



**CENTRAL TEACHING INNOVATION FUND**

**FINAL REPORT**

**[Empowering Learning Using Gamification Methods, Seminar  
in Accounting]**

Seminar Accounting, N420 – 3ACLA

[Agung Joni Saputra, 21122404]

**Academic Development Center**

**2024/2025**

**Swiss German University**  
The Prominence Tower Alam Sutera  
Jalan Jalur Sutera Barat no.15  
Tangerang, Banten 15143


**Tel.** +62 21 2977 9596/9597  
**Fax.** +62 21 2977 9598  
[marketing@sgu.ac.id](mailto:marketing@sgu.ac.id)  
[www.sgu.ac.id](http://www.sgu.ac.id)

**A. Title Page**

Title of Proposal : Empowering Learning Using Gamification Methods,  
 Name of Course Representative : Seminar in Accounting  
 Email : agung.saputra@sgu.ac.id  
 Mobile phone : 081288017077  
 Duration of CTIF Program : February – July 2025

The Prominence Office Tower, Tangerang

Date: 19 May 2025

<b>Course Representative</b>	<b>Head of Program Study</b>	<b>Dean of Faculty</b>
<b>Signature</b> 	<b>Signature</b>	<b>Signature</b>
<b>Agung Joni Saputra</b>	<b>Dr. Nila Krisnawati Hidayat, SE., MM</b>	<b>Dr. Nila Krisnawati Hidayat, SE., MM</b>
<b>NIK 21122404</b>	<b>NIK 23120453</b>	<b>NIK 23120453</b>

## 1. PROJECT SUMMARY

The purpose of this innovation is to make students more enthusiastic, especially in studying lessons that are more theoretical than practical, one of the most common things found when studying lessons that are full of theory is boredom, so that students become easily sleepy and instead focus on their respective cellphones compared to paying attention to the lecturer. This is what made me do gamification method activities to be able to increase the concentration of these students.

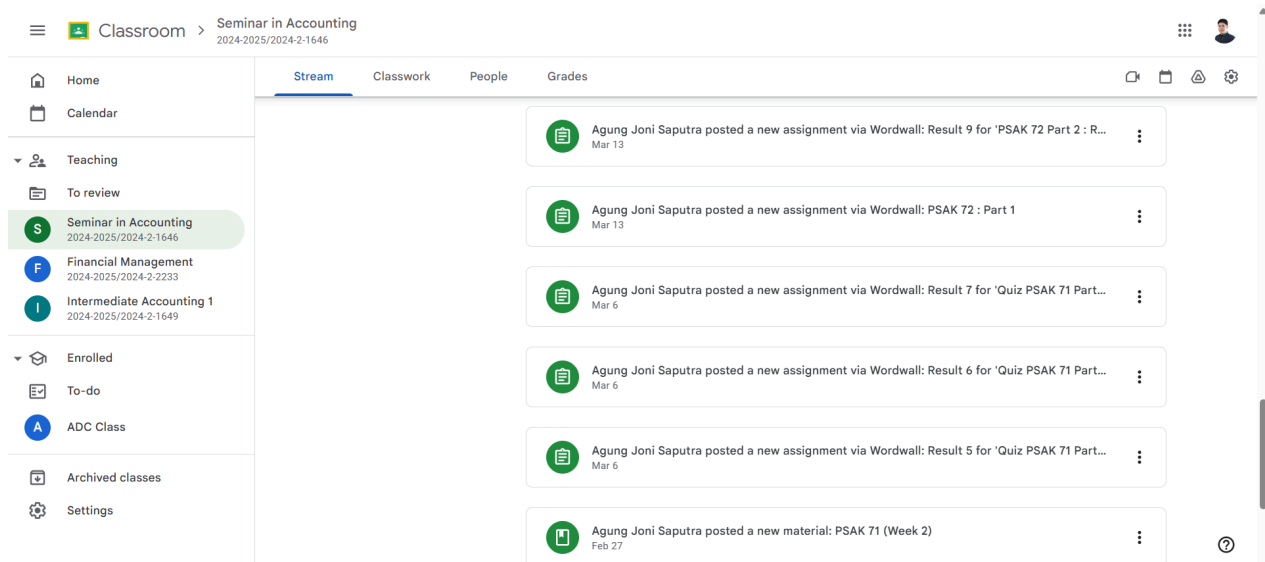
Based on the ongoing CTIF project, overall students have increased in participating in gamification learning, this is evidenced by the grades they get when working on assignments, Students get satisfactory grades and the time to complete them is getting shorter so that the remaining learning time can be used for discussion activities

