Bubungan Tinggi: Jurnal Pengabdian Masyarakat
http://ppjp.ulm.ac.id/journals/index.php/btj/index
e-ISSN: 2722-3043 p-ISSN: 2722-2934
Vol 7 No 3 2025
DOI: https://doi.org/10.20527/btjpm.v7i3.14188

Digital Literacy Mentoring for Indonesian School Teachers

Ni Nyoman Alit Triani*, Pujiono, Dian Anita Nuswantara, Eni Wuryani, Dewi Prastiwi, and Restu Eri Adinata
Akuntansi, Fakultas Ekonomika dan Bisnis, Universitas Negeri Surabaya, Indonesia
*nyomanalit@unesa.ac.id

Article Info

Article history:
Received: April 18, 2025
Accepted: June 23, 2025
Published: July 5, 2025

Keywords:
Community service 21st Century education
Digital literacy

This article is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License

© 2025 Bubungan Tinggi: Jurnal Pengabdian Masyarakat

Abstract

The world of educators as bearers of the learning process involves strengthening the stimulus to promote literacy that is more up-to-date, focusing not only on developing competencies from existing literacies, but also on enhancing them. Renewed literacy further strengthens competence in scientific and expertise areas. Changes and developments in the organization of education, starting from basic education to higher education. This condition will strengthen the world of education by enhancing its effectiveness in the 4.0 Industrial Revolution era. 21st-century education is characterized by the availability of information everywhere. Information technology is important because it develops a range of thinking skills, from the most basic to critical thinking skills. The purpose of this mentoring and training is to help teachers and students understand the importance of digital literacy in the teaching and learning process, making it easier for teachers to carry out these processes in the classroom. The method used to achieve this was a tutorial and training session on introducing the use of digital libraries to facilitate the teaching and learning process. The mentoring and training that have been carried out have improved understanding and literacy skills for teachers and students, thereby facilitating the learning and teaching process. Digital-era education enables students to acquire extensive knowledge quickly and easily. Recommendations for SIKL teachers and students are to continue implementing and improving the application of digital literacy in the teaching and learning process.

To cite this article: Triani, N. N. A., Pujiono, P., Nuswantara, D. A., Wuryani, E., Prastiwi, D & Adinata, R. E. (2025). Digital literacy mentoring for indonesian school teachers. *Bubungan Tinggi: Jurnal Pengabdian Masyarakat*, *7*(3), 808-818.

INTRODUCTION

2-st century education requires educational institutions to be more responsive to developments and changes in the times by applying and mastering information technology (digital-age literacy) (Fitriyani & Teguh, 2022; Handayani et al., 2023). To effectively utilize digital technology, teachers require digital literacy skills, which can be defined as the ability to search, learn from, and utilize various media sources in diverse forms (Lestari, 2018; Silvana & Darmawan, 2018; Kustandi & Ibrahim, 2021).

Teachers play a major role in the teaching and learning process (Sanjani, 2020). The role of teachers in advancing education is greatly helped by digital technology, with the availability of internet access that makes it easier and closer to information sources, so that access to information and implementation of learning are greatly helped. Opportunities to advance education, improve the quality of learning, and challenges for teachers to continue to self-actualize to master technology and improve competence, especially pedagogical competence (Fransyaigu et al., 2024; Handayani et al., 2023; Maisarah et al., 2022; Muliani et al., 2021; Widati et al., 2023).

In the implementation of 21st-century skills, educators must maintain good communication with students continuously, as childhood is a period of play, thereby fostering positive social interactions. Communicating has a positive impact on children's basic skills. Communication can be facilitated through literacy and numeracy activities, such as reading silently, reading aloud, listening, counting, and expressing opinions. This will stimulate the child's thinking power to model the use of good sentences (Arief et al., 2022; Fransyaigu et al., 2024; Jannah & Pahlevi, 2020).

The dimensions of literacy, based on (Koesoema et al., 2017), distinguish literacy into six dimensions, including reading and writing literacy, literacy and numeracy, science literacy, digital literacy, financial literacy, cultural literacy, and citizenship. Literacy activities in schools are implemented through several stages, taking into consideration school readiness. The readiness includes the availability of facilities and infrastructure, as well as supporting facilities and non-academic reading materials. The stages of literacy activities can be divided into three, namely the habituation stage, the development stage, and the learning stage.

