

Received : November 29, 2021
Accepted : December 10, 2021
Published : February 08, 2022

Conference on Community Engagement Project
<https://journal.uib.ac.id/index.php/concept>

THE MAKING OF DIGITAL TEACHING MATERIALS FOR FINANCIAL ACCOUNTING SUBJECT FOR CLASS XII SEMESTER 1 AT SMK NEGERI 1 TANJUNGPINANG

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Abstract

The spread of the Covid-19 pandemic that occurred in early 2020 caused the education sector to carry out its online teaching and learning process. This indirectly creates a challenge for SMK Negeri 1 Tanjungpinang which results in SMK Negeri 1 Tanjungpinang being unable to deliver materials effectively to their students due to space and time limitations in the process of designing teaching materials so that digital teaching materials are made to support the learning process at SMK Negeri 1 Tanjungpinang. The preparation of the material is obtained from financial accounting e-books and website references. The teaching materials made are in the form of modules, powerpoints, and learning videos based on Core Competencies and Basic Competencies (KIKD). The teaching materials that will be implemented in the coming semester are expected to help teachers and students at SMK Negeri 1 Tanjungpinang increase their effectiveness and efficiency in carrying out the online teaching and learning process. The recommendation for the next project is to be more varied by adding animated videos with more relevant information that still within the scope.

Keywords: Financial Accounting, Digital Teaching Materials, Modul

Introduction

The spread and transmission of the Covid-19 virus at the beginning of 2020 which was very chaotic caused one of the education sectors to be disrupted. This indirectly creates an opportunity as well as a challenge for educational institutions to strengthen knowledge and technology infrastructure (Jena, 2020). The e-learning process allows teachers to deliver learning materials and students can observe and demonstrate the learning gained (Pakpahan & Fitriani, 2020). Online learning shortens time and distance through digital media that serves as an intermediary between teachers and students that does not include physical meetings (Ginting, Jody Martin et al. 2022). Constraints in online learning are felt by the school and the family. The school experienced problems in delivering material either through online meetings because not all students could capture and digest the material provided directly so that the delivery of material did not work effectively (Wardani & Ayriza, 2020). The quality of learning that is carried out face-to-face and online certainly has a different influence. Other obstacles faced by various parties also include inadequate internet connection in a number of areas. Inadequate internet

connection is a challenge for schools and students in carrying out the online teaching and learning process (Napitupulu, 2020). The Covid-19 pandemic has also affected the teaching and learning process at the Tanjung Pinang 1 SMK Negeri 1 School. The online teaching and learning process since the pandemic has resulted in schools being unable to deliver material effectively to students (Prasodjo, et al. 2022).. The sudden pandemic caused schools to provide teaching materials that could be accessed by teachers and students in a short time. The process of designing the teaching materials experienced problems because they were limited by space and time. Based on the description of the problems above, schools need teaching materials that can be used by schools and students to support the learning process. The teaching materials provided can be accessed repeatedly easily by students and teachers such as powerpoints and videos. Therefore, a community service activity was designed with the title "Making Digital Teaching Materials for Financial Accounting Class XII Semester I at SMK Negeri 1 Tanjungpinang".

Methods

Data sources generally consist of primary data and secondary data. Primary data is data obtained directly from the person or situation being studied. Secondary data is data that is not obtained directly from the source or an information presented by others. The implementation method uses a qualitative method which is a text-dependent method and has a unique data analysis step (Lasut, R.F. & Nurlaily, 2022). The qualitative method used in this activity is the documentation method. The documentation method is a data collection technique that involves written forms or existing notes. Documentation methods make the process of accessing data efficient and represent the type of data in question specifically. The documentation method allows obtaining data in the form of facts so that the time and costs incurred for the data collection process can be minimized (Creswell, 2014). Teaching materials are compiled using secondary data sources and data collection techniques by means of documentation. The preparation of the material is carried out using website references along with financial accounting e-books. The preparation of digital teaching materials is based on the Core Competencies and Basic Competencies of the school. Teaching materials compiled in community service activities are implemented in schools during the online teaching and learning process during the Covid-19 pandemic. The implementation schedule of this community service activity consists of:

No.	Details of activities	Activities Date
1	Determination of partners for community service activities	6 July 2021
2	Contact the school representative	19 July 2021
3	Conduct online meetings with the school representative	21 July 2021
4	Preparation of proposals for community service	25 July - 30 July 2021
5	Designing teaching materials (module)	1 August – 30 September 2021
6	Designing powerpoints and teaching materials videos	5 October – 25 October 2021
7	Preparing Financial Report of community service activities	2 November - 31 December 2021
8	Assessment from Advisory Lecturer	31 December 2021

Table 1.

Schedule of Community Service Activities at SMK

Negeri 1 Tanjungpinang

Result and Discussion

Design of Teaching Materials

Expected outcomes of long-term debt include a general explanation of long-term debt. The outputs produced in the preparation of digital materials in the form of powerpoints regarding long-term debt include the notion of long-term debt, types of long-term debt which are divided into notes payable and bonds payable, calculations, and recording methods. Based on the result above, below is a summary of digital teaching materials of long-term debt material.



