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Development of Learning Tools: Parscel Application in Accounting Course

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ABSTRACT

The issues faced by students at IAIN Fattahul Muluk Papua in Shariah academic learning include low grades in courses containing materials on Shariah contract calculations, such as Islamic financial accounting and banking practices, due to the diverse nature of Shariah contracts. The research employed the ADDIE development model for its design. In the development phase, the sustainability aspect of the application takes center stage. Interactive features, particularly in the Shariah contract calculator menu, serve as key elements to ensure user engagement. The integration of multimedia elements, including video tutorials and calculation simulations, enriches the learning experience. During the evaluation phase, updates based on user feedback are implemented to address potential shortcomings, supporting the transformation of the Parscel Application into an effective Shariah academic learning resource. In the context of instructional media feasibility, involving respondents from various backgrounds, including students, enhances the representativeness of evaluation results. Strengthening evaluation aspects, such as incorporating feedback mechanisms in each module, is implemented to enhance understanding of Shariah contract concepts. With this approach, the Parscel Application continues to be enhanced in accordance with quality standards and student learning needs

Keywords: Development Of Learning Tools, Parscel Application, Accounting Course

A. INTRODUCTION

While Shariah contracts are a crucial competency for students at Febi IAIN Fattahul Muluk, encompassing both foundational principles and the conditions and pillars from the perspective of Fiqh Muamalah knowledge, their application as Shariah contracts involves the implementation of these principles in commonly practiced transactions within Islamic banking activities. Engaging in transactions using Shariah contracts necessitates a thorough understanding of the underlying transaction concepts, followed by meticulous calculations to ensure accurate outcomes. In practical courses such as Islamic banking transactions, Shariah financial accounting, or other courses incorporating contract theory,(Economics, Aprilisa, & Irawan, 2023) a precise comprehension of Shariah contract calculations is an essential prerequisite. This is particularly vital as Islamic banking practices and Shariah financial accounting are closely intertwined with the calculations associated with Shariah contracts in various transactions.(Ololube, 2018)

In another aspect, it is asserted that one of the most fundamental differences between Islamic economics and conventional economics lies in the variable of interest. Islamic economics eschews the use of interest and instead operates on a margin or nisbah basis. (Liu & Wang, 2017)A narrow interpretation of economic activities revolves around engaging in business endeavors that aim to generate profit. Meanwhile, Shariah contracts serve as the legal foundation for transactions in Islam, legitimizing the emergence of profit within the boundaries of halal and toyyibah. At this point, we can conclude that Shariah contracts are the most fundamental aspect and a crucial competency for scholars in the field of Islamic economics.(Ye, 2022)

Limited Technological Infrastructure: Papua, particularly the remote areas around IAIN Fattahul Muluk, may still face limitations in technological infrastructure, such as unstable or inaccessible internet connections. This may hinder students' and lecturers' access to the PARSCEL application, diminishing the benefits of technology-based learning media. (Opdecam & Everaert, 2015)Instructor Training and Readiness The use of the PARSCEL application will require technological knowledge and appropriate teaching skills for professors and instructors at IAIN Fattahul Muluk. Adequate training must be provided to ensure that instructors can effectively integrate technology into the learning process. Availability of Relevant Content: The development of Shariah Contract learning media with the PARSCEL application requires accurate, relevant content aligned with the curriculum at IAIN Fattahul Muluk. App developers must ensure that the content is properly organized and sourced from experts in the field of Shariah Contracts.(Rivera, 2019)

Security and User Data Privacy: The use of the PARSCEL application must prioritize the security and privacy of student and user data. In the digital environment, data security issues can be sensitive, and IAIN Fattahul Muluk must ensure that appropriate security measures are implemented to protect students' personal information. ppropriate Language Use: The development of learning media must consider the language used in the content and the interface of the PARSCEL application. Ensuring that content is presented in a language understood by students in Papua is crucial for the success of this application. (Zulvera, Tanjung, Oktavia, & Rahmi, 2018)

