ENDLESS Innovation Journal
(Entrepreneurship, Digital Business, & Innovation Journal)
https://endlessinnovation-feb.unpak.ac.id/index.php/endless
E-ISSN: 3064-6340

GAMIFICATION IN ACCOUNTING EDUCATION: LEVERAGING MONSOONSIM FOR COMPARATIVE LEARNING OF FINANCIAL REPORTS

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Article history:
Submited:
30 Agustus 2025
Revised:
25 September 2025
Disetujui:
26 September 2025

JEL Classification:
C71

Keywords:
Accounting; enterprise resource planning; financial statements; gamification; MonsoonSIM

Kata kunci:
Akuntansi; gamifikasi; laporan keuangan; MonsoonSIM; perencanaan sumber daya perusahaan

How to cite:
Syafaat, F., Armadi, D. A., & Timuriana, T. (2025). Gamification in Accounting Education: Leveraging MonsoonSIM for Comparative Learning of Financial Reports. *Endless Innovation Journal (Entrepreneurship, Digital Business, & Innovation Journal), 2*(1), 37–48.

ABSTRACT

This study aims to conduct a business simulation using MonsoonSIM, where the results of this game can be a fun learning in understanding financial reports. The main objective is to compare two groups of students who obtained the highest net profit out of a total of 10 groups of accounting students from the Faculty of Economics and Business, Pakuan University, enrolled in the Business Simulation course. The results of the financial reports were analyzed using the comparative descriptive method. The findings show that Group 5 outperformed Group 6 in terms of revenue, gross profit, net profit, liquidity, and cost efficiency. These results support the idea that MonsoonSIM improves students' understanding of financial reporting, increases engagement, and develops managerial decision-making skills through a more interactive and practical learning experience.

ABSTRAK

Penelitian ini bertujuan untuk melaksanakan simulasi bisnis dengan menggunakan MonsoonSIM, di mana hasil dari permainan ini dapat menjadi sebagai pembelajaran yang menyenangkan dalam memahami laporan keuangan. Tujuan utamanya adalah membandingkan dua kelompok mahasiswa yang memperoleh net profit tertinggi dari keseluruhan 10 kelompok mahasiswa akuntansi dari Fakultas Ekonomi dan Bisnis Universitas Pakuan, yang terdaftar dalam mata kuliah Simulasi Bisnis. Hasil laporan keuangan dianalisis menggunakan metode deskriptif komparatif. Temuan menunjukkan bahwa Kelompok 5 mengungguli Kelompok 6 dalam hal pendapatan, laba kotor, laba bersih, likuiditas, dan efisiensi biaya. Hasil ini mendukung gagasan bahwa MonsoonSIM meningkatkan pemahaman mahasiswa tentang pelaporan keuangan, meningkatkan keterlibatan, dan mengembangkan kemampuan pengambilan keputusan manajerial melalui pengalaman belajar yang lebih interaktif dan praktis.

INTRODUCTION

Being accustomed to using technology and digital gadgets on a daily basis, Generation Z is referred to as a digital native. The features of Gen Z students, who want engaging, interactive, and practical learning experiences, are making the necessity for technology-based learning in higher education more and more obvious (Andriani et al., 2023). As digitalization advances in 2025, educational institutions are being urged to modify their teaching strategies to meet the needs of their students. Since they can close the gap between students' preferred methods of learning and academic content that is frequently regarded as complicated, gamification and application-based learning are pertinent answers. According to research, students' autonomy in overseeing their own learning is impacted by digital change in addition to the educational system (Sagoro et al., 2022). As a result, accounting education in this day and age must constantly adjust to new methods.

Improving understanding is largely dependent on how involved students are in the learning process. A study by Khuluq et al. (2023) demonstrated that gamifying project-based learning can boost students' active engagement. When given hard and interesting learning opportunities, students are more inclined to work together, have discussions, and come up with original ideas. According to Farida et al. (2024), gamification in online learning has also been demonstrated to produce an interactive learning environment, empowering students to become more than just passive learners of knowledge. Students can gain a deeper understanding of the subjects being taught in this setting. Thus, teaching methods that prioritize active participation might improve students' comprehension of accounting concepts, such as financial statements.

