

Improving Vocational Teachers' Readiness in Teaching New Subject "Accounting Practice of the Institution and Local Government Agencies"

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Abstract

In the beginning of 2017 has been published SK Dirjen Dikdasmen No.130/D/KEP/KR/2017 about the new curriculum structure for vocational schools. In accounting major, one of the changes is new subject "accounting practice of the institution and local government agencies", which have never taught before, so that accounting teachers' should prepare themselves for this. This study aimed to use capacity building and workshop to improve teachers' readiness in teaching new subject "accounting practice of the institution and local government agencies". This research classified as descriptive quantitative. The results indicated that there are improvement in vocational teachers' readiness in teaching new subject "accounting practice of the institution and local government agencies" which measured by their competencies in basic concept of government accounting and in completing accounting cycle of local government before and after got capacity building and workshop. It can be concluded that capacity building and workshop can improve the teachers' readiness and competencies related to materials which will teach in new subject "accounting practice of the institution and local government agencies". So that, there is no doubt about teachers' readiness in teaching the new subject "accounting practice of the institution and local government agencies".

Keywords: government accounting, capacity building, new curriculum, vocational teachers, workshops

Introduction

Since the issuance of the Decree of the Director General of Basic Education No.130 / D / KEP / KR / 2017 concerning the Latest Curriculum Structure for Vocational Secondary School in early 2017 which came into effect on February 10, 2017 has brought many changes in the structure of the vocational curriculum. Curriculum structure is a composition of various subjects needed to form a competency that is arranged according to certain groupings, sequences, and intensities. The Vocational Curriculum Structure is divided into 3 contents, namely national contents, regional contents, and vocational specialization contents. For the content of vocational specialization in the field of business and management, especially the accounting department and financial institutions, the changes are in the expertise competency section. Changes that occur are the emergence of subjects "accounting practice of institutions / local government agencies" that will be taught in class XI and XII.

With the emergence of subjects "accounting practice of institutions and local government agencies" are expected to increase the competence of the expertise of vocational graduates so that graduates of vocational schools in accounting expertise can no longer only work in the business sector, which are services and trading company, but also acceptable in the public sector, especially government.

Education for sustainability is already discussed aligns with declaration made by The United Nations which declared a Decade of Education for Sustainable Development (2005-2014) to promote the local and global acceptance of principles of "sustainable development". What is education for sustainability?.

Education for Sustainability (EfS), define sustainability as “meeting human needs today in such a way that future generations can meet their own needs”.

However, the problems that arise is the public sector, especially government accounting is a new thing for vocational accounting teachers in West Sumatera, this is evidenced by the answers of accounting teachers who are members of the MGMP Vocational Schools with Accounting Major from West Sumatra Province (Sari et al, 2017):

Table 1 Knowledge of Government Accounting

Questions	Ever		Never	
	amount	%	amount	%
Have you ever taught government accounting courses?	1	2.17%	45	97.83%
Does Mr / Mrs attended training about preparation of local government financial statements	0	0%	46	100%
	Knowing		Do not know	
	amount	%	amount	%
Do you know about accrual-based accounting in government accounting?	4	8.96%	42	91.31%

Based on the chart above can be seen that subjects government accounting is a new things for accounting teachers from vocational schools at West Sumatra Province, it's shown from the answer to the first question where only 1 participants who ever taught lessons relating to the topic of government accounting, while others never taught government accounting before. Overall participants also have never followed training with theme of government accounting especially about the preparation of the financial statements of local government. The third question asks whether participants had known about the implementation of accrual-based accounting in government accounting, most participants do not know about this. Overall participants on that study had shown the importance of updating vocational teachers' knowledge about government accounting.

As we know that teachers play an important role in the teaching process so that they can improve students' abilities. Many researches prove that teachers' professionalism strongly related with students' achievement. Tanang and Abu (2014) states that the success of the student teaching process depends on the readiness of the teacher to carry out their teaching activities, which are supported by the teacher's knowledge, teacher's expertise, teacher's attitudes and the practices carried out by the teacher. This is what causes a lot of literature to require teachers to have good competence and performance, including actively engaging in professional development, linking knowledge with current issues, carrying out tasks well, and demonstrating commitment and responsibility in teaching practice in schools. Bakar (2018) also found that there was a significant influence of professional teachers on vocational students' achievement.