Alignment with Religious and Cultural Values In the context of religious education in Papua, the development of learning media must consider the unique religious and cultural values of the local community. (Haris & Sujana, 2019)The content presented should align with the teachings of Islam in the region. Device Accessibility Limitations Some students at IAIN Fattahul Muluk may not have personal devices such as smartphones or tablets to access the PARSCEL application. Providing equal accessibility to devices for all students poses its own challenges.(Irawan, Putro, & S, 2023)

calculations, such as Islamic financial accounting and banking practices. This is due to the diverse nature of Shariah contracts. Each contract has its own unique concept according to its characteristics. Therefore, when applied in the form of calculations, each contract will have different procedures according to its nature. (Cheng & Ding, 2021)For example, a Murabahah contract (sale) will have different characteristics compared to a Rahn contract (pledge). (Irawan, Roni, & Putro, 2021)Based on the above explanation, the research will be conducted under the title "Development of Shariah contract learning media using the Parscel application (Shariah contract calculations using Ms Excel)."(Michenzi, 2023)

B. METHOD

This study falls under the category of research and development, commonly referred to as Research and Development (R&D). According to Sugiyono (2011), research and development is a research method aimed at producing specific products and testing the effectiveness of these products. Another perspective is presented by Endang Mulyatiningsih (2011), who states that "research and development aims to produce new products through the development process." In general, research and development is aimed at producing new products and testing their effectiveness. The development design used in this study utilizes the ADDIE development model. As explained by Asrar et al. (2014), this model involves five stages of development: Analysis, Design, Development, Implementation, and Evaluation.

C. RESULT AND DISCUSSION

RESULT

Learning Media Development Development of Shariah

Contract Learning Media with the Parscel Application (Shariah Contract Calculations Using Ms Excel) follows the ADDIE model stages: Analysis, Design, Development, Implementation, and Evaluation.(Ye, 2021) However, in this research, the focus is only on the implementation stage. (Irawan, 2557)The complete execution of the development procedure can be detailed as follows:

1. **Analysis Phase**

   Needs Analysis

   During the learning process or knowledge transfer from lecturers to students, there are challenges in the accounting course. Observation at the Faculty of Islamic Business and Economics at IAIN Fattahu Mulk Papua, specifically among 30 fourth-semester students in the Sharia Economics program, reveals a sense of boredom during classroom learning. This is attributed to many lecturers not fully optimizing the use of media in the teaching process. The consequence of students' lack of focus during lectures is falling behind in the material and struggling to comprehend the ongoing coursework.

   Integrated Learning Material Provision. The PARSCEL application can assist IAIN Fattahul Muluk in providing integrated and structured learning materials. By utilizing this platform, the institution can organize the curriculum and present materials more efficiently. Promoting Innovation in Learning Adopting the PARSCEL application can stimulate innovation in learning at IAIN Fattahul Muluk. Lecturers and educators can develop more creative and effective teaching methods by leveraging the features provided by this application.

   Competency and Instructional Analysis

   The feasibility and instructional analysis related to competency standards and basic competencies are incorporated into educational media. In the competency analysis phase, the minimum competencies achievable are verified by students in accordance with the content standards set by the National Education Standards Agency (BSNP). Materials for compiling balance sheets, worksheets, adjusting journals, closing journals, and trial

balances after closing for service company Standard Competencies (SK) in schools include the preparation of accounting cycle understanding and core competencies (CD) of service companies. Complete materials can be viewed in Appendix 2. Core competencies in the teaching phase are divided into six indicators, namely: 1) Creating a trial balance based on the general ledger 2) Creating adjusting journals for deferred accounts 3) Creating adjusting journals for trade payables 4) Collecting worksheets 5) Making decision journals 6) Performing a trial balance after closing.(Peng, Wu, & Su, 2020)

2. Design Phase

Media Design Creation

Creating Media Design with the Parscel Application (Shariah Contract Calculations Using MS Excel) This guide serves as a storyboard, acting as a map to streamline the media production process. The development of the Parscel application involves using Visual Basic for Applications (VBA), inserting computer program code to create the application in MS Excel.

Determining the Material

In this phase, the foundation for selecting material on the summary of the accounting cycle for service companies is presented. This material is chosen because there are still difficulties in understanding, especially in the adjustment journal material. Additionally, the lack of use of learning media and many lecturers who employ conventional methods or lectures in teaching accounting contributes to the challenges. (Chiang, 2014)

Formulating Questions and Answers

The questions and discussion of answers to be included in this application follow the model of an Excel calculator. For questions related to Sharia contracts, they align with the type of contract used in the calculator. This approach makes it easier for students to work on the provided questions. The application functions like a Sharia contract calculator commonly used in Islamic banking.

