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Preparation Of 11th-Grade Government Institutions/Agencies Accounting Practicum Teaching Materials At Maitreyawira Tanjungpinang Vocational High School

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Abstract

Coronavirus Disease 2019 (Covid-19) makes people adapt to all aspects of life, including education. Maitreyawira Tanjungpinang Vocational High School began implementing face-to-face learning by tightening health protocols to maintain the effectiveness of teaching and learning activities. The application of learning that is carried out face-to-face certainly requires teaching materials. The problem experienced by the school at this time is that they need more time and space to prepare teaching materials for the new school year, specifically 2022/2023. Until now, teachers have only used printed books corresponding to the syllabus in the teaching process. This teaching method is challenging for teachers and not attractive to students accustomed to using information technology during Covid-19. Thus, this community service activity aims to prepare engaging teaching materials for the 11th-grade Government Institutions/Agencies Accounting Practicum at Maitreyawira Tanjungpinang Vocational High School. The primary and secondary data and information needed in this preparation are collected through interviews and literature studies. Stages of implementation of teaching materials preparation activities starting from preparation to assessment and reporting. The outputs of the activities are a learning module consisting of eight chapters with practice questions and answer keys, eight PowerPoints, and eight YouTube videos. Based on feedback from the teacher of related subjects through questionnaire, the teaching materials compiled will be beneficial for the teaching and learning process. Teaching materials are challenging to implement in the long term if there are no periodic adjustments to the core and basic competencies, which are constantly updated following the curriculum and the new school year. Therefore, the suggestion for similar projects in the future is to evaluate and adjust the teaching materials that have been prepared previously following the update of core and basic competencies.

Keywords: *Government Institutions, Government Agencies, Accounting Practicum, Teaching Materials*

Introduction

Schools initially carried out face-to-face teaching and learning activities before the pandemic of Covid-19. During the Covid-19 pandemic, distance learning policies were applied to each school (Latip, 2020). Maitreyawira Tanjungpinang Vocational High School also implemented that distance learning policy. Maitreyawira Tanjungpinang Vocational High School is one of the private vocational high schools in Tanjungpinang, which was established in 2010 and is accredited B grade. Maitreyawira Tanjungpinang Vocational High School conducts teaching and learning activities within five days and seven working hours. Maitreyawira Tanjungpinang Vocational High School has implemented face-to-face learning with tightening health protocols in the 2022/2023 school year to maintain the teaching and learning activities' effectiveness. The application of face-to-face learning certainly requires teaching materials. According to Cahyadi (2019), teaching materials are essential in determining the quality of education.

The school has tried to use printed books adjusted to the syllabus. In truth, this is challenging for teachers to prepare teaching materials for students for the 2022/2023 school year. According to Aisyah et al. (2020), teachers often face these problems in helping students achieve competence. In addition, the school could carry out teaching and learning activities during Covid-19 because of the involvement of information technology. The involvement certainly makes students begin to get used to information technology, so the learning method with printed books has a low interest for students (Maya Marsevani, 2019). Therefore, community service activities aim to produce teaching materials for the 11th-grade Government Institutions/Agencies Accounting Practicum, which will be used in the relevant semester. The resulting teaching materials are a module, Microsoft PowerPoint, and YouTube videos that support a more effective teaching and learning process.

Teaching materials arranged in the form of a module allow teaching materials to be used by the teacher in teaching activities, whether printed or not. The teacher can also use Microsoft PowerPoint teaching materials to deliver concisely to increase students' understanding of the materials that have been taught (Hariyanti, O.I.B, et al. 2023). In addition, teaching materials in the form of YouTube videos can also be used by students to improve their initiative in learning activities. Module not physically printed, PowerPoint slides, and YouTube videos are digital teaching materials. According to Sriwahyuni et al. (2019), digital teaching materials involve the preparation of materials according to the needs of competencies to be achieved by students through interactive multimedia.

