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## Digital Accounting Teaching Materials In Practical Services, Trade And Manufacturing

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### Abstracts

The spread of the COVID-19 epidemic in the world has prompted the Indonesian Government to immediately take the initiative to impose activity restrictions to suppress the quantitative growth in the number of victims. Thus, the closure of educational institutions, which resulted in remote distance and online learning is also necessary. Considering the sudden implementation, struggle among students and teachers during the study period is inevitable. One of the most common obstacles that is found in the practice is due to the underdeveloped study materials. Therefore, in order to fill in the flaw in the current circumstances, this article aims to compile interesting digital accounting teaching materials on practical services, trade and manufacturing in the form of modules, powerpoints, and videos. The material compiled below, is based on the interview, observations, documentation and simulations conducted by the author in local Vocational High School. The implementation results of this activity are being compiled into modules which contain material, powerpoints and videos which have been carefully refined into compact and understandable materials without overlooking the completeness of the subject coverage. The author recommendation for the researcher or observant who is interested in the same research is to include quizzes and interactive questions to improve student motivation and interaction during the class.

**Keywords:** *Digital teaching material, practical manufacturing.*

### Introduction

Teaching materials are subject matter that are systematically arranged that teachers use in the learning process (Ita Ratiyani et al., 2014). Teaching materials that are easy to understand will actually improve the quality of education. According to Indah Sriwahyuni et al. (2019), the quality of education is a focal point for every country at this time as well as Indonesia. In the teaching and learning process, the development of science and technology is needed to

encourage a better learning process. Therefore, the teacher must have sufficient knowledge and understanding of developed technological equipment in order to use it so that the learning process can be more interesting.

In addition to knowledge and understanding of technology, the place in reaching knowledge also has an impact on students' motivation and enthusiasm in achieving the learning process. However, at current conditions, all countries are facing a very tense situation due to the

coronavirus disease (COVID-19). The existence of this virus has an impact on all sectors, especially in the world of education.

One of the effects of Covid-19 on the education is studying from home. The Ministry of Education and Culture (Kemendikbud) issued a circular No. 4 of 2020 concerning the implementation of the Education Policy in an Emergency for the Spread of COVID-19. Therefore, disruption in the direct learning process between students and teachers and the cancellation of learning assessments has an impact on the quality of students' skills (Rizqon Halal Syah Aji, 2020). The school also attempted to implement distance learning, the teachers explain the material verbally and give assignments to students to do it at home. This method makes students less enthusiastic and motivated to learn.

In order to create motivation and improve the quality of students' skills, it is necessary to develop teaching materials systematically. According to Ardyanto Tanjung and Muhammad Fahmi (2015) systematic teaching materials can show a complete figure of competencies that will be mastered by students in learning. Realizing the importance of the influence of teaching material media in this pandemic situation, the authors are interested in making teaching materials to help the teaching and learning process.

### **Methods**

The data collected in this activity are primary data. Primary data is data that comes from the original or first source and this data is not available in compiled or file form (Nuning Indah Pratiwi, 2017). Therefore, the data

collection methods used by the authors in this activity are:

#### a. Interview

Interview is one of the methods used when the study subject and researcher are directly face to face in the process of obtaining information for primary data needs (Mita Rosaliza, 2015).

#### b. Observation

One of the data collection techniques used by the author is observation. Observation is a process that is preceded by observation then recording which is systematic, logical, objective and rational towards various kinds of phenomena in actual and artificial situations (Kristanto, 2018).

#### c. Documentation

Documentation is a data collection method used to trace historical data which is very useful in qualitative methods (Yusuf, 2014).

#### d. Simulation

After conducting interviews, observation and documentation, the authors carried out a simulation process by contacting the school to provide the digital teaching materials used.

During the implementation of practical work, there are several stages, namely preparation, implementation, assessment and reporting.

#### Preparation

At this stage, the authors made observations of schools in Batam to serve as practical work locations. After getting a practical work place, the author communicates with the school and then submits a request to the Batam International University accounting study program to issue an official letter containing information on permission to do practical work. After the administrative affairs are completed, the study program holds

an online meeting with the school and the author to discuss the implementation of practical work.