To enhance students' comprehension, lecturers might employ a range of teaching strategies. Kuswidayani et al. (2024) claim that because students are more equipped for class discussions, the flipped classroom approach combined with gamification-based case studies can boost student enthusiasm. Another study by Rahardja et al. (2019), gamification of attendance and assessment systems can enhance student involvement and discipline. Teachers can adjust to the needs of their students and the features of their courses thanks to this diversity of learning approaches. With so many approaches at their disposal, instructors can blend traditional and creative tactics to keep the learning process current. This enhances gamification's standing as a successful approach in accounting education.

Gamification and game-based learning have gained popularity in higher education. According to Joella (2020), using gamification materials in online courses boosts students' enthusiasm to learn Meanwhile, research by Sagoro et al. (2022) highlighted how gamification, when used in the context of digital transformation, promotes students to learn more independently. Additionally, gamification can help close the gap between abstract concepts and more engaging and realistic learning environments (H. Farida et al., 2022). The implementation of this approach guarantees that the learning process emphasizes developing deeper experiences in addition to obtaining marks. As a result, game-based learning merits consideration as a tactic to improve students' comprehension of accounting.

In the area of accounting education, gamification has shown promise, especially in the often-difficult subject of financial reporting. Buchory et al. (2022), through their study of the Monopoly Accounting Game, discovered that this tool can assist students in comprehending the process of recording transactions and creating financial reports. Similar results were also demonstrated by research at Sagoro et al. (2022), confirming that gamification enhances learning outcomes for accounting courses taken by vocational students. This method not only piques students' interest but also facilitates their internalization of the material. Khuluq et al. (2023) claim that using mobile game-based applications can also boost students' interest in studying accounting. This demonstrates that gamification is a useful technique for entertainingly teaching financial reporting.

Research on MonsoonSIM's application in higher education is growing since it provides a thorough simulation-based learning environment. Aulia et al. (2025) claim that by immersing students in business scenarios that closely resemble actual circumstances, MonsoonSIM has been successful in improving their comprehension of international trade principles. This platform gives students the chance to create thorough financial reports from their business operations in addition to facilitating theoretical comprehension. Another study by Prabowo & Rahayu (2025) emphasized that student interest in using MonsoonSIM is influenced by factors such as convenience, interactivity, and relevance to real-world accounting practices. This suggests that MonsoonSIM can be a fun and effective learning medium for teaching accounting, particularly financial reporting. This game-based learning approach encourages students to be more active, collaborative, and reflective in understanding business processes and their impact on financial performance.

Based on this theoretical foundation, this study focuses on the use of MonsoonSIM as an accounting learning medium. MonsoonSIM is a game-based business simulation platform that allows students to learn the integration of various business functions to produce financial reports. With this approach, students not only learn theory but also practice making decisions that directly impact the financial performance of the simulated company (M. K. Farida et al., 2024). The purpose of this study is to analyze the effectiveness of MonsoonSIM in learning financial reporting through a comparative study. This is important because financial reports are the end product of the accounting cycle, requiring a comprehensive understanding of business processes. Therefore, this study is expected to contribute to the development of technology-based accounting learning strategies that are fun and effective.

LITERATURE REVIEW

Gamification & Virtual World

The process of incorporating game aspects into the learning process to make it more entertaining and engaging is known as gamification, or game-based learning. Khuluq et al. (2023) emphasize that gamification can increase student engagement by presenting challenges, rewards, and game-like interactions. This is reinforced by Farida et al. (2024) support this by explaining how gamification in online learning motivates students to actively comprehend the content through interactive exercises. Moreover, Rahardja et al. (2019) demonstrate how gamification of the attendance system might enhance student discipline and hence support the growth of affective features. As a result, gamification promotes motivation, self-control, and social skills in addition to cognitive knowledge. Accordingly, virtual worlds are digital simulation environments that, by simulating reality, allow for real-world learning experiences. Students can pretend to be scientists, designers, or other professionals in a secure setting by stepping into virtual worlds, which offer an environment rich in interaction, visualization, and social context. Students can practice real-world skills by collaborating, exploring, and making decisions using avatars (Hedberg, 2012). Furthermore, non-linear storylines, immersion, and simulations that foster creativity, critical thinking, and problem-solving—all of which have real-world applications—allow virtual worlds to provide flexibility. To put it another way, their primary power lies in producing the appearance of reality, or verisimilitude, which facilitates the transfer of knowledge to real-world situations and offers an immersive learning experience.