## 2. TEACHING INNOVATION IMPLEMENTATION

### 2.1 Project Activities

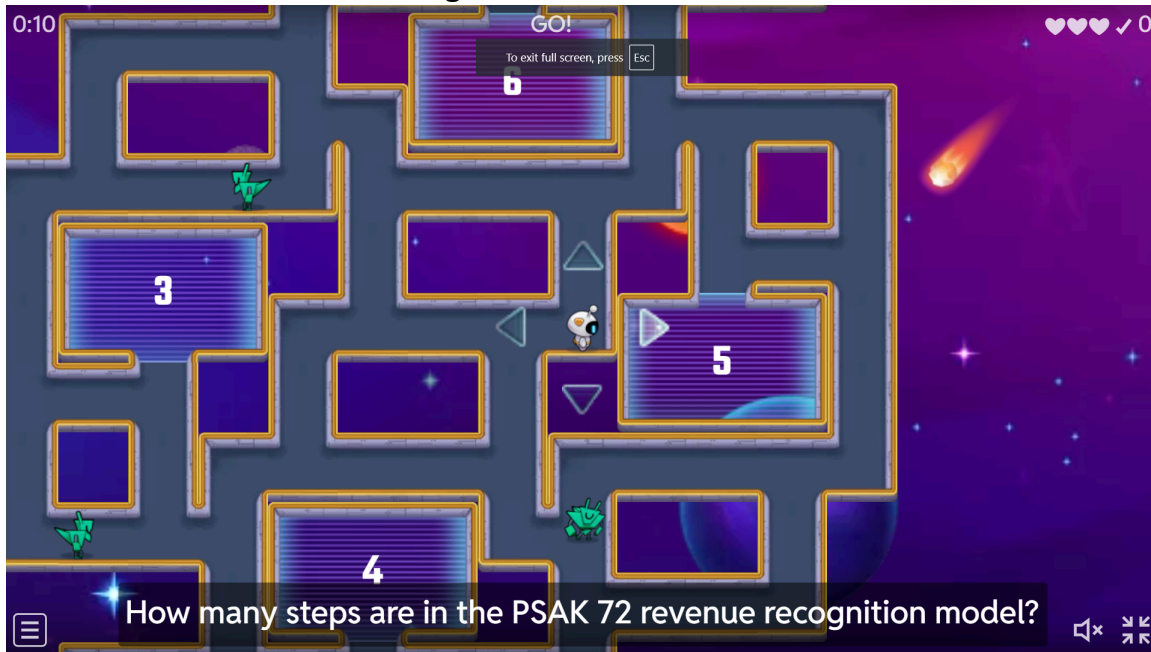
- First of all, before the class start. We need to make some quiz using wordwall
- Estimate to make at least 2 quiz using wordwall for different difficulty (easy and medium)
- After finish making wordwall, I need to send it to google classroom so the student can access wordwall

