



## Implementation of Accounting Education Learning Through Living Laboratory in MSMEs

Liana Vivin Wihartanti<sup>✉</sup>, Nurhuda, Binti Munafi'ah

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Accounting Education, Faculty of Teacher Training and Education, Universitas PGRI Madiun, Madiun, Indonesia

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### Abstract

This study aims to determine the contribution of living laboratory and examine the advantages of living laboratory in MSMEs in Madiun in learning Accounting education, to know and formulate the forms of living laboratory, and formulate living laboratory steps for MSMEs in Madiun in learning Accounting Education. This research method used descriptive-qualitative with a case study approach. The subjects of this study were students who took a course of the business feasibility study of the University of PGRI Madiun. The object of this study was MSMEs in the city of Madiun. The data source in this study consisted of primary and secondary data. The technique of collecting data used observation, interviews and document analysis. Data analysis techniques consisted of data collection, data reduction, data presentation and conclusion (verification). The contribution of living laboratory to MSMEs is that management of living laboratory activities starts from activity planning to the implementation and evaluation of living laboratory activities. The living laboratory learning process supports students' skills. Living laboratory learning is designed and implemented based on procedures and real work standards. Learning activities of Living laboratory are in addition to achieving mastery of competencies, also emphasizing the development of soft skills that are instilled in the individual students which includes intellectual, emotional, spiritual, and social intelligence.

### How to Cite

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<sup>✉</sup> Correspondence Author:

Jl. Setiabudi No.85, Kanigoro, Kartoharjo, Kota Madiun, Jawa Timur 63118  
Email: [lianavivin@unipma.ac.id](mailto:lianavivin@unipma.ac.id)

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## INTRODUCTION

The development of education, especially accounting education has an impact on the curriculum in Indonesia today. Therefore the government always updates the education curriculum, especially accounting education, where learning materials are always adjusted to the development of industrial accounting practices. The existence of a curriculum that is tailored to the development of industrial practices is expected that students can apply it in their daily lives and can make provision in the world of work. Not only material in the form of theory but to support creativity and creative thinking students must be equipped with field training where direct surveys are expected to be able to link between theories and facts. According to Lee Warren and Marilyn N. Young (2012), they introduce active learning pedagogy, emphasis on critical thinking, use of simulations, use of articles from the business press, and reduced emphasis on debit and credit. The result is making more understanding of students about accounting material.

Sohidin (2016) argues that there are several facts in accounting that weaken the bargaining position of accounting graduates towards industry needs that match their competencies, among others: (1) Learning is class-based, not laboratory-based learning, (2) Learning materials only solve accounting problems and not accounting jobs, so that it is still far from industry expectations, (3) The learning pattern is based on the accounting cycle, which is only a small part of a very broad accounting field (4) The mental attitude of educators is merely Assessor and not a Mentor, (5) Competency testing refers to the learning patterns of the Accounting Cycle that the industry has never known, so that their competencies are not responded by industry, (6) The enthusiasm of educators in updating accounting practices is still very minimal, so it greatly inhibits the development of accounting practices and theory itself, (7) Practice learning has not fully referred to the development of applicable Accounting and taxation standards, so there are

always errors in learning materials and as if there is a separation between the world of accounting and taxation.

Sudiyanto, Sigit Santoso, Sohidin (2015) suggested that accounting practices with field surveys can improve student knowledge. From the statement above, the researcher wants to invite students to practice in the field by knowing some of the micro, small and medium enterprises (MSMEs) in the city of Madiun where students will be able to find out the MSME actors in carrying out the recording of transactions and preparing financial reports. The main initiative in managing funds is to practice accounting properly. According to Warsono (2010), the application of accounting is an easy step but provides extraordinary benefits for MSMEs because with Accounting we can fulfill the requirements in submitting credit in the form of financial statements, evaluating performance, knowing financial positions, calculating taxes, and other benefits that might not be expected.

The Financial Standards Board of the Indonesian Institute of Accountants or Dewan Standar Keuangan Ikatan Akuntan Indonesia (DSAKIAI) has issued Entity Financial Accounting Standards without Public Accountability or Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP). This accounting standard is intended for Small and Medium Enterprises (SMEs). To apply this SAK ETAP, MSMEs must have employees who have accounting education backgrounds or resources that understand SAK ETAP. Along with its development and the limitations that exist in MSMEs, providing employees with qualifications is indeed not easy. Even though in order to be assessed by outside parties, such as banks, other creditors or investors, MSMEs must be able to display their performance in a standardized financial report, namely the SAK ETAP standard.

With sufficient accounting, MSME entrepreneurs can fulfill the requirements in applying for credit, such as making financial reports (Warsono, 2009). However, the implementation of accounting is difficult for

MSMEs due to limited knowledge about accounting, the complexity of the accounting process, and the assumption that financial statements are not important for MSMEs (Said, R., Hj Zainuddin, Y., & Haron, 2009). According to Nnenna (2012) "The need for information is basic for concrete and explicit management decision to ensure the success and survival of an organization and since the aim of any business organization is "profitability" Accounting information is indispensable to achieving this goal".

