

Junior Accounting Technician Training for the Business and Management Subject Teacher Forum (STWG) of Balikpapan

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Keywords: *Abstract* The purpose of this community service project is to improve the business and management competencies of Balikpapan City vocational school instructors, with a focus on junior accounting technicians' abilities. The service team and partners have agreed upon priority concerns, which include aspects related to partner capabilities and information technology. Regarding partner capability, the challenges faced by partners are as follows: (1) there are very few teachers (one in every 50, or approximately 2% of teachers) who are certified in junior accounting technical competency; (2) teachers want to be able to graduate students from vocational schools who are capable of working as junior accounting technicians; and (3) there are no resources available to assist teachers in becoming certified in junior accounting technical competency. In order to address current issues, the following activity is provided as part of the community service: offline training to help prepare for the junior accounting technician competency exam. There are multiple steps involved in the implementation of this activity: (1) planning; (2) implementation; and (3) monitoring and assessment. Community service journals, mentorship materials, publishing in local mass media are the output targets to be met in this program.

1. INTRODUCTION

The availability of sufficient resources to meet basic needs in Indonesia does not offset the rapid rate of population growth (Rakim et al., 2019). According to Yuliana (2023), in 2008, the average national productivity of Indonesia was placed sixth out of seven countries when compared to the productivity circumstances in six other countries (Brazil, China, South Korea, Malaysia, Thailand, and Vietnam). A number of important factors pertaining to work circumstances are the persistently large gap in the skills that employers require and can hire, the advancement of digital technology, and automation. Numerous issues have surfaced, including the possibility of multiple jobs being disrupted and the emergence of new labor types. In addition, Indonesia requires more workers with medium-to-high skill levels.

The establishment of the ASEAN Economic Community (AEC) and the Mutual Recognition Agreement (MRA) among ASEAN member states should motivate the Indonesian government to enhance workforce competitiveness through clear and organized planning and implementation procedures (Adam, 2016). With the establishment of the MEA, it is now simple for some professions to relocate among ASEAN nations. This is the reason the government is motivated to create a skilled labor force by enacting different rules, like (Kepmenaker 2013; Perpres 2012; PP 2006, 2018; UU 2003) which create SKKNI (Standar Kompetensi Kerja Nasional Indonesia) as a basis to prepare skilled-labour. More precisely, there are laws pertaining to the revival of vocational schools (SMK) with the goal of increasing human resources. In terms of the relationship between the educational system and human resources, the labor market demands are not currently offered by the higher education system (Marmolejo, 2013).

According to Anshary and Edidas (2018), vocational schools (SMK) with education patterns can guide students to become graduates who are prepared to engage professionally and participate in the business and industrial world. Vocational schools are a type of formal education that contributes to the supply of human resources. Since education affects the future of the country, it is a crucial issue that the government continues to pay special attention to (Wijayanti & Meimaharani, 2021). One of the goals of the President of the Republic of Indonesia's 2020–2024 RPJMN (National Medium Term Development Plan) is to raise the standard of vocational education. A national priority that calls for the participation of all stakeholders is raising the caliber of vocational schools as a type of vocational education.

The Skills Competency Test (hereafter SCT), which attempts to measure the attainment of student competency at a given level according to the skill competency taken throughout the learning time at vocational school, is one method of assessing the competency of students enrolled in vocational schools (Ratnawati, 2021) and is typically applied as a requirement for graduation. Educational units administer practical exams to assess many areas of knowledge, abilities, and attitudes (Yani et al., 2020). It is anticipated that the training for vocational schools will enhance and refine their talents, aptitudes, and inventiveness (Sundriyanto et al., 2021). At school, SCT is administered through exams that are supervised by teachers.

Professional Certification Agency P1 (LSP P1) in accounting is only available at SMKN 2 Balikpapan right now. When it comes to administering accounting technician competency exams, a number of vocational schools in Balikpapan and the adjacent areas (Penajam, Tanah Grogot, and Bontang) are still connected to SMKN 2 Balikpapan. In light of this, and according to the initial survey conducted by the team, about forty instructors who belong to the group of management and business teachers in Balikpapan City do not currently possess a technical competency certification in the area of junior accounting. Few of these teachers are formally certified in their field of science, but they are already certified as competency assessors. Given that graduates of accounting vocational schools are expected to be proficient at level 2 of the KKNI as junior accounting technicians, this is undoubtedly a problem in and of itself.