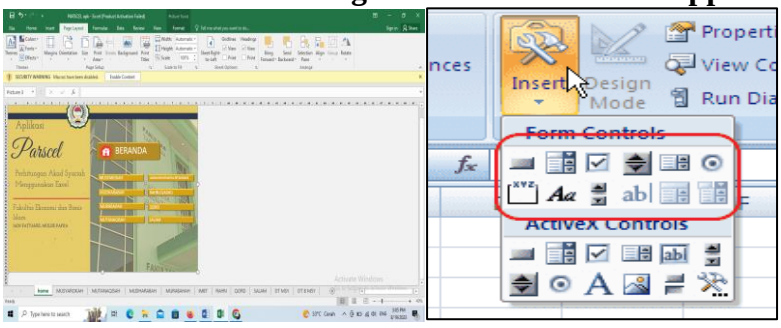
Reviewing Courses in Accordance with Course Learning Outcomes (CLO) and Program Learning Outcomes (PLO)

The reference in creating the Parscel Application (Sharia Contract Calculations Using MS Excel) is based on the achievement of learning outcomes in the course and program. The learning outcomes outlined in the curriculum book of the program and the RPS (Silabus) are implemented in a media learning product for Sharia accounting based on VBA in MS Excel.

Collection of Background, Font, Image, and Button

The model for collecting images and buttons in the learning media application Parscel (Sharia Contract Calculations Using MS Excel) focuses on the inherent background, font, images, and buttons from MS Excel. The design of the front display images in the Parscel application is [under consideration/development].

Collection of Tools and Background for the Parscel Application



3. Development Stage

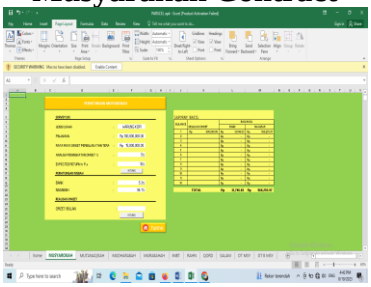
Parscel Application Product

Creating the educational media application Parscel (Calculation of Sharia Contracts Using MS Excel). The media is developed using hardware specifications with a 320GB hard disk, 4GB RAM, and Windows 8 operating system. The steps in creating the Parscel application involve designing colors, where the colors are taken directly from MS Excel. The researcher's image display features the Febi building at IAIN Fattahul Muluk, Papua. The initial view of the Parscel Application Media includes eight menus under the home menu, each focusing on a calculator for calculating Sharia contracts. These menus cover various Sharia contracts such as musyarakah, murabahah, mutanaqisoh, mudharabah, ijarah, qord, salam, and rahn. The background images are prepared and integrated into MS Excel. For the contract menu, a single click instantly leads to the calculation method within the intended Sharia contract. The initial view of the Parscel application can be seen in the image below:

Initial View of Parscel Application

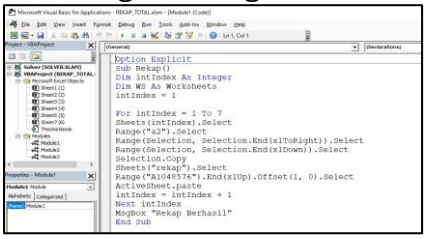
Below the Home menu, there are various options such as Musyarakah contract. The interface of the Sharia contract calculator is displayed below.

Musyarakah Contract



The Musyarakah contract calculator displays several menus, including the type of business, loans between fund owners and managers, or banks and customers. Additionally, there is also the average monthly turnover. The concept of creating this calculator uses VBA programming. (Hyttinen, 2017)So, by entering the code into the Excel application, the display will appear as shown in Image 3. The Home menu is used to return to the main menu. The VBA programming can be seen in the image below:

VBA Programming in MS Excel

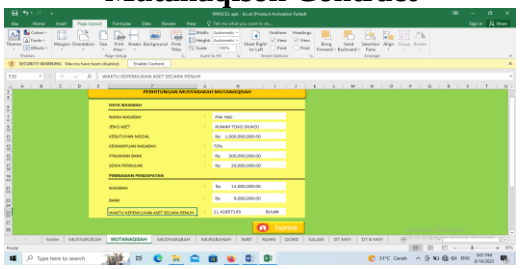


```
Option Explicit
Sub Rekap()
Dim intIndex As Integer
Dim WS As Worksheets
intIndex = 1

For intIndex = 1 To 7
Sheets(intIndex).Select
Range("a2").Select
Range(Selection, Selection.End(xlToRight)).Select
Range(Selection, Selection.End(xlDown)).Select
Selection.Copy
Sheets("rekap").Select
Range("A1048576").End(xlUp).Offset(1, 0).Select
ActiveSheet.paste
intIndex = intIndex + 1
Next intIndex
MsgBox "Rekap Berhasil"
End Sub
```

