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## DIGITAL TEACHING MATERIALS OF PRACTICUM ACCOUNTING FOR SERVICE, TRADE AND MANUFACTURING COMPANY FOR SMK MAITREYAWIRA TANJUNGPINANG

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### Abstract

Online learning has become the main activity in teaching and learning activities during this pandemic. Therefore, schools are increasingly paying attention to the implementation of online learning as well as offline learning. One of the schools that is running online learning is SMK Maitreyawira Tanjungpinang and is used as a partner in this community engagement project. The process of preparing digital materials through the process of interview, observation and consultation with the school. The application of online learning is tailored to the accounting department at SMK Maitreyawira Tanjungpinang which contains the subject theory of Practicum Accounting for Service, Trade, and Manufacturing Company so that they must use digital teaching materials in module, ppt and video and practice questions as learning materials. The preparation of the module is adjusted to the curriculum and competence of school materials. The digital teaching materials that have been compiled have helped the school in making online accounting learning more effective and efficient.

**Keywords:** *Digital Teaching Materials, Accounting Practice, Online Learning, Community Engagement Project, SMK Maitreyawira Tanjungpinang*

### Introduction

The Covid-19 pandemic that has hit the world today has made significant changes to the economy and normal activities of people, including the country of Indonesia (Liu *et al.*, 2020; Nasution *et al.*, 2020). Such changes affect all aspects of people's lives including political, economic, social, cultural, defense and security aspects. Various countries have implemented social distance to reduce human interaction in the wider community, which has a major impact on all walks of life around the world (Simatupang *et al.*, 2020). SMK Maitreyawira Tanjungpinang is an educational institution established with the aim of teaching and learning activities and providing education to students. One of the impacts of the Covid-19 pandemic is in the field of education, namely teaching and learning activities carried out in schools experiencing difficulties. The Covid-19 pandemic caused Indonesia to issue several emergency policies to deal with this pandemic. One of the policies issued to the education sector is Circular Letter No. 4 of 2020. Based on Circular

Letter No. 4 of 2020 on the Implementation of Education Policy in the emergency period of the spread of Coronavirus Disease (Covid-19), the Ministry of Education and Culture appeals to all educational institutions not to conduct the education process directly or face-to-face but must be done indirectly or remotely. Related to this, every educational institution must change the method of learning, which was previously done face-to-face (offline) had to be changed to an online learning method (Darmayanti *et al.*, 2007). The purpose of the policy is to prevent the spread of the virus in school environments where schools are public places and tend to be crowded. The Indonesian government is also working to improve the quality of online learning by providing free quota assistance for students and providing various online platforms and television learning programs for teachers and students.

Online learning is done at home using other applications and social platforms. This online learning method carried out by SMK Maitreyawira Tanjungpinang requires teachers to change strategies in teaching and creative in utilizing technology. This aims so that online learning can be as much as offline learning. Students are also expected to have access to electronic devices and have access to online apps used as learning environments, such as zoom, Google Meet, Google Classroom, and other companion apps. Although this method of online learning has become a supportive learning tool during pandemics, it also has some drawbacks and hurdles. The sudden change in the pandemic caused all parties to adapt to new circumstances. In fact, in the process of adapting, new problems continue to arise, be it from teachers, students and parents / guardians of students. Educators such as teachers must emergencyly arrange additional teaching materials for the students. The arrangement of teaching materials is because of learning is generally in the form of hardcopy books, so for online learning methods, books are needed in digital form to help students. It is also to support the learning of students if they do not understand when online learning or the delivery of material by teachers is less than optimal, then the teaching material can be used as an additional reference for learning. Other problems that arise, namely parents now who must be active and busy in accompanying their children's learning, especially children who are still in elementary school. This is because the children are still small and cannot use learning media such as PCs and other gadgets properly. Some other problems that often occur according to Mansyur (2020), namely limited internet access, unstable internet network, the burden of data costs to access applications, lack of mastery of technology by teachers and students, inadequate facilities and infrastructure, lack of interaction between teachers and students and lack of spirit or motivation of students to learn. The quality of students' skills is also the impact of this online learning. The challenge faced by students is to change the learning environment from offline to online, so that students need something that can motivate them back to learn (Cahyani *et al.*, 2020). This problem if not overcome will cause the teaching and learning process to be ineffective and inefficient. It also makes it difficult for teachers to monitor each student's learning progress and level of understanding. For that, the school needs teaching materials that can support the process of teaching and learning activities (Ratiyani *et al.*, 2014).

