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Improving Digital Booking Skills Accurately For Students Of Smk Negeri 1 Garut

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Abstract

Economic growth in various sectors including subsectors of industrial development, trade and information technology, robots, computerization and other automation has encouraged the transformation of information technology in the world of accounting, making the education system in the world of education also move quickly and efficiently. The chain flow then has an impact on vocational learning in Indonesia. Students in the era of society 5.0 must be able to master techniques such as accounting software as the basis for using a small business application, namely accurate lite, a friendly software tool aimed at supporting soft skills and hard skills in recording and financial reporting. The results of the initial study at SMK Negeri 1 Garut found that most students have a low level of knowledge and skills in using digital finance as well as the ability to understand Digital technology English which is the main language contained in the application as the operational basis of Accurate lite. The purpose of this service is to improve the knowledge and operational skills of digital financial bookkeeping. The approach method carried out by this activity uses an educational and developmental approach through material sessions, operational training to digital, simulation and assistance about Ms Excel, Offline Accounting Software (MYOB), and Cloud-Based Accounting Software. interpreted the evaluation of activities using pre-test and post-test questionnaires to assess changes in student knowledge. The results obtained there was an increase in knowledge and skills of digital finance operations from 60% to 100% after the activity. Conclusion The education and development approach is effective in increasing knowledge, and operational skills of digital bookkeeping in students of SMK Negeri 1 Garut.
Keywords : Accurate lite; Accountancy; Vocational High School; Competence; Technology

Abstrak

Pertumbuhan ekonomi di berbagai sektor termasuk subsektor pengembangan industri, perdagangan dan teknologi informasi, robot, komputerisasi dan otomasi lainnya telah mendorong transformasi teknologi informasi dalam dunia akuntansi, membuat sistem pendidikan di dunia pendidikan juga bergerak cepat dan efisien. Alur rantai tersebut kemudian berdampak pada pembelajaran vokasi di Indonesia. Mahasiswa di era society 5.0 harus mampu menguasai teknologi seperti software akuntansi sebagai dasar penggunaan aplikasi usaha menengah kecil yaitu accurate lite suatu software tools yang friendly yang ditujukan untuk mendukung softskill dan hard skill pencatatan dan pelaporan keuangan. Hasil studi awal di SMK Negeri 1 Garut didapatkan bahwa sebagian besar siswa memiliki tingkat pengetahuan dan ketrampilan penggunaan keuangan secara digital yang rendah demikian juga dengan kemampuan memahami Bahasa inggris tekhnologi digital yang merupakan bahasa utama yang terdapat pada aplikasi tersebut sebagai dasar operasional Accurate lite. Tujuan dari layanan ini adalah untuk meningkatkan pengetahuan serta ketrampilan operasional pembukuan keuangan digital. Metode Pendekatan yang dilakukan kegiatan ini menggunakan pendekatan edukatif dan developmental melalui session materi, pelatihan operasional keuangan digital, simulasi dan pendampingan tentang Ms Excel, Software Akuntansi Offline (MYOB), Software Akuntansi Berbasis Cloud. Instrumen evaluasi kegiatan menggunakan kuesioner pre-test dan post-test untuk menilai perubahan pengetahuan siswa. Hasil yang didapatkan terjadi peningkatan pengetahuan dan ketrampilan operasional keuangan digital dari 60% menjadi 100% setelah kegiatan. Kesimpulan Pendekatan edukasi dan development efektif meningkatkan pengetahuan , ketrampilan operasional pembukuan digital pada siswa SMK Negeri 1 Garut.
Kata Kunci : Accurate lite; Akuntansi; Sekolah Menengah Kejuruan; Kompetensi; Teknologi

