

CHAPTER IV

RESULTS AND DISCUSSIONS

4.1 Result

This research was conducted to produce a glossary that focused on accounting and financial terms commonly used in the shoe manufacturing industry. It was specifically designed to meet the needs of PT Long Rich Indonesia. This company encountered obstacles due to its employees' limited understanding of financial terms, especially those from non-accounting backgrounds. The development process followed the ADDIE instructional development model, which consisted of five systematic stages of *Analysis, Design, Development, Implementation, and Evaluation*. Each stage provided essential contributions in determining the content, format, and effectiveness of the resulting glossary product.

The product contained a collection of carefully selected terms sourced directly from company documents, such as tax reports, chart of accounts, and export-import documents. These terms were then translated into Indonesian and verified for accuracy through an internal validation process by research supervisors. This glossary was designed to enhance the company's daily operational efficiency. In addition to serving as a reference tool, it also functioned as a support resource for employees to gain a deeper understanding of professional tasks related to accounting and finance within the context of the shoe manufacturing company.

4.1.1 The Process of Creating a Glossary Book

This research employed the Research and Development (R&D) method, utilizing the ADDIE model that was introduced by the Educational Technology Center of Florida State University in 1975. The research process consisted of five stages, which were data analysis, product design, product development, implementation, and evaluation. In this case, the process of creating a glossary book for accounting and finance in a shoe manufacturing company was described in detail.

4.1.1.1 Analysis Phase

The first stage of this research involved collecting information and analyzing data as the basis for creating the glossary book. The company chosen as the research location was PT Long Rich Indonesia. The selection of this research location was based on the consideration that until then, there had been no research specifically developed to create a glossary of technical terms in the field of accounting and finance in the context of shoe manufacturing companies. The need for an easy-to-understand term reference, especially for employees with a non-accounting background, was an important reason for developing this product. Based on these considerations, the researcher selected PT Long Rich Indonesia as the research location, as the company was deemed relevant and aligned with the objectives and focus of the research to be achieved.

As a manufacturing company operating in both export and import activities, PT Long Rich Indonesia had a work process that involved various accounting and financial documents with technical terms. This condition made the company an appropriate place to be used as a research object in developing a glossary book, since the diversity of documents used allowed researchers to collect relevant and contextual terms according to industry needs. In addition, the company demonstrated transparency and a strong commitment to enhancing human resource quality, particularly in understanding professional terms directly related to job duties. This made PT Long Rich Indonesia a strategic and supportive place to conduct research based on the development of non-academic professional products such as glossaries.

The company stated that the existence of the glossary would be beneficial in daily operational activities. One phenomenon that often occurred in this company was the prevalence of employees with non-accounting backgrounds. Identifying this problem, the researcher conducted an in-depth interview with the accounting manager of PT Long Rich Indonesia, comprising 8 questions, to gather more detailed information. The original interview questions and answers can be seen in Appendix 2. From the interview, it was showed that due to the high intensity of English-language documents used in import and export transitions,

coupled with the lack of internal guidelines, the company needed a glossary book to help all staff, especially new employees, to accurately understand technical terms to minimize misinterpretation and improve the communication accuracy in the management of international trade documents and tax report such as customs duties. After the interview process was completed, the research proceeded to the next stage, namely data analysis.

At this stage, researchers analyzed various documents provided by the company to identify relevant terms to be included in the glossary. The documents provided by the company included internal documents, export-import documents, tax documents, and other supporting documents that could assist in the collection of terms. Previously, the researcher had made a verbal agreement with the company to maintain the confidentiality of all document contents. Document provision was carried out in stages. If the document were still lacking in terms, the company would provide additional documents. All documents received were confidential. Therefore, all private data in documents was marked in black to maintain the confidentiality of company information.

From the analysis, several terms were identified that should be included in the glossary product. Overall, the collected terms total 135 from the documents. The terms were arranged in alphabetical order using 24 letters of the alphabet, with the following details: A (10), B (6), C (13), D (4), E (6), F (9), G (5), H (3), I (11), J (2), K (2), L (7), M (4), N (5), O (4), P (9), Q (2), R (5), S (8), T (6), U (5), V (3), W (4), Y (2). There is no word with the initials X and Z.

4.1.1.2 Design Phase

The second stage is the design phase. This stage is divided into two stages.

a. Material Content Drafting

At this stage, the content of the glossary product was outlined. Before drafting the content, the first step was to determine the qualifications of the content to be included. These qualifications included vocabulary or terms in English, term translations in Indonesian, categorization of terms by field (accounting, trade, taxation) with different colors for each categorization,

definitions in both Indonesian and English, and example sentences illustrating usage in both languages.

