

Optimizing The Competence And Professionalism Of Accounting Teachers In Using *Accurate* Software

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ANNOTATION

Based on the observations made, problems were found including accounting records that were still manual and a lack of understanding regarding accurate software. The lack of expertise in the use of technology in the accounting process creates a new problem, which is difficult to get a decent job for job seekers. Among job seekers, there are various educational backgrounds, ranging from high school graduates, vocational schools, as well as undergraduate graduates from various universities. The Muhammadiyah Sidoarjo University Community Service Center conducts training on Accurate accounting software for teachers and vocational students in Sidoarjo. Training is provided using Accurate software. The purpose of this training is to provide training to teachers and students in understanding and operating various features in Accurate related to transaction accounting which are expected to improve skills in using this software. The method in this service uses the PAR method which involves the teacher. The stages of implementing community service use the PAR method, namely initial mapping, implementation, and monitoring/evaluation. The results of the service carried out at the Muhammadiyah University of Sidoarjo went smoothly and the teachers succeeded in increasing teachers' understanding in using accurate applications.

KEYWORDS: Professional; Accurate; Understanding of Accounting.

1. Introduction

Competence is one of the important things that every teacher must have [1]. Some of the competencies that must be possessed include pedagogical competence, personality competence, professional competence, and social competence. [2]. One competency that is quite important and influential is pedagogical competence, because it is directly related to teacher skills [2]. This skill is very important for every teacher without exception accounting teachers. In addition, accounting teachers are also required to be able to adapt to rapid technological advances. Technological developments give rise to various types of accounting computer applications [3]. MYOB, Siskeudes, and Accurate are several types of accounting computer applications that are often used. [4]. In line with that, accounting teachers are expected to be able to operate several types of existing accounting applications [5] and teach it to students [3]. However, this expectation cannot be fulfilled because the majority of accounting teachers are still unfamiliar and do not understand how to operate accounting computer applications [6], [7], and [8]. Therefore, accounting teachers feel less confident in

their abilities when teaching students in the classroom. [7]. Even though teachers have an important role in improving the quality of resources produced by schools [3]. Some steps that can be taken to improve the competence of accounting teachers, especially in learning accounting computers, are by conducting training and mentoring [9].

Currently, both business companies and non-profit organizations have the option to no longer carry out accounting records manually, but are assisted by computer programs or called accounting applications. [10]. This is because with digital technology all data can be backed up properly. [11]. With the development of technology, it is able to increase the need for information [12]. So that technology plays an important and unavoidable role in its influence on all aspects of life [13]. In addition, technology also facilitates human activities [14]. One of them is in the scope of accounting in the form of a computer-based information system that can facilitate a person in the process of recording, processing and preparing financial reports. One of the software developed and used in Indonesia is Accurate Accounting.

Accurate is a balance sheet (balance sheet); profit/loss (profit and loss); trial balance (balance sheet); cash flows (cash flow); accounts receivable reports and accounts receivable age (including reminders of overdue accounts receivable); accounts payable reports and accounts payable age (including reminders of overdue accounts payable); inventory reports (stock mutations) and warehouse reports; ledger and journal reports, tax reports (export module to e-invoicing); sales, purchase, cash or bank mutations, expenses and petty cash reports and so on. However, the reality in practice found is that only a few people are able to use and utilize the ease of technology, especially in processing accounting information. The lack of expertise in the use of technology in the accounting process causes the emergence of new problems, namely it is difficult to get a decent job for job seekers. In addition, the lack of expertise in the use of technology or digitalization obtained by teachers and high school / vocational school students will lead to new problems such as the difficulty of getting a decent job which in turn leads to other problems such as increased unemployment and others. For this reason, the provision of the ability to operate accounting software, namely accurate, for teachers and high school / vocational high school students will increase their value in competing for jobs [15]. Among job seekers, there are various educational backgrounds, ranging from high school graduates, vocational schools, and undergraduate graduates from various universities. In addition to competition with graduates from accounting graduates who are seen as having additional value when compared to SMK graduates, it also occurs because currently in the job application requirements, applicants are also required to be able to use accounting software. Therefore, vocational high schools need to introduce accounting software to increase the value of their graduates.

[16] shows that training school teachers can improve their skills, knowledge and understanding of a learning subject which can later be channeled to their students. Coaching and training for teachers will increase professionalism which in turn helps the progress of the world of education. In response to these phenomena and problems, the Community Service Center of Universitas Muhammadiyah Sidoarjo conducted Accurate accounting software training for teachers and students of vocational schools in Sidoarjo. The training provided using Accurate software was based on several reasons, namely: 1) There are many local industries in Indonesia that use Accurate, 2) Accurate is an accounting software that is "user friendly" or easy to use. Accurate provides data entry features that are easy to learn and is automatically able to produce the financial reports needed. 3) Accurate is software that has been adjusted to PSAK (Statement of Financial Accounting Standards) and tax regulations in Indonesia.

