the ease of use of the created teaching media, it will be assessed in percentage. The following study generates a percentage of the ease of use level using a guttman scale ;

$$\text{Percentage (\%)} = \frac{\sum Total\ Score}{\sum Maxmum\ number\ of\ scores}\ x\ 100\ \%$$

Description ;

Total Score : Total score obtained from all respondents

Maximun number of scores : Maximum score obtained from all respondents

A Likert scale based on the criteria listed in the following table can be used to draw conclusions about the ease of use of the analyzed media from the learners' responses as follows ;

Table 4. Criteria for the Level of Ease of Use of the Product

Percentage (%)	Assessment Criteria
0% - 20%	Not Very Easy
21% - 40%	Not Easy
41% - 60%	Fairly Easy
61% - 80%	Easy
81% - 100%	Very Easy

Source ; Sugiyono, (2019)

Conducting an effectiveness test by giving an initial test (*pre* test) and a final test (*post test*) is the next step of analysis. Students will be given a *pre test* before learning and will be given a *post test* after learning. *The N-Gain* improvement test is used to test the effectiveness and improvement of learning outcomes when using the media after the *pre test* and *post test* are given Wahab et al., (2021) ;

Table 5 Effectiveness Criteria Using N-Gain Value

Rata Rata	Tingkat
$g > 0,7$	High
$0,3 \leq g \leq 0,7$	Medium
$0 < g < 0,3$	Low
$g \leq 0$	Fail

Source ; Wahab et al., (2021)

FINDING AND DISCUSSION

To help deliver Income Tax Article 21 content on the elements of taxation in Class XI AKL at SMK Negeri 2 Surabaya, the output of this research is interactive learning media in the form of a website called "PINTAR21" which was created using *Google Sites*.

1. The Development Process of *Website-Based* Interactive Learning Media Using *Google Sites* on the Elements of Taxation of Income Tax Article 21 Rate TER Material

The five stages of the ADDIE development model *Analyze, design, Development, Implementation, Evaluation* are adapted in the process of making interactive learning media. In accordance with research conducted by Fitria & Rohayati, (2024) where the ADDIE development model is a systematically arranged development stage with researchers can ensure that the development process is completed from the beginning to the end of the implementation stage so that development can be controlled properly. The use of ADDIE- based development models by researchers is also triggered by this, this statement is supported by Purnama & Pramudiani, (2021) the ADDIE model to solve a problem in teaching and learning activities that are tailored to the characteristics of students. Learning problems found by researchers in interviews and distributing questionnaires are the lack of interesting and interactive learning media, the material base still uses old regulations and has not been updated, learning objectives that are less relevant to the latest tax regulations, less effective learning to the lack of motivation, understanding and interest of students in Income Tax Article 21 material.

Table 6. Expert Review Results

Reviewer	Suggestions and Feedback
Material Expert 1 (Lecturer FEB UNESA)	1. Material need updated according to with tax regulations 2. Case examples need to be deepened again 3. Writing techniques are considered 4. The material is more deepened
Penalaah	Saran dan Masukan
Material Expert 2 (Teacher of SMK Negeri 1 Surabaya)	1. Addition of a vairety of case examples 2. Addition of material completeness category TER PPh Pasal 21 for parties withheld PPh 21
Penalaah	Saran dan Masukan
Media Expert (Dosen FEB UNESA)	1. Add learning objectives menu 2. Improvement of the menu with menu options for learning objectives, instructions, material, case examples

Source ; Data Processed by rearchers (2025)

Research conducted by Wulandari et al., (2023) in education the use of appropriate technology can facilitate learning activities and improve learning outcomes where the technology chosen must be tailored to the needs of schools and participants Where the technology chosen must be tailored to the needs of schools and students. Damayanti et al., (2020) said technology-based interactive media can improve students' understanding of subject matter. Supported by research by Febriyanti et al., (2025) To increase the effectiveness of learning with interactive features, understand content, and achieve the best learning outcomes, interactive learning media needs to be developed. The content of interactive learning media materials needs to adjust to the competency standards that will be studied by students (Husen et al., 2024). The adjustment of interactive learning media materials developed by researchers adapts PMK (Minister of Finance Regulation) Number 168 of 2023 concerning the Implementation of Tax Withholding on Income in Connection with the Work, Services or Activities of Individuals which came into effect on January 1, 2024 by replacing PMK regulation Number 252 / PMK.03 / 2008, to adjust to the development of applicable laws and regulations.

