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DEVELOPMENT OF DIGITAL LEARNING MATERIALS FOR COMPUTERIZED ACCOUNTING SUBJECT AT SMK PERMATA HARAPAN BATAM

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Abstract

The government's decision in changing school learning system from face-to-face to remote/online learning, has implications for a total change for both students and teachers. Thus, it is difficult for schools to provide learning materials, modules or books that students receive optimally. The implementation of community service aims to solve the problems at SMK Permata Harapan Batam and in-depth observations and interviews have been carried out concerning the learning system. The problem faced by SMK Permata Harapan Batam during this pandemic is the lack of digital learning materials for MYOB computerized accounting for online learning which has now become school education system. Digital teaching material for computerized accounting are designed according to the problems that occur in the form of modules in Microsoft PDF, Microsoft PowerPoint, and case example in the form of computerized accounting learning videos in order to make it easier for students to understand the material while helping teachers in the teaching process. The composing of module in this project also adapts to the latest curriculum. This project contributes directly to the development of the learning system due to the COVID-19 pandemic for students and schools.

Keywords: *Computerized Accounting, Digital Teaching Materials, MYOB*

Introduction

Online learning is an alternative solution for preventing the spread Corona virus. Many students, from elementary school to college, prefer to learn online utilizing various electronic devices. However, for areas that are not supported by facilities to do online learning, they continue to undertake face-to-face learning on alternate days, there is even a teacher in charge of visiting the house or several gathered in one particular place with due observance of health protocols (Rahmawati & Hasanah, 2021). Teaching materials are one of the most essential aspects in the efficiency of school learning (Arsanti, 2018). The development of creative teaching materials will make it easier for students to comprehend with the subject taught, resulting in high quality knowledge for students (Mugara, Rahayu, Arga, 2019). This kind of innovative teaching materials are especially affecting the current way of teaching in the current COVID-19 pandemic situation. The COVID-19 pandemic posed various challenges to learning activities at the Permata Harapan

Vocational School. For instance, limited internet access, lack of technological mastery among teachers and students, insufficient facilities and infrastructure, and lack of time to prepare digital teaching materials to support the learning process. The classroom environment and school climate also have an impact on motivation and excitement during the learning process, and teaching materials help students learn more effectively. Teachers find it difficult to create an atmosphere and stimulate learning during the pandemic, thus commitment and motivation decline over time. These issues can make the teaching and learning process inefficient and ineffective, making it difficult for teachers to keep track of each student's learning progress and level of knowledge. It's a challenge for teachers to get students to engage in more activities (Nurhayati, 2020). Schools have attempted to implement online learning by delivering spoken explanations, assigning exercises and assignments to be completed at home, and disseminating digital textbooks. However, this strategy is still unable to improve learning efficacy (Emda, 2017). As a result, schools must build interactive teaching strategy for students to study even when they are not constrained by place or time. This strategy aims to generate learning tools that aspires to attain competency during the pandemic. Because of the relevance of the media's influence on teaching materials in the present pandemic crisis, the author is interested in undertaking community engagement project in Permata Harapan Vocational School. The development of learning materials are done in an engaging and interactive manner to make learning more accessible. The teaching materials are arranged in the form of modules, PowerPoint slides, and explanation video. This community engagement project aims to provide Permata Harapan Vocational High School students with learning materials in the form of Computerized Accounting subject in order to facilitate students understanding. The learning module in addition to providing a more effective understanding to students, also plays a role as a means for students to realize their understanding during the lecture period into theory. By reopening the digital materials given, students can re-learn the subject. The completed module should aid students in comprehending the bold learning system. In this project, author will provide assistance for the obstacles faced by Permata Harapan Vocational School and thus, producing a report entitled "Development of Digital Learning Materials for Computerized Accounting Subject at Permata Harapan Vocational School Batam"

Methods

The method used in this project is to conduct interviews with the school regarding the teaching materials that will be prepared. Following that, the author performed research on vocational high school e-books, lecture textbooks, and other sources of reference material. Another approach utilized in this project is a qualitative method, in which the author analyzes and compiles acceptable materials to be written into learning materials so that students at Permata Harapan Vocational School can use them effectively. The output design process begins with an examination of the module requirements in order to ensure module competence and adherence to school syllabus. The author summarizes the subject as briefly and clearly as possible so that the points conveyed can be easily addressed and understood by students. Process of gathering supporting resources that will be used

in the learning materials making, is in the form of modules, PowerPoint, and explanation videos that are in accordance with the scope described.