The utilization of digital media can be a strength to improve digital literacy skills in education. Digital literacy consists of seven elements: (1) Information literacy (Hasugian, 2008), (2) Digital scholarship (Stefany et al., 2017), (3) Learning skills (Ayubi & Irawati, 2022; Handoyo, 2023), (4) Information and Communication Technology (ICT) literacy (Budhirianto, 2017), (5) Career and identity management (Darmayanti et al., 2007), (6) Communication and collaboration (Fitriani et al., 2023), and (7) Media literacy (Rianto, 2016). Communication and collaboration elements are the focus of this community service. Communication and collaboration, as part of the digital literacy element, involve active participation in digital networks for learning and research. Meanwhile, according to Stefany et al. (2017), communication and collaboration are the active participation of digital media users who have convergence (Stefany et al., 2017). Communication and collaboration have an individual competence component consisting of the use of skills, which is the ability to access and operate media; critical understanding in the form of the ability to analyze and evaluate media content comprehensively; and communicative abilities, which are the ability to communicate and participate through media (Aslamiah et al., 2023; Cho et al., 2024).

The learning process with digital literacy, which emphasizes communication and collaboration elements, is expected to facilitate and accelerate the learning process in schools (Munir, 2012; Nurdin et al., 2021). Digital literacy leverages technology that may have been previously underutilized. Today, it is hoped that all learning will make use of technology in the implementation of online learning, where teachers and students are at least able to understand and operate various digital applications used, such as Zoom and Google Meet, Kahoot!, and Quizizz (Aswir et al., 2020; Ayun, 2021; Fransyaigu et al., 2024). The use of literacy in the learning process at partners is still not optimal; all learning processes are carried out offline, and the use of technology in the learning process is still minimal. The

theme of this community service is 'digital literacy in the learning process at Sekolah Indonesia Kuala Lumpur.'

METHODS

One approach to solving community problems is an approach that refers to the Tridarma of community service, which includes education and humanitarian approaches. The process of training and providing education on the application of digital literacy is carried out by teachers at Sekolah Indonesia Kuala Lumpur. During this counseling process, knowledge about the application of digital literacy in classroom teaching and learning will be transferred. The implementation of this community service uses a lecture and question-and-answer method, which is carried out in several stages, including:

Pre-Implementation

The initial stage in implementing community service with Partners involves identifying the problems faced by Partners and devising solutions to address them during the implementation of community service. This process is carried out by conducting a Forum Group Discussion (FGD) with partners, namely all teachers from SIKL Indonesia Partner schools in Kuala Lumpur.

Communication stage

This stage determines the implementation of the community service to be carried out, as well as determining the number of participants who are willing to participate in the implementation of this community service, as well as determining the room and room capacity for the implementation of the community service, which was agreed on July 20-23, 2024, with a total of 40 participants, all teachers from SIKL fostered schools under the auspices of the AT-TANZIL Putra Kajang guidance studio in the Selangor area of Kuala Lumpur.

Implementation Stage

The implementation of community service is carried out using training methods and mentoring, which are conducted in accordance with the agreed-upon terms. The implementation of the lecture is carried out by a team of lecturers, who deliver material according to the fields and competencies possessed by each lecturer. This is followed by a discussion session regarding the obstacles faced in the teaching and learning process.

Evaluation Stage

The evaluation process is conducted after the community service activity has been completed. The community service team then evaluates participants using a questionnaire distributed to gather feedback on their understanding and experience with the material presented. The stages of training activities are listed in Table 1.

Table 1 Stages of training activities

No	Stage	Activities	Method	Partner Participation
1	Pre-Enactment	Coordinate with Partners	FGD	As an informant in the discovery of problems and solutions
2	Communication and consultation stage	Preparation of materials	FGD The Community Service Team	As an informant in compiling materials

No	Stage	Activities	Method	Partner Participation
3	Implementation	Provide training and Q&A with partners	Presentation and giving materials	As a participant in training activities
4	Monitoring and evaluation	Evaluate the implementation of activities	Survey	Reporting implementation results

