

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>

DIGITAL TEACHING MATERIALS ABOUT GOVERNMENTAL ACCOUNTING FOR 3RD GRADE FROM MAITREYAWIRA TANJUNGPINANG VOCATIONAL HIGH SCHOOL

Muhammad Taufik¹, Julianti²

^{1,2}Universitas Internasional Batam

Email of correspondence: m.taufik@uib.ac.id¹, 1842055.julianti@uib.edu²

Abstract

The online learning and teaching process at Maitreyawira Tanjungpinang Vocational Highschool is ineffective due to the Covid-19 pandemic. The limitations of online learning are the lack of interaction and feedback between teacher and student also the lack of tools and evaluation of online learning. Therefore, the preparation of teaching material is intended to provide videos and presentation slides as the tool and exercise questions in the module as the evaluation. The implementation method applied is observation through interview with school supervisor regarding the subject that is material and needs to be supported, namely Governmental Accounting for 3rd grade. The subject consists of eight chapters organized into three main parts, namely accounting transactions in the Working Unit and Village, financial reports in Village, and computerization accounting in Village with Siskeudes 2.0. The output is teaching materials in the form of learning modules containing materials and exercise questions, presentation slides, and videos. This activity provides academic literacy that is referred by student and teacher also distributes knowledge in difficult condition due to the Covid-19 pandemic.

Keywords: Governmental Accounting, Digital Learning Module, Online Learning

Introduction

Significant changes in the transition of teaching and learning activities from face-to-face learning to online learning during the Covid-19 pandemic caused a culture shock for teachers and students. Winkelman (1994) defines culture shock as a situation when individuals encounter various experiences occurred due to stressors from different cultures. When individuals are faced with new experiences or situations, such as online learning, it may cause stress. The survey results from the United Nations Children's Fund show that 66% of students feel uncomfortable studying at home and 87% of students want to return to school (UNICEF, 2020).

The government has issued various policies and initiatives to deal with learning obstacles during the Covid-19 pandemic (Sulistiyansih, 2020). For

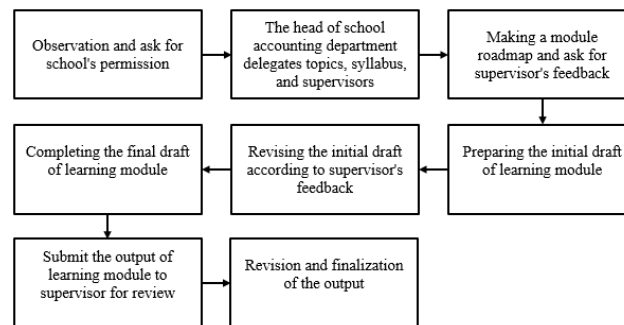
example, schools were given the flexibility to choose curriculum that suits the learning needs of students as stipulated in the Decree of the Minister of Education and Culture regarding the curriculum during an emergency period. In March, there was the cancellation of national exams and school exams were not primary to measure curriculum completeness. In March-April 2020, the Ministry of Education and Culture provided free quotas, reallocated budget of Rp. 70 billion for TVRI TV program titled Belajar dari Rumah, and launched the portal called Guru Berbagi.

However, there are still unavoidable limitations of online learning are the lack of interaction and feedback between teachers and students; the shortage of learning media and evaluation. Based on the survey, 38% of students stated that teachers did not guide them optimally during online classes (UNICEF, 2020). In addition, the number of complaints towards the Indonesian Child Protection Commission (KPAI) regarding the implementation of online learning is quite high. The majority of respondents who reported complaints came from high school students (64.5%). As many as 79.9% of respondents stated that there was no interaction between students and teachers (material presentation, discussion, and direct question and answer) during online class apart from giving assignments (KPAI, 2021). This condition can cause students' understanding of the material to be not optimal.