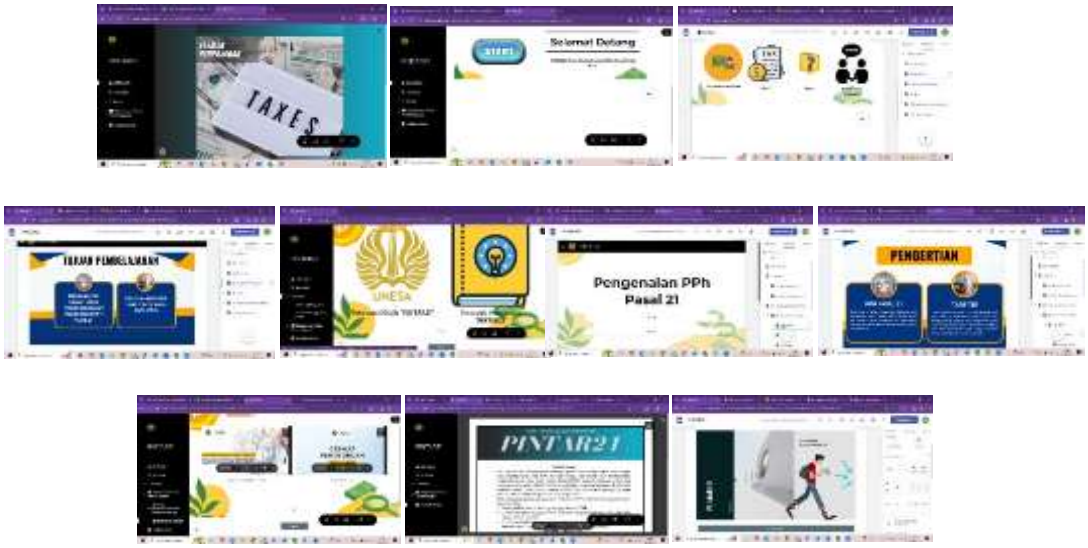


Figure 2. Interactive Learning Based Website Use Google Sites
Source : Data Processed by Researchers (2025)

2. Feasibility of *Website-Based* Interactive Learning Media Using *Google Sites* on Taxation Elements of Income Tax Article 21 Material Taif TER

Expert validation sheets for content and media are used to test the feasibility of interactive learning materials based on websites built using Google Sites on tax-related topics. Validators or material experts are asked to fill out a validation form using a Likert scale with a range of 1 to 5. Validator 1 on the material expert is a lecturer in the taxation course from the Faculty of Economics and Business S1 Accounting Education, Surabaya State University, Mrs. Dr. Suci Rohayati, S.Pd.,M.Pd. Validator 2 on the material expert is a teacher from the Financial and Institutional Accounting Expertise Concentration of SMK Negeri 1 Surabaya Mrs. Yourini Erawati, S.Pd., M.M. The validator on the media expert is a lecturer from the Faculty of Education Science S1 Educational Technology Surabaya State University Mr. Dr. Syaiputra W.M. Diningrat, M.Pd.

Table 7 Analysis Results from Expert Validation

No	Expert	%
1	Material	91,33%
2	Media	95,56%
	Total Score	**93,44%**

Source; Data processed by researchers (2025)

Interactive learning media is given a material feasibility category "Very Feasible" with a percentage of 91.33%, and a media expert category "Very Feasible" with a percentage of 95.56%, according to the results of validation by material and media experts. This resulted in an average percentage of 93.44%. Research conducted by Saripudin et al., (2025) making web-based learning media is able to facilitate interactive and independent learning for students and offers easy access and an interesting educational experience. This is supported by research by

Febriyanti et al., (2025) where the learning media developed obtained feasibility with an average percentage value from material and media experts of 95.05% with the category "Very Feasible". According to Nabila et al., (2023) getting assessment results from material experts 4 out of 5, language experts 4.37 out of 5, and media experts 4.78

out of 5 with an average category of "Very Feasible". Fitria & Rohayati, (2024) stated that the development of a contextual-based ebook ADDIE model received a very feasible category from experts with details of 86% material experts and 96% language experts.

