

ACCOUNTING SOFTWARE TRAINING FOR VOCATIONAL SCHOOL STUDENTS IN THE REGION OF TANGERANG – BANTEN PROVINCE

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Abstract - In workplaces, the use of accounting software in business processes is not something new, while most vocational high school graduates still do not understand the use of accounting software. Students who take accounting major, generally have received detailed accounting lessons, but some others are still studied manually. For this reason, trainings are held for Vocational High School students using the methods of: (1) counseling: delivering material in the form of theory. (2) Question and answer; to provide opportunities for participants who still have unclear understanding; (3) Demonstration, in the form of basic accounting material training (basic accounting process manually); (4) Transaction Analysis Practices, and preparation of Financial Statements using Accurate Accounting software. Trainees were students and teachers of Annurmaniyah Vocational School and Budi Mulya Vocational School, Tangerang Banten, and the training was held in the Accounting Laboratory of the Faculty of Economics, University of Prof. Dr. Moestopo (Beragama), on Saturday, March 25, 2017.

Keywords: Students and teachers, smk budi mulya, accounting software, accurate accounting

INTRODUCTION

Data from Central Statistics Agency (BPS) noted that many Vocational High School (SMK) graduates were open unemployment. The number of unemployed SMK graduates reaches 813,776 people, or 11.24 percent of the total open unemployment in Indonesia until August, which was 7.24 million.

From BPS data, the Open Unemployment Rate (TPT) is dominated by the population of Vocational High School (SMK) of 9.05 percent, followed by Senior High School as 8.17 percent, and Diploma I/II/III as 7.49 percent. Whereas the lowest TPT is in the population of elementary graduates and under with the percentage of 3.61 percent in February 2015. During the last year, TPT increased at the population of SMK education level of 1.84 points, Diploma One, Two, dan Three at 1,62 points and University at 1.03 points.

At work, the use of accounting software in the business processes is not something new, while most of Vocational School graduates still do not understand the use of accounting software. The government is now promoting Vocational High Schools (SMK) that prepare ready-to-work graduates. It is expected that after graduation, they are skilled in the field they study. Students who take accounting major, generally have received detailed accounting lessons, but some others are still studied manually. They have not yet been introduced to computerized accounting processes.

Along with the development of technology and science, as well as faster information needs, the process of recording transactions, especially financial transactions also has an impact on current technological developments. An accounting staff is expected to have knowledge and understanding of technology related to the process of recording transactions until preparing timely financial statements. Training on Introduction to accounting software for Vocational High School students aims to provide insight into accounting software applications in a company's business processes and provide input to the Education Office, the importance of introducing accounting software for vocational students majoring in accounting.

Based on the analysis of the situation above, some Vocational High School (SMK) students have not been introduced to business processes using accounting software and it is not included in the

vocational education curriculum. In the case of graduating from a vocational school, it is expected that they will be skilled in their chosen field. SMK students majoring in accounting are expected to be able to carry out the accounting process either manually or supported by accounting software.

This activity aims to provide training on accounting software so that participants can understand the accounting cycle, apply the accounting process and prepare financial statements using accounting software in this case Accurate Accounting with simple cases and in accordance with Generally Applicable Accounting Principles.

The benefits of training for SMK teachers and students in Tangerang Banten include: (1) providing an understanding of the importance of separation, financial management of companies with personal finance; (2) providing an understanding of the preparation of simple financial statements both manually and with the support of accounting software as a tool to analyze business performance.

So far there are still many high school and vocational high school graduates who have not been able to determine the continuation of their education, due to various factors, such as due to lack of knowledge about the field of work they are going to work on or the types of business they will run. The benefits of the brief training on the introduction of Accounting Software applications can be felt by the participants and the knowledge they gain can be knowledge useful for their future lives. In addition, it is also expected that such activities can be an annual activity organized by the University of Prof. Dr. Moestopo (Beragama), so indirectly, the team of Community Services may provide opportunities for many Vocational Students in Tangerang Banten to gain basic knowledge and skills in the field of information technology, especially Accounting Software. The outlook is that the training can also provide additional knowledge to the true Vocational High School students that they actually need on the choice of fields they will continue to study.

The implementation of community services in the form of training on manual and computerized basic accounting process for SMK students majoring in accounting provides great benefits for them, it is expected to also be an addition to their knowledge and insight into accounting software applications in a company's business process and provide inputs to the Education Office, on the importance of the introduction and accounting software application for SMK students majoring in accounting.

This training provides an in-depth understanding of the importance of knowledge about business processes using accounting software. It also provides a training on accounting software applications in the business processes of trading companies.

We implemented the community service program directly in the laboratory of University of Prof. DR. Moestopo (Beragama). Participants were given training directly with case sample and guided to be able to complete the materials that must be done related to accounting process in manual and computerized manner.

IMPLEMENTATION METHOD

This service activity was performed by means of field survey and interview to Students and Teachers of SMK Annurmaniyah and SMK Budi Mulya Tangerang Banten. Based on the survey and interview results, it is found out that they have been introduced to business processes using accounting software and it has been included in SMK curriculum.

In connection with the problem identification of the foregoing, the framework for the problem solving for community service is as follows: (1) provide an in-depth understanding of the importance of knowledge about business processes using accounting software; (2) provide training in accounting software applications in business processes of trading companies; (3) provide knowledge about the types of main financial reports to assess company performance, (4) provide training in analyzing business transactions until the preparation of financial statements.

This community service activity was implemented on 25 May 2017 from 09.00 to 16.00 WIB in the Computer Laboratory of University of Prof. DR. Moestopo (Beragama), Jakarta.

RESULT AND DISCUSSION

The implementation of community services in the form of training on manual and computerized basic accounting process for SMK students majoring in accounting provides great benefits for them, it is expected to also be an addition to their knowledge and insight into accounting software applications in a company's business process and provide inputs to the Education Office, on the importance of the introduction and accounting software application for SMK students majoring in accounting.

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From the results of the accounting software training, the participants showed very big interest, it was marked by the number of questions raised by the participants in the discussion and question and answer sessions. Participants, after the training, seemed to be able to manually record transactions until preparing financial statements, but to process the recording of transactions using accounting software, they still needed advanced training. This activity was responded positively by the participants, as seen from their enthusiasm by asking many questions about real cases in their business field and they requested that further training be held in the not too distant future.

After the training, an evaluation was carried out to see how effective this PPM activity was, as follows: (1) Visiting, and interviewing the training participants after the community service was carried out, (2) Evaluating the training participants to what extent they understood accounting software by visiting Students and Teachers of SMK Annurmaniyah and SMK Budi Mulya in Tangerang Banten.

CONCLUSION

The accounting software training that we hold has been able to provide additional knowledge to students and teachers of SMK Annurmaniyah and SMK Budi Mulya in Tangerang Banten regarding the accounting process with Accurate Accounting and prepare company's financial statements correctly.

This activity was responded positively by the participants, as seen from their enthusiasm by asking many questions about real cases in their business field and they requested that further training be held and continued in the next semester with cases from manufacturing companies.

This training activity should be carried out continuously to the same participants until they understand and can implement their skill. Seeing quite many benefits of this training, the target audience should be expanded not only to one Vocational School, but several schools may participate.

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