Maitreyawira Tanjungpinang vocational high school is included in schools that carry out online learning during the Covid-19 pandemic. School uses learning tools in the form of presentation slides with Microsoft Powerpoint, whiteboard, marker, and videos to deliver learning materials. To support the online learning process, students need learning media and evaluation that can help them understand the materials better. Electronic module is an effective approach to support online learning process, for instance it can help students to learn the materials concept and improve the learning results (Purnamasari *et al.*, 2020). Therefore, the preparation of teaching material is intended to provide videos and presentation slides as the learning tools and exercise questions in the module as the learning evaluations.

Methods

The technique used to obtain information is observation and interviews. Observations were applied at the preparation stage to collect information about the learning and teaching process during the pandemic at SMK Maitreyawira Tanjungpinang. Besides, interviews were applied at the implementation stage with the school supervisor via WhatsApp to discuss the making of the digital learning module. Interviews are questions and answers between two parties to exchange information (Sugiyono, 2015). The implementation takes place at SMK Maitreyawira Tanjungpinang from 1 September 2021 - 31 December 2021. The school is located on Ir. Sutami Street Number 66, Tanjungpinang City. The following is the procedure for implementing the activity which includes the preparation stage, implementation stage, assessment, and reporting stage:



Picture 1.

Procedures of Designing the Digital Learning Module

Source: Author (2021)

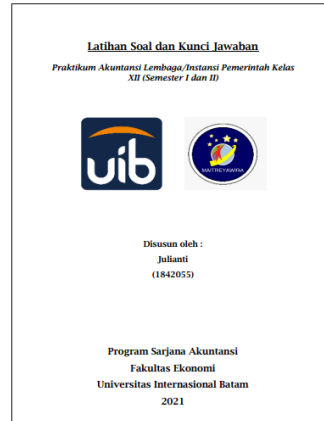
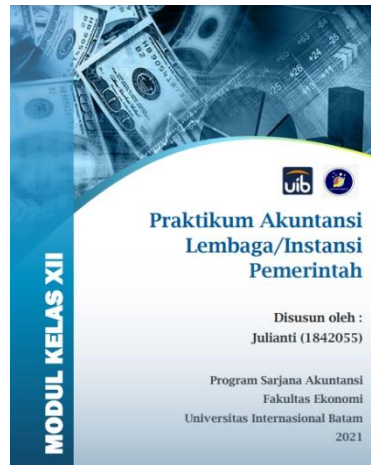
Result and Discussion

1. Digital Learning Module

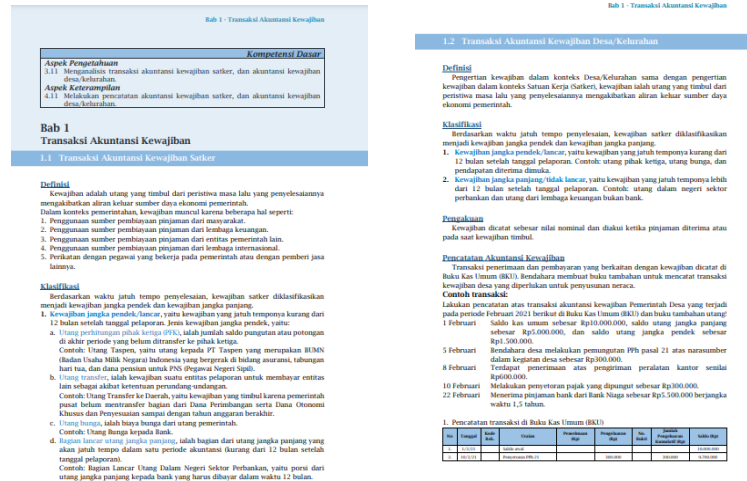
The module is compiled using Microsoft Word 2016. The module contains eight chapters, each of which has a different number of sub-chapters. The following eight chapters consist of these topics :

- a. Liabilities Accounting Transactions in Working Unit and Village
- b. Fund Equity Accounting Transactions in Working Unit and Village
- c. Error correction accounting transactions and extraordinary events in working units and village
- d. Financial Report in Village
- e. Computerized Accounting in Village
- f. Register Account in Village
- g. Accounting Transactions in Village
- h. Evaluation of Financial Reports in Village