In order to increase the number of teachers in Balikpapan with technical certification and ultimately increase the number of competent vocational school graduate students who pass the UKK implementation, the teachers hope that providing technical certification training will significantly aid them in their preparation for the national exam for the Junior TA scheme. This will promote the higher assimilation of recent graduates from vocational schools who are prepared to enter the workforce. The team from the Accounting Department at Balikpapan Polytechnic was motivated to perform this service by this problem. Vocational schools require special consideration in order to gradually and steadily realize the government's goals outlined in the 2016 Presidential Instruction, which include expanding certification opportunities for graduates, quickening the process of granting licenses to vocational schools as first-party LSPs, and simplifying the process for the general public to access high-quality vocational education services. Through training initiatives, teacher competency can be raised in one way (Ma'arif et al., 2023).

2. METHOD

The three phases of this program are planning, implementation, and evaluation, as shown in the illustration:

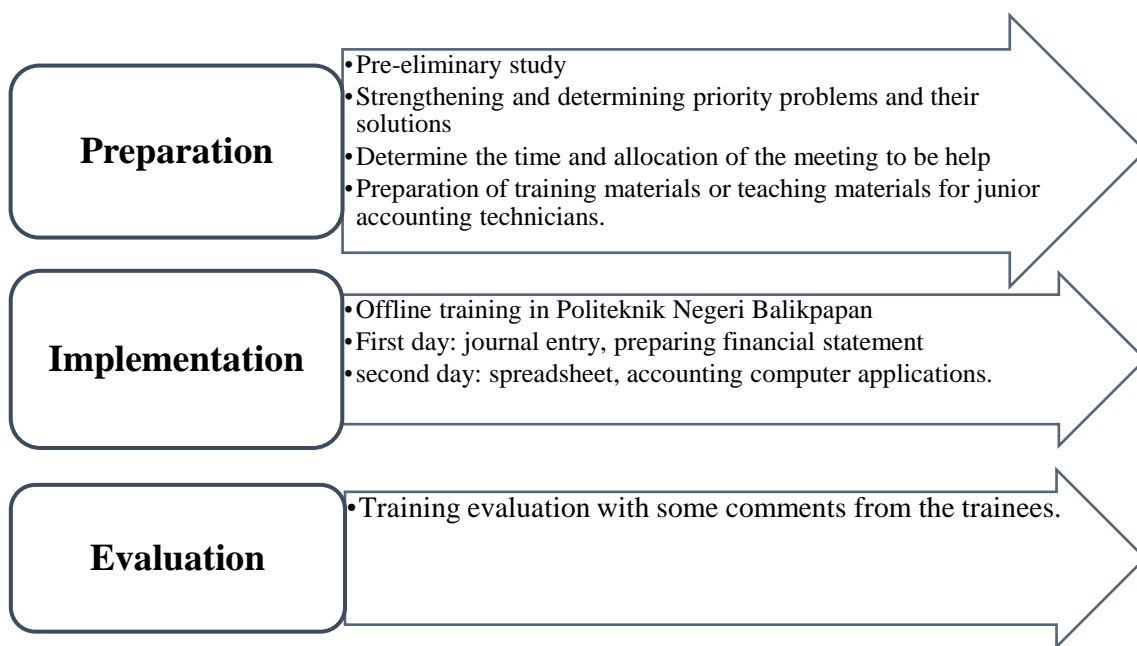


Figure 1. The methodology

2.1 Preparation

During the initial phase, the teams from Politeknik Negeri Balikpapan engaged in a discussion with Heri Bambang Santoso, who serves as the head of the Balikpapan Business and Management Subject Teacher Forum (STWG). This interaction served as a preliminary survey aimed at addressing the primary challenges encountered by the STWG. Following the identification of the underlying causes of the issues, the teams engaged in deliberations over the reinforcement of problem-solving strategies and the establishment of a hierarchy of problems based on their significance. Subsequently, efforts were directed towards the development of educational resources or instructional materials tailored to the needs of novice accounting technicians.

