
Competence of SMK Teachers Based on Institutional Financial Accounting (SMK State in Pekanbaru)

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Abstract: Financial accounting institutions are the new subjects taught at the vocational school. Based on observations through the Pekanbaru City MGMP Accounting, most of the teachers have not understood this material properly. Usually accounting teachers only teach financial accounting in general. For the competence of teachers in teaching these subjects, it needs to be analyzed, so that it can be known to what extent the teacher's competence in teaching this material..This study sought to analyze the competence of accounting teacher at SMK Negeri Pekanbaru City-based financial accounting agencies. Data is obtained by distributing questionnaires related to professional competence regarding financial accounting institutions with 7 sub sections. Data processing and analysis is carried out using descriptive analysis for parts of competence in the institution's financial accounting material. The results showed that the competency of teachers in SMK Kota Pekanbaru in understanding the institution's financial accounting is still lacking when compared to their competence in teaching their usual financial accounting previously taught.It is necessary efforts so that the competence of the teachers about the financial accounting agencies can increase at least in proportion to their competence in teaching financial accounting.

Keywords: Competence, institutionsfinancial accounting

1. Introduction

Competency is very important in every professional activity, both in technology, social and cultural fields. In the world of competency education the main thing is especially for teaching staff, as well as those who have good teaching skills we can say that he has competence in his field.A teacher or lecturer must meet educator standards that can be achieved by having certain academic qualifications in accordance with their fields, for example lecturers must already be certified, as well as teachers have also passed teacher certification.

The importance of competence in the world of education is in line with the birth of law No. 14 of 2005 concerning teachers and lecturers, in the law specifically stated in article 8 that teachers are professionals who are equal to other professions such as doctors, lawyers, and so on.

Likewise, in Article 2 paragraph 1 1 of Law No. 14 of 2005, it is stated that teachers have a position as professionals in basic education, secondary education, and early childhood education in the formal education path that is appointed in accordance with the laws and regulations.

A competent teacher must master the field, so the teacher is called competent and professional. Professional teachers who can be obtained from the level of education and experience in the field they pursue. During this time accounting teachers in special SMK who teach in financial clusters are teachers with educational background in accounting education or economic-accounting education. During the period in accordance with the curriculum perkuliahan when they lecture largely of material they are learning about financial accounting in general, there is no specific accounting to discuss specific areas.

The implementation of accounting learning in SMK, especially the institute's financial accounting lessons, has only recently been enacted since the issuance of Kepdirjendikdasmen No.4678 / D / KEP / MK / 2016 on September 2, 2016 concerning Vocational Expertise Spectrum, then Kepdirjendikdasmen No. 130 / D / KR / 2017 on February 10, 2017 concerning the Structure of the SMK Curriculum in the 2017/2018 school year. One of the new teaching materials specifically for keakhlian fields: business and management, program expertise: accounting and finance competencies expertise is accounting and finance institutions.

The material discussed in institutional financial accounting is accounting material for the public sector, a sector that is oriented not only to gain profit (non-profit). Such institutions are government institutions, education managed by the government, hospitals.

Based on observations with some teachers of SMK in the city of Pekanbaru, largely they are already entitled to the kompetensi a good fit with the expertise to subjects of general accounting. Since the institution's financial accounting material is new material, teachers need time and materials and especially textbooks in teaching the institution's financial accounting material so that they have good competence and are able to teach the material to students. For this reason, it is necessary to identify whether teachers who teach in SMK both public and private SMK have the same competence in teaching financial accounting materials and institutions.

Competence of teachers as teachers vary from one school to another school, from 8 SMK in Pekanbaru city, there are only three that have keakhlian programs: business and management.

The preparation of professional SMK graduates should also be accompanied by the preparation of the competencies of the SMK Teachers themselves so that teachers can understand the institution's financial accounting material that will be taught to their students in school, so as to produce graduates who are professionals in the field of financial accounting and institutions. Institutions financial accounting courses are taught new subjects in vocational, for it needs to be teachers should have a good competence in delivering the material to the students, so as to produce graduates who are ready to work.

A lot of research has been done on teacher competencies, specifically regarding the professional competencies regarding accounting for financial institutions, there are still few found, some studies related to teacher competency in preparing graduates have been conducted by several researchers, among them by Sohidin (2015) concluding that learning using teaching materials is arranged in accordance with very good instructional design in an effort to improve the ability of students. Therefore, it is necessary for material developers to be able to understand and apply learning design in the process of developing learning packages, especially practicum in accounting.

Other research related to financial accounting was carried out by Nurul Widayati (2015). His research concluded that graduates of SMK Accounting were not only skilled as junior

accountants but also had reliable and strong characters who could compete with foreign workers. Subsequent research was conducted by Indah Susilowati et al (2013) whose research was conducted on strategies to improve teacher competency by using hierarchy process analysis approach with the conclusion that there are 3 things that must be done to improve teacher competency, namely; (1) choose morality prospective teachers 2) filter out the quality of teachers (3) send teachers to participate in various training to improve their character. In connection with this institution's financial accounting material, this 3 thing is needed for vocational teachers in the city of Pekanbaru, namely training on institutional financial accounting materials with the expectation that their competence will increase.

From several studies it can be concluded that an increase in the competence of teachers is very important, especially with regard to training which mengsikronkan teaching materials in school with the world of work. For accounting and financial clusters in SMK, it is appropriate for teachers to improve their competence, especially for the subject of institutional financial accounting practices that graduates are expected to play a role in filling development, especially as accounting workers in several institutions or organizations.