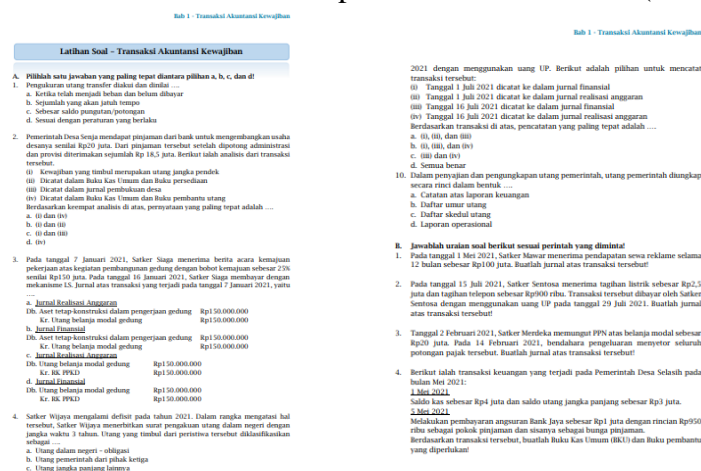
Each chapter is equipped with learning materials, mind maps, practice questions, and answer keys. Answer key is in separated document files. Mind maps are made as a visualization of important points on the subject so that students are expected to know the big picture of the studied material. Apart from practice questions in each chapter, the module also has comprehensive practice questions. Comprehensive practice questions are additional evaluations containing combined questions from chapter 1 to chapter 8. Students are expected to be able to solve case problems or questions about the eight main materials as a whole. At the end of the module page, there is a glossary containing definitions of the terms, abbreviations, or acronyms used in the explanation of the material.



Picture 2.
Cover of Module and Answer Key
Source: Author (2021)



Picture 3.
Content of Module – Chapter 1b Source: Author (2021)



Picture 4.
Practice Questions – Chapter 1 Source: Author (2021)

**Soal dan Kunci Jawaban Bab 1
Transaksi Akuntansi Kewajiban**

A. Jawaban Soal Pilihan Ganda

- Pengukuran utang transfer diikat dan dimilik...
 - Ketika telah menjadi beban dan belum dibayar
 - Sejamban yang akan jatuh tempo
 - Sebesar saldo pengutang/pemohon
 - Sesuai dengan peraturan yang berlaku
- Pemerintah Desa Senja mendapat pinjaman dari bank untuk mengembangkan usaha desanya senilai Rp20 juta. Dari pinjaman tersebut setelah dipotong administrasi dan provisi ditransferkan sejumlah Rp 18,5 juta. Berikut ialah analisis dari transaksi tersebut.
 - Kewajiban yang timbul merupakan utang jangka pendek
 - Dicatat dalam Buku Kas Umum dan Buku persediaan
 - Dicatat dalam jurnal pembukaan desa
 - Dicatat dalam Buku Kas Umum dan Buku pembantu utang
 Berdasarkan keempat analisis di atas, pernyataan yang paling tepat adalah ...
 - (i) dan (ii)
 - (i) dan (iii)
 - (i) dan (iv)
 - (iv)
- Pada tanggal 7 Januari 2021, Sarker Soga menerima berita acara kemajuan pekerjaan atas kegiatan pembangunan gedung dengan bobot kemajuan sebesar 25% senilai Rp110 juta. Pada tanggal 10 Januari 2021, Sarker Soga membayar dengan mekanisme US, Jurnal atas transaksi yang terjadi pada tanggal 7 Januari 2021, yaitu ...
 - Jurnal Realisasi Anggaran**
 Dk. Aset tetap-konstruksi dalam pengerjaan gedung Rp150.000.000
 Kr. Utang belajar modal gedung Rp150.000.000
 - Jurnal Finansial**
 Dk. Aset tetap-konstruksi dalam pengerjaan gedung Rp150.000.000
 Kr. Utang belajar modal gedung Rp150.000.000
 - Jurnal Realisasi Anggaran**
 Dk. Utang belajar modal gedung Rp150.000.000
 Kr. RK PPKD Rp150.000.000
 - Jurnal Finansial**
 Dk. Utang belajar modal gedung Rp150.000.000
 Kr. RK PPKD Rp150.000.000
- Sarker Wijaya mengalami defisit pada tahun 2021. Dalam rangka mengatasi hal tersebut, Sarker Wijaya menerbukan surat pengakuan utang dalam negeri dengan jangka waktu 3 tahun. Utang yang timbul dari peristiwa tersebut diklasifikasikan sebagai ...
 - Utang dalam negeri - obligasi
 - Utang pemerintah dari pihak ketiga