Enterprise Resource Planning & MonsoonSIM

An integrated system called enterprise resource planning (ERP) uses a single platform to manage several company activities. ERP is essential to accounting education because it enables students to comprehend how various organizational functions, from marketing and production to finance, interrelate with one another (Aulia et al., 2025). Students can see firsthand how business actions affect financial statements because to this system's extensive, real-time data. ERP helps students experience the real process of

recording, processing, and analyzing the findings by bridging theory and practice in simulation-based learning. This guarantees that financial statements are interpreted as a reflection of cross-functional decisions made inside the organization rather than just as final products. In a similar vein, MonsoonSIM is an ERP-based business simulation platform created especially for teaching, especially in the domains of business and accounting. Prabowo & Rahayu (2025) emphasized that MonsoonSIM can boost student engagement and interest by offering an interactive learning environment that replicates actual business dynamics. Aulia et al. (2025) added that this platform is effective in deepening students' understanding of international trade and its implications for financial reporting. Through the integration of multiple elements, such as marketing, finance, and inventory management, MonsoonSIM enables students to immediately evaluate how decisions affect business performance. This develops their technical knowledge of financial reporting as well as their ability to make strategic, analytical, and team-based decisions (MonsoonSIM, 2025).

Financial Statements

Hafidman et al. (2024) emphasize that financial reports include vital information that makes analysis possible, like solvency and activity ratios, which evaluate a company's capacity to fulfill commitments and efficiently manage assets. Hardana & Hulu (2025) explain that financial reports are the main tool used to convey data regarding a company's performance, financial status, and changes over a given time frame. Because it may be used as a foundation for evaluating the company's health and assisting in financial decision-making, this information is essential for management, investors, and other external parties. Comparably, as stated by Putra (2024) states that financial reports offer a thorough summary of a business's financial situation, assisting in the assessment of the efficacy and efficiency of resource management. Therefore, financial reports can be viewed as an essential instrument that helps stakeholders evaluate performance and decide on future business initiatives in addition to providing financial information.

RESEARCH METHOD

This research is a comparative case study with a descriptive approach, which aims to compare financial reports from gamification-based business simulations using the MonsoonSIM platform. The study population consisted of 50 students enrolled in an accounting course integrated with MonsoonSIM for four months, divided into 10 groups. From this population, the two groups with the highest net profit values were selected using purposive sampling, as they were considered to represent the best performance in running the business simulation at the end of the semester.

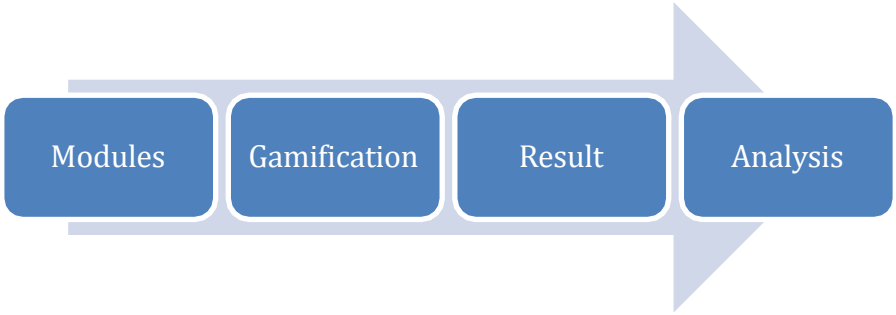

Figure 1. Framework

The financial statements (income statement, cash flow statement, and balance sheet) generated by the MonsoonSIM modeling exercise served as the research data source. In the final lecture session, data was collected after students completed the entire 100-day game cycle. All modules studied were

then set up for play, with the primary objective being to identify the group with the highest net profit. A game evaluation was then conducted, and finally, the financial statements of the two highest-performing groups were analyzed. Comparative descriptive analysis was used to analyze the data, comparing the two groups' financial statements to determine differences in their company performance. The game's strategy for running this business simulation will be reflected in the financial statements. The comparative findings should demonstrate which group performed better in running the company and how their approach impacted the company's financial condition.

