Bridging Accounting Education and Industry Practice: Training on SAK EP and SAK EMKM Implementation for Enhancing Vocational Accounting Teachers' Competencies

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Abstract. The rapidly evolving business environment requires human resources with advanced competencies in accounting and financial reporting. The Institute of Indonesia Chartered Accountants (IAI) has introduced the Private Entities Financial Accounting Standards (SAK EP), effective January 1, 2025, as an improved framework for private entities. This standard streamlines the recognition and measurement of transactions, removes topics irrelevant to private entities, and improves the comparability of financial statements. The IAI has also established a specific financial reporting standard for Micro, Small, and Medium Enterprises (MSMEs), referred to as SAK EMKM. In vocational education, especially in Vocational High Schools (SMK), productive teachers are essential for equipping students with practical skills that meet the requirements of the workforce and business sectors. The selected partner for this community service program is the Subject Teacher Forum (MGMP). Therefore, it is essential for vocational high school teachers to acquire a comprehensive understanding of the latest accounting standards. The methodology employed combines presentations and discussions on best accounting practices, fostering an interactive workshop environment. The training outcomes were assessed using pre-training and post-training questionnaires to measure changes in participants' knowledge and competencies regarding SAK EP and SAK EMKM. The combination of theoretical presentations and case-based practical exercises enabled participants to develop a deeper understanding of the subject matter, especially the practical application of SAK EP and SAK EMKM in financial reporting. This activity also strengthens synergy and collaboration among professional practitioners, the Subject Teacher Forum (MGMP), and Politeknik Negeri Bali to enhance the quality of vocational education.

Keywords: Competence, Financial Reporting, IAI, SAK EMKM, SAK EP, Vocational High School Teachers

1 Introduction

The dynamic business environment demands professionals with strong accounting and financial reporting skills. SAK EP (Financial Accounting Standards for Private Entities) and SAK EMKM (Financial Accounting Standards for Micro, Small, and

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W. G. S. Parwita et al. (eds.), *Proceedings of the International Conference on Sustainable Green Tourism Applied Science - Social Applied Science 2026 (ICoSTAS-SAS 2026)*, Advances in Social Science, Education and Humanities Research 1041,
https://doi.org/10.2991/978-94-6239-809-2_18

Medium Entities) serve as foundational accounting standards in Indonesia, both issued by the Institute of Indonesia Chartered Accountants (IAI). IAI introduced the Financial Accounting Standards for Private Entities (SAK EP), which is adapted from the International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities (SMEs). SAK EP became effective on January 1, 2025, and refines the standards for private entities. SAK EP is intended for entities without public accountability that issue general-purpose financial statements for external users. SAK EMKM is a standalone financial accounting standard applicable to entities that meet the definition of having no significant public accountability, in accordance with the criteria outlined in Law No. 20 of 2008 concerning Micro, Small, and Medium Enterprises (Republik Indonesia, 2008). SAK EMKM explicitly describes the business entity concept as a fundamental assumption. Compared with other financial accounting standards, SAK EMKM is simplified because it addresses common transactions conducted by MSMEs and relies exclusively on historical cost as its measurement basis.

In the context of vocational education, particularly in Vocational High Schools (SMK), vocational teachers play an essential role in equipping students with practical competencies that meet the needs of the labor market and the business sector. Teachers' pedagogical competence has been shown to have a positive and significant influence on students' work readiness (Saputra & Sukirno, 2020). The selected partner for this community service program is the Subject Teachers' Consultation Forum (MGMP), an organization of teachers grouped by their respective fields of expertise. Its activities aim to strengthen subject-matter mastery, develop syllabi and instructional materials, improve teaching strategies and methodologies, optimize the use of educational facilities and infrastructure, and maximize the use of learning resources (Rusdiana, 2015). It also supports the formulation of relevant and measurable learning objectives, thereby contributing to the overall quality of educational implementation in schools (Pajar et al., 2023). Industry-based activities represent a distinct category of learning experiences exclusive to vocational teachers. These activities include various forms of industry engagement, with learning from industry practice—such as part-time employment or work placements—being particularly common. Although relatively few studies have examined this category, its value has been consistently emphasized (Zhou et al., 2022).