Table 1. Plan of implementation

No.	Date	Schedule	Description
1	June 03,2021	Permission to undertake project at Permata Harapan Vocational School	Conducted initial communication with Permata Harapan school representative to discuss the permit for the implementation of community engagement project at Permata Harapan Vocational School
2	July 07, 2021	Zoom Meeting	Online meeting with representative of the Universitas Internasional Batam and two Permata Harapan school representatives
3	July 16, 2021	Subjet discussion	Discussion and distribution of subjects to students to carry out the project at Permata Harapan Vocational School as well as providing core competencies as a resource for preparing the learning materials.
4	August 01 – October 08, 2021	Output arrangement	Gathering information, summarizing, identifying, and determining the materials to be compiled into learning materials according to the core competencies and forming learning materials into modules and PowerPoints.
5	October 09 – October 12, 2021	Output evaluation	Submitting the output of learning materials to the school and reviewed by the teacher. Permata Harapan Vocational School teachers provide suggestions and input for improvements that can be used to improve the output of the project,
6	October 13 – October 20, 2021	Revision and finalization of learning materials	Revise the school's evaluation by reducing language, synthesizing sentences, and laying out material, as well as adjusting the difficulty level of the practice questions presented.
7	October 21 – November 19, 2021	Explanation video recording	Do video recording on how to operate MYOB program accompanied by examples of practice cases in manufacturing companies.
8	November 22, 2021	Output Submission	The resulting learning materials are handed over to the school and ready to be used by students in the current online learning.

Source: 2021

Table 2. Budgeting

No	Activity plan	Cost	Volume	Unit	Amount	Total
1	Interviews & Observation	Consumption cost	1	Month	Rp600,000	Rp600,000
		Internet data cost	1	Month	Rp200,000	Rp200,000
2	Output design	Reference collections cost	3	Pcs	Rp400,000	Rp1,200,000
		Module development cost	1	Pcs	Rp1,000,000	Rp1,000,000
		Internet data cost	3	Month	Rp200,000	Rp600,000
3	Report	Consumption cost	1	Month	Rp500,000	Rp500,000
		Stationary cost	1	Month	Rp500,000	Rp500,000
		Other costs	1	Month	Rp600,000	Rp600,000
Budgeted cost						Rp5,200,000

Source: 2021

Result and Discussion

The output of this project includes learning module, PowerPoint slides, and explanation video. The learning module has been summarized as briefly and clearly as possible so that the points conveyed can be easily addressed and understood by students. PowerPoint slides can be used to convey learning materials in a brief, clear, and concise manner to aid learning effectiveness. The explanation video is also accompanied by examples of study case linked to the material presented in the module. Thus, the output of this project are:

1. Module

This designed module consists of 11 chapters. In chapter 1 to chapter 4 we discuss the introduction of manufacturing company, file computerization, accounts, and balances. Chapter 5 to chapter 8 discuss purchase and liabilities, production, sales and receivables, and cash and bank. Finally, in chapter 9 to chapter 11 explain adjustment, reports, and back-up file.

2. PowerPoint

All materials relevant to the operation of the MYOB accounting are included in the 75 slides PowerPoint.

3. Explanation Video

The video consists of study case example which includes visual and audio description that teaches how to operate the application. The school believes that after the implementation at the Permata Harapan Vocational School, there will be changes in good online learning, especially during COVID-19 pandemic. Permata Harapan Vocational School provides positive feedback on the learning materials produced. Students become more interactive and curious according to the subject teacher, as a result of the project output implementation. Students can also use the outputs for independent learning. When students experience network troubles, they always can download the materials beforehand and study the materials offline at home. The learning material will be used indefinitely as long as the learning process is still conducted online.



Conclusions

The implementation of learning materials for Permata Harapan Vocational School as a whole is believed to produce good results. This is based on input from the school, which claims that the output produced can reduce the workload of accounting computer subject teachers. Students are believed to be able to carry out online learning well and develop positively. The outputs in this activity are presented in a more to be easily understood by students, and explanation videos that are recorded using examples of a study case. material in the form of visuals and sound that explains how to operate the application to how to back-up files. Modules are produced in a more concise form to make it easier for students to understand, and explanation video is recorded using study case example including visuals and sound that explains on how to operate the program. School needs to facilitate visual and audio understanding to be used for future learning materials. They are encouraged to provide more output in the form of short videos that give broader illustrations to draw attention and raise students' curiosity. The completion of this project could not have been possible without the expertise of Ms Loli as school representative as well as a computerized accounting teacher. I am highly thankful to my supervising lecture Mr Widijaya for his active guidance throughout the completion of this project.

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