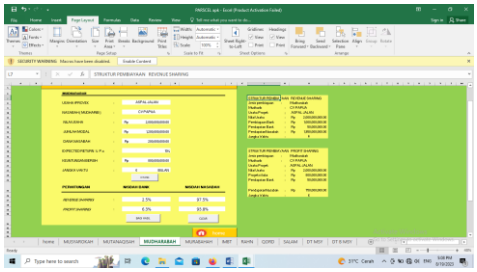
The Mutanaqisoh contract, found in the subsequent menu, involves a collaboration between two parties for the ownership of goods. In this agreement, the collaboration leads to a reduction in the ownership rights of one party due to gradual purchases or commercial transfers, while the other party's ownership rights increase. To access the Mutanaqisoh menu, simply click on the main menu where it is labeled Mutanaqisoh. The calculation interface for the Mutanaqisoh contract can be viewed in Image 5, showcasing its VBA programming-based creation. The calculator's development follows the principles of VBA programming, where entering specific code into the Excel application generates the desired interface, as illustrated in Image 3. The "Home" menu allows users to navigate back to the main menu. Operating this calculator is straightforward. Students respond to predefined questions by the instructor related to the Mutanaqisoh contract, filling in the columns within the Mutanaqisoh contract calculation accordingly. They align the entries with the nominal values provided in the questions.

Mutanaqisoh Contract



The Mudharabah contract calculation involves determining the profit-sharing ratio agreed upon by both parties: the fund owner and the manager or the bank and the customer. This calculation is part of the Mudharabah contract transaction. For a visual representation of the Mudharabah contract calculation, please refer to Image 6. The calculator's creation involves VBA programming, and its conceptualization follows VBA programming principles. (Riley & Ward, 2015)Inputting specific code into the Excel application generates the desired interface, as depicted in Image 3.

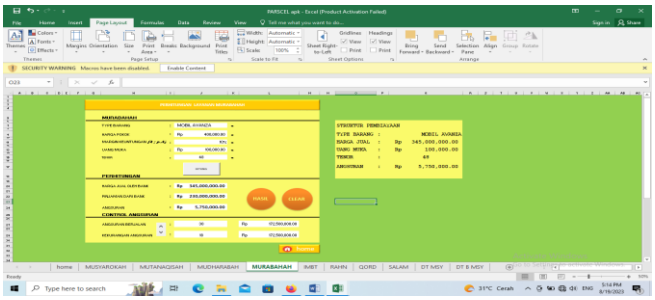
Mudharabah Contract



The Murabahah contract calculation involves the buying and selling of goods and services at an original price with an agreed-upon additional profit/margin between the buyer and the seller. However, this Murabahah calculator primarily focuses on the main actor, which is the bank. In this scenario, the bank provides the goods, and the customer finances the purchase. Subsequently, the customer requires the finished goods, and the bank provides them with a credit payment plan, with the margin agreed upon by both parties. The application for calculating the Murabahah contract can be seen in Image 7, displaying the Murabahah contract calculation. Its creation involves VBA programming, and the conceptualization of this calculator follows VBA programming principles. (Lenk, 2023)By inputting specific code into the Excel

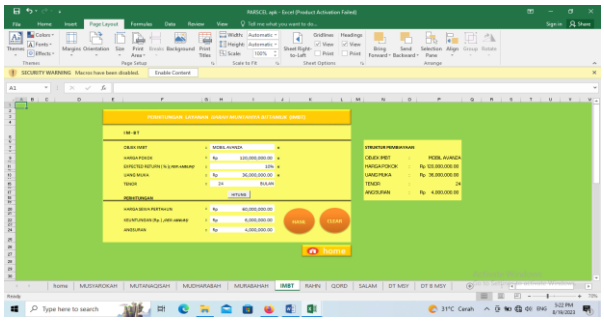
application, the desired interface, as shown in Image 3, will appear. The box on the right side displays the financing structure of the Murabahah contract.