Figure 1 : Google Classroom



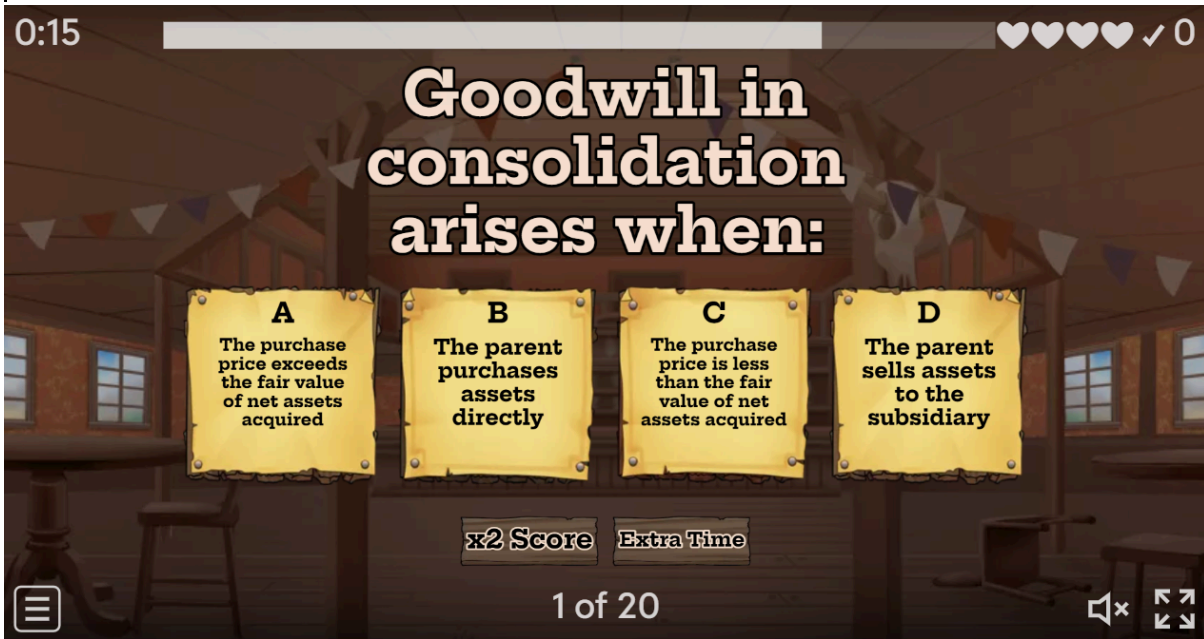
- Template I usually use is Maze Chase, This is the most favorite among students because it is challenging and fun, the rules are simple they only have 3 / 4 chances to visit the answer correctly without being attacked by minions.

**Figure 2 : Maze Chase**



- The 2<sup>nd</sup> template I use is Game Show Quiz, this template I use for Quiz so they need to get high score so they can get a better result

**Figure 3 : Game Show Quiz**



**Figure 4 : Result**

Leaderboard

Rank	Name	Score
1st	Terrence Theodoric Laurel	3685
2nd	Bernadeth Trisha Marvellyn Surya	3458
3rd	Vivien Amara Jones	3132
4th	Michael Mark Real Rumahorbo	2825

Show more ▾

Results by student

SORT BY:  Submission  Name  Correct + Time

Student	Submitted	Score	Correct	Incorrect
▶ Michael Mark Real Rumahorbo	13:56 - 17 Apr 2025	2825	19	1
▶ Terrence Theodoric Laurel	14:10 - 17 Apr 2025	3685	18	2
▶ Bernadeth Trisha Marvellyn Surya	14:26 - 17 Apr 2025	3458	19	1
▶ Vivien Amara Jones	14:27 - 17 Apr 2025	3132	19	1

