

INTISARI

Tujuan – Penelitian ini bertujuan mengeksplorasi episode manajemen pengetahuan, mengidentifikasi tantangan dan hambatan untuk menghasilkan *e-learning* akuntansi terintegrasi SIDEK-Edu (Sistem Informasi Debit Kredit untuk Edukasi), serta mengukur persepsi inovasi SIDEK-Edu sebagai media pembelajaran akuntansi.

Metode - Desain penelitian yang digunakan adalah *exploratory mixed-method* untuk mendeskripsikan episode manajemen pengetahuan melalui prosedur kualitatif secara tematik. Prosedur kuantitatif melalui analisis deskriptif dilakukan untuk mengukur persepsi inovasi SIDEK-Edu dengan responden terdiri atas 26 dosen, 13 mahasiswa, dan 65 guru akuntansi. Penelitian ini termasuk studi longitudinal yang mendeskripsikan perjalanan aktivitas manajemen pengetahuan untuk mengembangkan *e-learning* akuntansi.

Temuan – Hasil eksplorasi menunjukkan bahwa terdapat transfer pengetahuan dimulai pada episode asimilasi pengetahuan sampai dengan emisi pengetahuan. Faktor lingkungan, manajemen, dan sumber daya terbukti berpengaruh serta dapat menimbulkan hambatan aktivitas manajemen pengetahuan dan tantangan diseminasi. Hasil pengukuran tingkat inovatif menunjukkan bahwa SIDEK-Edu sangat inovatif.

Orisinalitas – Penelitian yang mengeksplorasi proses pengembangan media pembelajaran akuntansi dari perspektif manajemen pengetahuan masih terbatas. Sebagian besar studi pengembangan media pembelajaran akuntansi juga masih terbatas pada transformasi materi media cetak menjadi digital dan penggunaan aplikasi pengolah angka, aplikasi akuntansi, serta *e-learning* secara terpisah. Penelitian pengembangan media pembelajaran akuntansi yang mengintegrasikan pembelajaran teori dan praktik akuntansi dalam satu aplikasi masih terbatas

Kata kunci: manajemen pengetahuan, inovasi, *e-learning* akuntansi, SIDEK-Edu

ABSTRACT

Purpose – This study aims to explore knowledge management episodes, to identify the challenges and the obstacles in creating integrated accounting e-learning called SIDEK-Edu (Sistem Informasi Debit Kredit untuk Edukasi), and to measure the perceived innovation of SIDEK-Edu as an accounting learning media.

Method – The research design that applied in this study is an exploratory mixed-method for describing knowledge management episodes through a thematic qualitative procedure. The quantitative procedure through descriptive analysis assigned to measure the perceived innovation of SIDEK-Edu by respondents consists of 26 accounting lectures, 13 accounting postgraduate students, and 65 accounting teachers. This study is a longitudinal study that describes the journey of knowledge management to develop accounting e-learning.

Findings – The result of exploration shows that there is knowledge transfer started from the knowledge assimilation episode until the knowledge emission episode. Factors from the environment, management, and resource proven could affect and cause the obstacle to knowledge management activity and the challenges to dissemination. The outcome of measuring perceived innovation indicates that SIDEK-Edu is highly innovative.

Originality – There has been limited prior studies that examine the development of accounting learning media from knowledge management viewpoints. Thus, this research expected could be the reference for accounting learning media from a knowledge management perspective for academics. Studies on the development of accounting learning medium are still largely focused on transformation of printed media materials into digital and the utilization of number processing app, accounting app, and e-learning separately. The prior researches about accounting learning media that integrating the theory and the practice of accounting in an app are limited. Thus, SIDEK-Edu app that developed in this research expected could be used in the accounting learning process at higher and secondary education levels.

Keywords: knowledge management, innovation, accounting e-learning, SIDEK-Edu