Murabahah Contract Calculation



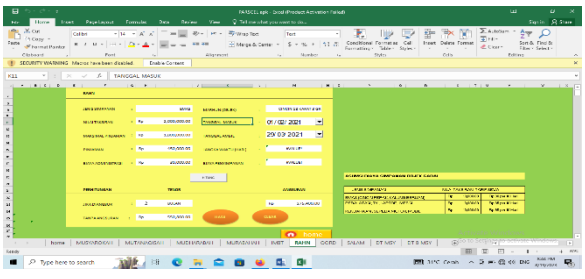
The IMBT contract calculation involves a lease agreement that concludes with the transfer of ownership of the contract object from the lessor (Muajir) to the lessee (Mustajir) through a purchase or gift agreement after the lease period ends. Its creation involves VBA programming, and the conceptualization of this calculator follows VBA programming principles. By inputting specific code into the Excel application, the desired interface, as shown in Image 3, will appear. The IMBT contract calculation can be viewed in Image 8. The circular menu on the side includes options for results and clearing. The results can be observed on the right side of the calculator.

IMBT Contract Calculation

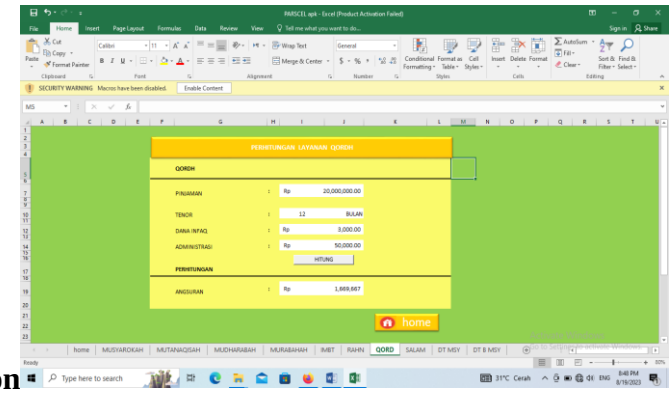


The Rahn contract calculation involves an agreement between a bank and a customer. The customer obtains financing with collateral of valuable goods, and the bank provides financing according to the assessed value placed on the goods. The repayment is made through a credit arrangement. If the financing is fully settled, the collateral can be reclaimed. The process of calculating the Rahn contract is facilitated using the Parscel application. This enables both the customer and the bank to view the monthly installment amounts. The creation of this calculator involves VBA programming, where specific code is inserted into the Excel application to generate the interface, as seen in Image 3. The Rahn contract calculation model is illustrated in Image 9. The calculator menu for Rahn calculation includes options for tenor and installments. The calculation menu is in the middle, with the result and clear options below. Adjacent to it is a box showing the assumed collateral object. The Rahn contract calculator image can be viewed below:

Rahn Contract Calculation



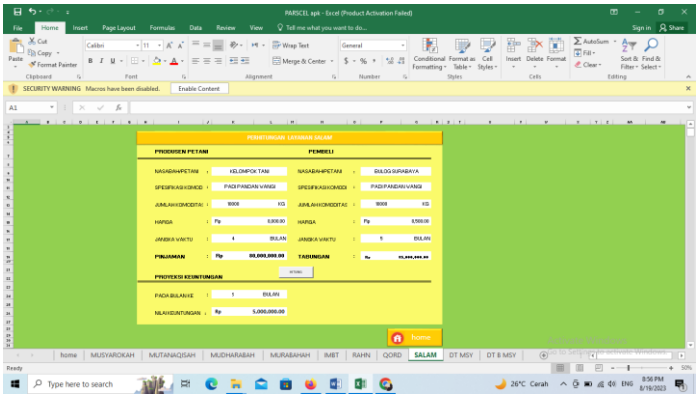
The Qardh contract involves providing loans to customers for education expenses, consumption, and other purposes, with repayments made through credit arrangements. The Parscel application facilitates the calculation process for Qardh contracts, allowing both customers and banks to view the monthly installment amounts. The creation of this calculator involves VBA programming, where specific code is inserted into the Excel application to generate the interface, as seen in Image 3. The Qardh contract calculation model is illustrated in the image below. The calculator menu for Qardh calculation includes options for loans, tenor, administrative donation fund, calculation, and monthly installments. Below them is a calculation menu to process Qardh contract transactions. The Home menu allows users to return to the main menu.