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INTRODUCTION

Economic growth in various sectors including industrial sub-sectors, trade and development of information technology, robots, computerization and other automation, encouraging the transfiguration of information technology in the world of accounting, making the education system in the world of education also move quickly and efficiently. The chain flow then has an impact on vocational learning equivalent to SMK in Indonesia, including SMK Negeri 1 Garut so that they are also able to participate in the achievement and maximum applied sustainability. Therefore, students in the era of society 5.0 must be competent to be friendly with technology related to accounting in the era of the industrial revolution 4.0 such as accounting software or robots and big data. With the hope of being able to prioritize the applied professions of the SMK 5.0 community, it will be more synergistic. One of the software tools aimed at supporting soft skills and hard skills (Dewiyanti *et al.*, 2021). Accurate Lite is a simple software tool that is said to be very user friendly, although students do not understand accounting knowledge such as journaling and preparing financial statements, but this tool will automatically process all inputted transactions. Another advantage of this application is that the financial recording and reporting system has been measured and declared accredited in accordance with the Statement of Accounting Standards (PSAK) in force in Indonesia. Not only that the inventory valuation method, and the depreciation method have been accommodated based on Indonesian tax provisions (Khairani *et al.* , 2021) .

The approach taken to community service activities uses an educational and developmental approach, which means that activities are directed at helping the community (students) so that they are able to help themselves. In performing data operations on Accurate Lite devices, students must be able to carry out digital bookkeeping in an orderly manner. This is said to be important, because digital bookkeeping is the main basis that must be practiced by students of SMK Negeri 1 Garut. In addition, the 2013 curriculum system is oriented towards learning critical thinking skills, problem-solving skills, and the establishment of competent skill competencies that can encourage active participation of students (Mahmudah and Bahtiar, 2022). Based on the case studies, it is important to provide a deeper understanding of orientation education about Accurate Lite for vocational students. For this reason, in conducting research in the field of education, in examining the condition of expertise more deeply, researchers conducted a study of the identification aspects of improving digital bookkeeping capabilities with Accurate Lite for students of SMK Negeri 1 Garut. Moreover, based on www.cpssoft.com sources, more than 150,000 companies and institutions in Indonesia have used Accurate Lite (Pratiwi, 2021). For this reason, they must be equipped with soft skills and hard skills competently, as an opportunity when students enter the world of work. This service is expected to improve understanding in recording, presenting, and reporting financial statements more quickly, precisely, and accurately for students after graduation.

GENERAL DESCRIPTION OF THE COMMUNITY, PROBLEMS AND TARGET SOLUTIONS

General description

Description of the characteristics of the target community in general, demographics, geography and SMK Negeri 1 Garut has a coherent history and is very developed in the process of organizing teaching and learning activities. Starting from applied practice in all majors is guaranteed from the provision of facilities and professional teachers. In the history of the establishment of SMK Negeri 1 Garut, the initial name of the Garut State College of Economics (SMEAN) was established on August 1, 1959 on Jalan Kiansantang. In 1965 SMEAN Garut then occupied a new building on Jalan Haur Panggung with an area of 7,850 m² and a building area of 935.96 m² which includes trade, bookkeeping, and secretarial expertise programs. In 1982, SMEAN Garut moved to Jalan Cimanuk No. 309 A, Pataruman Village, Tarogong District, Garut Regency with a land area of 16,535 m², covering the Bookkeeping Room, Theory Room, Teacher's Room, Typewriter's Room, Office Model Room, Administration Room, Warehouse Room, Practice Room (LAB), Administration Room, AVA Room, Guard Room, Library Room, Office Room, Canteen. Based on a Circular Letter from the Garut District Education Ministry in 2001, the name SMEAN was changed to SMK (Vocational High School) Business and Management.