Vocational High School (SMK) is one form of formal education unit that organizes vocational education at the secondary education level and creates graduates who are ready to work. SMK consists of more than one expertise program that is tailored to the needs of the world of work. Previously, accurate training was conducted at SMKN 2 Buduran Sidoarjo, because it was felt that accurate training was still needed, the UMSIDA community service team conducted accurate training by inviting all SMK teachers in Sidoarjo so that they could

implement accurate applications for their students. Currently, the learning process still uses the MYOB application. This is due to the unavailability of other applications used for accounting computer practicum activities and the lack of updating the ability of teachers and students to use the latest applications needed in the world of work.

2. Methods

The method used in this community service program is the Participatory Action Research (PAR) method which actively involves SMK teachers in Sidoarjo Regency in conducting a study of ongoing actions to make a change towards a better direction with a foundation from the people. PAR has meanings that are interconnected with one another, namely: participation, research and action [17].

Based on the problems that exist in SMK Accounting, the stages carried out can be shown with the flow of activities in the figure below:

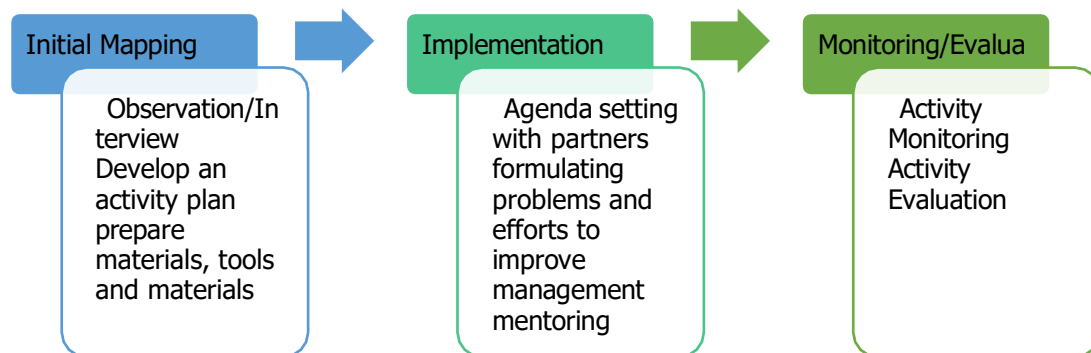


Figure 1. Flow of activities

1. Initial mapping

Observations conducted by the service team aim to find out the problems that occur. Then from the results of observations / interviews, produce solutions such as understanding accurate software. Furthermore, the service team prepared materials.

2. Implementation

The service team determined the agenda together with the management to conduct training. Then the service team conducted training and assistance in providing an understanding of accurate software.

3. Monitoring/Evaluation

Re-evaluate the results from the initial mapping to the implementation stage.

3. Results and Discussion

Training activities using accurate applications conducted by the Muhammadiyah Sidoarjo University community service team to improve the understanding and ability of teachers and students in using accurate applications. The training was held on December 21, 2022 and continued on March 18, 2023. In the results of the training conducted at the accounting laboratory of Muhammadiyah Sidoarjo University on March 18, 2023. This activity was attended by 40 Accounting teachers who are members of the Sidoarjo Regency Vocational High School (SMK) Subject Teacher Conference (MGMP) and lasted for 3 hours. It is expected that not only proficient in using MYOB, teachers and students are also proficient in using accurate applications so that in the future as a provision for students when entering the world of work. The training on the application of Accurate Accounting Software is carried out in the form of practicum activities with resource person Fityan Izza Noor Abidin accompanied by 4 students who are members of the Accounting Laboratory Assistant. The materials in this training include: a. Knowledge of all the features available in the accurate application b. Initial database preparation; c. Chart of accounts data entry; d. Transaction data entry in the module. Transaction data entry in the sales module; e. Transaction data entry in

the purchase module; f. Inputting transaction data in the cash, bank and general journal modules.

The Accurate Accounting Software training process is carried out in three stages of practicum activities. The first stage is that the trainees are given material about the introduction to Accurate Accounting Software. The second stage, the trainees are given accounting cycle case questions. The exercise questions used are questions compiled by the PKM team. By using these problems, participants are directed and guided to solve them in the form of practicum by applying them in Accurate Accounting Software. Participants were taught starting from setting up new company data, importing a chart of accounts, processing customer and seller data, processing purchase transaction data, sales transactions, cash receipts, cash disbursements, general journals and making financial statements. Participants practiced using their respective computers that had Accurate Accounting Software installed. The process of Accurate Accounting Software training activities for students can be seen in Figure 2 below:



Figure 1. The Process Of Accurate Accounting Software Training Activities For Students

4. Conclusion

Training activities using accurate applications can provide benefits, among others: (1) improve the quality of teachers in the learning process; (2) improve the ability of teachers to apply learning using accurate; and (3) can produce graduates with skills in using accurate. After receiving training and mentoring, teachers' understanding of the accurate application, so they can implement it in the classroom.

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