Source: Author research

RESULTS AND DISCUSSION

Results of coordination with Partners

The management of Sekolah Indonesia Kuala Lumpur welcomed the community service activities. The school also has concerns about the teaching of digital literacy to teachers in all assisted schools, specifically regarding its application in the learning process carried out at the school. The teachers become more creative in the learning process, and the assignment data will be more organized in the file. Additionally, security will be improved, making it easier for both students and teachers to verify the completeness of assignments from each individual or group. Additionally, file data management will be better organized and stored according to each student's class and grade level. The application of digital literacy in the learning process is expected to facilitate both the teaching and learning processes in the classroom, from the teacher's perspective and the student's perspective. On the teacher's side, it will also improve the skills of using technology that are increasingly capable. This is also supported by studies from Zakiah et al. (2020), Fransyaigu et al. (2024), Riyadi et al. (2022), Manurung et al. (2021), and Kustandi & Ibrahim (2021).

Preparation of Materials

The preparation of materials for the application of digital literacy in the teaching and learning process consists of the following sub-materials:

1. The stage of understanding digital literacy in education
   a. Analyzing digital literacy needs in the education process
   b. Implementing digital literacy in education
2. Digital literacy components in learning
   a. Strategies for implementing digital literacy in the classroom learning process
   b. Advantages of implementing digital literacy in the classroom learning process
   c. C. Ease of implementing digital literacy in the teaching and learning process
3. Digital literacy components for data storage
   a. File storage model selection in teaching and learning
   b. A file storage system for the teaching and learning process
4. Introduction to Digital Literacy for Data Security
   a. Selection of data security used in the data security process
5. Preparation of pre-test and post-test questions with the following material
   a. Understanding of the benefits of using literacy in education
   b. Understanding of digital literacy in learning
   c. Understanding of digital literacy for data storage
   d. Understanding of digital literacy for data security

Implementation of Training and Counseling

Community service has been carried out with a total of 40 participants. The training activities began with the opening by the presidium of AOMI Malaysia. It was explained that there is a need to increase the application of digital literacy in the learning process carried out in schools, which will help facilitate the implementation process and make it easier for teachers and students to check assignments. Additionally, this will enable students to collect assignments more efficiently. Furthermore, the delivery of material was made by the Community Service team. Activity documentation is shown in Figure 1.



Figure 1 Activity documentation

The results of the pre-test and post-test of understanding the benefits of digital literacy in education are shown in Figure 2.

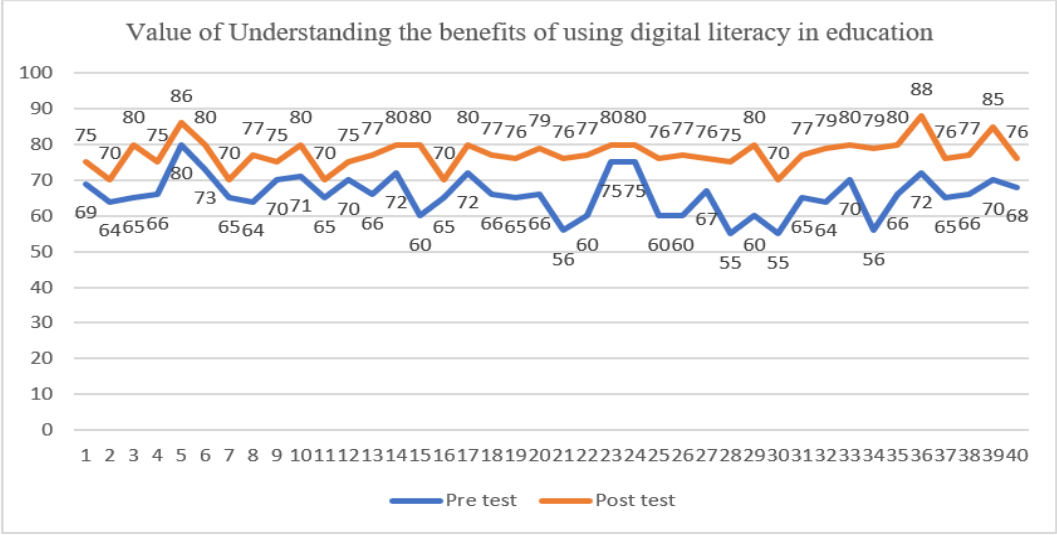

Figure 2 Pre-test and post-test results on understanding the benefits of digital literacy in education