B. Jawaban Soal Uraian

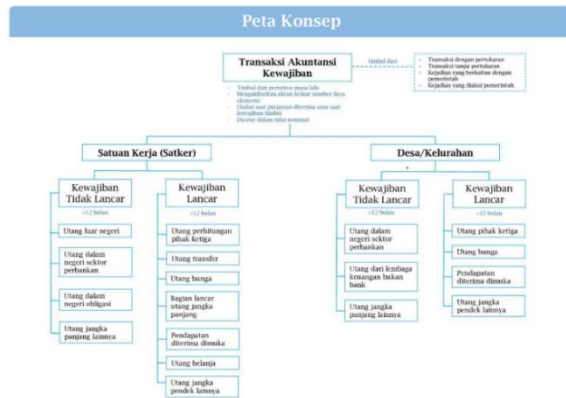
- Pada tanggal 1 Mei 2021, Sarker Mawar menerima pendapatan sewa reklame selama 12 bulan sebesar Rp100 juta. Buatlah jurnal atas transaksi tersebut!
 Jurnal atas transaksi yang terjadi pada tanggal 1 Mei 2021, yaitu:

Tanggal	Pu/Akun	Debit	Kredit
1/5/21	Dik. Rp100.000.000 A. Sewa Reklame Rp100.000.000 Dik. Rp100.000.000 A. Sewa Reklame Rp100.000.000		Rp100.000.000 Rp100.000.000
- Pada tanggal 15 Juli 2021, Sarker Semesta menerima tagihan listrik sebesar Rp2,5 juta dan tagihan telepon sebesar Rp900 ribu. Transaksi tersebut dibayar oleh Sarker Semesta dengan menggunakan uang TWP pada tanggal 29 Juli 2021. Buatlah jurnal atas transaksi tersebut!
 Jurnal atas transaksi yang terjadi pada tanggal 15 Juli 2021 dan 29 Juli 2021, yaitu:

Tanggal	Pu/Akun	Debit	Kredit
15/7/21	Dik. Rp2.500.000 Dik. Rp900.000 Dik. Rp3.400.000 Dik. Rp3.400.000		Rp4.400.000 Rp4.400.000

Picture 5.

Answer Key – Chapter 1 Source: Author (2021)



Picture 6.

Mind Map – Chapter 1 Source: Author (2021)