2.2 Implementation

The implementation is scheduled to take place over a span of two days, utilizing the educational resources designed for junior accounting technicians. The second qualification for junior accounting technicians comprises a total of seven competency units:

- Apply the principles of professional practice at work.
- Implement health and safety practices in the workplace.
- Processing journal entries.
- Processing ledger.
- Prepare financial reports.
- Operate number processing/spreadsheet program packages.
- Operate accounting computer applications.

During the program's preparation phase, the team decided to conduct the training sessions at Politeknik Negeri Balikpapan, utilizing the university's resources. A training program conducted by Rahmawati et al., (2020) has been implemented for vocational schoolteachers as a component of community service. The training utilized a computer laboratory, and its efficacy has been widely acknowledged.

2.3 Evaluation

Following the conclusion of the in-person session, the teams will engage in a comprehensive evaluation of the training process through individual interviews conducted on the second day.

3. RESULTS AND DISCUSSION

3.1 Preparation Step

The training program is implemented for teachers belonging to the Subject Teacher Working Group (hereafter STWG). During this engagement, the service team facilitated socializing and offered support pertaining to the cluster for preparing financial reports based on *SAK ETAP* (*Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik*) and the cluster for operating computer-based accounting applications. A survey was conducted to organize a meeting with the management of the *STWG* in order to establish the optimal schedule for the training event. The initial phase involves engaging with partners and doing an initial assessment is beneficial to identify key challenges encountered by the partners (Kusno et al., 2022). Following extensive conversations among the teams and the head of the *STWG*, it was collectively decided to organize a two-day offline class with the teachers at Politeknik Negeri Balikpapan. Subsequently, ongoing communication will be maintained with the head of the *STWG* to determine the specific timing for this event.

Following extensive deliberation and the determination of the most convenient time for all partner membership participants, the events were scheduled for August 7 and 8, 2023. In addition to this, a consensus was reached on the selection of the accurate accounting computer application for utilization during the training program. The intended participants of the training program are teachers from Balikpapan City vocational school who specialize in teaching accounting courses. The preparatory phase commences with the execution of observations, interviews, and discussions with relevant stakeholders. Subsequently, training materials will be developed based on case studies and insights derived from the service team's experiential knowledge.



Figure 1. The discussion between teams and Head of *STWG*.

The subsequent phase involves the execution of the project through training conducted inside the cluster for preparing financial reports based on *SAK ETAP*. This training encompasses the areas of journal entry, ledger, and financial reports. The computer-based accounting application operation cluster is comprised of two

components: training in operating a number processing program package using spreadsheets, and training in operating an accounting computer application called Accurate.

3.2 Implementation of Offline Training

The training activities conducted on the initial day proceeded smoothly and in accordance with the predetermined timetable. During each session when materials were delivered, the participants of the program displayed enthusiasm and actively engaged by posing inquiries related to the offered material. The following is a summary of the events and the individual responsible for overseeing the initial day.

Tabel 1. Table of Activity on Day 1

Schedule	Activity	Person in Charge
1 Day 1 08.00-12.00	Processing Journal Entry: a. SKKNI and Theoretical background of journal entry and general ledger. b. Processing journal entry and general ledger. c. Working paper of journal entry and general ledger. d. Applying the principles of professional practice at work.	Dahyang Ika
2 Day 2 13.00-16.00	Preparing financial report: a. SKKNI and Theoretical background of financial statement. b. Processing financial statement. c. Working paper of financial statement. d. Implementing health and safety practices in the workplace.	Hasto Finanto

During the initial day of training, the focus is directed towards the concepts of journal entry, general ledger, and financial statement. The accounting cycle commences with the initiation of this process, which is deemed of the greatest importance and so, is allocated priority on the initial day. Following the provision of a comprehensive elucidation of the theoretical framework, the participants were afforded the opportunity to engage in practical application by conducting experiments utilizing the software application Microsoft Excel. The inquiries and the working paper pertain to the National Professional Certification Agency (hereafter *BNSP*) examination. In addition, on the first day, the individual also acquires other qualifications such as the application of professional practice principles in the workplace and the implementation of health and safety measures. The training resources for these two competency units are currently lacking practical application documentation.