In Indonesian, teacher professionalism regulated based on UU No.14 Year 2005 the national policy related to the ability of teachers in conducting their role and function and how they behave at school and in society context. Ingvarson et al (2005) states that teachers' professional development is considered as a vital component of policies in order to improve the quality of teaching and learning at schools. Brown (2000) argues changes in the workplace may require continual teachers' professional development as means of skill upgrading. Tanang and Abu (2014) states that students learning achievement depends on teachers' readiness in learning activities which are supported by teacher's knowledge and skills, attitude and practice. That is why most of the literatures require a teacher to possess good competences and performance, involve in professional development actively, engage knowledge with the current issues, conduct the tasks ethically, and show commitment or responsibility in teaching practice at school.

Brown (2000) mentions some strategies that vocational education teachers can use in order to improve their performance and effectiveness towards their professional development. First, acquire workplace experience; workplace experience give opportunities for teachers to obtain first-hand knowledge of what is happening in the workplace and keep track of ways to know how workers are integrating their knowledge, concepts, and skills from different disciplines to solve complex problem of their industry. Second, build relation with other teachers; linking with colleagues to discuss the trials and challenges of teaching and share instructional strategies can result in “nuggets of wisdom” which can be immediately implement in classroom. Third, participate in workshops and conference; workshops and conferences permit large numbers of teachers to gather for mutual learning and sharing of materials and fourth, update technology skills.

In Indonesia, there so many kinds of associations have been made in order to improve teacher professionalism. Tanang and Abu (2014) mentions there are 4 kinds of associations, first is PKG (Pusat Kegiatan Guru or Centre of Teacher Activity); second is KKG (Kelompok Kerja Guru or Teachers Working Group); and third is MGMP (Musyawarah Guru Mata Pelajaran or Forum of Teachers Subject) which allow teachers to share their experiences in solving their daily problem in teaching activities. Tanang and Abu (2014) also mention the other forms of professional development can be held for teachers are training and workshop with generally or specifically purposes. The programs proposed in it will be melting the daily-faced problem in learning and teaching and improve teachers’ innovation and creativity for the successful of the students.

Regarding the emergence of new subjects “accounting practice of institution or local government agencies”, this research use capacity building and workshop in order to enhance teachers’ readiness in teaching that subject. The research question is do capacity building and workshops can improve vocational teachers’ readiness in teaching new subject “accounting practice of institution or local government agencies”? So that, this study aims to explain the impact of capacity building and workshop in improving vocational teachers’ readiness in teaching new subject “accounting practice of institution and local government agencies”. The remainder of this paper is organized as follows. The next section presents the research methods and is followed by results and discussion. The final section concludes the paper by recommending some limitations and suggestions for future research.

Methods

This research classified as a descriptive quantitative research. This research tries to explain the impact of capacity building and workshop to improve vocational teachers’ readiness in teaching new subjects “accounting practice of institution or local government agencies”. The participants of this study were 28 vocational teachers with accounting major from different vocational schools across West Sumatera Province who will teach “accounting practice of institution or local government agencies” in their schools. Research has done in one of vocational schools in Padang during August to September 2018 which consists of 16 hours capacity building and 16 hours comprehensive workshop to improve teachers’ readiness in preparing new subject “accounting practice of institution or local government agencies”. Teacher readiness measured by 2 aspects, first teachers’ preparation in teaching subject “accounting practice of institution or local government agencies”; and second teachers’ competencies about basic concept in government accounting and also their competencies in completing accounting cycle of local government cases.