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Problem

The problems faced by students include the following:

1. Lack of knowledge and skills in the Use of Offline Accounting Software (MYOB)
2. Knowledge of information on the use of types of accounting applications, Ability to Understand English

Target Solutions

Introduction to Accounting Bookkeeping Development and Training digital financial

METHOD

Community service activities within the scope of vocational education at SMK Negeri 1 Garut in the accounting economics family, require appropriate and structured methods, namely the empowerment and development approach through material sessions. training . The simulation is carried out in several stages as follows:

1. Preparatory Stage Learning media is a set of tools used to help clarify the subject matter delivered by the teacher to students in order to achieve learning objectives as an indicator of learning success in the classroom (Nur Iman *et al.* , 2021).
2. Observation of curriculum and learning media of computer accounting subjects.
3. Accurate Lite training
4. Lectures on the delivery of scientific material at each level of education recorded financial transactions of msmes or economic institutions (Ramadhan, 2019).
5. Simulation Methods and Exercises through pretending or through the process of imitation behavior, or playing a role in a behavior that is carried out as if it were in a real situation (Iqbal *et al.* , 2022) . As a form of applied science use *Accurate Lite*, Start of manufacture *database*recording purchase and sale transactions, payables and receivables, expense recording, inventory and *history* and the presentation of the report.

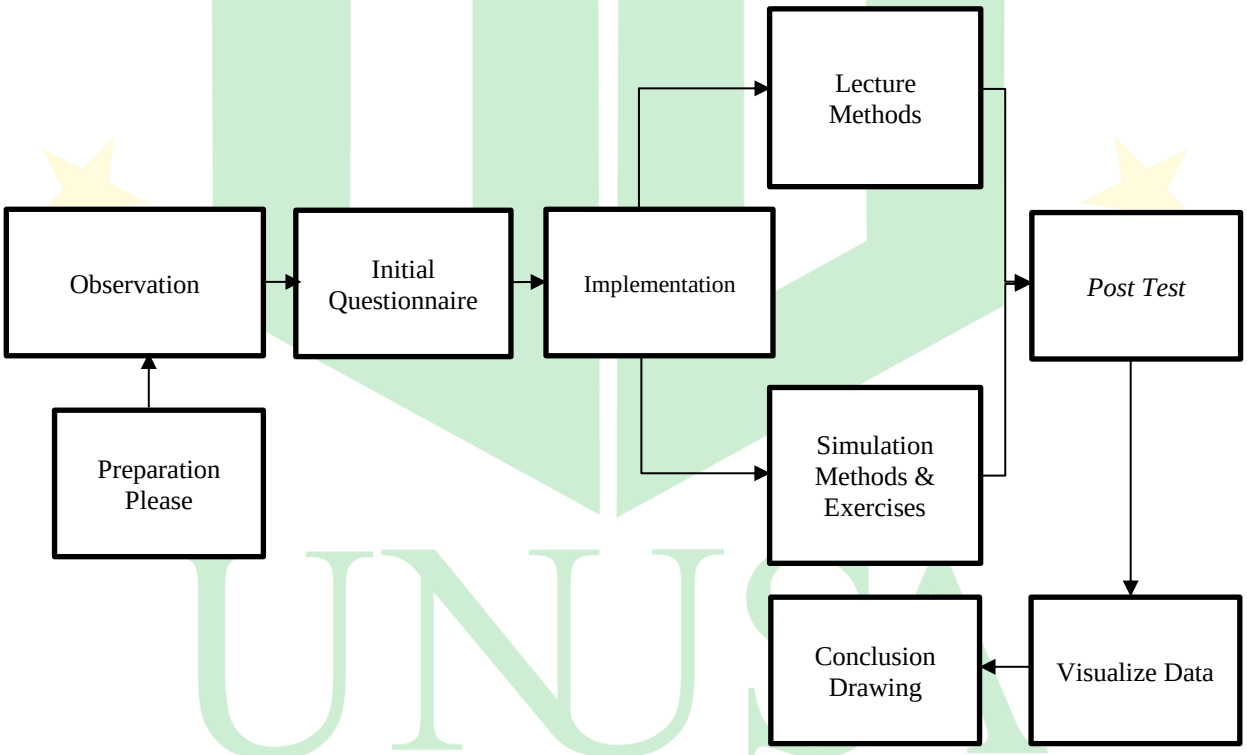

Figure 1Ow Research Methods

Then in showing the design pattern from the beginning to the final result, the researcher visualizes it as a clearer form of understanding. In addition, as an illustration of the main stages of this service activity, to be used as a reference for the next discussion