RESULT AND DISCUSSIONS

Ten groups in all participated part in the session. From the first to the last meeting, they had studied a number of the modules that were introduced. Finance, procurement, retail, forecasting, marketing, warehouse/logistics, business-to-business, e-commerce, and production were the modules that were studied and practiced. There were 100 days in the game from the previous battle, and each day lasted 35 seconds. Southeast Asia was chosen as location. The Singapore dollar, or SGD, was the currency in use. The manufacture and sale of melon, orange, and apple juices served as the products in this business simulation.

The following is data from the game results showing the values of Revenue, Gross Profit, Net Profit, and Cash in Bank for the 10 groups that played.

Table 1. Revenue, Gross Profit, Net Profit and Cash in Bank Results

	Revenue (SGD)	Gross Profit (SGD)	Net Profit (SGD)	Cash in Bank (SGD)
Group 1	38,815,887	12,782,524	9,905,488	9,933,753
Group 2	32,866,391	11,396,744	8,471,498	10,624,303
Group 3	27,268,552	10,016,122	5,403,635	5,405,297
Group 4	33,505,713	12,563,877	9,325,685	8,848,819
Group 5	90,209,241	25,388,463	22,575,979	21,747,080
Group 6	50,903,706	19,621,400	15,497,987	17,907,180
Group 7	30,891,151	10,758,646	6,154,797	6,926,112
Group 8	48,222,584	15,170,745	11,553,867	11,379,314
Group 9	57,266,924	17,891,354	14,118,548	15,776,592
Group 10	40,778,774	14,877,733	11,715,991	12,859,765

Based on the financial report data from the business simulation, it can be seen that group 5 recorded the highest net profit of SGD 22,575,979, while demonstrating the most efficient performance compared to other groups. In terms of revenue, group 5 also excelled with a total of SGD 90,209,241, much higher than group 6 (SGD 50,903,706) and group 9 (SGD 57,266,924). Although groups 6 and 9 had relatively large revenues, namely SGD 50 million and SGD 57 million, the net profits generated were only SGD 15,497,987 (group 6) and SGD 14,118,548 (group 9), respectively. This comparison shows that group 5 not only managed to obtain the highest revenue, but was also able to convert that revenue into net profit more optimally than groups 6 and 9.

In Table 1, it is shown that the two groups with the highest net profit values are Group 5 and Group 6. The financial data for these two top-performing groups are presented below.

Group 5

Finance (SGD)	
Revenue	90,209,241
COGS	64,820,778
Gross Profit	25,388,463
Operating Expense	2,836,749
Net Profit	22,575,979
Cash in Bank	21,747,080
Overdraft Used	0
Overdraft limit	2,500,000
Delinquent Payouts (Occurrence)	0
Cost - Apple Juice	10.84
Cost - Orange Juice	12.17
Cost - Melon Juice	13.68

Group 6

Finance (SGD)	
Revenue	50,903,706
COGS	31,282,306
Gross Profit	19,621,400
Operating Expense	4,145,175
Net Profit	15,497,987
Cash in Bank	17,907,180
Overdraft Used	0
Overdraft limit	2,500,000
Delinquent Payouts	0
Cost - Apple Juice	10.66
Cost - Orange Juice	12.88
Cost - Melon Juice	13.05

Figure 2. Finance Information

Revenue

Based on the revenue comparison chart, it can be seen that Group 5 managed to earn revenue of SGD 90,209,241, which is almost twice as large as Group 6 which only reached SGD 50,903,706. This difference of around SGD 39.3 million shows that Group 5 has a much more effective sales performance or business strategy in generating revenue compared to Group 6. The high revenue in Group 5 can also be indicated as coming from the sale of more product units, so that it is able to make a significant contribution to the total revenue achieved.