Thus, the purpose of this project is to compile digital teaching materials in the form of modules, problem banks, power point and learning videos in hopes of

providing additional references to learning during the Covid-19 pandemic. Digital teaching materials made are used to improve the quality of education which has become a focal point in Indonesia (Sriwahyuni *et al.*, 2019). Digital teaching materials are designed and adapted to the school curriculum and syllabus so that the material studied can be easily understood and can help students with practical questions presented in the modules.

### Methods

The methods of data collection used in this project include the method of obtaining data and information, who the users are, and the final purpose of this activity is the manufacture of teaching materials for SMK Maitreyawira Tanjungpinang. This method of making digital teaching materials uses science and technology diffusion methods where this project can produce output for consumers (teachers and students) (Taufikurrahman *et al.*, 2021). The author uses the following methods of data and information collection:

1. Interview: The author had a direct conversation with the Chairman of the Department of Accounting and Financial Institutions on behalf of the school to ask for an overview of the school's operational activities and teaching and learning process carried out by distance learning methods (PJJ). Chairman of the Department of Accounting and Financial Institutions explained, SMK Maitreyawira Tanjungpinang will follow the government's advice to implement the online distance learning process. The teaching and learning process is done using apps like Zoom and Google Classroom, inviting students to engage in two-way communication and take advantage of all the features in the app.
2. Documentation: This documentation activity includes collecting, processing, and storing documents in the process of making teaching materials. Collect documents with information or evidence and previous school activities to see students' learning and teaching progress at a glance. It is part of promoting the environment and culture of the school. It also makes it easier for writers to prepare teaching materials that are in accordance with the school curriculum and culture.
3. Literature Studies: Literature studies is a technique of collecting data by collecting literature references according to the curriculum and school syllabus that can be used as reference material in the preparation of teaching materials. The data sources of this output creation are journal articles, books, laws and regulations, and other documents related to the accounting practicum materials of service, trade and manufacturing companies.

The preparation phase begins by finding a school partner who needs the help of digital teaching materials. Because previously SMK Maitreyawira Tanjungpinang has been a partner in previous activities. So the author tried to contact the school and discuss and explain at a glance about the benefits of this activity. After all the process has been passed and approved the school will provide courses and Core Competencies and Basic Competencies (KIKD). This teaching material is expected to support interaction and communication between students and teachers as well as help students understand the content and increase their passion for learning. In this step the author identifies problems and shortcomings in

the learning process in schools with an online learning approach. This includes the lack of interaction, communication, and student learning spirit that occurs in online learning compared to hands-on learning. Then the author will analyze to design teaching materials so that they are easily understood by students. After the KIKD grant was received from the school, the author communicated the matter with the school as a partner and Universitas Internasional Batam regarding the format of teaching materials to be compiled. The result of the agreement is to make teaching materials in the form of modules with the latest problem training, PowerPoint presentation, and videos. This module is equipped with an answer key. Next the author reviews the literature to prepare and design teaching materials. The literature study conducted by the author consists of a research review of the latest teaching materials. The author also identifies and analyzes many learning theories about accounting practicum and presents them in an easy-to-understand language. The results of each chapter in this module will be sent to supervisors who are experts in the field of accounting practicum. This module will be further developed to provide teaching materials that support the learning process and be available. When teaching materials are fully usable and approved by supervisors and the University. Teaching materials can be given to schools for use, these teaching materials are designed for use by Class XII students majoring in Accounting and Financial Institutions. After the teaching materials are sent to the school, the school will review the usefulness and content of the module whether it is in accordance with the expected and in accordance with the school curriculum and KIKD. The school also provides reviews and recommendations to the author. As the supervisor responsible for this activity, the supervisor also provides an assessment of all teaching materials presented. The supervisor will evaluate the quality of the module content, the relevance of the content presented and the benefits of teaching materials after use in schools and students. After all of the above stages are completed, the author proceeds to the reporting process where it must describe the preparation process from start to finish, the way of work, the purpose, and the results. After the preparation process is completed, the report will be reviewed by the supervisor and pass several stages until it is completed in accordance with the reporting criteria of Universitas Internasional Batam. The final stage of the reporting process is the stage where the report is submitted and submitted to Universitas Internasional Batam.