- And for other template will be showing below

**Figure 5 : Crossword**



**Figure 6 : Speed Sorting**



Figure 7 : Open the Box



Figure 8 : Rank in order

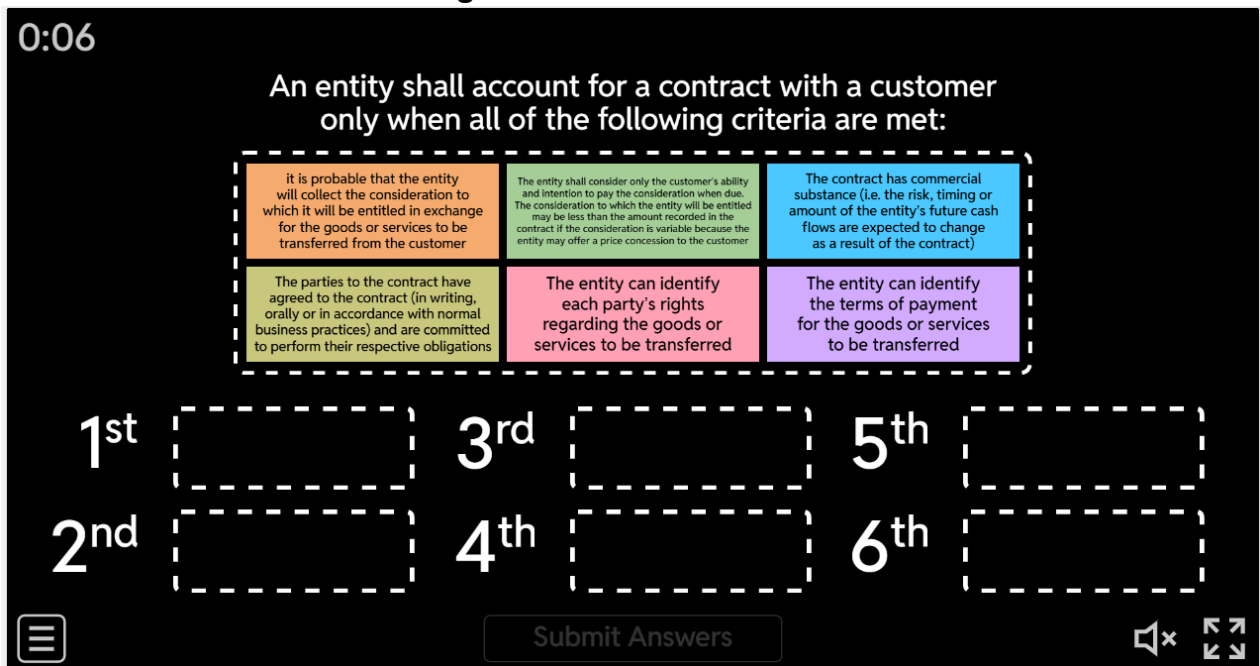


Figure 9 : Airplane



## 2.2 Challenges & Solutions

- No challenges.

## 3. OUTCOMES

- Task completion time for students doing Quiz becomes faster and students's learning mastery level also increases, Gamification methods are indeed promising when used to carry out theoretical learning
- Methods for collecting data, such as
  - Surveys : Through discussions with students, they are happy with the learning method using word walls they have crossword, quiz, and many more gamification method, but the word wall template is more suitable for children because there are too many cartoon themes that are suitable for children aged 17 years and below.
  - Feedback forms : ongoing

## 4. BUDGET REALIZATION

Month	February	March	May	June
Price	Rp 69.000	Rp 69.000	Rp 69.000	Rp 69.000
Status	Paid	Paid	Paid	Ongoing

## February

### Receipt



Invoice number 4E92F90D-0001  
Receipt number 2531-3815  
Date paid February 18, 2025  
Payment method Visa - 5405

Visual Education Ltd  
Lytchett House, 13 Freeland Park, Wareham  
Road  
Poole  
Dorset  
BH16 6FA  
United Kingdom  
help@wordwall.net

Bill to  
agungjs13@gmail.com  
Indonesia

**Rp69,000.00 paid on February 18, 2025**

Description	Qty	Unit price	Amount
Wordwall Pro (IDR) Monthly Feb 18 – Mar 18, 2025	1	Rp69,000.00	Rp69,000.00
Subtotal			Rp69,000.00
Total			Rp69,000.00
Amount paid			Rp69,000.00

VAT number - 891 1499 92

## March

## Receipt



Invoice number 4E92F90D-0002  
 Receipt number 2612-2304  
 Date paid March 26, 2025  
 Payment method Visa - 5405

Visual Education Ltd  
 Lytchett House, 13 Freeland Park, Wareham  
 Road  
 Poole  
 Dorset  
 BH16 6FA  
 United Kingdom  
 help@wordwall.net

Bill to  
 agungjs13@gmail.com  
 Indonesia

**Rp69,000.00 paid on March 26, 2025**

Description	Qty	Unit price	Amount
Wordwall Pro (IDR) Monthly Mar 26 – Apr 26, 2025	1	Rp69,000.00	Rp69,000.00
Subtotal			Rp69,000.00
Total			Rp69,000.00
Amount paid			Rp69,000.00

VAT number - 891 1499 92

## May

## Receipt



Invoice number 4E92F90D-0003  
 Receipt number 2259-2546  
 Date paid May 7, 2025  
 Payment method Visa - 5405

Visual Education Ltd  
 Lytchett House, 13 Freeland Park, Wareham  
 Road  
 Poole  
 Dorset  
 BH16 6FA  
 United Kingdom  
 help@wordwall.net