After the qualifications were decided, the process was continued by compiling an initial draft of the content before putting it into the final design. This draft was produced using Microsoft Excel, with a neat table view and arranged in alphabetical order. Here, the draft was unrefined, so the terms included could still change, both in the form of additions or subtractions, to adjust to the needs and relevance of the terms. This draft was communicated periodically with the company to ensure that the content met the needs. The selection of terms included in the content was based on relevant and commonly used vocabulary in accounting and finance, as well as specialized terms that only appeared in the shoe manufacturing company.

GLOSSARY WORDS DRAFT					
TERMS	TRANSLATION	CATEGORIES	MEANING (IND)	MEANING (ENG)	SENTENCE EXAMPLE (IND-ENG)
Account Payable	Hutang Usaha	Akuntansi	Kewajiban membayar atau menyerahkan yang timbul dari pembelian barang atau jasa berdasarkan perjanjian.	An obligation to pay or deliver resulting from the purchase of goods or services under an agreement.	Hutang usaha kepada supplier sebesar Rp 350 juta. Account payable to suppliers is IDR 350 million.
Account Payable Non Trade	Hutang Non Usaha	Akuntansi	Hutang yang tidak berhubungan langsung dengan pembelian barang atau jasa.	Liabilities indirectly related to the purchase of goods or services.	Hutang non-usaha perusahaan kepada pemasok alat tulis kantor. The company's non-trade payables to office stationary suppliers.
Account Payable Unbill	Hutang Belum Ditagih	Akuntansi	Kewajiban yang telah terjadi tetapi belum menerima tagihan resmi.	An obligation that has already incurred but not yet received formal invoice.	Tagihan resmi atas hutang belum ditagih harus dapat diselesaikan pada akhir bulan berikutnya. Formal invoice of account payable unbill should be settled by the end of the following month.

Figure 4.1 Glossary Draft

The first step in this process began with a detailed analysis of all the data contained in the company's documents. The vocabulary selected from the analysis was then incorporated into the initial draft that had been prepared earlier.

b. Glossary Book Design Formatting

The design format drafting was conducted simultaneously with the drafting of the glossary content. It was to ensure that the visual design and content complemented each other from the outset of product development.

The book design was intended to represent the accounting and finance field, while also considering its primary function as a reference that was easily accessible, readable, and understandable by users from various backgrounds. Elements such as page layout, font type and size, as well as spacing and margin settings, were thoughtfully designed to provide visual appeal and enhance readability. Color selection also aligned with the professional image associated with the financial field. Therefore, the colors used were intended to evoke a sense of stability, clarity, and transparency of information without distracting the user's concentration.

The design emphasized not only aesthetics but also functionality. This was evident in the use of supporting features, such as category markers, alphabetical grouping, and a consistent table layout, to facilitate term retrieval. All stages of this process were explained in more detail in the following section, which covered initial visual design planning, the selection of graphic elements, and the final adjustment process based on evaluation results and feedback from users and experts involved in product validation. This approach was taken to ensure the glossary book was not only outstanding in terms of content but also effective and visually appealing.

1. Book Size Selection

The book size selection was also an essential aspect that was carefully considered during the product development process. If the books were too large, it could be difficult for users to carry around. On the other hand, if it were too small, it could interfere with readability and reduce the legibility of the content. Similarly, books that were too thick could appear heavy and impractical, while those that were too thin might be considered less informative. Therefore, the size selection needed to be adjusted to meet the needs of users, so that it remained simple yet still was able to clearly and efficiently contain all the necessary information.

In this context, the glossary book was designed to fit A5 size, which measures 14.8 x 21 cm. This size was chosen because it was considered ideal for practical purposes, easy to carry, and convenient for use in daily

work activities. The books' thickness was also adjusted to the amount of content to avoid overwhelming the reader while still providing sufficient space to present terms in an informative and easily understandable way.

2. Color Palette Selection

After determining the size, the next step was to determine the color palette for the glossary book. Researchers chose colors that were aligned with the professional image associated with the financial field and used solid colors for the main content pages. To match the needs, a small research was conducted by observing the color of finance-related PPTs on Canva. The research showed that the average colors used were blue and green. Therefore, the blue and green colors were chosen for the front and back covers, and combined the colors into a gradient color. The blue color selected was Cobalt with code `##004aad`, while the green color was Evening Sea with code `#034545`, and combined into a gradient color.