Results and Discussions

The following is a description of participants in this study. Based on the data in table 2, shown that the majority of participants were female, as many as 25 people or 89.28% of all participants while the number of male participants only 3 people or 10.72% of total participants. So it can be inferred that the majority of

vocational teachers with accounting major who became participants on this studied were female. Based on table 2, it can be seen that only 1 people or 3.57% who has teaching experience in less than five years. While a number of the other 7 people or 25.00% has been teaching accounting during the period between 5 to 10 years, 9 people or 32.14% has taught accounting for 10 to 15 years even the rest as many as 11 people or 39.29% have had teaching experience of more than 15 years. Most of participants or 85.71% bachelor degree, while only 14.29% participants master degree. It means that most of participants still bachelor degree.

Table 2 Descriptions of Participants

Gender	Male	10.72%
	Female	89.28%
Teaching Experince	0 ≤ 5	3.57%
	≥ 5 – 10	25.00%
	≥ 10 – 15	32.14%
	> 15	39.29%
Educational Background	Bachelor Degree	85.71%
	Master Degree	14.29%

- a. Vocational Teachers' Preparations in Teaching New Subject "accounting practice of institution or local government agencies"

We also asked questions related to vocational teachers' preparation in teaching subject "accounting practice of institution or local government agencies". Based on the table 3 below can be seen that subjects government accounting is a new things for accounting teachers from vocational schools at West Sumatra Province.

Table 3 Teachers' preparation in teaching subject "accounting practice of institution or local government agencies"

Question	Ever		Never	
	Amount	%	amount	%
Have you ever taught government accounting courses?	2	7.14%	26	92.86%
Have you ever joined training or workshop related to government accounting?	22	78.57%	6	21.43%
	Yes		No	
	Amount	%	amount	%
Have you already have books/ references related to government accounting?	18	64.29%	10	35.71%
Have you prepared teaching materials for subject "accounting practice of institution or local government agencies"	6	21.43%	22	78.57%
Have you prepared job sheet for subject "accounting practice of institution or local government agencies"	0	0.00%	28	100.00%

It can be shown from the answer to the first question where only 2 participants who ever taught lessons relating to the topic of government accounting, while others never taught subject related to government accounting before. But most of participants 22 people already ever joined training or workshop with theme of government accounting. The third question asks whether participants had already have books/references related to government accounting, most of participants or 64.29% already

have books/references. The fourth question ask whether participants have already prepared teaching materials towards new subject “accounting practice of institution and local government agencies”, most of participants or 78.57% were haven’t prepared yet. The fifth questions ask whether participants have prepared job sheet for subject “accounting practice of institution and local government agencies”, all of participants haven’t prepared job sheet yet. So, it can be conclude that most of participants already prepare them self in teaching new subject “accounting practice of institution or local government agencies by joined training and workshop or prepared books and other references, even they were not ready yet with teaching materials or job sheet.

- b. Vocational teachers’ competencies in government accounting concept and completing accounting cycle of local government

Before we held capacity building and workshop, we’ve already check the syllabi of subject “accounting practice of institution and local government agencies” to assurance the content of capacity building and workshop suitable with the content of syllabi. Based on the syllabi it can be conclude that the main learning outcome of this subject is students’ ability in completing accounting cycle of local government; so that we have to make sure teachers’ competencies about that. First, before start capacity building and workshop we give some questions related to basic concept of journalizing in government accounting. There are 3 questions, which are about accounting of expense and expenditure, accounting of revenue and accounting of inventory; the basic concept for government accounting. The result of pre test show that most of participants are not understands yet and familiar with that topic, it can be shown from the minimum score at pretest is 0 while the rest of them can answers some questions with the higher score is 20, so the average pre test score is only 2.86. After 16 hours comprehensive capacity building about basic concept in government accounting, we check again about their understanding about basic concept in government accounting. The results show that there are significant improvements which can be seen from average score of post test which is 56.07.

Table 4 Comparison of Pre Test and Post Test Score

Pre Test	Score	16 hours comprehensive capacity building	Post Test	Score
Min	0		Min	25
Max	20		Max	100
Average	2.86		Average	56.07
N	28		N	28

The results of capacity building push us to give comprehensive workshops focus on train participants in completing accounting cycle of local government. After 16 hours comprehensive workshops about accounting cycle of local government, we give a case about completing accounting cycle of local government start with journalizing until post closing trial balance. Comprehensive capacity building and workshop proved can improve participants’ readiness and understanding materials related to new subject “accounting practice of institution and local government agencies”. Table 6 above show us that at the end of workshop most of participants already can complete a case about accounting cycle of local government.

