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PREPARATION OF TEACHING MATERIALS FOR ACCOUNTING PRACTICUM GRADE XII (1ST SEMESTER) AT SMK NEGERI 1 TANJUNGPINANG

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Abstract

School is a place to get knowledge and knowledge from the subject matter given by the teacher. The pandemic that lasts for a long time has forced all people to practice social distancing. One of the areas that has been significantly affected is education because the teaching and learning process must be carried out online. Distance learning (online) can reduce productivity in the teaching and learning process due to limited facilities and available media. The purpose of this program is to support the completeness of materials or facilities in teaching so that it can be maximized. The methods that help the learning process, namely: modules, practice questions, powerpoints, and video explanations. The prepared teaching materials help school teachers in delivering material so that students can also better understand and understand the lessons to be conveyed by the school even though they are far away but can still maximize the learning process. As for other facilities or media, such as: online quizzes by using kahoot or the like so that they can be used as input for further service.

Keywords: *School, Social Distancing, Learning Materials, Teaching Materials*

Introduction

The World Health Organization (WHO) has declared Corona Virus Disease 2019 (COVID-19) a pandemic. The spread of COVID-19 in Indonesia is now increasingly widespread across regions and across countries, accompanied by an increase in the number of cases and/or the number of deaths. This pandemic has had a major impact on all sectors of life in the world, including Indonesia (Simatupang & Rejeki, 2020). The COVID-19 pandemic that lasted for a long time resulted in a decrease in the productivity of community activities both in the economic, social, political, health, education, and other fields. Based on Circular Number 4 of 2020 concerning the Implementation of Education Policies in the emergency period of the spread of the virus, the Ministry of Education and Culture urges all educational institutions not to carry out the teaching and learning process directly or face-to-face, but must be carried out indirectly or remotely. With the appeal, all educational institutions change the learning method used, namely being online or in a network (online). This aims to reduce the number of victims because

currently the spread of SARS-CoV-2 from human to human is the main source of transmission so that the spread becomes more aggressive (Liu & Gayle, 2020). The government even helps provide learning applications that are easy to use to keep children motivated in learning (Anugrahana, 2020). According to Arsyad (2006) online learning media or often referred to as e-learning is a media to support education and not a substitute for education. However, online schools have weaknesses due to the limited facilities and facilities available, thereby reducing the effectiveness of learning. Teachers are required to provide good teaching, create a conducive atmosphere for learning and creatively and innovatively use interesting learning media in order to increase learning motivation and help students to more easily understand subject matter and learning objectives can be achieved (Cahyani & Listiana, 2020). Online learning has several weaknesses, one of which is the limitations of books and monotonous teaching methods, resulting in students becoming less enthusiastic and bored in learning (Destrin & Zaki, L.B., 2021).. Therefore, teaching methods or teaching materials that are interesting and accessible in online form (softcopy) are needed so that the learning process continues to run smoothly so that learning objectives can be achieved. In addition to online access (softcopy) it can save costs, it can also be carried by students easily. Powerpoint and explanation videos that are arranged aim to help students to deepen their understanding of the material. Accounting is one of the majors that is quite attractive to Tanjungpinang students, so that the preparation of teaching materials is also arranged in the accounting department so that students at school can stay enthusiastic about learning. Based on the description above, schools need interesting and easy-to-understand teaching materials in order to help expedite the teaching and learning process in which ultimately learning objectives can be achieved. Therefore, this scientific work is entitled "Preparation of Teaching Materials for Class XII Accounting Practicum in Semester 1 at SMK Negeri 1 Tanjungpinang".

Methods

The data collection method in this practical work uses primary data obtained directly from the school. Data collection techniques carried out by the author include:

1. Interview

The interview aims to obtain information by conducting an online meeting with the head of the Accounting department, Mr. Supian, S.Pd., M.Ak. at SMKN 1 Tanjungpinang along with several teacher representatives. The core of the discussion is about the curriculum that applies in schools and the distance learning procedures applied by the government to all schools in Indonesia and SMKN 1 Tanjungpinang is one of the schools that implements distance learning during this pandemic.