Figure 2 shows the results of the pre-test and post-test scores to see the understanding of the community service training participants and teachers in Sekolah Indonesia Kuala Lumpur. It shows how the understanding of digital literacy influences the implementation of

education. The results shown in diagram 1 can be seen that after the implementation of the treatment given to the participants of educators in schools assisted by Sekolah Indonesia Kuala Lumpur, which was attended by educators at the elementary, junior high, and high school levels of digital literacy in education, respondents experienced an increase in understanding related to the application of digital literacy in education. When the pre-test was conducted, the average score was 65.98, and the average score on the post-test was 77.4. This indicates that the community service participants have gained a deeper understanding of the benefits of incorporating digital literacy into education. The results of the pre-test and post-test of the digital literacy understanding material in learning are shown in Figure 3.

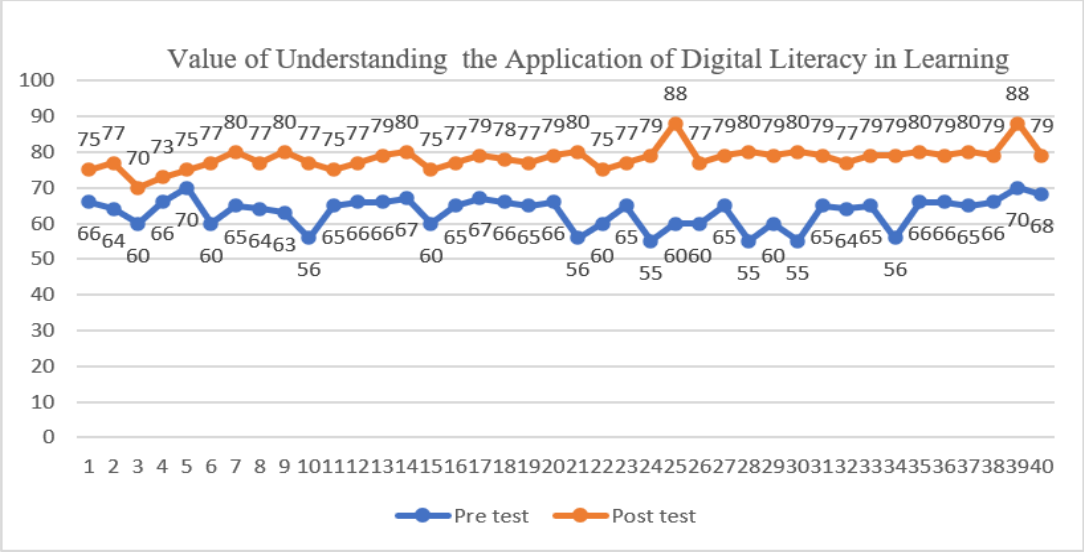

Figure 3 Pre-test and post-test results of the digital literacy understanding material in learning

Figure 3 shows the increased understanding of the training participants. The participants were very enthusiastic about addressing the application of digital literacy in the learning process. The application of digital literacy in the learning process will be very helpful for teachers and students, such as dividing tasks and sharing materials with students. Students are also more at ease with the process of collecting assignments and obtaining materials from Mr. and Mrs. teachers through Google Drive, which has been agreed upon in class. The results of the pre-test that was followed showed that the average value of understanding digital literacy in the learning process was 63.23, and the average value of the post-test was 78.25. This indicates that the training attended by Mr. and Mrs. teachers resulted in an increase in understanding among them. The results of the pre-test and post-test of the material on understanding digital literacy in data storage are shown in Figure 4.

Figure 4 shows the level of understanding of the teachers who participated in the training for digital literacy in data storage. The results show an increase in understanding, as indicated by the post-test conducted, suggesting that the teachers have a better understanding of the importance of the data storage process in relation to digital literacy. The participants understood that they were greatly assisted in storing data in Google Drive for each dataset, including both teaching data and personal data, which had a large capacity. The test results show that the average value for the post-test results is 78.6. This shows that during the

training attended by Mr. and Mrs. Teachers, there was an increase in understanding among Mr. and Mrs. Teachers.