#### Implementation

During the implementation of practical work on the preparation of digital teaching materials, the authors communicated with the school. The content of the communication is to discuss the preparation of digital teaching materials according to the curriculum that applies to the school. The author understands that the conditions of online learning require teaching materials that are relevant, interesting, and easy to understand so that the learning process is easy to understand. Therefore, the authors made several communications with the school to make improvements or revisions in order to comply with the relevant school standards.

Apart from communication with the school, the authors also make improvements so that teaching materials are used effectively in the future. After making improvements and rearranging, the author will give back to the school in order to get feedback. Until finally in the implementation process where the author sends the results of digital teaching materials to schools to be applied during online learning.

#### Assessment

This stage is the final stage of the preparation of teaching materials. Teaching materials that have been submitted to the school, which will be assessed by the supervisor by ensuring that the teaching materials prepared have been implemented. The quality of teaching materials can also be assessed from the comments of the school on the basis of the quality of teaching materials.

#### Reporting

Finalizing reporting is the final stage of implementing practical work

activities. Before finalizing the report, the writer must complete the practical work report and provide guidance with the supervisor. If the report needs to be revised, then the author makes a revision and then the report can be finalized and submitted to the supervisor.

This practical work activity was carried out starting from September 25, 2020-February 28, 2021.

25-26 September 2020

Search for a school as a practical workplace and contact the school.

29 September 2020

Provide a proposal for the implementation of practical work

06 October 2020

Have a meeting with the school related to the implementation of the manufacture of school teaching materials

17 October 2020

Consultation with the school regarding the planning of school teaching materials

30 January 2021

Consultation with the school regarding the planning of school teaching materials

3-6 February 2021

Provide digital teaching materials to the school

8 February 2021

Receive feedback and suggestions related to teaching materials and implementation

28 February 2021

Final report of practical work

The budget from this practical work is the funding spent to carry out this activity. This budget includes transportation costs, consumption, quotas, design of teaching materials and stationery costs.

#### **Observation and interview**

Consumption	Rp 400.000
Transportation	Rp 400.000
Internet	Rp 450.000
<b>Planning</b>	
Module preparation	Rp 3.000.000
<b>Implementation</b>	
Internet	Rp 300.000
<b>Reporting</b>	
Stationery	Rp 200.000
Internet	Rp 300.000
Total Budget	Rp 5.050.000

**Result and Discussion**

The outputs are in the form of modules, PPT presentation materials, and videos. The teaching materials are arranged based on the following basic competencies:

- a. Basic Competencies 3.27 and 4.27

Outputs resulted from material about analyzing and recording adjustment transactions from the use of materials for the production process, charging factory overhead costs, transfer of finished product cost, adjusting accrual / deferral costs, and allocating factory overhead costs to related departments in the form of cost of goods order and cost of process. The outputs are in the form of modules, PPT presentation materials, and videos.

**A. HARGA POKOK PESANAN DAN HARGA POKOK PROSES**

1. Pengertian harga pokok pesanan dan harga pokok proses

Mulyadi (2009:35) menyajikan bahwa metode yang biaya-biaya produksinya dikumpulkan untuk pesanan tertentu dan harga pokok produksi per satuan dihitung dengan cara menyalangi total biaya produksi untuk pesanan tersebut dengan jumlah satuan produk dalam pesanan yang bersangkutan. Sehingga dapat disimpulkan bahwa metode pokok pesanan merupakan biaya yang dikumpulkan berdasarkan setiap pesanan tertentu dengan biaya yang dibelanjakan agar pesanan tersebut siap diproduksi. Contoh perusahaan yang menggunakan harga pokok pesanan seperti perusahaan yang bergerak di bidang perikanan, mobil, kosmetik dan lain-lain.

Metode harga pokok proses merupakan metode yang menentukan harga pokok produk dengan pengumpulan biaya produksi setiap departemen pada sebuah periode tertentu kemudian akan dibagi dengan jumlah satuan produk yang dihasilkan oleh departemen tersebut. Contoh perusahaan yang menggunakan harga pokok proses adalah pabrik kertas, pabrik tekstil, pabrik minuman dan lain sebagainya.