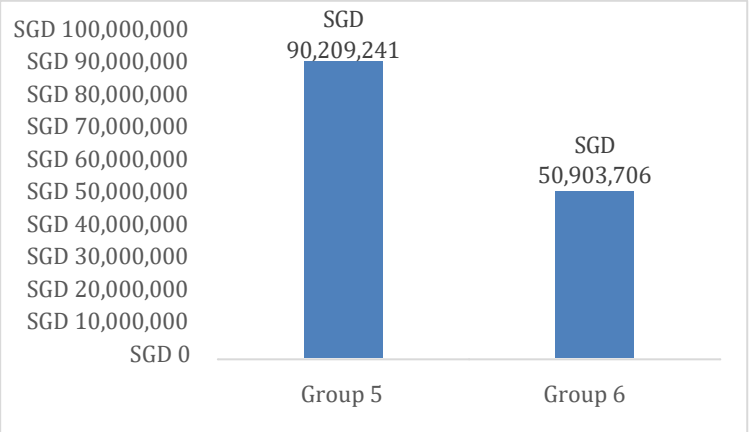

Figure 3. Revenue Comparison between Group 5 and 6

COGS

Based on figure 4, it can be seen that Group 5's COGS reached SGD 64,820,778, more than double that of Group 6, which was only SGD 31,282,306. This difference could be caused by several factors, such as

higher raw material prices or large volume purchases by Group 5 to support higher production volumes. Furthermore, large overhead costs. For instance, Group 5's COGS may increase if larger scale production facilities are used. High COGS, however, may indicate increased production capacity and supply chain efficiency meant to satisfy large scale sales, so it's not always a bad thing. Conversely, Group 6 has a lower COGS, which may be influenced by efficiency in raw material use, overhead cost control, or a leaner production strategy, despite its smaller production volume compared to Group 5.

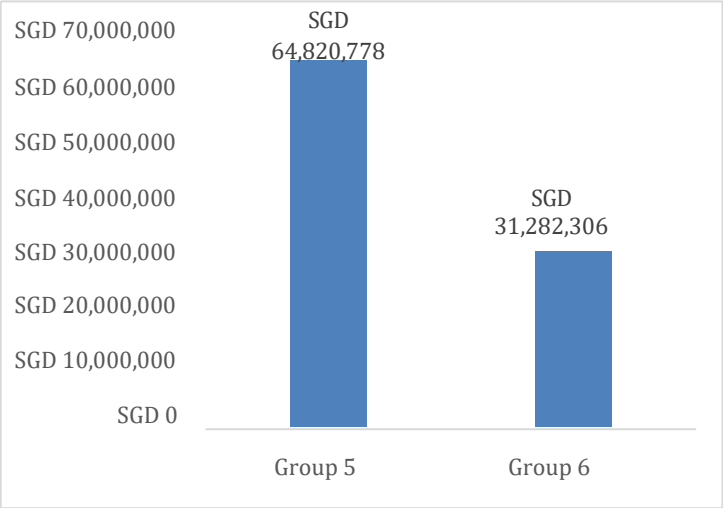

Figure 4. Comparison of COGS between Group 5 and 6

Gross Profit

The bar chart reveals that Group 5 made a gross profit of SGD 25,388,463, which was more than Group 6's SGD 19,621,400.

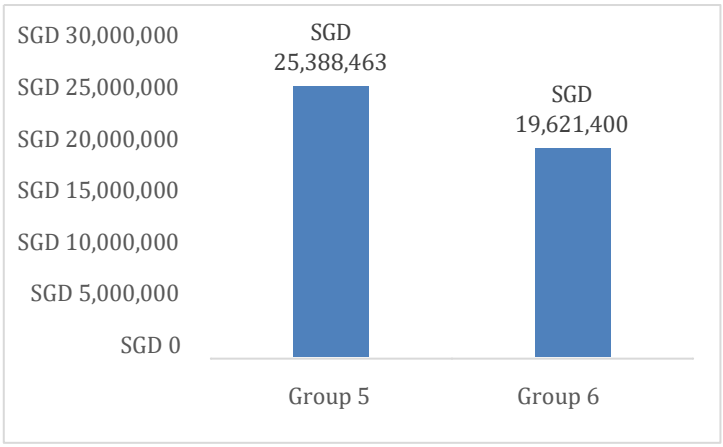

Figure 5. Gross Profit Comparison between Group 5 and 6

This difference indicates that Group 5's business strategy is more effective in generating gross profit, which is most likely influenced by more optimal product selling price setting. By setting an appropriate selling price, either through premium pricing due to product quality, or a sales volume strategy with a healthy margin per unit, Group 5 was able to maintain a balance between sales revenue and production costs. Conversely, although Group 6 recorded a fairly good gross profit, the value was

lower due to the possibility of a smaller margin per unit or a sales volume that was not as large as Group 5. This confirms that pricing strategy has an important role in determining the amount of gross profit that a company can achieve.