Picture 1.
Definiton of Long-term Debt
Source: Author (2021)



Picture 2.
Definition of Long-term Notes Payable
Source: Author (2021)



Picture 3.
Recording of Long-term Notes Payable

Source: Author (2021)

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ISSN: 2776-5652



Picture 4.

Example Question If the amount of Installment not the same

Source: Author (2021)



Picture 5.

Bonds Payable Definition Source: Author (2021)



Picture 6.

Recording of Bonds Payable Transaction

Source: Author (2021)

The expected outputs from the consignment sales material are the understanding of the consignment sale, the parties involved, the characteristics of the consignment sale, the gains & losses from the consignment sale, the consignment agreement which contains the rights and obligations of the trustee and commissioner, the method of recording consignment sales which is divided into separate methods, not separated, and if the consignment goods are still left. Based on the result above, below is a summary of digital teaching materials of consignment sales.



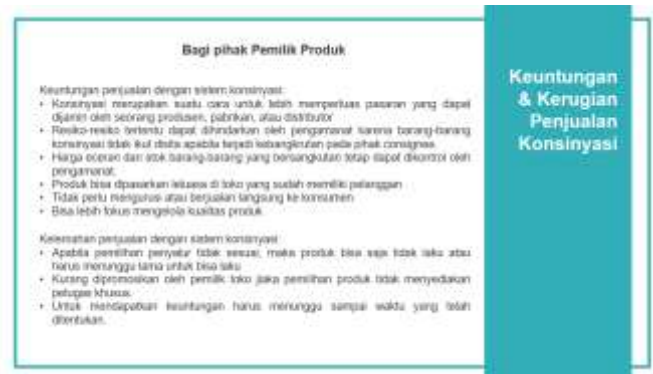
Picture 7.
Consignment Sales Definition
Source: Author (2021)



Picture 8.
Involved Parties in Consignment Sales
Source: Author (2021)



Picture 9.
Consignment Sales Characteristics
Source: Author (2021)



Picture 10.
Advantages and Disadvantages of Consignment Sales
Source: Author (2021)



Picture 11.
Recording of Consignment Sales with Separated Methods
Source: Author (2021)



Picture 12.
Recording of Consignment Sales with Unseparated Methods
Source: Author (2021)

Implementation of Teaching Materials Output

The output produced is in the form of digital teaching materials in the form of powerpoint and video. Presentation of sample questions for each material is also included in the powerpoint. The output implementation process is carried out after the prepared digital teaching materials have been created. The process of collecting digital teaching materials is carried out after all the materials have been created, they will be sent to the school. The teaching materials sent are evaluated and

finalized at the time of guidance with the supervising teacher at the school. The implementation of the output of teaching materials will be carried out by the school for the next semester. Implementation of the output of teaching materials is used for direct and online learning.

Results after Implementing

The implementation of digital teaching materials has a significant impact on schools, where the teaching and learning process will become easier with the presence of digital teaching materials. Easy access to learning materials helps the school to deliver the material optimally. Digital teaching materials which also have the advantage that they can be accessed repeatedly are given without being limited by space or time so that the material can be reached better. The question bank provided helps the school to unify the extent of the students' ability to understand the material presented. So that the school will be helped in the teaching and learning process with digital learning materials. The material presented is in accordance with the core and basic competency standards provided by the school. The sample questions and question bank provided do not exceed the student's ability limit. So that the school and students will feel a positive impact with the digital teaching materials that have been designed.

Conclusions

The process of observing the school shows that the teaching materials will be implemented in the coming semester. The digital teaching materials have been accepted by the school in accordance with the school's core competencies and basic competencies (KIKD). Based on the feedback given by the teacher, the digital teaching materials seems very useful to help the teaching and learning process especially the question and answer bank to examine the extent of students ability. The resulting output includes modules, powerpoints, and videos for materials on Long-Term Debt and Consignment Sales also followed by examples of practice questions along with question banks and answer keys to monitor students understanding of the material presented. The main purpose of making digital teaching materials is to increase efficiency and effectiveness for schools to deliver their material during the online teaching and learning process. Based on the conclusions above, the recommendation for the next digital teaching materials is that the teaching materials provided can be more varied by adding other formats such as animation by paying attention to the ease of accessing teaching materials. In addition, the teaching materials provided are not only limited to following the school's Basic Competencies and Core Competencies (KIKD), but can be added with other information that is still relevant to the material presented. Therefore, the teaching materials provided in line with the teaching and learning process so that the material can be conveyed clearly. This activity can be completed through the help of several parties. The author would like to thank the supervising teacher and head of SMK Negeri 1 Tanjung Pinang for allowing this community service project to be implemented in the school. The author also wants to thank to supervising lecturer and head of Universitas Internasional Batam for the guidance given.

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