During the second day of the training, the curriculum emphasizes the utilization of spreadsheets and ACCURATE (accounting computer programs). The session commences with a comprehensive overview of the theoretical foundations of spreadsheets, particularly in relation to financial formulas and information accounting systems. The timetable for the second day is as follows.

Tabel 2. Table of Activity on Day 2

	Schedule	Activity	Person in Charge
1	Day 2 08.00-12.00	Running spreadsheet' training: a. SKKNI and theoretical background of operating spreadsheet. b. Processing spreadsheet' training.	Hendra Sanjaya
2	Day 2 08.00-12.00	Operating accounting computer system (Accurate): a. SKKNI and theoretical background of accounting computer system. b. Processing accounting computer system' training. c. Accounting computer system' practice with Accurate.	Dahyang Ika

Following the completion of the theoretical framework, trainee proceed to implement this theoretical construct inside a practical context, utilizing their personal laptop devices. All the case studies are aligned with the national competency test conducted by the BNSP. The focus of the second day of training revolved around engaging in case-based practice, as opposed to extensively addressing foundational knowledge. The teachers exhibit a high level of enthusiasm towards ACCURATE, as they are utilizing this program for the first time. The trainees are provided with software, an internet connection, and answer keys.

The image depicted below illustrates the teachers' notable engagement in the practice session on the second day. The training session concludes at 5:00 pm, after which the teams engage in interviews to assess the effectiveness of the training. Further details regarding this evaluation process will be provided in the subsequent section.



Figure 1. The teachers attend the offline training.

3.3 Evaluation

Following a two-day training period, the teams conducted interviews with all the teachers. The findings of these interviews are presented in Table 3, which was utilized as an evaluative tool for this program.

Tabel 3. List of Feedbacks from Trainee

No	List of Questions	Answer
1	What are the suggestions and input for this training activity	a) An extended period of training. b) Training has been excellent and enjoyable. c) More training during the upcoming time frame. d) Technical issues pertaining to contact sockets and projector.
2	What are the suggestions and input for further training activities	a) Upcoming advanced training (financial reporting, applied tax training, advanced level of accounting technician). b) The training is better having a longer duration of time (up to three days of additional training in the future-32 JP). c) Requires development for upcoming instruction. d) Intensive instruction focused on spreadsheet and ACCURATE. e) A suggestion to organize the Student Competency Competition (LKS) for East Kalimantan high schools.



Figure 2. Publishing in Local Mass Media (Source: <https://kaltim.tribunnews.com>)

In a study conducted by Hidayati et al. (2022), it was found that incorporating observations and interviews as evaluation methods can enhance program productivity and yield long-term societal benefits. A significant proportion of trainee express feelings that the duration of the training program is insufficient, and advocate for an extension of the training period. It is suggested that the reason for their enthusiasm towards this training can be attributed to their inherent interest and motivation. In addition, they provide an assessment of the technical aspects, such as the socket and projector. Additionally, a recommendation was provided regarding future training opportunities, including the introduction of additional training in several areas such as taxation, finance, and advanced accounting for junior technicians. Another result of this initiative is the dissemination through local mass media, as depicted in Figure 2.

4. CONCLUSIONS

A total of fourteen vocational teachers from Balikpapan actively engaged in a community service initiative. The level of enthusiasm displayed by all participants was evident in their consistent attendance throughout the duration of the program, spanning from the initial day to the subsequent day. The training materials are developed in accordance with the content that will be evaluated for the certification of junior accounting technician competency. The subject matter of this topic encompasses the utilization of spreadsheet and number processing software, the processing of journal and ledger entries, and the application of accounting computer programs. Due to the considerable importance of possessing technical accounting skills, it is proposed that the implementation of advanced certification training programs for accounting technicians with varying levels of qualifications (namely, junior, intermediate, and expert) would be pursued as the next step in enhancing their professional development. As stated by Wijayani et al., (2021), the community service program is an endeavor that is anticipated to induce a transformation in perspectives.

Acknowledgments

The author acknowledges the Balikpapan State Polytechnic for their financial support, as well as the students who actively participated in this initiative. We would like to extend our appreciation for the effective execution of this community service endeavor, which has demonstrated its benefits for the educators specialized in the field of business and management in the Balikpapan area.

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