Other colors were also used for the main content pages. It was chosen to be as pleasant as possible when reading the book. Several colors were used in the content pages. The page background used Spindle Blue or Sky Blue with code `#c0d7f2`, while the initial letters used Double Pearl Lusta with code `#fcf3cf`, the Glacier Blue color with code `#83a6c2` was used as the color shape of terms and page numbers. Lastly, Tobacco Brown, with code `#704d43`, was used as the background shape for the category terms.

There were two other colors, Cobalt Blue, with code `#004aad`, was used as a separator page between the opening page and the main content page. This color was similar to the cover page color, but not in a gradient way. The last color used was Calico with code `#debc8a` in the document sample pages. It was chosen to represent that the document sample was on top of a brown envelope.

The colors were illustrated as follows.

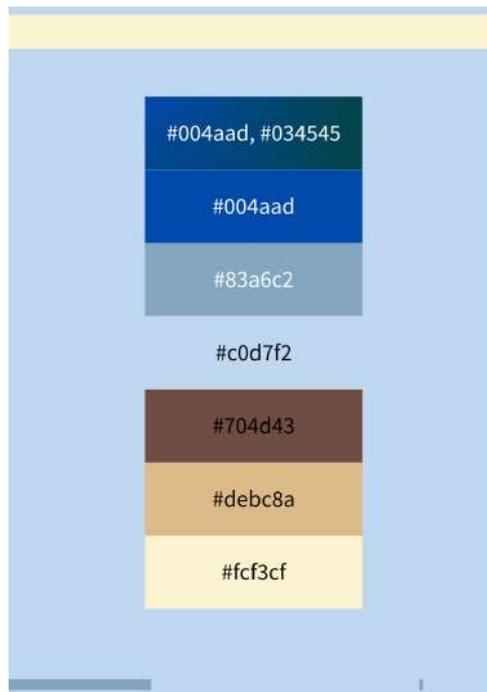


Figure 4.2 Color Palette of Glossary Book

3. Font and Font Size Selection

After selecting the color palette, the next step is to choose the font type and size. The glossary book uses six different font types. First, the book cover features three different fonts, and are used for different words. The *Source Sans Pro* font type is used to display the word Glossary, which describes the product with a font size of 48. Next, *IBM Plex Mono* with font size 27 is used to convey the discussion of the glossary book, which is to display words *Akuntansi*, *Perdagangan*, and *Perpajakan*. Lastly, *Glacial Indifference* is used to describe the purpose of the book with the font size 18.

The next font used is *Canva Sans*, which is used to write the name of the author. This is listed on the bottom of the front cover in a very small size, 8, so that it does not take up too much attention. It gives a simple and minimalist impression.

Lastly, the font *Archivo Black* is used to write the headings of the opening pages, specifically the Preface, Introduction, Guidelines, and Table of

Contents. Essentially, this font has bold characteristics, resulting in every letter written in this font appearing bold. Capital letters are also used for the headings to maximize the bold and clear characteristics of the font. The headings are written in size 21 to make it the highlight of the page.

4. Designing Template

The following step is to design the visuals of the entire book, including the cover, opening page, main content, sample documents, and closing page. All design elements were crafted individually and independently, without using built-in templates from platforms such as Canva, in order to maintain originality and consistency with the identity of the product.

The design is crafted to reflect the characteristics of the accounting and finance field, both in terms of appearance and the professional tone intended to be conveyed. The selection of two solid colors, with a gradient effect, aims to create a formal appearance while representing the finance field, which is closely associated with values of stability and credibility.



Figure 4.3 Front Cover of Glossary Book

Several elements are used in the book cover design, as shown in Figure 4.3, including the Universitas Diponegoro logo, a photo of a building owned by PT Long Rich Indonesia, and an animated picture that represented the book's content. The company has authorized the use of the building photo. Additionally, the title of the book *Glosarium Istilah Akuntansi dan Keuangan Untuk Perusahaan Manufaktur Sepatu*, the author's name, and the year of publication are also included on the front cover of the book.



Figure 4.4 Categories Opening Pages Before Main Content Pages

Figure 4.4 shows the opening page before the main content page of the product. Each glossary category was provided with its own opening page, which functions as a transition from the introductory section to the main content pages. This page contains the title of the book, the category name, and a picture that represents the category.