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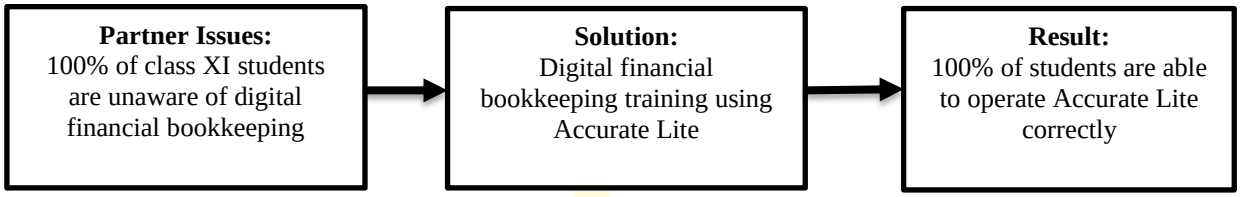

Figures 2 Design Flow & Post Implementation Results

RESULTS AND DISCUSSION

Before the training activity, a questionnaire was filled out to 35 students of class XI Accounting Expertise Competencies at SMK Negeri 1 Garut, in order to identify students' knowledge about the use of computer accounting applications. The questionnaire method is one of the data collection methods with questionnaires as a tool. In the questionnaire, instructions were given so that the implementation of filling out the questionnaire went well as expected (Panjaitan and Sauda, 2016).

Table 1 Recapitulation of Class XI Student Questionnaires

No	Questions	Pre-Test		Post Test	
		Yes	No	Yes	No
1	I understand the evolution of computer business accounting applications	17%	83%	94%	6%
2	I can distinguish between using Microsoft Excel, offline accounting software, and android-based accounting applications	26%	74%	100%	0%
3	I can make financial reports using an android-based accounting application	0%	100%	100%	0%
4	I can understand the features of accounting applications quickly and correctly	51%	49%	89%	11%
5	English is an obstacle in operating an accounting application	71%	29%	31%	69%

Source : Author-Processed Data (2022)

Based on the pre-test and post-test showing significant changes related to students' understanding after the training, the initial questionnaire showed that 17% understood the evolution of business computer accounting applications, which increased to 92%. 26% were able to differentiate the use of Microsoft Excel, Offline Accounting Software, and Android-based Accounting Application to 100%. 89% of students can understand the features of accounting applications quickly and correctly, and 31% consider English to be an obstacle in operating accounting applications. 100% of students can make financial reports using Android Based Accounting Software, this is in line with the objective of the training which is to increase understanding in recording, presenting, and reporting financial reports.

The training activity began with an explanation of the issue of technological developments that encourage the transfiguration of accounting information technology. Technological developments have driven advances in financial reporting, such as integrated reporting, extendible business reporting language (XBRL), sustainability reporting. Furthermore, students are given an understanding of the evolution of business processes.

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1. Paper-Based Process
   The manual financial recording process is known to have more shortcomings, such as requiring a relatively long time in making financial statements. Especially in recording transaction data, duplication often occurs, with the same number or code but different transactions. So that this can result in incompatibility of the financial statements to be produced (Sugesti and Nilawati, 2022)
2. Microsoft Excel spreadsheet
   Microsoft Excel is a software tool that can be downloaded for free, for processing data in the form of numbers in spreadsheets from templates, including processing accounting data using formulas or formulas to perform calculations. In addition, the creation of chart or graph formatting in Microsoft Excel makes the presentation of data more interesting. This is an important part, to support valid data reporting (Vidyasari, 2021)
3. Offline Accounting Software
   Offline Accounting Software or offline-based accounting software is an accounting tool that is permanently installed The advantage of this system is that it has good performance because it runs based on hardware installed on the user's computer. In addition, this accounting model can run well without the need for signals (Muda and Erlina, 2020)
4. Cloud-Based Accounting Software
   Cloud is an information and data storage system that can be accessed through various technological devices as long as it is connected to the internet network. In the world of accounting, cloud accounting is software provided by service providers (providers) with the condition that the computerized system is connected with the internet network. In practice, this technology has been proven to help an accountant in preparing financial statements such as Accurate Lite (Setiawan *et al.*, 2019). BAsed Cloud/mobile applications have advantages such as easy access, low cost, and various other additional features that can be used (Figure 3). In the second session, a simulation and practice of recording MSME financial transactions in the trading business sector was carried out using Accurate Lite (ALT). This application is a mobile phone that can be accessed via a smartphone, this application can also be used in school cooperatives. The practice of recording financial transactions with Accurate Lite begins with the creation of a data base, by entering *Company Profile* that consists of the business name, distribution rate, industry type, and accounting period (Figure 4).