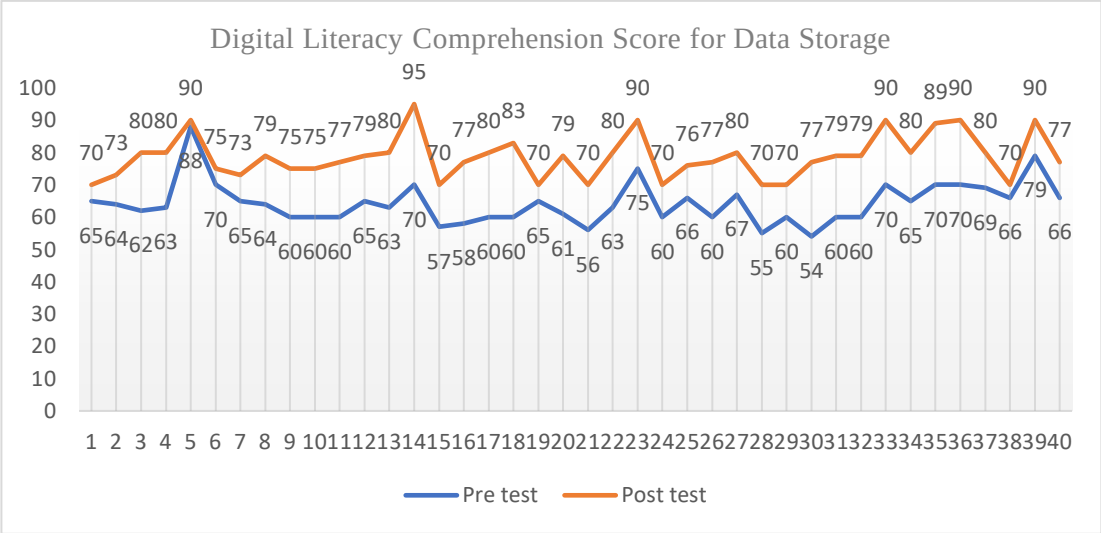

Figure 4 Pre-test and post-test results of digital literacy understanding material for data storage

Figure 4 shows the level of understanding of the application of digital literacy for data security, indicating the level of understanding possessed by the participants after receiving training materials. The pre-test understanding value, as measured by participants, showed an average value of 60.03, and the average post-test value was 84.63. The level of understanding possessed by participants shows that they are aware that the digitalization literacy process provides high security when it is protected as needed.

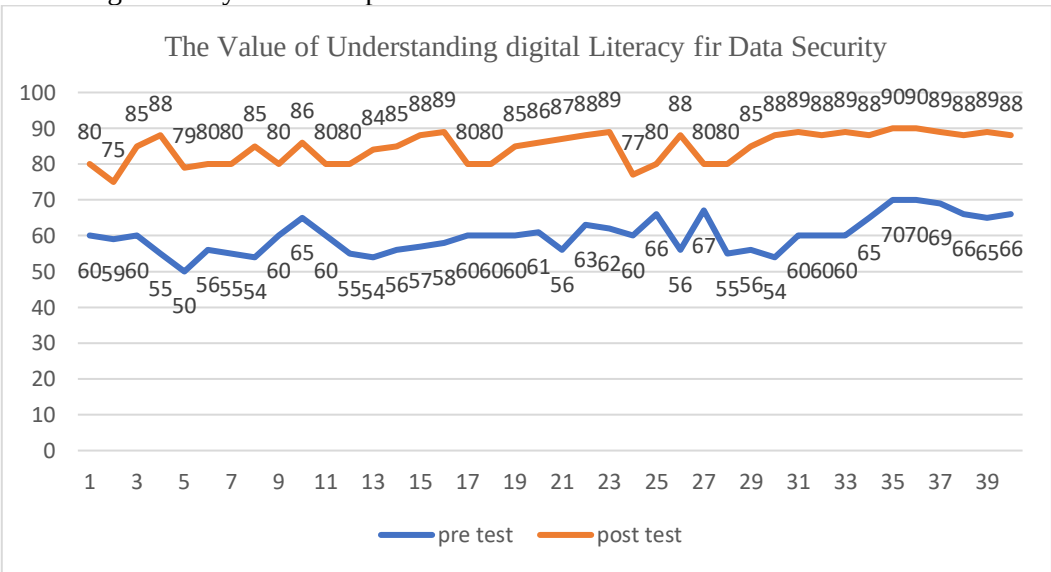

Figure 5 Pre-test and post-test results on understanding digital literacy for data security

CONCLUSION

Based on the analysis of the results of the pre-test and post-test of the implementation of community service to elementary, junior high, and high school teachers of schools assisted by 'Sekolah Indonesia Kuala Lumpur,' the following results were obtained:

1. There is an increased understanding of the benefits of digitalization in education.
2. There is an increase in the understanding of digital literacy in learning.
3. There is an increased understanding of digital literacy for data storage.
4. There is an increased understanding of digital literacy in relation to data security.