Methods

The authors collected the data used as the basis for preparing teaching materials at the Maitreyawira Tanjungpinang Vocational High School with two techniques: interviews and literature studies. Interviews are conducted online by utilizing technological developments to obtain information about the needs and availability of the school for teaching materials preparation activities. The interview was conducted together with the principal and head of the accounting department of Maitreyawira Tanjungpinang Vocational High School. Collecting complete, fair, and accurate information is the purpose of conducting interviews (Harahap, 2019). Aside from interviews, the authors perform literature studies by utilizing various sources, such as physical and digital printed books, which are used as references in

preparing teaching materials. The literature references were read and adjusted to the core and basic competencies in the Maitreyawira Tanjungpinang Vocational High School syllabus. Adapting core and basic competencies with teaching materials are expected to help the school achieve learning targets. The literature study aims to collect and infer outlines from previous authors linked to the topic (Faiz et al., 2022). The stages of implementing teaching materials preparation activities start from preparation to assessment and reporting, with a period from July to December and a budget of 5 million rupiahs.

Preparatory Stage

Before the teaching materials preparation activity, the authors contacted the school, Maitreyawira Tanjungpinang Vocational High School, through social media. After that, the authors attach a letter of application permission as consideration by the school for preparing teaching materials. The authors obtained approval from the school, which was proven by signing a memorandum of agreement. After obtaining approval, the authors compile and submit proposals for related activities through the website page that has been provided. The proposal preparation and submission are carried out according to the directions and procedures. Information about the school's curriculum, syllabus, and printed books is collected through discussions with the school. Before entering the implementation stage, the authors perform a literature study to collect references that can be used to prepare teaching materials.

Implementation Stage

The performance of the literature study is continued in the implementation stage. At this stage, the version of literature studies aims to maximize the preparation of teaching materials according to the school's needs. The preparation of the module accompanies a literature study as one of the output activities that are adjusted to the core and basic competencies in the syllabus of related subjects (Sally & Pradana, S.A. 2019). The materials compiled in the module are then summarized in the form of Microsoft PowerPoint to be used as presentation materials. Furthermore, the materials in the form of Microsoft PowerPoint are recorded for upload into a YouTube video. Teacher guidance is carried out regularly by direct or online visits to produce teaching materials beneficial to the school. After preparing teaching materials following the core and basic competencies are completed, the teaching materials will be handed over to the school, mainly the 11th-grade Government Institutions/Agencies Accounting Practicum teacher.

Assessment and Reporting Stage

After the submission of teaching materials to the teacher is carried out, the teacher provides evaluations and assessments related to implementing activities. In addition, an assessment of the implementation of activities is also carried out by the university periodically. Along with submitting teaching materials, the authors also compile reports and articles under the guidelines and directions. Then, the authors submit reports and articles related to preparing teaching materials through the website page that has been provided to finalize reports and articles on implementing community service activities.

Result and Discussion

The outputs resulting from this activity are teaching materials arranged in the form of a module, Microsoft PowerPoint, and YouTube videos. The process of evaluating teaching materials is carried out together with the teacher of related subjects. The evaluation process begins with uploading all the teaching materials

that the authors have compiled into Google Drive. After that, the link to Google Drive is copied and sent to the teacher. Then, the teaching materials are evaluated according to the school's needs, especially the core and basic competencies in the syllabus by the teacher. When evaluated, the teaching materials proceed to the finalization stage. Once finalized, the authors update all final teaching materials on the new Google Drive. Then, the module is also physically printed to be handed over directly to the teacher. In addition, a link to the new Google Drive containing all the teaching materials is also sent to the teacher via WhatsApp.