4.1.1.3 Development Phase

The next phase after creating the initial design is the product development phase, where the draft containing the product design is transformed into a fully developed product. Before entering the development stage, the selection of the title *Glosarium Istilah Akuntansi dan Keuangan Untuk Perusahaan Manufaktur Sepatu* in Indonesian was done by considering the primary audience of this product, which are employees of PT Long Rich Indonesia, where the majority of employees used Indonesian in their everyday communication and work activities. The use of the Indonesian language in the title aimed to convey the message and purpose of the product directly, clearly, and easily understood by the target users. In addition, since the glossary was designed as an internal company tool, the use of the national language was considered more relevant to improve the user's relatability and accessibility to the contents of the book. Although the glossary was compiled in a bilingual format (Indonesian-English), the use of Indonesian titles emphasized the local context and its function as a practical learning resource in a domestic manufacturing work environment. The development phase consists of two main stages and is described below.

a. Page Format

After completing the draft and design, the next step is to determine the page format of the glossary product. Setting the page format serves to ensure that contents are arranged systematically and readable, allowed the product to be used optimally by the target users, which is PT Long Rich Indonesia.

Earlier, specifications for book size, color palette, font and font size, and design template have already been determined. The next stage is to

determine the layout of information, page numbering, and visual layout. In organizing the information, each entry for the main content will be arranged consistently using the same order. Therefore, each term will be placed in a box design to ensure a neat and organized layout.



Figure 4.5 Sample of Main Content Page Format

Terms and categories of terms will be aligned at the top of the table design, with the English terms followed by the Indonesian translations. Definitions and examples of usage in both languages (Indonesian-English) will be written alongside the term translations. Page numbering will be consistent with the layout of each page and placed at the bottom of the page. On the right-hand page, the page numbering will be placed at the bottom intended slightly to the left, and vice versa.



Figure 4.6 Sample of Left and Right of Main Content Page Format

b. Main Content

At this stage, all draft content that has been created and determined will be inserted into the design. Starting from the front cover, foreword, introduction, guidelines, table of contents, main content, sample documents, author profiles, and back cover of the product. The content inserted will be adjusted according to the page direction, whether is it left or right, so that there are no errors during printing.

The text on the opening page will be kept simple, with no additional elements beyond text. The sections on the preface, introduction, guideline, and table of contents pages each feature a single rectangular shape used to highlight the page title. The design uses a gradient color scheme similar to the cover, with white text in a large font and the text written in black on a clean white background.



Figure 4.7 Sample of Opening Section: Prakata

Furthermore, following the company's request, sample documents will be included with the product. The company provides these sample documents and aims to give readers an idea of the relevant documents used in accounting.

The sample document pages will be designed to resemble a document placed on top of a document folder. Therefore, the color scheme for this page is cream brown. This page will only present an image of the document, and to maintain the document's confidentiality, all data will be obscured with black.



Figure 4.8 Documents Sample Page

The book production process involves numerous confirmations and revisions, both with research examiners and company representatives. Each revision is carried out with the primary objective of minimizing errors before the product proceeds to the next stage. Therefore, communication and discussions between researchers and company representatives are conducted intensively to ensure that the developed product truly meets the needs and expectations of users. These discussions include evaluations of content, design, and other technical aspects that may impact the final quality of the product. Once the entire book design is considered final and has undergone a series of refinement processes, this phase also includes the initial printing stage and validation testing of the physical print output.

The first printing process was carried out to visualize the product in physical form. At this initial stage, one copy of the glossary book was printed for review purposes. The product is printed in A5 size with specifications using a matte hardcover and CST 150gsm paper, chosen to provide a professional look and good durability. However, after the first print was received, several significant technical errors were found.

The first error was that the layout of the content was too large, causing the inner pages to be squeezed in the middle of the book when bound, making the content difficult to read. Additionally, the top and bottom layouts were positioned too close to the edges, resulting in the headers and footers being cut off during the book trimming process. These issues were addressed and resolved before proceeding to the final printing stage.

After the printing process, the book will undergo material and media validation testing. This validation test is carried out by the supervisor of this research to assess the content, language, and functionality of the glossary book. At this stage, a validation form will be provided to the supervising lecturer as an examiner. The examiner's task is to test and review the products that have been created.