Bill to  
 agungjs13@gmail.com  
 Indonesia

CL TIN 59.225.440-9  
 GB VAT GB891149992  
 EU OSS VAT EU372024651  
 KR BRN 229-80-03158  
 AU ARN 300030921414

**Rp69,000.00 paid on May 7, 2025**

Description	Qty	Unit price	Amount
Wordwall Pro (IDR) Monthly May 7 – Jun 7, 2025	1	Rp69,000.00	Rp69,000.00
Subtotal			Rp69,000.00
Total			Rp69,000.00
Amount paid			Rp69,000.00

## 5. SEMESTER LEARNING PLAN

 <b>Semester Lecturing Plan</b> <b>(Rencana Pembelajaran Semester)</b> <b>Seminar in Accounting</b>	No. Doc:
	Date : 20 August 2020 Page : 1

<b>Course Identity:</b> Course Name : <b>Seminar In Accounting</b> Course Code : Rumpun MK (Cluster) : Accounting & Data Analytics Study Program : Faculty : Business and Communication Semester : 8 Credits/ECTS : 3/..... Course Status : Mandatory CPSE : No Prerequisite/s : No Applied for Batch Year : 2020	<b>Primary References</b> <b>Applying IFRS Standards</b> , 4 <sup>th</sup> Edition, 2016, Ruth Pickett; Kerry Clark; John Dunn; David Koltz; Glad Lvine; Jarice Loftus; Leo van der Tas.
	<b>Additional References</b> <b>PSAK (Indonesian Accounting Standards) IAI; IFRS (International Financial Reporting Standards); PWC Articles; and selected journal articles/topics on accounting principles and accounting/financial issues</b>

Learning Outcomes (Capaian Pembelajaran Program Studi) - CPPS – orientasi pada 4 ranah SKPI	Code	Description
		The subject is designed to educate accounting students being part of a global business environment, which would focus on the <b>understanding of accounting principles, mainly the current newly implemented principles</b> and also updating students with the <b>recent accounting and financial issues</b> . This would be done through discussing some relevant Indonesia accounting standards (PSAK) which adopted from IFRS and accounting journal topics.
Subject Learning Outcome (Capaian Pembelajaran Mata Kuliah – CPMK) – orientasi pada taksonomi Bloom	C1 C2 C3 C4	a) To understand the application of Indonesian accounting principles, mainly principles which relatively just adopted and implemented in the business practice b) To prepare the impact of those principles towards financial statements c) To understand and update with current accounting and financial issues d) To analyze and explain the impact of those issues towards business practice and working environment.
Subject Description		This course aims at introducing students of Seminar in Accounting with understanding of topics related to accounting principles, particularly those standards or principles which are just newly applied. Several Indonesian accounting standards called PSAK (Pemyataan Standar Akuntansi Keuangan) have been adopted from IFRS (International Financial Reporting Standards) with regard to topics such as financial instruments; revenue from contracts with customers and leases replaced the previous principles which have been revoked by IAI (Association of Indonesian Accountant).  The subject also covers and discusses some important accounting and financial issues in connection with environmental and carbon accounting, social accounting; forensic and fraud accounting; and good corporate government issues (GCG)

 <b>Semester Lecturing Plan</b> <b>(Rencana Pembelajaran Semester)</b> <b>Seminar in Accounting</b>	No. Doc:
	Date : 20 August 2020 Page : 2

Subject Contents	1). Indonesian Accounting Standard (PSAK) 71, 2). PSAK 72, 3). PSAK 73, 4). SAP (Indonesian Accounting Standard for Government) 5). PSAK Syariah, 6). PSAK ETAP, 7). PSAK UMMK, 8). Environmental Accounting, 9). Carbon Accounting, 10). Social Accounting, 11). Forensic and Fraud Accounting, 12). Good Corporate Government.
------------------	--