Operating Expense

Group 5 recorded operating expenses of SGD 2,836,749, lower than Group 6's SGD 4,145,175. This difference indicates that Group 6 incurred higher operating expenses, likely stemming from general and administrative expenses, marketing costs, and relatively high retail store and warehouse rental costs. Meanwhile, Group 5 appears to be more efficient in controlling its operating expenses, both through marketing cost control and facility rental management. With lower OPEX, Group 5 has greater room to maintain profitability, while Group 6 needs to balance its operating expense strategy so that investments in marketing and facilities can truly drive commensurate sales increases.

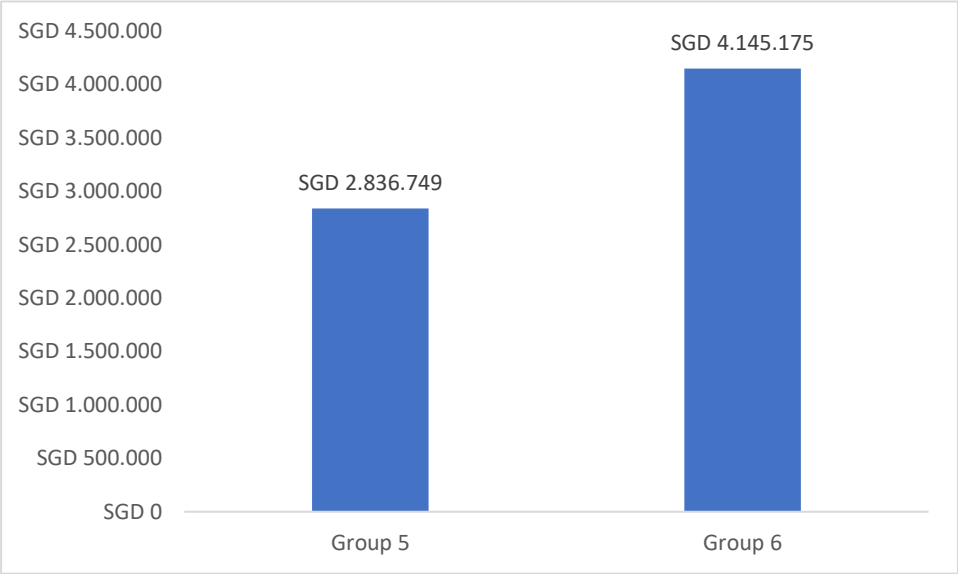

Figure 6. Operating Expense Comparison between Group 5 and 6

Net Profit

Figure 7 shows that Group 5 was able to generate a net profit of SGD 22,575,979, which was larger than Group 6's SGD 15,497,987.