At the stage of initiating a transaction, the business owner/manager manages the access of application users to provide access to their staff who have different duties and authorities in the financial recording process. There are two levels of users, namely as administrators and operators. The administrator is the highest level user level so that it can access all the features of the Accurate Lite database, while the operator is the user level that can set access restrictions to features in the database. The features available in Accurate lite are:

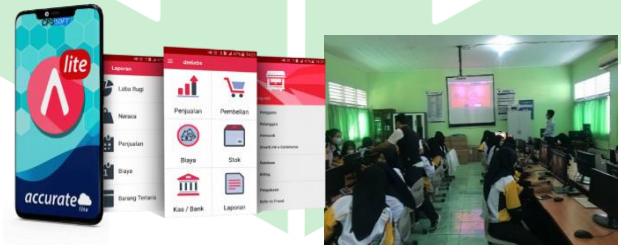

Figure 3 Accurate Display of Lite App

1. Buying and selling
   The purchase feature is used to include purchased products while the sales feature is to record cash and *non-cash* transactions. In addition, it can obtain sales return transactions and make receipts for *non-cash* sales. At this stage the instructor guides and ascertains the quantity and name of the product along with the payment account, it must be correct, because if there is an input error *resulting* in errors in the form of cash, petty cash, and bank account balance. In its implementation, it was found that there were obstacles in the form of *input* due to the lack of accuracy of participants when *scanning product barcodes.*
2. Cost
   The cost feature is used to record expenses and income from operating expenses of the company. *The tool*

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is said to be important, as it creates cost accuracy in terms of product stock and balance recording in historical bank transfers. The cost feature also provides a simulation of calculations for students to be able to identify the price of goods in the form of demand.

3. Product Stock
   The product stock feature is used to record the movement of goods from one warehouse to another, besides this feature can record product adjustments. At this stage, participants are given an idea that a product can undergo product adjustments such as a reduction in product quantity due to damaged/defective or lost products.
4. Balance Recording and Bank History
   The balance recording feature contains a function as a detailed record in order to facilitate the process of preparing financial statements, in order to minimize recording errors in the general ledger. As well as comparisons in the accuracy of ledger recording. This is because the ledger contains balance details in the ledger. Accurate Lite is a sub-positive in making it easy for history to display purchase, sale, payment, and receipt transactions.

As a form of presentation and reciprocal results, researchers can draw conclusions based on data facts through a post test, namely 100% of accounting students at SMK Negeri 1 Garut are able to operate Accurate Lite after training. The 100% data contains skills in simulating bookkeeping practices in trading businesses / companies such as creating databases, recording purchase and sale transactions, payables and receivables, recording expenses, inventory and history and presenting reports. However, such results should be followed by students who must conduct training activities independently in the future, so that the functionalization of skills can be maintained and developed.

CONCLUSIONS AND SUGGESTIONS

As a form of presentation and reciprocal results, researchers can draw conclusions based on data facts through a post test , namely 100% of accounting students at SMK Negeri 1 Garut are able to operate Accurate Lite after training. The 100% data contains skills in simulating bookkeeping practices in trading businesses/companies such as creating databases, recording purchase and sales transactions, accounts payable and receivables, recording expenses, inventory and history and presenting reports. However, these results must be followed by students having to carry out training activities independently in the future, so that the functionalization of skills can be maintained and developed.

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