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PREPARATION OF DIGITAL TEACHING MATERIALS ACCOUNTING FOR SERVICE, TRADE AND MANUFACTURING COMPANIES FOR CLASS XII SEMESTER 2 SMK NEGERI 1 TANJUNG PINANG

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Abstract

The Covid-19 pandemic has caused several changes to the learning methods applied by all educational institutions. Changes in learning methods adapted to pandemic conditions caused several problems in the teaching and learning process in schools. The problem experienced by SMK Negeri 1 Tanjung Pinang is that there is limited time for the school to compile digital teaching materials and thus it affects teaching and learning activities carried out by the school. Therefore, this community service project is carried out with the aim of producing outputs in the form of modules, question banks, powerpoints and learning videos for the subject of Accounting for Service, Trade, and Manufacturing Companies for class XII semester 2. The preparation of digital teaching materials is carried out through the science and technology diffusion method, interviews with schools parties as well as literature references that is matched to the School's Core Competencies and Basic Competencies (KIKD). The implementation of the digital teaching materials will be carried out in the 2nd semester of class XII starting in 2022. Digital teaching materials that have been designed are expected to help the school to improve the efficiency and effectiveness of the teaching and learning activities carried out. This project is expected to be a reference for the next project implemented with the scope is in the school and it is hoped that the resulting output will be more varied.

Keywords: *Accounting for Service, Trade & Manufacturing Companies, Community Service Projects, Digital Teaching Materials, Teaching and Learning Activities, Schools*

Introduction

SMK Negeri 1 Tanjung Pinang is an institution that was established with the aim of providing education in the form of knowledge and good behavior for students. Learning activities at the school experienced several difficulties due to the Covid-19 pandemic. The Covid-19 pandemic caused several changes to the learning method applied by SMK Negeri 1 Tanjung Pinang, namely from offline techniques to online. The Corona Virus Disease 2019 (Covid-19) pandemic is a worldwide pandemic. The Covid-19 pandemic has become a concern for all countries in the world because the pandemic has had an impact on various aspects of people's lives, namely education, social, economic, political, and health in various countries (Aditia *et al.*, 2020). The Covid-19 pandemic caused Indonesia to issue several

policies to deal with the pandemic. The education sector in Indonesia has undergone drastic changes with the issuance of government policies regarding the implementation of online teaching and learning activities. This causes teaching and learning activities to apply the Distance Learning System or Online Learning (Siahaan, 2020). Initially, the implementation of Distance Learning System did not run smoothly due to several problems such as limited internet access, lack of mastery of the use of technology by teachers and students, inadequate facilities and infrastructure, lack of interaction between teachers and students and the lack of enthusiasm of students to learn (Amalia & Sa'adah, 2020). These problems cause the teaching and learning process to be inefficient and ineffective. In addition to this, the teaching materials generally used by students were previously in the form of hardcopy so in this case the book became an additional cost that had to be paid by students during the Covid-19 pandemic. This is because to carry out the Distance Learning System, independent funds are needed from students to support the implementation of teaching and learning activities such as the internet, computers, and others. In this case, it would be better if the books that are generally purchased by students can be converted into digital form so that it can help them in reducing expenses. However, in the preparation of these digital teaching materials, the school experienced difficulties. The sudden change in learning methods from offline to online led to the need for teachers to prepare all teaching materials in digital form for teaching and learning activities in a short time. Due to the rush of time, the resulting digital teaching materials are less than optimal and not very attractive. This causes the need for other parties to assist the schools especially the teacher in preparing the digital teaching materials. Thus, the purpose of this project is to create digital teaching materials, namely modules, question banks, powerpoints, and learning videos that can be used to help in lightening the work of teachers in preparing digital teaching materials to support the learning process of students so that online learning can be more effective and efficient and to increase the interest of students to learn. The preparation of modules, question banks, powerpoints, and learning videos is according to the Core Competencies and Basic Competencies (KIKD) or school syllabus for the subjects of Accounting for Service, Trade and Manufacturing Companies Class 12 Semester 2. However, these teaching and learning activities have experienced some changes in the third quarter of 2021. This is because the Covid-19 case in Indonesia has decreased so the Ministry of Education and Culture has allowed students to enter school (Pendidikan, 2021). This causes the need for schools to obtain assistance from other parties in helping schools to restore learning methods from online to offline. Therefore, to support teaching and learning activities by both online and offline methods, digital teaching materials such as modules, question banks, powerpoints and learning videos are prepared and are expected to help schools, especially teachers in preparing digital teaching materials and students in understanding the material. Digital teaching materials are expected to help schools, especially for subjects Accounting for Service, Trade and Manufacturing Companies for class XII semester 2. The preparation of digital teaching materials is also carried out through guidance from supervisors from UIB and supervising teachers from SMK Negeri 1 Tanjung Pinang with the aim that the digital teaching materials that have been prepared is in accordance with the curriculum or syllabus applied by the school.