FORM OF VALIDATION OF PRODUCT
Creating a Glossary of Accounting and Finance for Corporate Use in Footwear Manufacturing Company

Validator : Aditya Nur Patria, S.Hum., M.App.Ling.
Date : Tuesday, July 15, 2025

Material Expert Validation

Please checklist one of the selected answers (✓)

- Is the glossary relevant to the accounting and finance field?
 Strongly Disagree Disagree Agree Strongly Agree
- Are the selected terms suitable for accounting and finance in shoe manufacturing industry?
 Strongly Disagree Disagree Agree Strongly Agree
- Does the glossary book give accuracy of presentation and table of contents?
 Strongly Disagree Disagree Agree Strongly Agree
- Does the glossary covered national or international terminology?
 Strongly Disagree Disagree Agree Strongly Agree
- Are the definitions presented in clear and understandable language?
 Strongly Disagree Disagree Agree Strongly Agree
- Are the definitions accurate according to the actual meaning of the terms in accounting and finance field?
 Strongly Disagree Disagree Agree Strongly Agree

- Does the glossary provide both English and Indonesian equivalents?
 Strongly Disagree Disagree Agree Strongly Agree
- Are the translated terms in Indonesian appropriate in their usage context?
 Strongly Disagree Disagree Agree Strongly Agree
- Is the language used in the glossary effective and efficient?
 Strongly Disagree Disagree Agree Strongly Agree
- Does the glossary avoid potential meaning errors due to unclear ambiguous terms?
 Strongly Disagree Disagree Agree Strongly Agree
- Is there more information that needs to be added to this glossary book? If yes, please explain.
NA
- Criticism and Suggestions.
NA

Semarang, July 15, 2025
Validator,

Aditya Nur Patria, S.Hum., M.App.Ling.

Figure 4.9 Material Expert Form After Validation

On the material validation sheet, the examiner provided responses based on the image above. The responses after the overall material validation process showed that the content and presentation of the product were considered adequate, appropriate, and relevant to the needs of target users, which is the accounting and finance staff of PT Long Rich Indonesia. This evaluation indicates that the

product meets the criteria for suitability in terms of content, presentation, and alignment with its professional context of use.

However, there is one point that the examiner disapproved of, related to a question about the possibility of errors in meaning due to unclear or ambiguous terms. According to the examiner, this question was unnecessary as it was deemed irrelevant in the context of material validity evaluation. Apart from that, the examiner did not provide any further comments requiring revisions to the content or format of the product. Therefore, the results of this validation test indicate that the product is suitable and can proceed to the next stage without requiring significant improvements.

FORM OF VALIDATION OF PRODUCT
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 Footwear Manufacturing Company

Validator : Aditya Nur Patria, S.Hum., M.App.Ling.
 Date : Tuesday, July 15, 2025

Media Expert Validation

Please checklist one of the selected answers (✓)

1. Does the layout of the book make it easy to find information?
 Strongly Disagree Disagree Agree Strongly Agree

2. Is the structure of information presentation easy to understand?
 Strongly Disagree Disagree Agree Strongly Agree

3. Is the navigation or sorting terms practical for professional users?
 Strongly Disagree Disagree Agree Strongly Agree

4. Does the glossary improve the understanding of technical terms used in work activities?
 Strongly Disagree Disagree Agree Strongly Agree

5. Does the cover represent the content and identity of the product well?
 Strongly Disagree Disagree Agree Strongly Agree

6. Is the readability of the font style and font size clear?
 Strongly Disagree Disagree Agree Strongly Agree

7. Is the selection of colors suitable in the glossary book?
 Strongly Disagree Disagree Agree Strongly Agree

8. Is the glossary book easy to carry and move?
 Strongly Disagree Disagree Agree Strongly Agree

9. Is there more information that needs to be added to this glossary book? If yes, please explain.
- Cover could have been re-illustrated
- Nothing added - the information is

10. Criticism and Suggestions.

Semarang, July 15, 2025
 Validator,

 Aditya Nur Patria, S.Hum., M.App.Ling.

Figure 4.10 Media Expert Form After Validation

Furthermore, on the media validation sheet, the examiner provided feedback regarding the front cover design of the product. According to it, the front cover design did not accurately reflect the content of the glossary book as a whole. Ideally, the front cover should provide a clear and relevant overview of the content and purpose of the book, thereby attracting attention and providing the proper context for users. Based on this, the examiner suggests modifications or improvements to the front cover design to make it more appropriate and reflective of the content contained in the book.

Apart from criticism of the visual aspect, there are no other assessments that are considered inappropriate or in need of significant improvement. This means that, in general, the product has been assessed as fulfilling the criteria for suitability in terms of media and presentation. Therefore, no major revisions to other components are required, and the glossary book is deemed suitable to proceed to the next stage in the development process.