Qardh Contract Calculation

The Salam contract entails the sale of ordered goods with delivery scheduled for a future date by the seller, and the buyer settles the payment when the contract is agreed upon, subject to specific terms. The Salam contract is commonly used as a scheme in the general economic activities of society. The Parscel application aids in the calculation process for Salam contracts, allowing users to incorporate VBA programming. This involves inserting specific code into the Excel application to generate the interface, as depicted in Image 3.

Salam Contract Calculation



4. Revision and Improvement

Revision

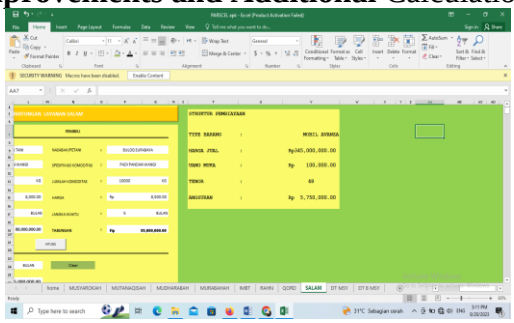
a. Material Expert a) The calculation for the Qordh contract is incomplete, lacking the Clear menu and the calculation result box. b) The calculation for the Salam contract is incomplete, lacking the Clear menu and the calculation result box.

b. Media Expert Review c) The calculations for the 8 contracts are not stable; improvements are needed in the VBA. d) The calculation for the Qordh contract is incomplete, lacking the Clear menu and the calculation result box. e) The calculation for the Salam contract is incomplete, lacking the Clear menu and the calculation result box.
c. Media Practitioner Review a) The formulas used in the calculations are not stable yet.

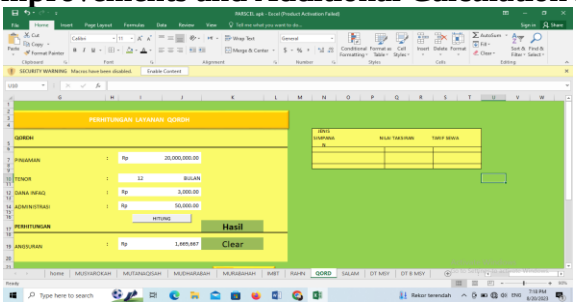
Parscel Application Improvement

Improvements to the formulas in the Sharia contract calculation application have been implemented after receiving feedback from media and material experts. Additional menus have also been fixed in the calculation of Qordh and Salam contracts, as evidenced by the images below:

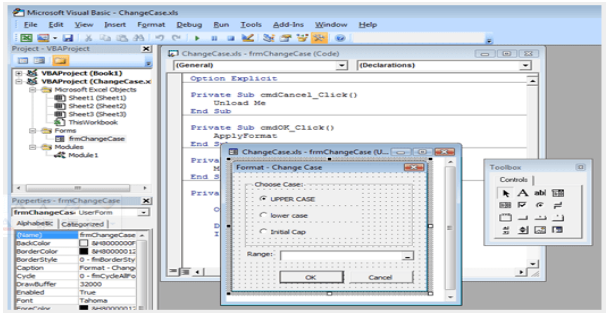
Menu Improvements and Additional Calculation **Results**



Menu Improvements and Additional Calculation Results



Menu Improvements and Additional Calculation Results



Following the meticulous revisions based on the inputs provided by content and media experts, the Parscel accounting calculation application underwent a thorough feasibility test among students, incorporating further insights from media practitioners. The

objective was to assess the application's suitability and gather valuable feedback from users.

5. **Implementation Phase**

The implementation phase involves the distribution of the Parscel learning application to 30 students in the Faculty of Islamic Business and Economics. This application will be utilized to support the learning process in courses such as Islamic banking and Sharia accounting. Students will integrate the Parscel application into their studies, specifically in the subjects of Islamic finance and Sharia accounting. After using the application, a questionnaire prepared by the researcher will be distributed to the 30 students. The aim is to assess the feasibility and effectiveness of the Parscel application from the students' perspective.