Kurikulum Merdeka in vocational high schools allows institutions to develop elective subjects and contextual learning tailored to labor market needs and local potential, including the Accounting and Institutional Finance Study Program. Vocational accounting teachers must not only master accounting concepts but also provide learning experiences relevant to businesses, especially MSMEs, which are central to the national and regional economies. Some SMK teachers prioritize teaching over further developing their professional skills (Widayati et al., 2021). Teachers need a strong understanding of SAK EP and SAK EMKM to effectively. Without this knowledge, vocational accounting education remains focused on practices for medium and large enterprises, neglecting the unique needs and financial reporting requirements of MSMEs. The capacity of some MSME owners to manage financial administration still requires further improvement. This indicates that accounting and tax literacy remain critical areas needing continued attention to enhance the governance and overall financial management of MSMEs (Andini et al., 2025).

In practice, many teachers have not yet had the opportunity to update their competencies in the latest financial reporting standards. Furthermore, the use of elective subjects and Kurikulum Merdeka projects to incorporate SAK EP and SAK EMKM into accounting instruction has not yet been fully optimized. Therefore, the Diploma II Study Program in Tax Administration at Politeknik Negeri Bali is well-positioned to contribute through a community service Program by providing updated training on financial accounting, particularly SAK EP and SAK EMKM, for productive teachers of accounting departments in vocational high schools (SMKs) across Bali Province. Through this community service program, teachers are expected to gain a more comprehensive understanding of the concepts, principles, and practical application of financial statement preparation in accordance with the prevailing accounting standards. In addition, the program is expected to enhance teachers' ability to integrate SAK EP and SAK EMKM-based financial reporting into the teaching and learning process, thereby equipping students with competencies relevant to the needs of the business and industrial sectors, particularly micro, small, and medium-sized enterprises (MSMEs).

2 Methodology

The implementation methodology for this community service program consists of the following stages:

2.1 Discussion and A Preliminary Assessment

Discussion and a preliminary assessment with the Subject Teachers' Consultation Forum (MGMP) to identify the topics that should be presented to vocational high school (SMK) teachers. Teachers participating in the MGMP will actively contribute by providing input on the key subject areas and learning materials to be covered during the community service program.

2.2 Preparation

Preparation of training materials based on the outcomes of the discussions with the MGMP. This stage will involve lecturers with expertise in the selected topics, ensuring that the training materials align with participants' needs and current developments in accounting and financial reporting. As demonstrated, the empirical pre-test response distribution indicated a critical skill gap among accounting educators. While theoretical comprehension reached 61.3%, a substantial training deficit was identified: 77.4% of teachers lacked formal exposure to SAK EP and SAK EMKM, and 64.5% reported limited practical experience in financial statement preparation. These diagnostic findings led to a 100% participant agreement on the need for professional development, underscoring the urgent need for community engagement through structured training.