2. Documentation

The collection and processing of data obtained to make examples or references to the teaching and learning process applied in schools regarding how to deliver material from teachers to students (Nugraha, H., & Chairunisa., 2020). It also aims

to recognize the school culture. School information can be obtained from gathering information from online sites that are located by the school.

The distance teaching method is very challenging for teachers and schools and SMKN 1 Tanjungpinang has applied the learning method since the official letter from the government was issued. This method gives a very different impact than before and reduces overall productivity.

3. Literature Study

This method is a method by reviewing material or science subjects Accounting for Service, Trade, and Manufacturing Companies so that it can be a source or reference in compiling teaching materials. According to Mirzaqon and Purwoko (2017), literature study is a method by utilizing previous reference books or sources to make a theoretical basis into teaching materials.

The material obtained is to provide a static and valid theory in explaining a topic. This can be obtained from books or trusted sites to compile or frame learning modules that are in line with the syllabus (Pratiwi, T. L., 2022). This also makes it easier for teachers to deliver material from teaching materials that are in accordance with the curriculum.

As explained above, there are various methods used by the author in designing the output, this is done to make teaching materials in accordance with the expectations and goals of partner schools and all parties involved in this activity. This output is expected to have complete and up-to-date material so that it can be used continuously. The output in the form of this learning module will be used by class XII students majoring in Accounting and Financial Institutions at SMK Negeri 1 Tanjungpinang. This output is planned to be used in the new academic year 2022/2023 which is scheduled to start in July 2022.

Result and Discussion

There are several steps that must be carried out in order to achieve the implementation of this activity. The first stage is the preparation stage. At this initial stage the authors identify the problems faced by partners where distance learning implemented by schools greatly reduces educational productivity. This problem was developed into an idea for designing teaching materials. The next stage is the implementation stage in which the preparation of teaching materials must be in accordance with the Core Competencies and Basic Competencies (KIKD) provided by the school. Based on the agreement that the output of this activity is a learning module. The preparation of the module is carried out by reviewing literature studies on research related to the material field, textbooks that have high credibility. In the preparation of the module, it has also been evaluated by the supervising teacher and supervisor. It aims to achieve the standards and provisions that have been determined by the school based on the correct and appropriate theory. The implementation stage is the last stage. The implementation of this learning module is planned for the 2022/2023 school year. The Service, Trade, and Manufacturing Accounting Practicum Module for class XII semester 1 consists of 7 chapters which contain:

1. Source Documents and Supporting Documents
2. Special Journal of Cash Receipts

3. Special Journal of Cash Disbursements
4. Purchase Special Journal
5. Special Sales Journal
6. Ledger
7. Trial Balance

The school responded well to this activity, especially when the learning modules were submitted according to the school syllabus. During implementation, modules can be improved and developed to become more ideal so that they can be used for a long time. The purpose of the interesting learning modules delivered in easy-to-understand language is to increase the enthusiasm of teachers in teaching and students in learning during this pandemic. Therefore, learning objectives can still be achieved with limited means or communication due to distance learning.



Picture 1.
Cover Teaching Materials

Conclusions

Schools need a learning method that can increase students' enthusiasm for learning and help teachers remain productive in delivering their material. Teaching materials are in the form of modules that are arranged in an interesting way and in easy-to-understand language in order to make it easier for teachers to convey the material and students' understanding can be achieved. In addition, there are practice questions that are also given in order to test students' understanding of the material, powerpoints containing important points or interestingly arranged summaries along with explanatory videos that can be especially helpful for students who prefer oral teaching. All types of outputs produced can be accessed easily because they are online (e-books). From the description above, the outputs of activities obtained from the preparation of digital teaching materials for Practicum in Accounting for Service, Trade, and Manufacturing Companies are expected to play a role in the process of further observation and evaluation from the school so that the learning process can continue to run well and smoothly.

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