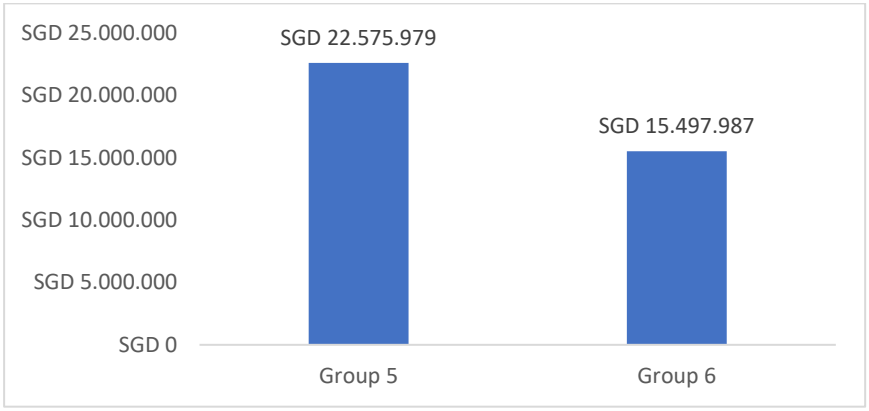

Figure 7. Net Profit Comparison between Group 5 and 6

This difference of approximately SGD 7.08 million indicates that Group 5 is superior in managing revenue and operating expenses, resulting in a greater net profit. Group 5's high net profit can be attributed to a combination of effective sales strategies, production cost efficiency, and relatively better operating expense control. Conversely, although Group 6 also recorded a fairly high net profit, its value still lagged behind because higher operating expenses reduced the portion of net profit. This indicates that efficient cost management and pricing strategies are the main differentiating factors in achieving profitability for the two groups.

Cash in Bank

Group 5 has SGD 21,747,080 in bank cash, which is more than Group 6's remaining SGD 17,907,180. According to this cash position, Group 5 is more adept at preserving the company's liquidity, giving it more freedom to fund operations, satisfy short-term obligations, and reinvest. The remaining cash in the bank essentially reflects the company's ability to manage cash flow. The greater the cash available, the stronger the company's resilience to financial risks and unexpected needs. Thus, Group 5 can be said to be in a healthier condition in terms of liquidity than Group 6, even though both show quite solid cash balances.

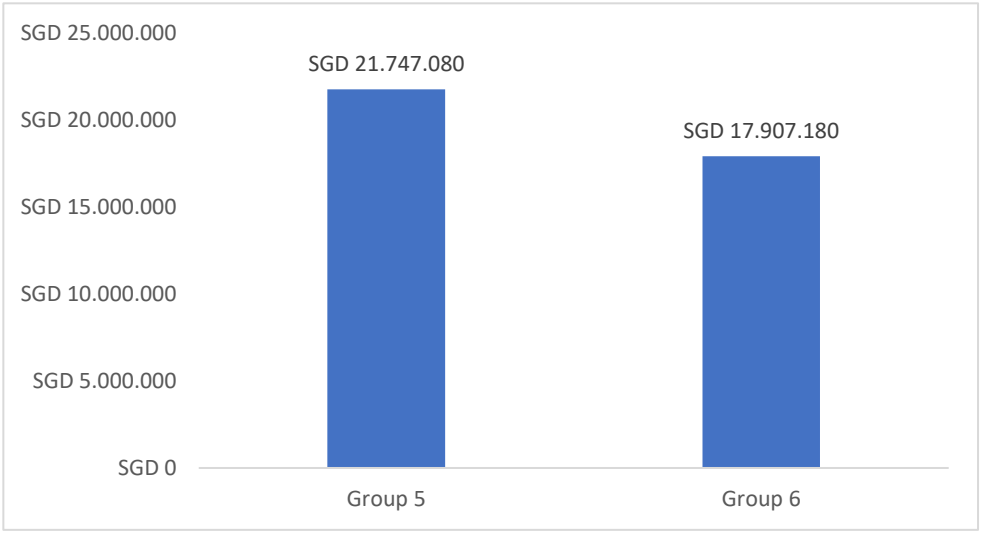

Figure 8. Cash in Bank Comparison between Group 5 and 6

Cost – Apple Juice, Orange Juice, & Melon Juice

For Apple Juice, Group 5 had a cost of SGD 10.84, slightly higher than Group 6's SGD 10.66. This relatively small difference indicates that both groups had nearly the same cost efficiency in Apple Juice production. However, Group 6 had a slight advantage in controlling costs, which could be due to more efficient raw material use or more efficient production management.

For Orange Juice, Group 5 recorded a cost of SGD 12.17, lower than Group 6's SGD 12.88. This indicates that Group 5 is more efficient in managing its orange raw materials, possibly due to a better procurement strategy or more optimal resource utilization. Conversely, Group 6's higher costs could be due to higher raw material prices or suboptimal production efficiency.