Latihan Soal Komprehensif

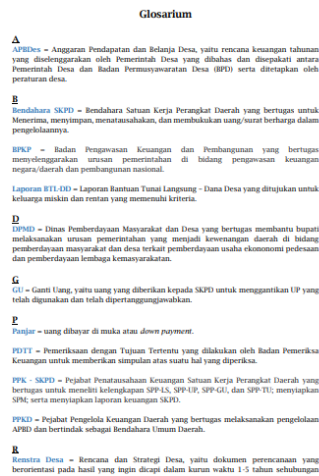
- Pilihlah satu jawaban yang paling tepat diantara pilihan a, b, c, dan d!
 - Urutan level pada kode rekening AP/Des yang tepat, yaitu ...
 - Kelompok - Jenis - Akun - Objek
 - Jenis - Kelompok - Objek - Akun
 - Akun - Kelompok - Jenis - Objek
 - Objek - Jenis - Kelompok - Akun
 - Berikut ini yang merupakan peristiwa luar biasa ialah ...
 - Perubahan kebijakan akuntansi dalam satuan kerja
 - Kesalahan pencatatan yang dilakukan oleh bagian akuntansi
 - Grupus bumi dan tsunami yang melanda pemukiman
 - Pada waktu stock opname, diketahui bahwa banyak persediaan yang hilang
 - Dalam pengaturan kode akun, nomor akun dibagi dalam empat level. Nomor akun level dua digunakan untuk ...
 - Kode akun
 - Kode kelompok
 - Kode jenis
 - Kode objek
 - Penyajian kembali akun-akun neraca dilakukan untuk menyesuaikan karena satuan kerja ...
 - Mengganti metode pencatatan persediaannya
 - Melakukan penyusutan akun sesuai dengan peraturan terbaru
 - Melakukan perubahan kebijakan akuntansi dari berbasis kas menuju berbasis akrual
 - Melakukan perubahan metode penilaian asetnya
 - Pada tahun 2021, jumlah anggaran dana Desa Rukun sebesar Rp85.000.000. Realisasi anggaran untuk belanja dan kegiatan desa yang dianggarkan pada tahun tersebut ialah Rp120.000.000. Selisih dari anggaran dan realisasinya dapat dicatat pada pos akun ...
 - Ekuitas
 - Surplus/defisit desa
 - Sisa Lebih Pembiayaan Anggaran (SLIPA) desa
 - Sisa Kurang Pembiayaan Anggaran (SKPA) desa
 - Rekening bank desa dalam Siklusdes 2.0 mempunyai kebijakan single account. Pemerintah Desa Rukun mempunyai empat rekening yang digunakan untuk menyimpan dana kas desa. Dalam rangka menguji parameter rekening bank desa, maka Pemerintah Desa mengintru menu ini dengan ...
 - Memasukkan salah satu data rekening yang paling sering digunakan
 - Mengisi data berupa kumpulan dua rekening yang nominalnya paling besar
 - Mengisi data yang berupa gabungan dari semua rekening

Kunci Jawaban Latihan Soal Komprehensif

- Urutan level pada kode rekening AP/Des yang tepat, yaitu ...
 - Kelompok - Jenis - Akun - Objek
 - Jenis - Kelompok - Objek - Akun
 - Akun - kelompok - Jenis - Objek
 - Objek - Jenis - Kelompok - Akun
- Berikut ini yang merupakan peristiwa luar biasa ialah ...
 - Perubahan kebijakan akuntansi dalam satuan kerja
 - Kesalahan pencatatan yang dilakukan oleh bagian akuntansi
 - Grupus bumi dan tsunami yang melanda pemukiman
 - Pada waktu stock opname, diketahui bahwa banyak persediaan yang hilang
- Dalam pengaturan kode akun, nomor akun dibagi dalam empat level. Nomor akun level dua digunakan untuk ...
 - Kode akun
 - Kode kelompok
 - Kode jenis
 - Kode objek
- Penyajian kembali akun-akun neraca dilakukan untuk menyesuaikan karena satuan kerja ...
 - Mengganti metode pencatatan persediaannya
 - Melakukan penyusutan akun sesuai dengan peraturan terbaru
 - Melakukan perubahan kebijakan akuntansi dari berbasis kas menuju berbasis akrual
 - Melakukan perubahan metode penilaian asetnya
- Pada tahun 2021, jumlah anggaran dana Desa Rukun sebesar Rp85.000.000. Realisasi anggaran untuk belanja dan kegiatan desa yang dianggarkan pada tahun tersebut ialah Rp120.000.000. Selisih dari anggaran dan realisasinya dapat dicatat pada pos akun ...
 - Ekuitas
 - Surplus/defisit desa
 - Sisa Lebih Pembiayaan Anggaran (SLIPA) desa
 - Sisa Kurang Pembiayaan Anggaran (SKPA) desa
- Rekening bank desa dalam Siklusdes 2.0 mempunyai kebijakan single account. Pemerintah Desa Rukun mempunyai empat rekening yang digunakan untuk menyimpan dana kas desa. Dalam rangka menguji parameter rekening bank desa, maka Pemerintah Desa mengintru menu ini dengan ...
 - Memasukkan salah satu data rekening yang paling sering digunakan
 - Mengisi data berupa kumpulan dua rekening yang nominalnya paling besar
 - Mengisi data yang berupa gabungan dari semua rekening

Picture 7.