After conducting the validation test, the next step is to review and revise the results. Revisions are made, starting from adjusting the content format so that the content is more structured and visible in physical form. The layout has been readjusted to ensure that the content is not cropped on the sides. Font size adjustments have also been made, as the text was too large and slightly uncomfortable to read. Adjusting the font size had an impact on the glossary book pages. Initially, the total number of pages was 70. After readjusting and rearranging, the number of pages increased to 83, resulting in a 31-page increase from the first print run.



Figure 4.11 Sample of Format Before and After Revision

Further modifications are being made to the front cover. As mentioned in the previous section, the cover design was deemed not to reflect or align with the overall content of the product. It was deemed insufficient to represent the book's

main topic, which is a glossary of terms in the accounting and finance field relevant to the context of a shoe manufacturing company.

The previous design featured only a building photo, without any visual elements or symbols directly related to the topic. There were no icons, illustrations, or other design elements that could provide clues or associations to the content, leaving a generic and uninformative impression. Based on that, the researcher decided to revise the front cover design. In this revision, the researcher utilized ChatGPT AI to assist in generating the animation illustration so that the book cover represents the content, aiming to create a visually appealing design that accurately describes the content, enabling it to make a positive first impression on readers and more accurately reflect the essence of the product.



Figure 4.12 Sample of Front Cover Before and After Revision

4.1.1.4 Implementation Phase

After accomplishing all the revisions, this research proceeded to the next stage, which is the implementation phase. This phase involves distributing the product to the company and testing it directly by the accounting and finance staff of PT Long Rich Indonesia to obtain feedback on the product.

The product distribution was carried out directly on July 21, 2025, to the Accounting and Finance Department of PT Long Rich Indonesia, as a sign that the product is complete and ready for testing.

To obtain feedback, one of the techniques used is the distribution of a feedback questionnaire, which was distributed via Google Forms, comprising 22 statements: 10 statements regarding material feedback, 10 statements regarding media feedback, and 2 statements for additional comments or suggestions for each section. The questionnaire also includes a link to the product in digital form, facilitating access for the target respondents. The total number of respondents was 34, with 23 specialized in accounting, 3 in finance, and 8 in general or non-accounting and finance fields. One of the respondents was a foreign expatriate that has been working for about eight years. However, his Indonesian language skills are not yet fluent, so his involvement in this research enriched the international perspective of the evaluation. In addition, it was also distributed to individuals with non-accounting backgrounds to support the evaluation perspective of this research. The table below shows the list of respondents.

Table 4.1 List of Respondents

Company	Devison	Specialty	Number of Respondents
PT Long Rich Indonesia	Accounting and Finance Department	Accounting	23
		Finance	3
		Non-Accounting and Finance	8

The distribution of the questionnaire was carried out through the WhatsApp application as the medium for distributing forms to the respondents. It was chosen because it was considered practical, fast, and easily accessible to the targeted staff. During its implementation, the researcher also sought assistance from a company representative to distribute the questionnaire to all staff members of the accounting and finance department. This was done to increase the effectiveness of the data collection process and obtain relevant responses from professionals who will use the glossary book.

To simplify questionnaire calculations, Likert Scale assessments are used to determine intervals for each statement within each indicator. The score on the Likert Scale is shown in the table below.

Table 4.2 Likert Scale Score Point

No.	Criteria	Score	Interval Score
1	Strongly Disagree (SD)	1	1.00 - 1.75
2	Disagree (D)	2	1.76 - 2.50
3	Agree (A)	3	2.51 - 3.25
4	Strongly Agree (SA)	4	3.26 - 4.00

In finding the interval, formulas are needed as follows.

$$\text{Interval} = \text{Total Score} / \text{Total Respondents}$$

In the feedback questionnaire, there are two indicators to consider, which encompass material and media aspects. The statements used in the questionnaire are taken from the validation form. However, the questions used in the validation form were changed into statements to consider respondents' needs. The total statements amounted to 20 statements, with 10 statements for each aspect, and 1 additional comment or suggestion for each aspect.

To obtain the results, a Likert Scale assessment was conducted using 4 assessment categories, including Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD). The Neutral (N) assessment category was not used to avoid ambiguity in data processing. The Likert Scale was used to generate interval data for the product evaluation of the glossary book.

4.1.1.5 Evaluation Phase

The research ended with the last phase, which is the evaluation phase. At this stage, there are two forms of evaluation, namely formative evaluation and summative evaluation. These two forms of evaluation were first formulated by Scriven in 1967 in his book entitled *The Methodology of Evaluation*. Scriven

(2022) mentioned that formative and summative evaluation are not types of evaluation, but rather two roles that evaluation can play.