Picture 1.
Module Submission



Source: Authors (2022)

Picture 2.
Contents of Google Drive

Name	Size	Last modified	Shared
11th Grade Accounting 01	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 02	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 03	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 04	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 05	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 06	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 07	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 08	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 09	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 10	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 11	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 12	114	16th Feb 2022 16:04	11/10
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11th Grade Accounting 14	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 15	114	16th Feb 2022 16:04	11/10
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11th Grade Accounting 19	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 20	114	16th Feb 2022 16:04	11/10
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11th Grade Accounting 41	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 42	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 43	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 44	114	16th Feb 2022 16:04	11/10
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11th Grade Accounting 62	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 63	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 64	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 65	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 66	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 67	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 68	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 69	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 70	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 71	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 72	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 73	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 74	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 75	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 76	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 77	114	16th Feb 2022 16:04	11/10
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11th Grade Accounting 79	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 80	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 81	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 82	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 83	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 84	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 85	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 86	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 87	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 88	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 89	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 90	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 91	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 92	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 93	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 94	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 95	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 96	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 97	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 98	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 99	114	16th Feb 2022 16:04	11/10
11th Grade Accounting 100	114	16th Feb 2022 16:04	11/10

Source: Authors (2022)

The following is a breakdown of each output produced in the preparation of teaching materials:

Module

The learning module is the main output of preparing teaching materials for the 11th-grade Government Institutions/Agencies Accounting Practicum. The teacher can use the module to explain subject materials other than typical school-printed books. The preparation of the module is adjusted to the core and basic competencies in the syllabus of related subjects. Each chapter in the module is prepared under the teacher's direction and input. The module contains eight chapters, with the following details: (1) Basic Concepts of Local Government Accounting; (2) Basic Equations of Accounting, Journaling, Posting, and Financial Reporting of Local Governments; (3) Local Government Financial Transactions; (4) Village/Sub-district Financial Accounting System and Structure; (5) Structure of Local Government Budget; (6) Government Department/Agency Income

Source: Authors (2022)

Picture 6.
Answer Key

The image shows a screenshot of a quiz answer key. At the top, it says 'Kuis Jawaban' in a blue oval. Below that, 'Bab 1' is written in blue. Underneath, there are two sections: 'Pondasi Progresifitas' and 'Pondasi Keterampilan'. The 'Pondasi Progresifitas' section contains a list of 15 questions with their corresponding answers: 1. D, 2. C, 3. B, 4. D, 5. E, 6. B, 7. A, 8. B, 9. C, 10. B, 11. E, 12. D, 13. D, 14. E, 15. C.

Question	Answer
1	D
2	C
3	B
4	D
5	E
6	B
7	A
8	B
9	C
10	B
11	E
12	D
13	D
14	E
15	C

Source: Authors (2022)

Microsoft PowerPoint

The materials compiled in the module are then summarized in the form of Microsoft PowerPoint to be used as presentation materials. The teacher can use Microsoft PowerPoint to deliver materials concisely to increase students' understanding of the core of the materials taught. Therefore, the preparation of PowerPoint is carried out under the direction of the relevant teacher. Slides only contain the outline or core of the materials to be delivered. PowerPoint preparation refers to the module arranged according to the core and basic competencies.

Picture 7.

Microsoft PowerPoint



Source: Authors (2022)

YouTube Videos

The materials in the form of Microsoft PowerPoint are then recorded to be uploaded into a YouTube video as an explanatory video with a short duration. Teaching materials like YouTube videos can also be used to increase student initiative in independent learning activities. Video recording refers to the module and PowerPoints compiled according to the core and basic competencies.

Picture 8.

YouTube Videos



Source: Authors (2022)

Evaluation of the conditions after implementation is carried out using questionnaire to get feedback on the improvement or benefits felt by the teacher of the 11th-grade Government Institutions/Agencies Accounting Practicum for the teaching materials that have been prepared. The following is a summary of the responses received from the teacher of related subjects:

Table 1.
Summary of Feedback on Partner-Perceived Improvements or Benefits

No	Statement	Score
Module Assessment		
1	Materials arranged in the module according to the core and basic competencies in the syllabus	4
2	The materials are systematically arranged in the module using clear language and are relevant to the needs	4
3	Practice questions arranged in the module balanced with the content of the materials in module	4
4	Module can be used for the delivery of materials in teaching activities	3
5	The practice questions and answer keys can be used to assess learners' knowledge and skills	3
Total Score of Module Assessment		18
Microsoft PowerPoint Assessment		
1	Materials compiled in PowerPoint according to the core and basic competencies in the syllabus	4
2	The materials arranged in PowerPoint can cover the entire materials in an outline	3
3	The materials are systematically arranged in PowerPoint using clear language and are relevant to the needs	3
4	Materials arranged in PowerPoint using an attractive and relevant look	4
5	PowerPoint can be used as presentation materials in teaching activities	4
Total Score of Microsoft PowerPoint Assessment		18
YouTube Videos Assessment		
1	The materials presented in the video correspond to the core and basic competencies in the syllabus	3
2	The materials in the video are delivered briefly but clearly and relevantly	4
3	The materials presented in the video use attractive and relevant looks	4
4	Video is easy to access without running into any problems	4
5	Video can be used as a medium for delivering materials in teaching activities	4
Total Score of YouTube Videos Assessment		19
Improvements or Perceived Benefits		
1	Ease in delivering materials with module	4
2	Ease in assessing students' knowledge and skills with practice questions and answer keys	4
3	Ease in preparing presentation materials with PowerPoint	4
4	Ease in improving student learning initiatives with explanatory videos	3
5	Ease in achieving core and basic competencies following the syllabus of the teaching year	3
Total Score of Improvements or Perceived Benefits		18
Total Score		73*

Source: Authors (2022)

*Categories of score range according to the Directorate of Vocational High School Development (2018):

≥ 85 = Excellent

70-84 = Good

60-69 = Fair

< 60 = Poor

Based on Table 1, the total score collected is 73 out of 100 that considered to be a good score. The total score concluded that preparing teaching materials could benefit the teacher of related subjects. According to the teacher of related subjects, teaching materials in the module have been systematically arranged following core and basic competencies and are relevant to the teacher's needs well. In addition, the practice questions compiled are also balanced with the content of the materials in the module. Thus, the module and practice questions are good enough to deliver materials and assess students' knowledge and skills in teaching activities. In addition to the module, the materials compiled in PowerPoint are attractive and relevant to the core and basic competencies. The materials arranged systematically in PowerPoint are sufficient to cover the entire materials in outline and accordance with the teacher's needs of the relevant subject. Therefore, PowerPoint will be adequately used as presentation material in teaching activities. The materials presented in the Youtube video follow the core and basic competencies in the syllabus. With a short duration, the materials presented with an attractive appearance remain clear, relevant, and easy to access. Thus, the teacher will use video to deliver materials in teaching activities.

The teaching materials compiled for the teacher of related subjects will benefit teaching and learning. They are reflected in the module teaching materials that can increase the teacher's ease of delivering them. The practice of questions and answer keys makes it more accessible for the teacher to assess students' knowledge and skills. PowerPoint can also make it easier for the teacher to prepare presentation materials. In addition, YouTube videos are also relatively easy for the teacher to improve student learning initiatives.

Conclusions

Before the teaching materials compiled in this activity, Maitreyawira Tanjungpinang Vocational High School only used printed books adapted to the syllabus in teaching and learning activities. This teaching method is challenging for teachers and students, considering the familiarity with information technology during Covid-19. The teaching materials are prepared as a contribution from the authors to help the school solve the problem. Through this activity, the resulting output is a module, Microsoft PowerPoint, and YouTube videos to support more exciting and effective teaching methods. The teacher can use a module including practice questions to deliver the materials and assess students' knowledge and skills. PowerPoint can also be used as presentation materials to improve students' understanding of the core of the materials being taught. YouTube videos with a short duration that are clear, relevant, and easy to access are used to increase student initiative in independent learning activities. In other words, the teaching materials are helpful and positively impact achieving core and basic competencies. The limitation of the teaching materials produced is that it is challenging to implement in the long term if periodic adjustments are not made to the core and basic

competencies that are constantly updated following the curriculum and the new school year. Therefore, the recommendation given to similar projects in the future is first to evaluate the teaching materials that have been prepared previously, then continue with adjustments following the update of core and basic competencies.

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