### **Result and Discussion**

The output from the implementation of this project is digital teaching materials consisting of modules, problem banks, PowerPoint Presentation and learning videos. Hardcopy modules are submitted to the school directly. Softcopy modules, question banks, PowerPoint Presentation and learning videos are submitted to schools in the form of Google Drive links sent to the school. This digital teaching material is made especially for students of class XII majoring in accounting and financial institutions. It is hoped that this output can help teachers in preparing teaching materials and students can also better understand the subject matter.

Modules contain material divided into 11 chapters that have been adapted to the school curriculum and syllabus. The material is 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. In question banks contain the same problem as in the module along with the answer key. PowerPoint Presentation is a platform used to create interesting presentation slides in an easy way. PowerPoint Presentation consist of 11 files that have been customized to the number of chapters in the designed module. The learning video is used to describe the 11 PowerPoint slides that have been created. The learning video has been uploaded on the Google Drive link and informed to the school. The output of this community service project in the form of digital teaching materials has been reviewed by guidance teachers and the school by providing a good response to the learning materials that have been compiled by the author. Hardcopy modules have been submitted to the school directly and received a good response.



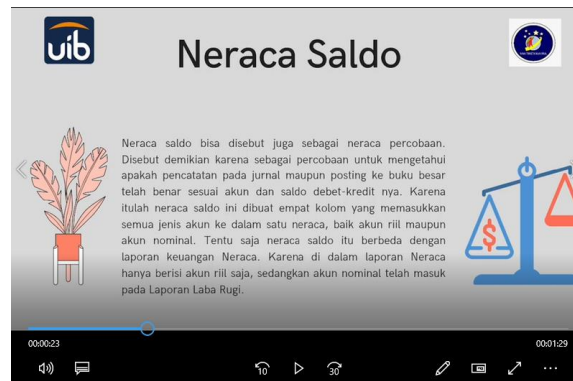
Picture 1.

Module Source: Project Output (2021)



Picture 2.

Example of PowerPoint Presentation Source: Project Output (2021)



Picture 3.

Example of Video Source: Project Output (2021)

### Conclusions

This community service project was carried out at SMK Maitreyawira Tanjungpinang. Schools need teaching materials that are easy to use, can help students learn independently, and include references for teachers. Modules, PPT, and videos provided are forms of teaching materials that can be used by schools because students only have handbooks from schools that are considered lacking in equipping students during the self-study process. Therefore, made teaching materials with attractive designs to attract students. Teaching materials can also be easily accessed from students' phones with screens such as e-books. It is expected that the teaching materials resulting from this activity can provide an active role in the next evaluation process for students from the school with problem training in modules. This evaluation process is carried out so that teachers can ensure their students understand what is being taught and meet their learning goals. Recommendations are given in the hope of further development of community service. First, the learning materials delivered are expected to be used continuously throughout the semester and the next to facilitate the learning process. This learning material can also be used in the face learning process. Second, the problem of training can be used as much as possible by teachers and students to achieve learning goals. After assessing whether students understand the practice problem, it is expected that the teacher can provide the answer key so that students can relearn the practice question and correct the wrong answer. In the future, it is expected that there will be an update of the materials delivered in this teaching material in accordance with the latest accounting practicum materials. This activity can be completed through the help of many parties. The author would like to thank SMK Maitreyawira Tanjungpinang for allowing community service projects to be carried out in school. The author also wants to thank Universitas Internasional Batam, namely the head of the accounting study program and supervisor for the guidance provided.

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