2. Perbedaan harga pokok pesanan dan harga pokok proses

Setelah memahami apa itu harga pokok pesanan dan harga pokok proses, berikut terdapat perbedaan secara umum harga pokok pesanan dan harga pokok proses yang dapat dilihat dari tabel berikut:

Deskripsi	Harga pokok pesanan (Job order costing)	Harga pokok proses (Process costing)
Harga pokok	Pengumpulan biaya berdasarkan pesanan dan pekomplekan	Dikumpulkan pada setiap satuan waktu

Figure 1 Sample Module KD 3.27 & 4.27

- b. Basic Competencies 3.28 and 4.28

Outputs resulting from the material regarding evaluating the accounts involved in the preparation of work sheet at manufacturing companies. The outputs are in the form of modules, PPT presentation materials, and videos.

**1. PENGENALAN NERACA LAJUR PERUSAHAAN MANUFAKTUR**

Seperti yang telah dipelajari sebelumnya neraca lajur adalah laporan catatan yang berisi tentang semua akun secara detail yang digunakan dalam kegiatan bisnis. Laporan neraca lajur ini diperlukan sebagai dasar untuk membuat laporan keuangan. Neraca lajur perusahaan manufaktur memiliki enam lajur yang terdiri dari neraca saldo, penyesuaian, neraca saldo setelah penyesuaian, Laporan beban pokok produksi, neraca, dan laba rugi. Jika detail baik-baik, ada perbedaan neraca lajur perusahaan manufaktur dengan neraca lajur perusahaan dagang pada lajur laporan beban pokok produksi. Data pada lajur laporan beban pokok produksi nantinya bisa digunakan untuk membuat laporan harga pokok produksi. Berikut adalah contoh dari laporan neraca lajur perusahaan manufaktur:

No	Nama/No Akun	Neraca Saldo	Saldo Awal	Saldo Akhir	Saldo Awal	Saldo Akhir	Saldo Awal	Saldo Akhir	Saldo Awal	Saldo Akhir	Saldo Awal	Saldo Akhir
1	Perusahaan	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000
2	Modal	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000
3	Penjualan	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
4	Biaya Pokok Produksi	500	500	500	500	500	500	500	500	500	500	500
5	Biaya Pokok Penjualan	500	500	500	500	500	500	500	500	500	500	500
6	Laba Rugi	500	500	500	500	500	500	500	500	500	500	500
7	Saldo Awal	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000
8	Saldo Akhir	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000

Figure 2 Sample Module KD 3.28 & 4.28

- c. Basic Competencies 3.29 and 4.29

The output resulted from the material about evaluating and compiling a recapitulation report and the actual factory overhead cost allocation to each department. The outputs are in the form of modules, PPT presentation materials, and videos.

**1. PEMBEBANAN BOP BERDASARKAN TARIF YANG DITENTUKAN DIMUKA**

Apabila produk diolah melalui lebih dari satu departemen produksi, untuk menanggung biaya produksi, di dalam buku besar dibentengi rekening barang dalam proses untuk tiap departemen produksi. Biaya overhead yang dibebankan kepada produk ditanggung dalam rekening biaya overhead pabrik yang dibebankan. Rekening biaya overhead pabrik yang dibebankan perlu dibentengi untuk tiap departemen produksi.

Jarasi penbebanan biaya overhead pabrik kepada produk adalah:

Barang dalam proses biaya overhead pabrik Dep A XXXX  
 Barang dalam proses biaya overhead pabrik Dep B XXXX  
 Biaya overhead pabrik yang dibebankan Dep A XXXX  
 Biaya overhead pabrik yang dibebankan Dep B XXXX

**2. PEMBEBANAN BOP SESUNGGUINYA TERJADI**

Pencatatan biaya overhead pabrik yang dilakukan dengan membuat rekening biaya overhead pabrik. Dari sini yang dikumpulkan dalam buku penbebanan, secara periodik (setiap bulan) dibuat daftar biaya overhead tiap-tiap departemen.

Biaya Overhead Pabrik Sesungguhnya XXXX  
 Perhitungan Bulanan Penjualan XXXX

Figure 3 Sample Module KD 3.29 & 4.29

- d. Basic Competencies 3.30 and 4.30

The output that results from the material regarding evaluating the results of the calculation of the cost of the order and making the order cost card. The outputs are in the form of modules, PPT presentation materials, and videos.

