

The Effect of Accounting Computer Training for Teachers of Accounting Vocational Schools to Improving Teacher Competency

Nayang Helmayunita¹, Vanica Serly², Helga Nuri Honesty³, Ade Elsa Betavia⁴, Dian Fitria Handayani⁵, Dovi Septiari⁶, Dewi Pebriyani⁷, Fiola Finomia Honesty⁸

¹ Universitas Negeri Padang, Padang, Indonesia, ✉nayang.helma@gmail.com

² Universitas Negeri Padang, Padang, Indonesia, ✉vanica.serly@gmail.com

³ Universitas Negeri Padang, Padang, Indonesia, ✉helga.nhonesty@gmail.com

⁴ Universitas Negeri Padang, Padang, Indonesia, ✉elsabetavia@gmail.com

⁵ Universitas Negeri Padang, Padang, Indonesia, ✉dianfitriahandayani@gmail.com

⁶ Universitas Negeri Padang, Padang, Indonesia, ✉dovi.septiari@gmail.com

⁷ Universitas Negeri Padang, Padang, Indonesia, ✉dewipebriyani11@gmail.com

⁸ Universitas Negeri Padang, Padang, Indonesia, ✉fiola.honesty07@gmail.com

Abstract

Technology improvements have an impact on the development of accounting programs. One of them is an accurate accounting program. Accurate programs have been widely used by companies in managing finances. For this reason, Vocational High Schools should answer the challenges of the times by introducing this program as additional expertise for their students. The problem is the competence of accounting teachers in the field of accounting computers is still low, so it is suspected that one of the efforts made to improve teacher competency is through training activities. To test the hypothesis proposed in this study, paired sample test was used. Before the training is held, participants are given a pretest first. After the training is completed, participants are tested again for their knowledge related to the training material. Statistical test results between pretest and posttest score data showed a sig value of 0,000. This provides evidence that computer accounting activities can increase vocational accounting teacher competencies in the field of accounting computers. Furthermore, increasing teacher competency is expected to be transferred to students and reflected in the UKK scores and graduate admissions in the world of work.

Keywords: vocational teachers, competencies, computer accounting programs, training

Introduction

Education is an indicator of the progress of a nation. Education prepares skilled and educated human resources (HR) that support economic growth. Schools play a role in increasing the knowledge and skills of the workforce so that they are ready to be absorbed by employment and create employment itself. Vocational high schools (SMK) answer the challenges of the times that require workers who are ready to use at a relatively young age. The government is aware of the importance of vocational high schools in improving the nation's economy. For this reason, the Directorate of Vocational Preparation Development was formed to provide qualified human resources needed in accordance with the times.

In preparing quality workforce, Vocational Business and Management accompanies graduates with competency certificates. To obtain this certificate, vocational students are tested with the Expertise Competency Examination (UKK) with the areas of expertise in Accounting and Computer Accounting. Competency test is not the only requirement for graduation for vocational students, students also take the National Examination set by the government. Assistance with a certificate of competence with a diploma and National Examination Score, is expected to increase the chances of students being accepted to work in accordance with their expertise.

In the 2018/2019 school year there was a change in the proportion of UKK scores and UN scores in determining vocational student graduation. In the last two years, the proportion of UKK scores and UN scores is 70% and 30% in determining student graduation. But in 2019, the UKK value becomes the main requirement to assess student graduation. In other words, the UKK score is a substitute value for the National Examination. The importance of UKK is a concern for teachers to improve the competence of graduates from the value index and the absorption of graduates in the world of work.

Universitas Negeri Padang through the PPA (Center for Accounting Development) Accounting Department has collaborated with several Vocational Schools in West Sumatra in organizing UKK since 2011. The material tested in UKK is divided into two: Accounting Skills exams and Computer Accounting Skills exams. At UKK accounting, vocational students are expected to complete the accounting cycle from transaction evidence to financial statement preparation. Furthermore, in Computer accounting expertise, students are expected to complete the accounting cycle with the help of an accounting program, Myob. For the upcoming 2020, UKK Computer Accounting expertise will test the ability of students not only using the Myob program, but also the Spreadsheet program.

Technology improvements also have an impact on the development of accounting programs. The Myob and Spreadsheet program is an accounting program taught at the Vocational Business and Management. But with the development of technology, there are several other programs that students need to master. One of them is an accurate accounting program. Accurate accounting is software that is used to facilitate the management of financial data with a high degree of accuracy so that it produces financial reports, balance sheets and profit and loss more quickly. Accurate programs have been used by many companies in managing their finances. For that, SMK should answer the challenges of the times by introducing this program as an additional skill for students.

From observations and interviews on the field, it was found that teachers of SMK Business and Management Kabupaten Pesisir Selatan need additional training to improve the competencies associated with computer accounting program. Teachers need to improve their competency to help improve student competencies in the UKK test. Furthermore, the teacher also needs to update his knowledge of the development of accounting computer programs, one of which is the accurate program.