Formative evaluation is a constructive evaluation conducted at the development stage to improve, refine, and guide the development process with input that can improve the product before it is used by the target user. In this study, the formative evaluation process was conducted during the development and implementation phases through internal reviews, expert validation, and limited trials.

Meanwhile, the summative evaluation is conducted after the product is completed and implemented to assess its overall effectiveness, success, and feasibility. This is a crucial stage to determine the value of the research conducted. This process is performed after the product implementation stage has been completed and involves distributing feedback questionnaires based on limited trial results. The results will then be analyzed using a Likert Scale assessment to determine the effectiveness of the glossary book.

The interval data results are shown in the table below, and the original Indonesian version can be seen in Appendix 3.

Table 4.3 Table of Respondents Interval

No.	List of Statements	Mean	Interval
Material Aspect			
1	This glossary contains terms that are relevant and frequently used in accounting and finance at work.	3.38	Strongly Agree
2	The terms used in this book are appropriate to the context of the shoe manufacturing industry.	3.24	Agree
3	The arrangement of the table of contents and the structure of this glossary book make it easy to find the information.	3.32	Strongly Agree
4	This glossary includes both national and international terms relevant to my job.	3.21	Agree
5	The definitions of terms are clear, concise, and understandable.	3.53	Strongly Agree

6	Each term in this glossary is presented with accurate English and Indonesian equivalents.	3.24	Agree
7	The Indonesian translation terms are relevant to the context of use in the work environment.	3.18	Agree
8	The terminology and definitions are consistent and do not confuse the reader.	3.29	Strongly Agree
9	The glossary helped me understand technical terms that I had previously struggled to understand.	3.26	Strongly Agree
10	Overall, this glossary is useful and worth using as a reference in daily work.	3.35	Strongly Agree
Media Aspect			
1	The layout of this book made it easy for me to find the terms and information I needed.	3.38	Strongly Agree
2	The information presentation in this book is systematically organized and understandable.	3.35	Strongly Agree
3	The navigation of terms in this book is practical and appropriate to the users' needs.	3.26	Strongly Agree
4	This glossary helps me understand technical terms that often appear in work activities.	3.41	Strongly Agree
5	The book cover design effectively reflects the content and identity of the product in a professional context.	3.09	Agree
6	The font style and size are comfortable to read in work situations.	3.24	Agree
7	The color combination used in the glossary book supports readability and visual comfort.	3.09	Agree
8	The book's compact size and practical format make it easy to carry, use, and keep on my desk.	3.26	Strongly Agree
9	The overall format of this book (layout, design, navigation) supports my work efficiency.	3.18	Agree
10	In general, I am satisfied with the appearance and design quality of this glossary.	3.21	Agree

The interval values indicate that the average respondent agreed with the given statement. Table 4.3 shows the average of the highest and lowest scores of the statements. Of the two aspects provided, the material aspect has one statement with the highest average score among the others, with statement number 5, “The definitions of terms are clear, concise, and understandable” with a mean score of 3.53. Here, 20 out of 34 respondents selected “strongly agree” that the product has a clear, concise, and understandable definition of terms. Furthermore, still in the material aspect, statement number 1 also has the second-highest average, with the statement “This glossary contains terms that are relevant and frequently used in accounting and finance at work” with a score of 3.38. The third-highest statement is number 10 with the statement “Overall, this glossary is useful and worth using as a reference in daily work.”, with a score of 3.35.

On the other hand, the interval scores on the media aspect also contained some of the highest scores on statement number 4, “This glossary helps me understand technical terms that often appear in work activities”, with a score of 3.41. The second-highest score is 3.38 with statement number 1, “The layout of this book made it easy for me to find the terms and information I needed”. Statement number 2, “The information presentation in this book is systematically organized and understandable”, was the third-highest of this aspect validation with a score of 3.35.

Meanwhile, the lowest average is found in the media aspect. In here, two statements show the lowest score of 3.09 in statement number 5, “The book cover design effectively reflects the content and identity of the product in a professional context”, and number 7, “The color combination used in the glossary book supports readability and visual comfort”. The result of interval number 5 showed that only 3 respondents answered “strongly agree” to the statement. While statement number 7 showed that 3 respondents disagreed with the statement.