This condition shows that the teachers assisted by Sekolah Indonesia Kuala Lumpur (SIKL) understand the importance of applying digital literacy in the teaching and learning process to facilitate various materials and task collection, so that it will facilitate coordination between teachers and students in the learning process.

Based on the results of implementing community service, the increase in participants' understanding of the training material has been demonstrated. Therefore, the author suggests that the next stage involves providing assistance and consultation on the development of digital literacy methods, which will be carried out by teachers assisted by Sekolah Indonesia Kuala Lumpur.

CONFLICTS OF INTEREST

The authors declare that there is no conflict of interest.

AUTHOR CONTRIBUTIONS STATEMENT

Conceptualization, NAT, REA, and P; methodology, DAN and NAT; formal analysis, EW and DEP; writing preparation of the original draft, NAT. All authors discussed the results and contributed to the preparation of the final manuscript.

REFERENCES

Arief, A., Nur Astuti, Rahim, A., Taryatman, T., & Ardhian, T. (2022). Studi diskriptif penguatan literasi dan numerasi kelas VI SD Sabdodadi Keyongan Bantul. *Trihayu: Jurnal Pendidikan Ke-SD-An*, *9*(1), 16–23. https://doi.org/10.30738/trihayu.v9i1.13269

Aslamiah, A., Cinantya, C., & Rafianti, W. R. (2023). Pelatihan pembuatan media pembelajaran berbasis multimedia interaktif bagi guru–guru sekolah dasar di banjarmasin. *Bubungan Tinggi: Jurnal Pengabdian Masyarakat*, *5*(1), 143. https://doi.org/10.20527/btjpm.v5i1.6520

Aswir, F., Gunadi, R. A. A., Wahthoni, M., Zaitun, Mujtaba, I., & Mulyadi, M. (2020). Pelatihan digital assessment berbasis kahoot dan quizizz untuk guru-guru sekolah dasar lab school fip umj. In *Seminar Nasional Pengabdian Masyarakat LPPM UMJ*.

Ayubi, S. Al, & Irawati, T. N. (2022). Penguatan literasi digital melalui peranan media sosial bagi generasi muda. *Jurnal Pengabdian Kepada Masyarakat Universitas Islam Nahdlatul Ulama Jepara*, *01*(02), 137–146.

Ayun, Q. (2021). Analisis tingkat literasi digital dan keterampilan kolaborasi siswa dalam pembelajaran ipa kelas vii secara daring. *Jurnal Didaktika Pendidikan Dasar*, *5*(1), 271–290. https://doi.org/10.26811/didaktika.v5i1.286

Budhirianto, S. (2017). Model pemberdayaan relawan tik dalam meningkatkan e-literasi masyarakat di kota sukabumi. *Jurnal Komunika : Jurnal Komunikasi, Media Dan Informatika*, *5*(2), 71–82. https://doi.org/10.31504/komunika.v5i2.844

Cho, H., Cannon, J., Lopez, R., & Li, W. (2024). Social media literacy: A conceptual

framework. *New Media and Society*, *26*(2), 941–960. https://doi.org/10.1177/14614448211068530

Darmayanti, T., Setiani, M. Y., & Oetojo, B. (2007). E-learning pada pendidikan jarak jauh: Konsep yang mengubah metode pembelajaran di perguruan tinggi di indonesia. *Jurnal Pendidikan Terbuka Dan Jarak Jauh*, *8*(2), 99–113.

Fitriani, Yulis, P. A. R., Nurhuda, Sukarni, Gunita, A., & Cholijah, S. (2023). Peningkatam literasi digital guru dalam pemebelajaran blende learning. *Jurnal Pengabdian UNDIKMA: Jurnal HAsil Pengabdian & Pemberdayaan Kepada Masyarakat*, *4*(1), 140–147.