Methods

The method used in this project is the science and technology diffusion method. Science and technology diffusion method is a method that is used to produce a product for consumers (Taufikurrahman *et al.*, 2021). The method is used to produce digital teaching materials in the form of modules, question banks, powerpoints and learning videos for the school. Procedures or the method that is used in compiling modules and reports is through library research. The data used in the preparation of the modules is secondary data which was obtained through literature references in which the materials has been matched to the relevant school curriculum. The data used in making the outputs are obtained from various sources such as books, notes, reports, journals and other sources (Sakti & Sulung, 2020). Another data collection technique used is using primary data which could be obtained through interviews conducted with the party from the school, namely the supervising teacher regarding the problems experienced by the school as well as suggestions and recommendations for improvement of the outputs which is the modules, question banks, powerpoints and learning videos that have been prepared and party from UIB, namely the supervisor in providing suggestions and recommendations for improvement of the outputs that have been created. The interviews were conducted online using Zoom, WhatsApp and Email. The subject of the project is SMK Negeri 1 Tanjung Pinang. The community service project is done by the author on Batam because of Covid-19. The project is carried out through communication between the author and the supervising teacher. The community service project is carried out from 1 September 2021 to 31 December 2021. The budget for the community service project is Rp. 5.000.000 (five million rupiah). The procedures are being done through four stages which is the preparation stage, implementation stage, assessment stage and reporting stage. The preparation stage begins with asking permission to do the community service project to the head of the school's accounting department. After obtaining permission from the head of the accounting department, the community service project cover letter is sent in the form of softcopy or hardcopy to the school to inform and to obtain formal approval regarding the implementation of the community service project. After the school received the community service project cover letter, the school and UIB scheduled a meeting between the school, head of accounting study programs and author who carried out community service project at the school to discuss the technical implementation of the community service project and discuss the school curriculum which is the basis for making digital teaching materials. After carrying out the meeting, students prepare and submit a community service project proposal to UIB, namely through the approval of the head of accounting study program for the implementation of the community service project. Then the accounting study program appoints a supervisor to guide the student in the preparation of the output of the project. The student conducts interviews with the school, namely the teacher via Zoom and WhatsApp about the problem and an overview of the output to be generated from this community service project. The implementation stage is carried out by reviewing the school's curriculum, and looking for literature references that can be used to compile materials that are matched to the relevant school curriculum. After obtaining the data from the references, the preparation of teaching materials for the subjects of Accounting for Service, Trade and Manufacturing Companies is carried out. The outputs or digital teaching materials produced are modules, question banks, powerpoints and learning videos made by conducting guidance with the school, namely the supervising teacher and UIB, namely the supervisor.

The teaching materials that have been prepared will be revised in accordance with the guidance of the supervising teacher and supervisor. The assessment stage is carried out through an evaluation from the supervisor from UIB regarding the quality of the community service project reports that have been prepared and the outputs that have been produced. The assessment stage is also carried out through the assessment of partners, namely the supervising teacher from SMK Negeri 1 Tanjung Pinang regarding the resulting output and the result of implementing the output in the teaching and learning activities. The reporting stage is carried out by compiling and finalizing the Community Service Project Report. The softcopy file will be uploaded to the KP System and the hardcopy will be submitted to the Student Affairs Academic Administration Bureau (BAAK) which will be given to library. The resulting output from the community service project will be given to the school so that it could be implemented in teaching and learning activities for the next semester. Softcopy files of modules, question banks, powerpoints and learning videos can be used by school teachers as additional teaching materials in teaching and learning activities and to help the school in implementing the online learning method. Hardcopy files of modules and question banks will be stored in the school library as evidence of the community service project that have been carried out in the schools and also to help the school in implementing the offline learning method.