These results provide an assessment of the product, for which the majority of respondents gave a positive reaction, as supported by comments such as “very clear and useful” and “the glossary design is quite good”. Therefore, it can be concluded that the product functions well and does not require significant changes

4.2 Discussion

A glossary book of accounting, trading, and taxation was developed to enhance the productivity of the accounting and finance department of PT Long Rich Indonesia to improve the understanding of the English language skills. The research was initiated by conducting an interview with the head of the accounting department, which involved providing 8 questions via a WhatsApp voice call. After that, the provided documents were analyzed to identify terms that could be included in the product content. This glossary book contains terms that are relevant to the department. The content included terms, categories, definitions, and example sentences. The bilingual format is used in this glossary book by using Indonesian and English to present the content, but it is only used in the main content section.

This book consists of three sections, which are the opening section, the main section, and the closing section. The opening page includes a preface, introduction guidelines, and a table of contents. The language used in the opening section is Indonesian. Then, before going to the main content page, there is a separator page that only contains the book's title. The main content page contains terms, categories, definitions, and example sentences both in English and Indonesian. The terms contained were obtained from the analysis documents, with a total of 135 terms included in the product. The translation of the content, both in English and Indonesian, is placed in the same bubble and aligned with each other. This page contains about 2 to 3 bubbles of each term's content. Finally, similar to before, there is a separator page, which is the opening page to the closing page. The closing page contains a photo of a document sample used in the retrieval of the term and closes with an author profile information page.

After completing the design and development stage, the product will be printed for the first time and presented to the lecturer for a validation test. The product validation test is conducted in two aspects, namely material aspects and media aspects. After receiving the results from the examiner, the book will undergo the first revision stage and then be distributed in the implementation stage to the company. In this stage, questionnaires were also distributed to get feedback

from the target users. The questionnaire distribution phase involved 32 respondents to ensure the product met the company's needs and quality standards.

The last phase in this research is the evaluation phase. In this phase, two types of evaluation are carried out: firstly, formative evaluation, which is carried out during the development and implementation stages. Revisions made during the formative evaluation aim to improve and refine the glossary book before it is used by the target user. Later, a summative evaluation was conducted based on the results obtained from the feedback questionnaire. During the process, the results revealed that specific points required revision. After the revision, the new product will be handed over to PT Long Rich Indonesia and are ready to be used as an operational assistance for the company.

Based on the study's results, it can be concluded that the accounting and finance glossary received positive feedback from its target users, which is the accounting and finance departments of PT Long Rich Indonesia. Through validation tests and a questionnaire involving 34 respondents, it was found that this product is relevant to the work needs, helps improve understanding of technical terms in English, and facilitates the communication process and report preparation. The questionnaire results also showed that in material aspects, the product obtained an average score of 3.32, while in media aspects, it obtained an average score of 3.26. According to the interpretation criteria of the Likert Scale, both scores were categorized “Excellent”, which indicated the glossary was highly appropriate in both content and presentation. This can also be concluded from the comments provided by respondents through the questionnaire, such as “the book's design is very creative and appealing to readers” or “the information presented is sufficiently detailed and well-organized.” Although some points require revision during the formative evaluation stage, this feedback strengthens the product's quality, making the glossary ready for use as a practical, applicable, and company-standard-compliant operational tool.

A preliminary study was conducted to analyze the problems that often arise related to the question of what media might help overcome the lack of understanding of particular field of terms. Based on the results, this study found

differences in characteristics compared to several previous studies. In a study conducted by Septian and Burhendi (2022) entitled *Pengembangan Mini Glosarium Fisika Modern Sebagai Referensi Tambahan Peserta Didik Berbasis Augmented Reality*, it was found that in the needs analysis, visual media became an important aspect in helping concept understanding. Therefore, the study developed an Augmented Reality-based glossary to maximize learners' grasp of terms in modern physics through an interactive and dynamic visual approach.

Meanwhile, this study had alignment with previous research conducted by Rofiqoh (2024) entitled *Buku Glosarium Multibahasa Sebagai Media Peningkatan Pemahaman Kosakata Kebandaraan*. The research indicates that glossaries could serve as an innovative learning medium, particularly in enhancing the understanding of technical terms within a specific field. The concept of a glossary that presents example sentences of the term's use in a real context has been proven to help readers understand the meaning and use of the term in a more concrete and applicable manner.

In closing, from the comparison of the two studies, it can be concluded that although the approaches and forms of media developed are different: one technology-based and one print book-based, both have the same goal, which was to improve users' understanding of terms in a particular field. This research also enriches the field of glossary development by presenting an approach based on practical needs in the work environment, which was a shoe manufacturing company, thus, the glossary produced was not only educational, but also applicable and relevant to professional needs.