Feasibility of Sharia Learning Media with PARSCEL Application

Feasibility Table of Learning Media

Expert	Total Score	Average Score	Classification
Material Expert	**101**	**3,74**	**Feasible**
Media Expert	**92**	**4**	**Feasible**
Practitioner	**126**	**4,06**	**Feasible**

1. **Material Expert**

Decision-making is based on Sukarjo's theory, specifically the conversion of actual scores into qualitative categories. These categories range from very feasible, feasible, sufficient, less feasible to not feasible at all. The data indicates assessment in terms of Material Relevance, Material Organization, Evaluation/Exercise Questions, Language Aspect, and Impact Aspect on Learning Strategies. According to the expert in the field of instructional material, Dr. H. Talabudin Umkabu, S.Ag., M.Pd., who is the Vice Rector 1 at IAIN Fattahul Mulk Papua, the developed media is considered feasible with an average score of 3.75. Input and suggestions from both material and media experts will be the basis for revising the media to enhance its quality further. Material validation is employed to assess the content within the application. Material experts validate the content by gathering suggestions or opinions for revision. The researcher uses a 5-point Likert scale questionnaire with alternatives such as very feasible, feasible, sufficiently feasible, not feasible, and not feasible at all.

2. **Media Expert**

Similar to the subject matter expert, the decision-making process follows Sukarjo's theory. The conversion of actual scores into qualitative categories, ranging from very feasible to not feasible at all, is employed. The data indicates assessment in terms of Language Aspect, Impact Aspect on Learning Strategies, Software Engineering Aspect, and Visual Display Aspect. The results of the questionnaire distributed to 30 students yield an average score of 4, indicating the media's feasibility. It is deemed suitable for use in the learning process for accounting and finance courses. Media validation is used to validate the developed media. The validation process involves gathering suggestions or opinions to facilitate revisions. The questionnaire used to evaluate media employs a 5-point Likert scale with alternatives like very feasible, feasible, sufficient, not feasible, and not feasible at all. The media expert, Mohammad Sholik, S.Kom., M.Kom., is a lecturer at the Telkom Surabaya Institute specializing in Software Engineering.(HajiMoradkhani, Mashayekh, & Khodabandelou, 2023)

3. Practitioner Expert

Decision-making also adheres to Sukarjo's theory, where actual scores are converted into qualitative categories. The assessment encompasses aspects such as Material Relevance, Material Organization, Evaluation/Exercise Questions, Language Aspect, Impact Aspect on Learning Strategies, Software Engineering Aspect, and Visual Display Aspect. The data obtained from the questionnaire distributed to 30 students in the Sharia Economics study program shows an average score of 4.06, indicating qualitative suitability, i.e., feasible. The decision-making basis for the practitioner expert's questionnaire is the conversion table presented in Table 19: Guidelines for Converting Actual Scores into Qualitative Categories. The validation of instructional media practitioners is conducted by an accounting lecturer, Agus Wahyu Irawan, M.E., at the Al Hikmah Islamic Institute in Tuban. The questionnaire used to assess the media employs a 5-point Likert scale with alternatives: very feasible, feasible, sufficient, not feasible, and not feasible at all.

Feasibility of Sharia Learning Media with PARSCEL Application for Students Feasibility

Analysis

Evaluated Aspects	Total Score	Percentage	Classification
Relevance of Material Level	668	89.06 %	Highly Feasible
Application Quality	660	88%	Highly Feasible
Effectiveness	605	80,66%	Highly Feasible

The questionnaire was distributed to 30 students in the Sharia Economics program at IAIN Fattahul Mulk Papua. The questionnaire used by the researcher had 5 alternative answers: very feasible, feasible, quite feasible, not feasible, and not at all feasible. The decision-making by the researcher refers to Suharsimi Arikunto's theory in Rohmi Julia P (2012: 3). The decision-making is declared very feasible with a percentage rating of 75%-100%. Feasible with a percentage of 50%-75%. Quite feasible with a percentage rating of 35%-50%. Not feasible with a percentage rating of 25%-35%. Not at all feasible with a percentage rating <25%. In accordance with Table 3, the result of the Relevance of Material Level has a percentage of 89.06%, categorized as "Highly Feasible". The complete data can be seen in Table 20, Result of the Relevance of Material Level.

The questionnaire was distributed to 30 students in the Sharia Economics program at IAIN Fattahul Mulk Papua. The questionnaire used by the researcher had 5 alternative answers: very feasible, feasible, quite feasible, not feasible, and not at all feasible. The decision-making by the researcher refers to Suharsimi Arikunto's theory in Rohmi Julia P (2012: 3). The decision-making is declared very feasible with a percentage rating of 75%-100%. Feasible with a percentage of 50%-75%. Quite feasible with a percentage rating of 35%-50%. Not feasible with a percentage rating of 25%-35%. Not at all feasible with a percentage rating <25%. According to Table 21, the Result of Application Quality is declared "Highly Feasible" with a percentage of 88%. The result data can be seen in Table 21, Result of Application Quality.