This result align with Sari et al (2017) which found there is a difference in teachers’ understanding in preparing local government financial statement before and after got capacity building and workshop. Based on this, it can be conclude that workshop can effectively improve participants competencies compare to capacity building. Vocational school focus on technical competencies than concept, it’s better to give comprehensive workshop for vocational teachers with accounting major in order to improve their competencies and professionalism.

Table 5 Participants' Competencies in Completing Accounting Cycle of Local Government

No.	Competencies	Average Score
1.	Journalizing	100
2.	Posting	100
3.	Composing Trial Balance	100
4.	Composing Adjusting Entry	100
5.	Composing Adjusted Trial Balance	100
6.	Composing Budgetary Reports	100
7.	Composing Operational Reports	100
8.	Composing Statement of Equity Reports	95
9.	Composing Statement of Financial Position	95
10.	Composing Closing Entry	95
11.	Composing Post Closing Trial Balance	90

Many researches prove that teachers play an important role in teaching and learning process to improved student outcomes although many factors contribute to their success. In order to support their role, teachers also require to engage learning opportunity in professional development such as workshop, mentoring, and training by using different resources to link the outcomes with the goals of education in providing knowledge, skills, and fine attitude to participate in society positively.

Teacher-subject forum (MGMP) is the famous associations for professional development among teachers in Indonesia. Tanang and Abu (2014) explain MGMP success in empowering themselves will be strongly influenced by the work ethic of all trustees, members, and teachers of similar subjects in building the spirit of togetherness and brotherhood in a container that has a character and identity, the ability to build a network with related units, as well as the ability to remain sterile from various temptation and interests. Now, it is time MGMP be dynamic motion in intact and transformed itself into a total frenzy education is increasingly complicated, complex, and challenging. MGMP emphasis on how to develop professional skills of teachers through the forum peers. During this forum colleague who has been there is a periodic MGMP gathered with the aim of encouraging an increase in the quality of teaching and teacher competence. However there are times when this board ran out of things to say because it is awaiting information from the trustees in this case the department of Education in their respective areas. MGMP are focused on the development of teacher competence are more operational and concrete.

In order to maximize the role of the MGMP in enhancing teachers' competencies, MGMPs also can collaborate with various parties, one of which is the university. MGMP can invite lecturers as speakers in workshop activities or capacity building. In other side, university also can collaborate with MGMP through community services activity which is one of lecturers' obligations. Cooperative collaboration between MGMP and university can overcome various problem faced by teachers and MGMP.

Conclusions

Government accounting is new things for vocational teachers with accounting major in West Sumatera province; so that the emergence in updating and improving teachers' professionalism in preparing new subject "accounting practice of institution and local government agencies" is urgently needed. Capacity building and workshop can be alternative to improve their readiness and understanding in government accounting especially in teaching new subject "accounting practice of institution and local government agencies". The results indicated that there are improvements in participants' readiness in teaching new subject "accounting practice of institution and local government agencies" which measure from their readiness and competencies. At the end of capacity building and workshops most of participants are competence in completing accounting cycle of local government which is the learning outcome of this

subject. Collaboration between teachers with university or academician and also practitioners is urgently needed in updating vocational teachers' professionalism in teaching new subject "accounting practice of institution and local government agencies", especially for academicians and practitioners in government accounting since limitedness of vocational teachers' competencies in this field. Some limitations in this research are: a) small number of participants of this study can't represent all vocational teachers with accounting major across West Sumatera Province; b) the time limitations in capacity building and workshop, so that has not shown maximum results. Hence the advice to next researchers are: a) the next research can invite more participants and held comprehensive capacity building and workshop related to government accounting b) subsequent research can also develop research experiments related to this topic such as true-posttest only control include experimental design, pretest-control group design or other types of research experiments.

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