Result and Discussion

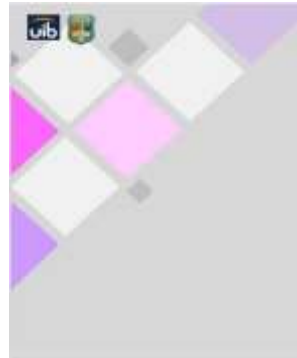
The output of the community service project is digital teaching materials that consists of modules, question banks, powerpoints and learning videos. The hardcopy of the modules and question banks is submitted to the supervising teacher in person. The softcopy of the modules, question banks, powerpoints, and learning videos are submitted to the school in the form gdrive link that is sent to the supervising teacher and by attaching 4 digital teaching materials or the output files to the email of the supervising teacher. The digital teaching materials is to be used by the students in class XII majoring in accounting and the digital teaching materials is to be implemented in the 2nd semester. It is hoped that these outputs can help teachers in preparing teaching materials in different forms and students in understanding the subject materials. The materials to be discussed in the digital teaching materials are related to the manufacturing companies which is about adjusting journals, worksheet, factory overhead costs, job order costing, process costing, statement of profit or loss, statement of financial position and closing journal. Modules contains material that is divided into 8 chapters that have been matched to the school's curriculum and syllabus. The number of chapters in the modules is adjusted to the number of topics in the curriculum and syllabus. The materials will be further explained through the sub-chapters contained in each chapter. At the beginning of each chapter in the module, the basic competencies to be achieved in each chapter will be detailed and at the end of each chapter in the module there will be multiple choice practice questions related to the subject matter described in the chapter. After the last chapter which is the 8th chapter, there will be answer key and discussions for all of the multiple-choice practice questions for each chapter.



Picture 1.
Module Front Page Source: Project Output (2021)



Picture 2.
Module Content Page Source: Project Output (2021)



Picture 3.
Module Last Page Source: Project Output (2021)

The question banks contain practice questions in the form of essays and the answer key to the question. This question bank consists of 2 practice questions designed 1 (one) each for manufacturing companies that uses job order costing method or process method.



Picture 4.
Question Bank First Page Source: Project Output (2021)



Picture 5.
Question Bank Content Page Source: Project Output (2021)



Picture 6.
Question Bank Last Page Source: Project Output (2021)

Powerpoint is a microsoft office application that is used to create attractive presentation slides in an easy and fast way (Nurani & Ardiyanta, 2019). These powerpoints consists of 8 files that have been adjusted to the number of chapters in the designed module. In each of the powerpoints, there will be an explanation of the basic competencies, materials and discussion for 2 examples of practice questions for each chapter.



Picture 7.
Example of Powerpoint First Page Source: Project Output (2021)



Picture 8.
Example of Powerpoint Content Page Source: Project Output (2021)



Picture 9.
Example of Powerpoint Last Page Source: Project Output (2021)

Learning video is a recording that is used to explain the learning material (Nuritha & Tsurayya, 2021). Learning videos are used to explain 8 powerpoints that have been made. The learning video has been uploaded on the youtube site and the video link has been informed to the supervising teacher.



Picture 10.
Example of Videos First Page Source: Project Output (2021)



Picture 11.

Example of Videos Content Page Source: Project Output (2021)



Picture 12.

Example of Videos Last Page Source: Project Output (2021)

The output of the community service project will be implemented in the next semester thus the result of the implementation of the output is by using the feedback from the schools. Softcopy of the modules, question banks, powerpoints, and learning videos have been reviewed by the guidance teacher and it received a good response to the learning materials that have been compiled by the author. Hardcopy of the modules and question banks have been submitted to the guidance teacher in person and received a good response regarding the teaching material.

Conclusions

This community service project was carried out at SMK Negeri 1 Tanjung Pinang. It is carried out with the aim of producing digital teaching materials in the form of modules, question banks, powerpoints, and learning videos that can assist the school in teaching and learning activities both online and offline. This project was carried out through science and technology diffusion methods and interviews with the school regarding the problems faced in teaching and learning activities as a result of the Covid-19 pandemic. The preparation of the digital teaching materials is carried out using the library study method in obtaining materials that are matched to the school's curriculum and syllabus. The outputs of this project which is the modules, question banks, powerpoints and learning videos will be implemented in the next semester, namely semester 2 and it is hoped that these outputs can help teachers in preparing digital teaching materials and students in understanding the subject. This activity can be completed through the help of several parties. The author would like to thank SMK Negeri 1 Tanjung Pinang for allowing this community service project to be implemented in the school, namely the head of the accounting department and guidance that has been given by the supervising teacher. The author also wants to thank Universitas Internasional Batam, namely the head of the accounting department and supervisor for the guidance given.

Recommendations for further community service project that is done in schools are increasing the variety and diversity of the resulting outputs. The outputs that will be produced are then expected to be more interesting in order to increase

the interest of students in understanding the subject. In addition, it is hoped that the outputs that will be produced can then be evaluated periodically in order to match the curriculum and syllabus of the school which is updated from time to time and is hoped that the outputs could adapt to the learning media used by the school.

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