One of the problems faced in the field is that the teacher does not fully know the functions and menus in the computer accounting program. The many uses of technology in completing the accounting cycle require students to know and be fluent in using programs in accounting computers. With increasing teacher competency, teachers are expected to transfer their expertise to students. The teacher is the window that opens knowledge. If the teacher does not have the ability, then the transfer of knowledge and expertise to students becomes not optimal.

Computer accounting program training for Vocational School Business and Management teachers is expected to provide knowledge and expertise for teachers. Knowledge means that the teacher will recognize the functions and menus in this program and expertise means that the teacher is accustomed to and not awkward using this program. Teachers can also ask the speakers about their lack of understanding of a function or menu in a computer accounting program.

This training is held in 4 (four days) or 36 hours. This training not only provides knowledge for teachers about computer accounting programs, but rather focuses on practice so that teachers can directly practice the material provided by the speakers. With practice it is directly expected that the teacher understands this program and if there are obstacles it can ask the resource person Through this training, it is expected that MGMP vocational school teachers majoring in Business and Management in Kabupaten Pesisir Selatan will gain knowledge and expertise about the computer accounting program in completing the accounting cycle.

To determine the effect of this training activity on improving teacher competence in the field of accounting computers, an evaluation was carried out in 2 forms. The first evaluation was carried out in the form of giving pretest questions conducted before the training began. This pretest was conducted to determine the extent of basic knowledge of the training participants before giving the material. After that, on the last day

before the closing of activities, a posttest evaluation was conducted. This is done to see the achievements obtained by the trainees after they get the material. If there are significant differences in test scores between the two evaluations, it can be concluded that the training conducted has a positive effect on improving teacher competency in the field of computer accounting. So the hypothesis proposed in this study are:

Ha: With the computer accounting training for vocational accounting teachers, it will be able to improve the competency of vocational teachers in the field of accounting computers.

Methods

This study used a pre-experimental research design specifically one group with pretest and posttest. In this study the preparation of financial statements using accurate accounting software and Excel applications were given to 23 accounting teachers at SMKN. 1 Painan. Before the training is given a pretest.

This pretest was conducted to determine the extent of basic knowledge of the training participants before giving the material. After that, on the last day before the closing of activities, a posttest evaluation was conducted. This is done to see the achievements obtained by the trainees after they get the material. The hypothesis in this study was tested using a t-test (paired sample t-test) to see an increase in teacher competence after going through training. Before testing the hypothesis, the normality test is done first.

Results and Discussion

The training activities carried out in September 2019 held at SMKN. 1 Painan. The number of participants who attended this training was 23 people and were vocational school teachers in accounting, who came not only from the Kabupaten Pesisir Selatan, but also were attended by participants from other cities such as Padang City, Solok Selatan and other Cities in West Sumatra. The following are descriptive statistics of the trainees:

Table 1. Descriptive Statistics of Trainees

Gender	Female : 22 person (95,66%) Male : 1 person (4,34%)
Latest Education	Bachelor degree : 15 person (65,21%) Postgraduate degree : 8 person (34,79%)
How Long Teach	< 5 years : 5 person (21,74%)
Computer Accounting	5-10 years : 15 person (66,22%) >10 years : 3 person (13,04%)

Source: The Processed Primary Data (2019)

To determine the effect of the training provided on increasing teacher competency, an evaluation was carried out in 2 forms. The first evaluation was carried out in the form of giving pretest questions conducted before the training began. After that, on the last day before the closing of activities, a posttest evaluation was conducted. The table below illustrates the achievement scores that can be obtained by trainees before and after carrying out the training:

Table 2. Comparison of Pretest and Posttest Scores

Number	Pretest	Posttest
1	5	10
2	4	10
3	5	8
4	3	8

Table cont ...

5	3	9
6	1	7
7	1	9
8	4	10
9	5	10
10	4	10
11	3	9
12	2	9
13	1	9
14	5	10
15	4	9
16	3	10
17	2	8
18	4	10
19	5	10
20	3	9
21	3	9
22	2	8
23	2	8

Source: *The Processed Primary Data (2019)*

Before testing the hypothesis, a normality test and paired sample correlation test were performed. Table 3 below shows that the pretest data score gets an Asymp Sig value of 0.449, this value is above the α value of 0.05, so it can be concluded that the pretest data score has been normally distributed. As for the posttest data score, getting an Asymp Sig score of 0.063. This value is also above the α value of 0.05, so it can be concluded that the posttest data score is also normally distributed.