Week	Planned final ability (Kemampuan Akhir yang Diharapkan untuk memenuhi CPL (Sub CP-MK) 3	Study Materials/ Content (Bahan Kajian) 4	Learning Method and Time Allocation (Metode Pembelajaran dan Waktu Yang Disediakan) – 5 & 6	Learning Experience (Pengalaman Pembelajaran sesuai dengan sub-CP-MK dan CP-MK) 7	Assessment Indicator (Indikator Penilaian) 8	Assessment Weight (Bobot Penilaian) 8	Reference (referensi) 9
1	<ul style="list-style-type: none"> <li>Able to understand and explain the conceptual framework of accounting</li> </ul>	Introduction of Seminar in Accounting; IASB; Purpose of a conceptual framework; Qualitative characteristics of useful financial information; Going concern assumption; Definition, recognition, and measurement of the financial statements' elements; Concepts of Capital	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint.	Accuracy, explanation and understanding in theoretical concepts and methods	2%	<b>Chapter 1</b>
2	<ul style="list-style-type: none"> <li>Able to explain the understanding of newly introduced and implemented of PSAK 71 which replaced PSAK 55</li> <li>Able to prepare the impairments calculation</li> </ul>	Discuss the introduction of newly implemented of <b>PSAK 71</b> of Financial Instruments, adopted from <b>IFRS 9</b>	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint	Accuracy, explanation and understanding in theoretical concepts and methods	2%	<b>Chapter 7:</b> Financial Instruments  <b>PSAK 71:</b> Financial Instrument

	<b>Semester Lecturing Plan (Rencana Pembelajaran Semester)</b>	No. Doc:
	<b>Seminar in Accounting</b>	Date : 20 August 2020
		Page :3

Week	Planned final ability (Kemampuan Akhir yang Diharapkan untuk memenuhi CPL (Sub CP-MK) 3	Study Materials/ Content (Bahan Kajian) 4	Learning Method and Time Allocation (Metode Pembelajaran dan Waktu Yang Disediakan) – 5 & 6	Learning Experience (Pengalaman Pembelajaran sesuai dengan sub-CP-MK dan CP-MK) 7	Assessment Indicator (Indikator Penilaian) 8	Assessment Weight (Bobot Penilaian) 8	Reference (referensi) 9
3	<ul style="list-style-type: none"> <li>Able to explain the understanding of newly implemented PSAK 72, and update themselves with current important accounting issues</li> </ul>	<ul style="list-style-type: none"> <li>Presentation and discussion of PSAK 71</li> <li>Discussing accounting principles of newly implemented <b>PSAK 72 (IFRS 15)</b></li> </ul>	Lecture Discussion	<ul style="list-style-type: none"> <li>presentation by student</li> <li>Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint.</li> </ul>	Accuracy, explanation and understanding in theoretical concepts and methods	2%	<b>Chapter 7:</b> and <b>PSAK 71:</b>  Financial Instrument  PSAK 72: Revenue from Contract with Customers
4	<ul style="list-style-type: none"> <li>Able to explain the understanding of newly implemented PSAK 72, and update themselves with current important accounting issues</li> <li>Able to identify the differences with previous accounting principles and identify the impact towards financial report</li> </ul>	<ul style="list-style-type: none"> <li><b>Quiz 1</b></li> <li>Discussing accounting principles of newly implemented <b>PSAK 72</b> of Revenue from Contracts with Customers, adopted from <b>IFRS 15</b></li> </ul>	Lecture Discussion	Interactive class through questions and answers using LMS G-Meet and G-Classroom, material explanation in PowerPoint	<ul style="list-style-type: none"> <li>Quiz 1</li> <li>Accuracy, explanation and understanding in theoretical concepts and methods</li> </ul>	4%	<b>Chapter 4</b> and <b>PSAK 72:</b>  Revenue form Contract with Customers
5	<ul style="list-style-type: none"> <li>Able to understand and explain the understanding of newly implemented PSAK 73, and update themselves with current important accounting issues</li> </ul>	<ul style="list-style-type: none"> <li>Presentation and discussion of PSAK 72</li> <li>Introduction of PSAK 73 of Lease</li> </ul>	Lecture Discussion	<ul style="list-style-type: none"> <li>Presentation by student</li> <li>Interactive class through QA using LMS G-Meet and G-Classroom, material explanation in PowerPoint</li> </ul>	Accuracy, explanation and understanding in theoretical concepts and methods	3%	<b>Chapter 4</b> and <b>PSAK 72</b>  <b>PSAK 73</b>

	<b>Semester Lecturing Plan (Rencana Pembelajaran Semester)</b>	No. Doc:
	<b>Seminar in Accounting</b>	Date : 20 August 2020
		Page :4