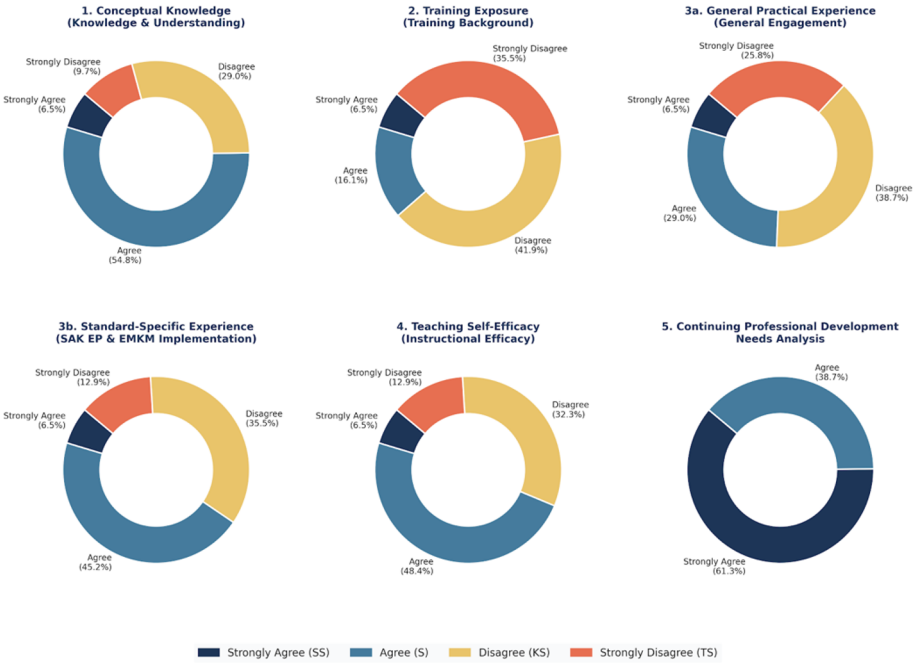


Figure 1. Pre-Test Response Distribution (N = 31)

2.3 Implementation

Implementation of the community service program through lectures and hands-on workshops. The activities will be facilitated by competent lecturers and professional practitioners from industry serving as resource persons, with additional assistance from students in the D2 in Tax Administration, D4 in Managerial Accounting, and D4 in Tax Accounting programs. The students will support participants throughout the workshop sessions. The mentoring involved students who had previously received training from lecturers on the community service team (Pratama et al., 2025).

2.4 Evaluation

At the end of the session of the program, participants will complete a questionnaire evaluating the implementation of the community service activities. This evaluation is designed to assess the program's effectiveness and to collect suggestions for improving future community service initiatives. All participants will contribute to this process, and the organizing committee will compile and analyze the feedback to inform the evaluation and enhancement of subsequent community service programs.

3 Result and Discussion

3.1 Result

This community service program was held on Saturday, May 23, 2026, at the Melati Hall, 3rd Floor, UPTD PKSDM BKPSDM of Bali Province. The program was attended by 38 productive accounting teachers from various vocational high schools across Bali Province. The training was delivered in three sessions: a lecture session, a simulation and case study session, and a discussion session. The first session provided an overview of the concepts of SAK EP and SAK EMKM, presented by a speaker from the Institute of Indonesian Chartered Accountants (IAI) Bali Province. The second session focused on simulations and practical case studies related to the topics presented. This session was facilitated by a lecturer from the Department of Accounting at Politeknik Negeri Bali. During the simulation, several students assisted by moving from one participant to another, helping the lecturer provide guidance and clarification regarding the case exercises.

In the final session, participants discussed issues related to implementing SAK EP and SAK EMKM, including the case studies presented during the training. Participants were also asked to complete a questionnaire evaluating the implementation of the community service program. The feedback collected served as an important basis for evaluating future community service activities.

Students participated in every stage of the activity, from preparation to evaluation. During the preparation stage, students received guidance and training from the speakers on the materials to be presented during the program. This preparation ensured they could assist participants during the practical case study sessions. This mentoring program also provided students with an opportunity to apply the accounting knowledge they had acquired during their undergraduate studies while demonstrating the practical application of accounting principles in a real-world context (Setyastrini et al., 2024).

During the implementation stage, students assisted with participant registration and distributed printed copies of the training materials before the event commenced. Throughout the practical simulation sessions, they actively guided participants in solving the assigned accounting case studies, thereby supporting the speakers in delivering the training effectively. Their involvement enabled participants to receive immediate assistance whenever they encountered difficulties in completing the exercises. During the evaluation stage, students also ensured that participants completed the post-activity evaluation questionnaire via a Google Forms link.

3.2 Discussion

The program evaluation was conducted by administering a questionnaire to all participants at the end of the training session. The survey results indicated that the participants were generally satisfied with the implementation of the community service program, including the quality of the speakers' presentations, the organization of the training activities, and the relevance of the materials.