Comprehensive Pratic Questions Source: Author (2021)



Picture 8.

Glossary Source: Author (2021)

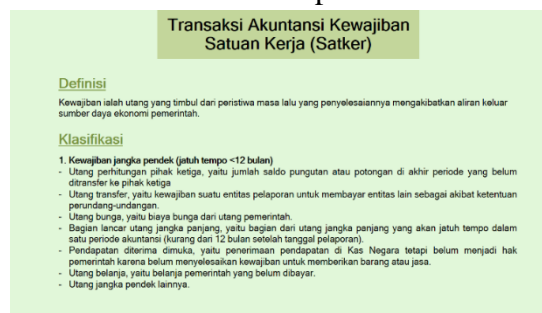
2. Presentation Slides

The presentation slides are prepared using Microsoft Powerpoint 2016. The presentation slides contain a mind map and brief important points from each chapter on the learning module. The mind maps on the presentation slides are the same as those in the module.



Picture 9.

Cover of Presentation Slide – Chapter 1 Source: Author (2021)



Picture 10.

Content of Slide – Chapter 1 Source: Author (2021)

3. Video

The preparation of the learning video is carried out using Vegas Pro 16.0. References for making videos are obtained from Youtube. Learning videos are created by compiling a mix of several videos that cover similar topics. The number of learning videos made is five videos with topic as follows:

- a. Liability accounting transactions in working unit and village
- b. Fund equity accounting transactions in working unit and village
- c. Error correction accounting transactions and extraordinary events in working units and village
- d. Financial report in village
- e. Computerized accounting in village

Conclusions

Digital learning module will be implemented as additional media and evaluation at Maitreyawira Tanjungpinang vocational high school in the following academic year. School can use the outputs as additional literature to support the learning and teaching process in online classes. The teacher obtains presentation slides that can be used as a new tool to present materials during online classes. Also, the practice question can be used as the students' evaluation to measure their understanding of the material presented. Recommendations that can be given by the author for the output of similar activities in the future, namely making a mind map can be completed with a summary containing writings on material points or important keywords from the learning material. Another recommendation is to add an introduction that contains an explanation of why students need to study the material and examples that can be found in students' daily lives. This is intended for students to feel the urgency to learn the material. The author is grateful to Maitreyawira Tanjungpinang vocational high school who has been willingly cooperating as a partner in the community service activity. Special mention for Mrs. Purwanti, S.Pd. as school supervisor and Mr. Muhammad Taufik, S.E., M.A., M.Ak. as university supervisor who has guided the author during the implementation of community service activity.

References

- KPAI. (2021). *Survei Pelaksanaan Pembelajaran Jarak Jauh (PJJ) dan Sistem Penilaian Jarak Jauh Berbasis Pengaduan KPAI*. <https://bankdata.kpai.go.id/infografis/survei-pelaksanaan-pembelajaran-jarak-jauh-pjj-dan-sistem-penilaian-jarak-jauh-berbasis-pengaduan-kpai>
- Purnamasari, N., Siswanto, S., & Malik, S. (2020). E-module as an Emergency-Innovated Learning Source during the Covid-19 Outbreak. *Psychology, Evaluation, and Technology in Educational Research*, 3(1), 1–8. <https://doi.org/10.33292/petier.v3i1.53>
- Sugiyono. (2015). *Metode Penelitian Pendidikan: Pendekatan Kuantitatif, Kualitatif dan R&D*.
- Sulistiyarningsih, E. (2020). *Kebijakan Kemendikbud di Masa Pandemi*. LPMP Kalimantan Utara. <https://gtk.kemdikbud.go.id/read-news/kebijakan-kemendikbud-di-masa-pandemi>
- UNICEF. (2020). *Indonesia: As Guidance on School Reopening is Released, New Surveys Show How Students are Learning from Home*. <https://www.unicef.org/indonesia/press-releases/new-surveys-show-how-students-are-learning-from-home>
- Winkelman, M. J. (1994). Cultural Shock and Adaptation. *Journal of Counseling & Development*, 73, 121–126. <https://doi.org/10.1002/j.1556-6676.1994.tb01723.x>