Week	Planned final ability (Kemampuan Akhir yang Diharapkan untuk memenuhi CPL (Sub CP-MK) 3	Study Materials/ Content (Bahan Kajian) 4	Learning Method and Time Allocation (Metode Pembelajaran dan Waktu Yang Disediakan) – 5 & 6	Learning Experience (Pengalaman Pembelajaran sesuai dengan sub-CP-MK dan CP-MK) 7	Assessment Indicator (Indikator Penilaian) 8	Assessment Weight (Bobot Penilaian) 8	Reference (referensi) 9
6	<ul style="list-style-type: none"> <li>Able to identify the implementation of PSAK 73 and its difference with previous accounting principles, mainly of PSAK 30</li> <li>Able to explain the impact of the implementation towards the financial statement</li> </ul>	<ul style="list-style-type: none"> <li>Discussing accounting principles of <b>newly implemented PSAK 73</b> of Lease, adopted from <b>IFRS 16</b> (which replaced IAS 17)</li> </ul>	Lecture Discussion	Interactive class through questions and answers using LMS G-Meet and G-Classroom, material explanation in PowerPoint	Accuracy, explanation and understanding in theoretical concepts and methods	2%	Chapter 12: Leases And PSAK 73 of Leases
7	<ul style="list-style-type: none"> <li>Able to explain and prepare the financial statement of companies that effected by PSAK 73</li> <li>Update with the recent accounting issues through discussion and elaboration of journal articles</li> </ul>	<ul style="list-style-type: none"> <li><b>Quiz 2</b></li> <li>presentation and discussion of PSAK 73 by student</li> <li>Material Journal for discussion</li> </ul>	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint.	<ul style="list-style-type: none"> <li>Quiz 2</li> <li>Accuracy, explanation and understanding in theoretical concepts and methods</li> </ul>	4%	- PSAK 73 of Leases  - Journal Articles / Research
8	<ul style="list-style-type: none"> <li>Update with the recent accounting issues through discussion and elaboration of related journal articles</li> <li>Able to explain how the issues and materials relevant with business practice and working environment</li> </ul>	<ul style="list-style-type: none"> <li><b>Material Journal for discussion:</b></li> <li>1) The dark side of professions: The Big Four and Tax Avoidance</li> <li>2) Illusio and overwork: Playing the Game in the Accounting Field</li> </ul>	Lecture Discussion	Interactive class through questions and answers using LMS G-Meet and G-Classroom, material explanation in PowerPoint.	Accuracy, explanation and understanding in theoretical concepts and methods	3%	Journal Articles / Research  - Fraud and Forensic Accounting - Good Corporate Government

	<b>Semester Lecturing Plan (Rencana Pembelajaran Semester)</b>	No. Doc:
	<b>Seminar in Accounting</b>	Date : 20 August 2020
		Page :5

Week	Planned final ability (Kemampuan Akhir yang Diharapkan untuk memenuhi CPL (Sub CP-MK) 3	Study Materials/ Content (Bahan Kajian) 4	Learning Method and Time Allocation (Metode Pembelajaran dan Waktu Yang Disediakan) – 5 & 6	Learning Experience (Pengalaman Pembelajaran sesuai dengan sub-CP-MK dan CP-MK) 7	Assessment Indicator (Indikator Penilaian) 8	Assessment Weight (Bobot Penilaian) 8	Reference (referensi) 9
9	<ul style="list-style-type: none"> <li>Able to understand and explain the accounting principles that applied to the government institutions</li> <li>Able to understand and explain the accounting principles that applied to the small and medium size enterprises</li> </ul>	- Indonesian Accounting Principles: Conceptual Framework for Indonesia Case - IAI / PSAK / - SAP (Standar Akuntansi Pemerintahan) / - PSAK Syariah / - PSAK ETAP (Entitas Tanpa Akuntabilitas Publik)/ - PSAK UMKM	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint.	- Accuracy, explanation and understanding in theoretical concepts and methods	3%	IAI- PSAK (Indonesian Accounting Principles)
10	<ul style="list-style-type: none"> <li>Able to define and explain the accounting principles that applied to government institutions and small medium size enterprises</li> </ul>	- <b>Quiz 3</b> - Presentation and discussion by student on the materials of Indonesia Accounting Principles	Lecture Discussion	Interactive class through questions and answers using LMS G-Meet and G-Classroom, material explanation in PowerPoint	- Quiz 3 - Accuracy, explanation and understanding in theoretical concepts and methods	4%	IAI- PSAK (Indonesian Accounting Principles)
11	<ul style="list-style-type: none"> <li>Able to understand and explain current accounting issues primarily related to environment and carbon accounting</li> </ul>	Accounting Journal Topics: <b>Management Accounting Topics</b> - Environmental Accounting - Carbon Accounting	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint	Accuracy, explanation and understanding in theoretical concepts and methods	2%	Accounting Journals