Fitriyani, F., & Teguh, N. A. (2022). Literasi digital di era pembelajaran abad 21. *Literasi Jurnal Pengabdian Masyarakat Dan Inovasi*, *2*(1), 307–314. https://doi.org/10.58466/literasi.v2i1.1416

Fransyaigu, R., Aprilia, R., Mahyuny, S. R., & Maisarah, M. (2024). Inovasi instrumen penilaian digital untuk meningkatkan digital skill guru sekolah dasar. *Bubungan Tinggi: Jurnal Pengabdian Masyarakat*, *6*(1), 36–43. https://doi.org/10.20527/btjpm.v6i1.9907

Handayani, D., Alperi, M., Rohiat, S., & Indriani, R. (2023). Workshop pembuatan buku digital menggunakan aplikasi articulate storyline bagi guru smpn 3 tebat karai. *Bubungan Tinggi: Jurnal Pengabdian Masyarakat*, *5*(1), 596. https://doi.org/10.20527/btjpm.v5i1.7653

Handoyo, E. R. (2023). Pendampingan literasi digital bagi anak dan remaja di lingkungan sekolah di kota yogyakarta. *Jurnal Pengabdian Kepada Masyarakat Nusantara (JPkMN)*, *3*(2), 374–381.

Hasanah, U., & Silitonga, M. (2020). *Implementasi gerakan literasi sekolah di sekolah dasar*.

Hasugian, J. (2008). Urgensi literasi informasi dalam kurikulum berbasis kompetensi di perguruan tinggi. *Pustaha: Jurnal Studi Perpustakaan Dan Informasi*, *4*(2), 34–44.

Jannah, K., & Pahlevi, T. (2020). Pengembangan instrumen penilaian berbasis higher order thinking skills berbantuan aplikasi "kahoot!" pada kompetensi dasar menerapkan penanganan surat masuk dan surat keluar jurusan otkp di smk negeri 2 buduran. *Jurnal Pendidikan Administrasi Perkantoran (JPAP)*, *8*(1), 108–121. https://doi.org/10.26740/jpap.v8n1.p108-121

Koesoema, D. A., Sutjipto, S., Setiawan, D. I., Hanifah, N., Miftahussururi, M., Nento, M. N., & Akbari, Q. L. S. (2017). *Pedoman penilaian dan evaluasi: gerakan literasi nasional.*

Kustandi, C., & Ibrahim, N. (2021). Pendampingan pembuatan bahan ajar elektronik bagi guru di sekolah dasar untuk meningkatkan literasi digital. *Jurnal Karya Abdi Masyarakat*, *5*, 415–422.

Lestari, S. (2018). Peran Teknologi dalam Pendidikan di Era Globalisasi. *Edureligia; Jurnal Pendidikan Agama Islam*, *2*(2), 94–100. https://doi.org/10.33650/edureligia.v2i2.459

Maisarah, M., Lestari, T. A., & Sakulpimolrat, S. (2022). Urgensi pengembangan media berbasis digital pada pembelajaran bahasa indonesia. *EUNOIA (Jurnal Pendidikan Bahasa Indonesia)*, *2*(1), 65–75. https://doi.org/10.30821/eunoia.v2i1.1348

Manurung, A. S., Halim, A., & Rosyid, A. (2021). Gerakan literasi matematika bagi siswa untuk peningkatan kemampuan berpikir kreatif di sdn kenari 07 pagi. *BERNAS: Jurnal Pengabdian Kepada Masyrakat*, *2*(1), 179–185. https://doi.org/10.31949/jb.v2i1.678

Muliani, A., Karimah, F. M., Liana, M. A., Pramudita, S. A. E., Riza, M. K., & Indramayu, A. (2021). Pentingnya peran literasi digital bagi mahasiswa di era revolusi

industri 4.0 untuk kemajuan indonesia. *Journal of Education and Technology*, *1*(2), 87–92.

Munir, M. (2012). Multimedia konsep dan aplikasi dalam pendidikan. Alfabeta, CV.

Nurdin, N., Anhusadar, L., Herlina, H., & Nurhalimah, S. (2021). Strategi kepala sekolah dalam pelaksanaan ujian nasional berbasis komputer (unbk) di sekolah menengah pertama. *Al-TA'DIB: Jurnal Kajian Ilmu Kependidikan*, *14*(1), 1. https://doi.org/10.31332/atdbwv14i1.1901

Rianto, P. (2016). Media baru, visi khalayak aktif dan urgensi literasi media. *Jurnal Komunikasi Ikatan Sarjana Komunikasi Indonesia*, *1*(2), 90-96.