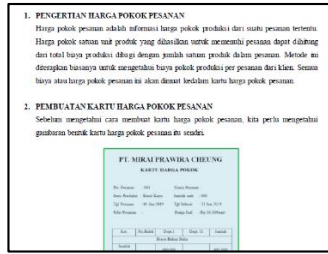


Figure 4 Sample Module KD 3.30 & 4.30

e. Basic Competencies 3.31 and 4.31

Output generated from the material regarding evaluating the results of calculations and compiling the cost of production process. The outputs are in the form of modules, PPT presentation materials, and videos.



Figure 5 Sample Module KD 3.31 & 4.31

f. Basic Competencies 3.32 and 4.32

Output resulting from the material regarding evaluating and compiling income statements in manufacturing companies. The outputs are in the form of modules, PPT presentation materials, and videos.

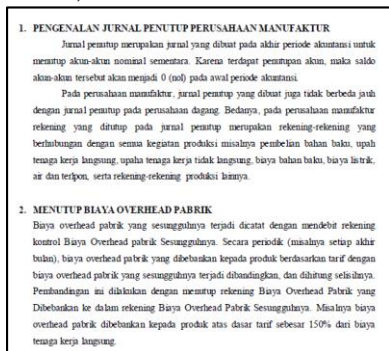


Figure 6 Sample Module KD 3.32 & 4.32

g. Basic Competencies 3.33 and 4.33

Outputs resulting from material regarding evaluating and compiling balance sheets in manufacturing companies. The outputs are in the form of modules, PPT presentation materials, and videos.

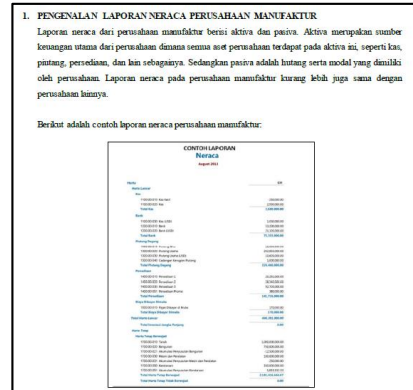


Figure 7 Sample Module KD 3.33 & 4.33

h. Basic Competencies 3.34 and 4.34

Outputs resulting from material on analyzing and recording closing journals include covering factory overhead costs, closing the difference in factory overhead costs to the cost of goods sold account, closing nominal accounts and other accounts in the form of order cost and processing cost. The outputs are in the form of modules, PPT presentation materials, and videos.

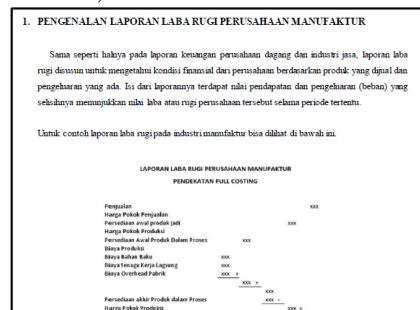


Figure 8 Sample Module KD 3.34 & 4.34

The school has agreed on the development of modules, PPT presentation materials and videos that have been made by the authors and

will be implemented in the following semester. Digital teaching materials that are arranged are very helpful for teachers and students in the learning process because they have been arranged in a detailed and interesting manner. The video made can also increase understanding of the material taught through remote communication by playing back the video without learning hours. Therefore, the school appreciates the results of this practical work in the preparation of digital teaching materials.

### Conclusions

Based on interviews, observations, documentation and simulations conducted by the author on the object of school research, it can be seen that vocational high school needs digital teaching materials that can help the learning process online. The material compiled must be easily understood by teachers and students so that the authors compile teaching materials in the form of modules containing details of applicable basic competencies, PPT presentation materials containing important points of the material presented and videos to make it easier for students to the process of understanding the material being taught wherever and whenever.

Teaching materials are arranged in such a way as to increase the effectiveness and motivation of students' enthusiasm for learning. Teaching materials that have been prepared by the author can also be used properly in this semester and the following semester.

From the above conclusions, the authors provide several recommendations to the school, namely:

a. The digital teaching materials that have been compiled by the author can be implemented on an ongoing basis

by the school as long as the same basic competencies are still being applied by the school.

b. Provide motivation development and student interaction in class by giving quizzes and practice questions.

c. Teachers can compile other digital teaching materials apart from service accounting practicum, trade and manufacturing in order to increase motivation and effectiveness in the teaching and learning process.

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