	<b>Semester Lecturing Plan (Rencana Pembelajaran Semester)</b>	No. Doc:
	<b>Seminar in Accounting</b>	Date : 20 August 2020
		Page :6

Week	Planned final ability (Kemampuan Akhir yang Diharapkan untuk memenuhi CPL (Sub CP-MK) 3	Study Materials/ Content (Bahan Kajian) 4	Learning Method and Time Allocation (Metode Pembelajaran dan Waktu Yang Disediakan) – 5 & 6	Learning Experience (Pengalaman Pembelajaran sesuai dengan sub-CP-MK dan CP-MK) 7	Assessment Indicator (Indikator Penilaian) 8	Assessment Weight (Bobot Penilaian) 8	Reference (referensi) 9
12	<ul style="list-style-type: none"> <li>Able to explain the understanding of nature of intangible assets; also, recognition and measurement of intangible assets</li> </ul>	Intangible Assets	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint.	Accuracy, explanation and understanding in theoretical concepts and methods	3%	Chapter 13: Intangible Assets
13	<ul style="list-style-type: none"> <li>Able to explain the understanding of accounting for employee benefit</li> <li>Able to define employee benefit; concept of post-employment plans</li> <li>Able to understand the concept of defined contribution (DCP) and defined benefit of post-employment plans (DBP)</li> </ul>	- <b>Quiz 4</b> - Employee Benefit	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint	Quiz 4 Accuracy, explanation and understanding in theoretical concepts and methods	4%	Chapter 10: Employee Benefit
14	<ul style="list-style-type: none"> <li>Able to understand the most important materials related to current accounting issues</li> </ul>	Review the previous important topics, including materials for final exam	Lecture Discussion	Interactive class through questions and answers using LMS Google Meet and Google Classroom, material explanation in PowerPoint	Accuracy, explanation and understanding in theoretical concepts and methods	2%	Previous Materials
15	FINAL EXAM				Written Test	60 %	

 <b>SWISS GERMAN UNIVERSITY</b>	<b>Semester Lecturing Plan (Rencana Pembelajaran Semester)</b>	No. Doc:
	<b>Seminar in Accounting</b>	Date : 20 August 2020
		Page :7

Notes:

- 1) **Discovery learning** is an active process of inquiry-based instruction that encourages learners to build on prior knowledge through experience and to search for new information and relationships based on their interests.
- 2) **Reaction to a video** is an example of **active learning** because most students love to watch movies. The video helps the student to understand what they are learning at the time in an alternative presentation mode.
- 3) **Small group discussion** is an example of **active learning** because it allows students to express themselves in the classroom. It is more likely for students to participate in small group discussions than in a normal classroom lecture because they are in a more comfortable setting amongst their peers, and from a sheer numbers perspective, by dividing the students up more students will get opportunities to speak out.
- 4) **Instructional simulation**, also called an educational simulation, is a simulation of some type of reality (system or environment) but which also includes instructional elements that help a learner explore, navigate or obtain more information about that system or environment that cannot generally be acquired from mere experimentation.
- 5) **Cooperative learning** is the instructional use of small groups so that students work together to maximize their own and each other's learning. Cooperative learning may be contrasted with competitive and individualistic learning. The key difference between these teaching approaches is the way students' learning goals are structured

Prepared by:	Coordinator Rumpun MK	Approved by	Acknowledged by:
Dr. Nurdayadi MSc. (Lecturer)	Sumini Salem, BSc. SE., MM, MBA Coordinator MK	Sumini Salem, BSc. SE., MM, MBA Head of Accounting	Dr. Ir. Yosman Bustaman, M. Buss Dean of Faculty Business and Communication

## Appendices

Please attach supporting data or documents if necessary