Table 3. One-Sample Kolmogorov-Smirnov Test

		pretest	posttest
N		23	23
Normal Parameters ^a	Mean	3.2174	9.0870
	Std. Deviation	1.34693	.90015
Most Extreme Differences	Absolute	.154	.236
	Positive	.129	.155
	Negative	-.154	-.236
Kolmogorov-Smirnov Z		.739	1.132
Asymp. Sig. (2-tailed)		.645	.154

a. Test distribution is Normal.

Paired sample correlation test is performed to ensure that there is no relationship between the value before treatment and the value after treatment. Table 4 below shows that the sig value for paired sample statistics is

0.478, this value is above the α 0.05 value. This value means that the posttest score is not influenced by the pretest value but by the training.

Table 4. Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 pretest & posttest	23	.168	.478

Source: The Processed Primary Data (2019)

The hypothesis (H_a) was tested using a t-test (paired sample t-test) to see an increase in teacher competency after going through training. Table 5 below shows the significance value of 0,000. This value is far below the value of α 0.05, this means that accounting computer training provided to vocational accounting teachers can improve teacher competency. So the proposed hypothesis can be accepted.

Table 5. Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 pretest - posttest	-5.86957	1.05763	.22053	-6.32692	-5.41221	-26.616	22	.000

Source: The Processed Primary Data (2019)

The many uses of technology in completing the accounting cycle require students to know and be fluent in using programs in accounting computers. The teacher is the window that opens knowledge. If the teacher does not have the ability, then the transfer of knowledge and expertise to students becomes not optimal. To increase the knowledge of these teachers, an accounting computer training was held for SMK Accounting teachers.

Based on the results of statistical tests of the participants' pretest and posttest scores, it was found that there was a significant increase in the scores of the pretest and posttest scores. This provides evidence that computer accounting program training provided to vocational accounting teachers can improve the competencies of these teachers.

Through training in computer accounting programs for vocational teachers in Business and Management knowledge and expertise for teachers can be provided. This training not only provides knowledge for teachers about computer accounting programs, but rather focuses on practice so that teachers can directly practice the material provided by the speakers. With practice it is directly expected that the teacher understands this program and if there are obstacles it can ask the resource person Teachers can also ask the speakers about their lack of understanding of a function or menu in a computer accounting program.

In this training MGMP vocational school teachers majoring in Business and Management in the Kabupaten Pesisir Selatan gained knowledge and expertise about the computer accounting program in completing the accounting cycle. This can be said that there has been an increase in the knowledge or competence of teachers in the field of computer accounting. With increasing teacher competence, it is expected that teachers can transfer their expertise to students.

Conclusions

Based on the results of the processed data it can be seen that through accounting computer training, the understanding and competency of vocational accounting teachers can increase. This can be seen from the results of paired sample test statistics that get an α value of 0.00. This provides evidence that the training carried out can provide a very important role in improving the competence of vocational and business management teachers, especially accounting teachers in teaching computer accounting subjects.

This training can provide benefits for the trainees, so that the training is expected to help trainees in preparing teaching materials related to computer accounting subjects. The trainees also suggested that this training be held on an ongoing basis in order to improve the competence of teachers in preparing computer accounting subjects. In addition, the training participants also suggested holding a training program for preparing financial reports for trading and manufacturing companies using spreadsheets.

References

- BPS. (2017, Januari Selasa). *Tingkat Pengangguran Terbuka - TPT*. Diambil kembali dari bps.go.id: <https://www.bps.go.id/pressrelease/2017/11/06/1377/agustus-2017--tingkat-pengangguran-terbuka--tpt--sebesar-5-50-persen.html>.
- Firdaus, E. (2017, Februari minggu). *Tujuan dan Sasaran Pendidikan Kejuruan*. Diambil kembali dari fptk.upi.edu: <http://fptk.upi.edu/?page id=1713>
- hmeft. (2017, Januari Selasa). *Pendidikan Kejuruan dengan Kurikulum 2013*. Diambil kembali dari uny.ac.id: <http://hmeft.student.uny.ac.id/2017/04/25/pendidikan-kejuruan-dengan-kurikulum-2013>.
- Kemdikbud. (2015). *Rencana Strategis Direktorat Pembinaan SMK (PSMK) tahun 2015 - 2019*. Jakarta: Kedikbud.
- Larosa, F., & Ginting, B. B. (2009). *Microsoft Excel for Accounting Cycle*. Jogjakarta: Andi Publisher.
- Noviar, D. (2017). *Aplikasi Pengolah Angka Spreadsheet SMK/MAK Kelas K13*. Jakarta: Erlangga.
- Muhammad, Rakib dkk. 2016. *Pengaruh Pelatihan dan Pengalaman Mengajar terhadap Profesionalitas Guru*. *Ad'ministrare Vol. 3 No. 2*
- Sukartini, Putri, S. Y., & Rahmi, F. (2019). *Praktikum Komputer Akuntansi, Accurate Accounting V.5*. Jakarta: Salemba Empat