3. Learner Response and Effectiveness Test of *Website-Based* Interactive Learning Media Using *Google Sites* on Elements of Taxation Material Income Tax Article 21 Tariff TER

Media trials and the effectiveness of learning media were conducted to students to measure the extent of ease of use and effectiveness of interactive learning media in its use in learning. 21 students from class XI AKL 3 at SMK Negeri 1 Surabaya were given questionnaires and Google Forms to fill in as part of the student response test. The class selection was based on the reason that they had studied the material on Income Tax Article 21 Rate TER. The questionnaire and google form contain 10 statements that contain aspects of learning media aspects. With details of the aspects are instructional quality, technical excellence, and content (content) and objectives. From the results obtained through the student response test, interactive learning media get an average percentage of 97.62% which indicates that this media is easy to use for students in learning taxation elements. Research conducted by Febriyanti et al., (2025) said that the learner response test was used to assess the level of interest in the media and the effectiveness of using the media in learning. This is supported by research by Husen et al., (2024) The involvement of students in learning media trials provides feedback to researchers to create learning media products that are in accordance with the needs and learning objectives. Latifa & Dewi, (2024) said that students provide researchers to find out the shortcomings of learning media products through trials and determine the level of learning effectiveness of learning media products. learning media products through trials and determine the level of learning effectiveness from the use of media products developed.

Table 8 Learner Response Analyze

Variable	Sub Variable	∑Score	Percentage	%
Quality and Content of Objectives	Accuracy	20	95,24%	97,62%
	Appropriateness	21	100,00%	
Quality Instructional	Providing Assistance for Learning	21	100,00%	96,43%
	Motivating Quality	20	95,24%	
		20	95,24%	
		20	95,24%	
Quality Engineering	Readability	21	100,00%	98,81%
		21	100,00%	
		20	95,24%	
	Easy to use	21	100,00%	
Total		**205**		**97,62%**

Suorce : Data Processed by researchers (2025)

After conducting the respondent test, the next step is to test the effectiveness of interactive learning media using *pre* and *post tests*. Later, after the effectiveness test is carried out, data analysis will be carried out using the Normal Gain method. This is supported by research conducted by Lestari & Fathurrahman, (2024)) that to determine the level of effectiveness of an interactive learning media based on *Google Sites*, it is

necessary to use *pre* and *post tests* and analysis using the *N-Gain* test technique. The results of the effectiveness test of using learning media using the N - Gain method with the average N Gain score of 0.89 where> 0.7 with a "High" level of effectiveness in accordance with research Wahab et al., (2021) and Lestari & Fathurrahman, (2024).

Table 9 Normal Gain Analysis

N	*Pre test*	*Post test*	N Gain
21	66,43	94,52	0,89

Source ; Data processed by rearchers (2025)

Research by Muamalah & Rochmawati, (2023) said that interactive learning media was developed based on learning objectives, needs, students, and also reviews from experts so that interactive learning media was obtained that was feasible and easy to use by students and teachers in learning activities to make learning more interactive and effective. Supported by research by Ananda et al., (2023) that interactive learning media is prepared to achieve learning objectives, improve student learning outcomes, increase student learning motivation with the hope that it is feasible to use and easy for students and teachers to use so that the achievement of learning objectives can be achieved easily and increase student understanding of the material so that learning is more effective. Increased student understanding of the material so that learning is more interactive and effective. Interactive learning media also supports student development in understanding the material, with students becoming more understanding of the material as seen from the results of the students' increased completeness scores (Nabila et al., 2023).

CONCLUSIONS

Based on the results of research that refers to the formulation of the problem, it can be concluded that the development of website-based interactive learning media using Google Sites on taxation elements of Income Tax Article 21 Tariff TER material for class XI Financial Accounting Institutions at SMK Negeri 1 Surabaya is carried out using the ADDIE development model, which includes the Analyze, Design, Development, Implementation, and Evaluation stages. In terms of feasibility, this learning media is declared "Very Feasible" based on the results of validation by material and media experts. In addition, the response of students in class XI AKL 3 also shows the criteria of "Very Feasible", which indicates that this media is easy to use and is considered good from the aspects of content quality and objectives, instructional quality, and technical quality.

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