The questionnaire was distributed to 30 students in the Sharia Economics program at IAIN Fattahul Mulk Papua. The questionnaire used by the researcher had 5 alternative answers: very feasible, feasible, quite feasible, not feasible, and not at all feasible. The decision-making by the researcher refers to Suharsimi Arikunto's theory in Rohmi Julia P (2012: 3). The decision-making is declared very feasible with a percentage rating of 75%-100%. Feasible with

a percentage of 50%-75%. Quite feasible with a percentage rating of 35%-50%. Not feasible with a percentage rating of 25%-35%. Not at all feasible with a percentage rating <25%. The result of the Learning Effectiveness Questionnaire states a percentage of 85.91%, categorized as "Highly Feasible" for use in the teaching and learning process in Sharia Accounting and Sharia Finance courses. The complete details of the learning effectiveness results can be seen in the table below.

DISCUSSION

The Parscel Application undergoes a systematic development process following the Analysis, Design, Development, Implementation, and Evaluation (ADDIE) model. This model ensures a comprehensive approach to the creation of a Sharia learning media application. The product creation stage involves meticulous design considerations, including the color scheme that is directly extracted from MS Excel. The visual elements play a crucial role in the Parscel Application. The initial display features an image of the Febi building at IAIN Fattahul Mulk Papua, strategically chosen to provide a relevant context to the learning material. The main menu, situated below, comprises 8 submenus, each dedicated to a specific Sharia contract. These include musyarakah, murabahah, mutanaqisoh, mudharabah, ijarah, qard, salam, and rahn. The integration of background images into MS Excel enhances the overall visual appeal of the application.(Alam & Zakaria, 2021)

The application development focuses on practicality and usability. The use of the VBA programming language within MS Excel ensures a seamless and efficient process. The incorporation of interactive features in the Sharia contract calculators, such as musyarakah and murabahah, further enhances the user experience. This integration involves capturing various elements, such as types of business, loans between fund owners and managers, and average monthly turnover. The subsequent stages involve specific calculators for different Sharia contracts. For example, the mutanaqisoh calculator facilitates cooperation between two parties in owning goods, with one party gradually reducing ownership due to gradual purchase or commercial transfer. The mudharabah calculator, on the other hand, focuses on profit-sharing agreements between fund owners and managers or banks and customers.(Page, 2018)

The application also includes calculators for murabahah, which deals with buying and selling goods and services at the original price with an agreed-upon profit or margin. The qard calculator handles interest-free loans for education, consumption, and other purposes. The ijarah calculator focuses on lease agreements that end with the transfer of ownership after the lease period. The rahn calculator, lastly, addresses the pawn agreement between a bank and a customer, where the customer finances with collateralized objects. The feasibility of the Parscel Application as a Sharia learning media is assessed through various lenses. Experts in instructional materials analyze its Material Relevance, Organization, Evaluation, Language, and Learning Strategy Impact. The average score of 3.75 from this assessment indicates that the application is deemed feasible.

Student responses further affirm the application's feasibility. With an average score of 4, students find the Parscel Application highly suitable for learning. The evaluation considers aspects such as Language, Learning Strategy Impact, Software Engineering, and Visual Appearance. Practitioners in Sharia Economics contribute to the assessment, with an average score of 4.06, confirming the application's feasibility. Criteria include Material Relevance, Organization, Evaluation, Language, Learning Strategy Impact, Software Engineering, and Visual Appearance. In summary, the Parscel Application demonstrates high feasibility across all evaluation criteria, making it a robust and effective tool for Sharia learning. Material Relevance scores at 89.06%, Application Quality at 88%, and Learning Effectiveness at 85.91%, all falling within the "Highly Feasible" category, affirming its suitability as a Sharia learning medium.

D. CONCLUSION

Based on the description of the Parscel Application development stages for Sharia learning media, several suggestions can be drawn to enhance the quality and effectiveness of the application. Firstly, during the analysis and design phase, it is essential to ensure that the image of the Febi building at IAIN Fattahul Muluk Papua used as the background is relevant to the learning material context. Additionally, attention should be paid to the color design and initial display to align with a visual concept that supports the understanding of Sharia contract concepts. Proper integration of images and color design can enhance user appeal and engagement.

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