Riyadi, R., Surya, A., & Kurniawan, S. B. (2022). Pengembangan literasi matematika pada aspek pembiasaan dan pembelajaran bagi guru sekolah dasar dikecamatan girimarto kabupaten wonogiri. *Didaktika Dwija Indria*, *9*(5), 85–88. https://doi.org/10.20961/ddi.v9i5.58898

Sanjani, M. A. (2020). Tugas dan peranan guru dalam proses peningkatan belajar mengajar. *Jurnal Serunai Ilmu Pendidikan*, *6*(1), 35–42.

Silvana, H., & Darmawan, C. (2018). Pendidikan literasi digital di kalangan usia muda di kota bandung. *PEDAGOGIA : Jurnal Ilmu Pendidikan*, *16*(2), 146–156.

Stefany, S., Nurbani, N., & Badarrudin, B. (2017). Literasi digital dan pembukaan diri: studi korelasi penggunaan media sosial pada pelajar remaja di kota medan. *Sosioglobal : Jurnal Pemikiran Dan Penelitian Sosiologi*, *2*(1), 10–31. https://doi.org/10.24198/jsg.v2i1.15268

Widati, A. A., Khairunnisa, F., Sakti, S. C. W., Supriyanto, G., Fahmi, M. Z., Siswanto, I., Hartati, H., & Rohman, A. (2023). Pemanfaatan teknologi digital sebagai media pembelajaran untuk guru sma-smp muhammadiyah gresik. *Bubungan Tinggi: Jurnal Pengabdian Masyarakat*, *5*(2), 679. https://doi.org/10.20527/btjpm.v5i2.6873

Zakiah, N. E., Fatimah, A. T., & Sunaryo, Y. (2020). Implementasi project-based learning untuk mengeksplorasi kreativitas dan kemampuan berpikir kreatif matematis mahasiswa. *Teorema: Teori Dan Riset Matematika*, *5*(2), 286. https://doi.org/10.25157/teorema.v5i2.4194

AUTHOR PROFILES



Ni Nyoman Alit Triani
nyomanalit@unesa.ac.id
Accounting, Faculty of Economics and Business University Negeri Surabaya
Expertise: Auditing behaviour
https://scholar.google.com/citations?user=rvQ6LyQAAAAJ&hl=en&oi=ao
Sinta ID: 6008867
Scopus ID: 57218564348
Orcid ID: 0000-0003-0266-3070



Pujiono
pujiono@unesa.ac.id
Accounting, Faculty of Economics and Business University Negeri Surabaya
https://scholar.google.com/citations?user=tSgzA20AAAAJ&hl=id&oi=ao
Sinta ID: 6009567
Scopus ID: 57200392519
Orcid ID: 0000-0001-9588-4651



Dian Anita Nuswantara
diananita@unesa.ac.id
Accounting, Faculty of Economics and Business University Negeri Surabaya
Expertise: Public sector forensic accounting
https://scholar.google.com/citations?user=6pldNncAAAAJ&hl=id&oi=ao
Sinta ID: 6008210
Scopus ID: 57200395873
Orcid ID: 0000-0002-7124-3099



Eni Wuryani
eniwuryani@unesa.ac.id
Accounting, Faculty of Economics and Business University Negeri Surabaya
https://scholar.google.com/citations?user=6_A5J8EAAAAJ&hl=id&oi=ao
Sinta ID: 6009585
Scopus ID: 57205062134
Orcid ID: 0000-0002-6578-8789



Dewi Prastiwi
dewiprastiwi@unesa.ac.id
Accounting, Faculty of Economics and Business University Negeri Surabaya
Expertise: Auditing behaviour
https://scholar.google.com/citations?user=PoAjV6cAAAAJ&hl=id&oi=ao
Sinta ID: 6009221
Scopus ID: 57214912128
Orcid ID: 0000-0002-4529-794X



Restu Eri Adinata
restu.23003@mhs.unesa.ac.id
Accounting, Faculty of Economics and Business University Negeri Surabaya
https://scholar.google.com/citations?user=Nk-9qYoAAAAJ&hl=id&oi=ao
Orcid ID: 0009-0008-8151-3612