For Melon Juice, the situation is reversed, with Group 5 incurring higher costs of SGD 13.68, while Group 6 incurs lower costs of SGD 13.05. This suggests that Group 6 is more effective in reducing Melon Juice production costs, possibly due to larger raw material purchases or efficiencies in the production phase. Meanwhile, Group 5's higher costs could reflect constraints in procuring melon raw materials or higher overhead costs.

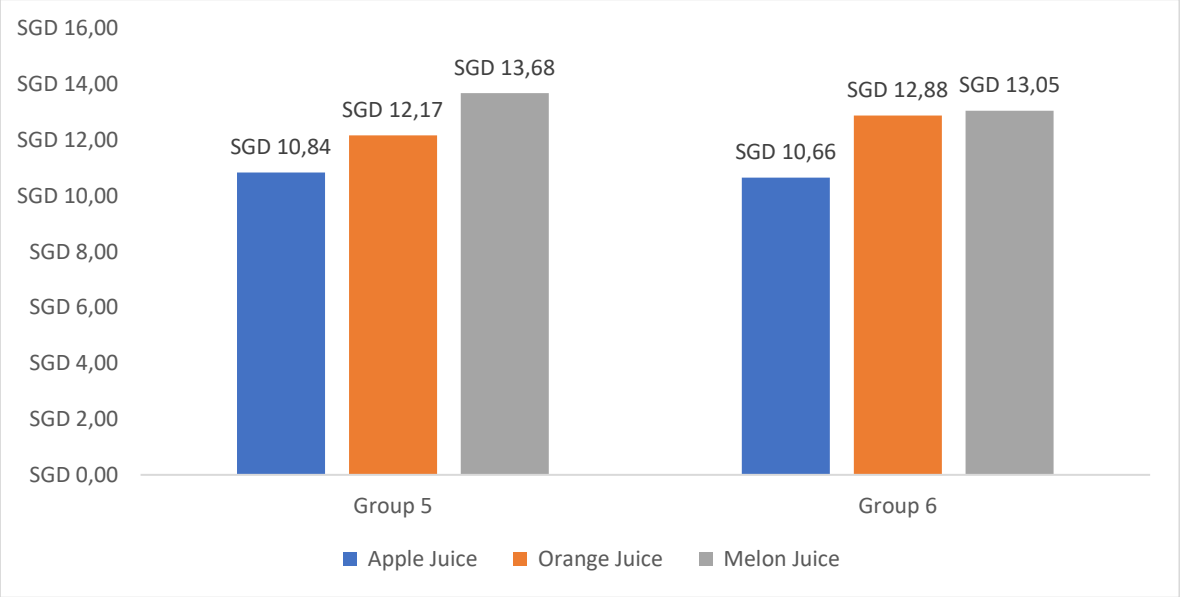

Figure 9. Cost Comparison – Apple Juice, Orange Juice, & Melon Juice between Group 5 and 6

CONCLUSION

Based on the simulation results, it can be concluded that Group 5 is superior in company management compared to Group 6, as evidenced by four key indicators. First, in terms of revenue and net profit, Group 5 managed to record revenue of SGD 90.2 million and net profit of SGD 22.6 million, significantly higher than Group 6's revenue of SGD 50.9 million and net profit of SGD 15.5 million. Second, in terms of operational efficiency, Group 5 was able to reduce operating expenses to only SGD 2.8 million, lower than Group 6's SGD 4.1 million. Third, in terms of cash, Group 5 had more cash in the bank, SGD 21.7 million, compared to Group 6's SGD 17.9 million, indicating stronger liquidity. Finally, although Group 6 excelled in production cost efficiency for Apple Juice and Melon Juice, while Group 5 excelled in Orange Juice, overall, these efficiencies were not enough to offset Group 5's significant advantage in revenue, profit, and operational efficiency.

Based on the framework implementation, the modules are first understood, then practiced through gamification with MonsoonSIM. Students can practice business simulations with the experience of running a real business. The results of the game strategy implementation will be demonstrated in the financial results obtained by each group. These results will also be discussed through an analysis of existing financial statements. The example of obtaining a high net profit in the financial statements demonstrates an understanding of how to achieve it. As a result, it is also simpler to use the gamification results as a learning tool to comprehend current financial data. This gamification has the effect of giving students a thorough comprehension of financial statement outcomes in an enjoyable manner.

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