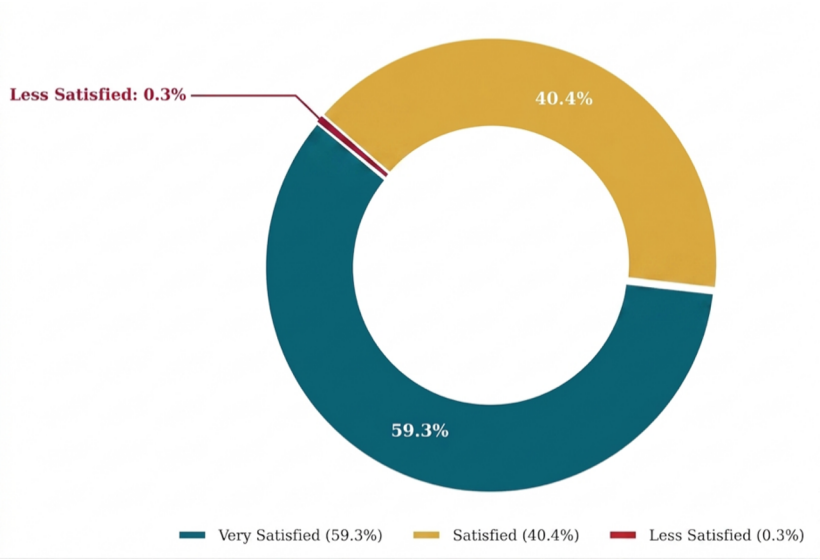


Figure 2. Respondent Satisfaction Level Pie Chart

The enhancement of accounting teachers' competencies in preparing digital-based financial statements was facilitated by several supporting factors, including effective collaboration between the project team and the partner institution, clear and consistent communication throughout the mentoring process, and alignment of the training materials with the teachers' professional needs to support classroom instruction (Ferdawati et al., 2024). Participants also provided several suggestions. They expressed the expectation that similar training programs would continue to be organized, particularly to provide updates on topics such as taxation, banking, government accounting, and other relevant fields. In addition, participants recommended that such training programs be conducted regularly and involve a larger number of participants from both public and private vocational high schools (SMKs). To evaluate the program's impact, data were collected to assess teachers' competency development. Prior to the training, many participants had only a limited understanding of SAK EP and SAK EMKM, as these areas require both conceptual knowledge and practical application. Following the training, the participants demonstrated a substantial improvement in their understanding of both the Financial Accounting Standards for Private Entities (SAK EP) and the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). Post-training questionnaire results reflected positive participant feedback regarding the community service activity. Respondents expressed that they felt capable of comprehending and applying the presented topics. The material delivery effectively broadened the teachers' insights into the implementation of SAK EP and SAK EMKM. Furthermore, participants emphasized that the program was highly beneficial for enhancing accounting teachers' professional competency, expressing a strong preference for these training sessions to be conducted

on a continuous basis. This increased level of competence also enhanced their confidence in integrating these topics into the teaching and learning process, indicating the effectiveness of the training in strengthening their competencies. These enhanced competencies are expected to support the delivery of more contextual learning (Mariani et al., 2025). The improvement in vocational accounting teachers' competencies underscores the need for regular mentoring and professional development, particularly in accounting. Continuous competency enhancement is essential, as accounting knowledge—especially in computerized accounting—continues to evolve alongside rapid technological advancements (Sudiadnyani et al., 2024). Furthermore, fostering collaborative professional learning communities can facilitate critical reflection, professional identity development, and ongoing practice improvement (Siliņa-Jasjukeviča et al., 2025).

4 Conclusion

The community service program concluded that enhancing the competencies of vocational accounting teachers successfully improved the knowledge and professional insights of vocational high school (SMK) teachers who are members of the Board of Subject Teachers' Consultation Forum (MGMP) of Bali Province. The combination of theoretical presentations and case-based practical exercises enabled participants to develop a deeper understanding of the subject matter, especially the practical application of SAK EP and SAK EMKM in financial reporting. Continuous professional development is essential to keep teachers up to date with the latest developments in accounting standards, taxation, and related regulations, thereby enabling them to deliver relevant, up-to-date learning experiences to their students. This activity also strengthens synergy and collaboration among professional practitioners, the Subject Teacher Forum (MGMP), and Politeknik Negeri Bali in efforts to enhance the quality of vocational education.

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