2. Methodology

This research uses descriptive research. This method is considered appropriate because this research was conducted to collect factual information through the use of questionnaires. Respondents were taken from teachers of State SMK in Pekanbaru who are members of the Pekanbaru City MGMP Accounting.

Data collection instruments in the form of a questionnaire consisting item- item questionnaire to measure the perceptions of respondents about teacher competence outlined in several indicators of teacher professional competence competency especially related to financial accounting institutes teaching materials.

The method of analysis using descriptive statistics using the average score that is used to obtain a picture of the level of competencies of teachers on the institution's financial accounting.

3. Result And Discussion

Description of Respondents

Respondents of this study were obtained from 3 State SMK that had financial and accounting expertise, namely SMK 1, SMK 4, and SMKN 6, only 3 of them had financial and accounting expertise.

Questionnaires were given to teachers at SMK in the city of Pekanbaru coordinated by the head of the department of each of the Vocational High Schools.

Results of the analysis of data obtained from the respondents to submit material about financial accounting agencies can be seen in Table 1. Material accounting financial institution composed of seven sub-sections namely; accounting and financial reporting of government, form of

government financial statements, the accounting equation, accounting cycle, accounting work units, accounting keuda management officer, the preparation of the consolidated financial statements.

Table 1
Respondent Answers Recapitulation

Respondent	Institutional Financial Accounting Items								Exp
	APK P	BLK P	PA	SA	AS	APP K	PLK G	Average	
1	0,53	0,44	0,80	0,80	-	0,69	0,36	51,75	
2	0,53	0,67	0,60	0,80	1,00	0,75	0,07	63,16	
3	0,87	0,89	0,60	0,80	0,33	0,75	0,57	68,72	
4	0,87	0,78	0,60	0,80	-	0,75	0,57	62,37	
5	0,60	0,78	0,60	0,67	0,67	0,81	0,43	65,03	
6	0,87	0,78	0,80	0,70	-	0,65	0,50	61,31	
7	0,71	0,67	0,80	0,70	-	0,69	0,71	61,06	
8	0,80	0,44	0,60	0,30	1,00	0,63	0,07	54,87	
9	0,53	0,78	1,00	0,89	0,67	0,81	0,43	72,97	
10	0,53	0,44	0,60	0,30	1,00	0,63	0,07	51,06	
11	0,60	0,33	0,40	0,30	0,33	0,50	0,29	39,32	
12	0,67	0,67	0,60	0,50	-	0,50	0,14	43,95	
13	0,38	0,33	0,20	0,50	-	0,38	0,14	27,52	
14	0,40	0,67	0,60	0,50	-	0,50	0,14	40,14	
15	0,60	0,11	0,40	0,30	-	0,19	0,14	24,88	
16	0,41	0,44	0,80	0,30	-	0,31	0,36	37,51	
17	0,53	0,44	0,60	0,30	1,00	0,63	0,07	51,06	
18	0,87	0,67	0,60	0,50	-	0,69	0,50	54,58	
19	0,67	0,33	0,60	0,70	-	0,50	0,36	45,10	
20	0,80	0,78	1,00	0,89	0,67	0,81	0,43	76,78	
21	0,67	0,44	0,80	0,70	-	0,41	0,36	48,29	
22	0,87	0,78	0,80	0,80	0,67	0,88	0,50	75,52	
Average	64,97	57,58	65,45	59,29	33,33	61,06	32,79	53,50	

The results of the recapitulation of data about accounting and government financial reporting per item (part), most teachers have understood about government financial reporting. This material is actually the same as financial reporting in general, only different in naming accounts or estimates. Likewise with items in the form of local government financial statements, accounting equations, and accounting cycles.

Especially for items, accounting for the satker and preparation of combined financial statements, most of the teachers still did not understand well how the process and preparation for the two items were. For this reason, by holding training with resource persons who master this material it is hoped that the teachers will be able to understand this material well and can teach students in their respective schools.

From the data summary above, individually kompetensi teachers still vary regarding financial accounting agencies, based on answers to a questionnaire and a discussion with some of the respondents, there are some teachers that educational background of the Teachers' Training College and FKIP program educational studies in business or department of education accounting, when they went to college they did not get the institution's financial accounting material, they only got general financial accounting material (profit oriented).

While some of the teachers whose financial accounting competencies are good institutions, they are from the Economics Faculty of the Accounting Department who have indeed learned about financial accounting institutions. Likewise with IKIP and FKIP graduates who have studied financial accounting institutions. For special graduates of the FKIP, the last 10 years they have received financial accounting material from this institution. From the results of individual competency of the above, it seems teachers require special supplements about the institution's financial accounting competency so they are evenly distributed and are expected to teach it to their students in SMK.

This is consistent with the objectives of the establishment of SMK by the government is that it can reduce competency gaps vocational high school graduates with the demands of the industry. One way is to set up a competent work force appropriate industry expectations, SMK can implement programs of activities, namely: 1) a program teaching factory; 2) Establishment of cooperation with industries that are in the form of: good practicum management, internships (on the job training), management of industrial visits, recruitment of workers, organization of industrial classes; and 3) Counseling and coaching from stakeholders related to employment. (Nugroho Wibowo, 2016).

4. Conclusion

Based on the results of research and discussion, it can be concluded that the competency of teachers in SMK Pekanbaru City in understanding the institution's financial accounting is still lacking when compared to their competence in teaching their usual financial accounting previously taught.

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