Accounting information in the form of financial records can be used by SME owners to find out exactly how much income (cash) should be received, what operating costs should be spent and how much should be left over. This is supported by Indriani's research, (2010), which revealed that "Accounting information has an effect on business success". An entrepreneur will be more successful if in carrying out his business, it is equipped with records such as recording raw materials, sales results. the amount of production affects the success of small entrepreneurs, especially in terms of the increasing amount of production, increasing employees and increasing proven valid turnover.

The existence of living laboratory learning is expected that students can implement Accounting learning and gain more experience about MSMEs in the city of Madiun and provide assistance in the implementation of SAK ETAP in MSMEs. In this case, the existence of MSMEs in terms of assets and turnover as well as administrative and financial conditions can be used as a basis for providing information in applying financial accounting standards where the standard is used as a means to prepare accounting information. The purpose of this study was to find out the contribution of living laboratory and examine the advantages of living laboratory in MSMEs in Madiun in learning Accounting education, to know and formulate forms of living laboratory, and to formulate living laboratory steps for MSMEs in Madiun in learning Accounting education

## **METHODS**

This type of research is descriptive-qualitative with a case study approach. This model refers to the paradigm that seeks the truth of phenomena in the community to identify the implementation of accounting education learning through living laboratories in MSMEs in Madiun. The subjects of this study were students who took a course of the business feasibility study of the University of PGRI Madiun. The object of research was MSMEs in the city of Madiun. The data source in this study consisted of primary and secondary data.

The source of primary data was obtained from MSME informants who were used as objects of research by students, trade services, investment services and the one-door service of the city of Madiun. Secondary data sources used (1) documents and archives in the form of data from the trade service and investment and one-door services, (2) literature from books, prior research and relevant scientific journals. Data collection techniques in this study used observation, interviews and document analysis. The data analysis technique refers to the interactive flow of Miles & Huberman (2009) which consists of data collection, data reduction, data presentation and conclusion (verification).

## **RESULTS AND DISCUSSION**

The contribution of the living laboratory to MSMEs is that the management of the living laboratory activities themselves starts from the planning of activities to the implementation and evaluation of the living laboratory activities themselves. Planning is an initial activity based on a method or plan that will later be used as the basis of an activity. Based on this, in the living laboratory activities, the planning stage is needed to help students determine the objectives of the activities they carry out before achieving the desired results. Learning that is integrated with the living laboratory learning model for MSMEs is expected to improve student life skills. Stu-

dents are expected to produce products that can be marketed through MSMEs.

Living laboratory learning is defined as a learning model in which students engage in the process and carried out in the context of problem solving efforts. It is expected that by applying this learning model, students will increasingly understand the material and students can also be more skilled in solving problems. Living laboratory is a learning model that tries to apply problems in real life as a context for students to practice how to think smart and critically. The characteristics of this learning model are: (1) teaching and learning activities begin with the giving of problems from MSMEs that are made into research objects, (2) problems is related to real life of students, (3) organizing and discussing a problem not a scientific discipline (4) students are given a form of responsibility in carrying out direct learning, (5) students are divided into several groups, (6) at the end of the activity students are instructed to demonstrate the results or products they have learned.

The steps of the living laboratory learning model are: (1) student orientation towards the existing problems in running a business, (2) organizing students to learn, (3) the ability of students to think critically and analytically. Students are trained to solve problems, develop their own knowledge, develop and analyze a problem, especially a problem in MSMEs. Based on the results of the living laboratory learning research, a number of things are as follows.

First, the learning process can support student skills. In learning the Business Feasibility Study, the implementation of learning through living laboratory provides provision to students so that after graduation they are able to do work according to their competent demands. Learning by utilizing MSMEs in the city of Madiun is considered to foster these competencies, so when learning, students do work in MSMEs through activities that are carried out every day by MSME actors, students are given assignments or carry out practical learning activities like actual activi-

ties. Activities carried out by students include carrying out work in the MSME environment such as analyzing production, promotion and recording activities.

Second, living laboratory learning that is designed and implemented based on procedures and real work standards (real jobs). Before doing living laboratory, learning activities must make preparation for learning, as well as what must be prepared in the learning, which contains plans for teaching and learning activities that will be carried out with reference to activities carried out by lecturers and students that are made in accordance with actual activities such as MSMEs. At the end of each semester, an evaluation is carried out in the form of written tests and interviews to determine the achievement of each student's competency after carrying out activities in MSME actors. To find out the success, students undergo a theory and practice exam using a test tool in the form of written questions for theory.

Third, the development of student soft skills, which includes intellectual, emotional, spiritual and social intelligence, Living laboratory learning activities are in addition to achieving competency mastery, also emphasizing the development of soft skills that are instilled in the individual students. The growth of soft skills through habituation activities is in carrying out practical activities and simulation in the field. The results of the development of soft skills include: strong mental and emotional attitudes, high integrity, being an attractive, independent person, able to work in a team. In addition, the developments of soft skills that have been successfully developed are: devotion, character, smart, skilled, productive, work ethic, and environmentally sound. Besides that, hard work, discipline, responsibility, problem solving, cooperation and other values that support the development of the personality of a graduate who is responsible for his profession who has the ability and expertise according to his competence. The results of this study are in accordance with the opinion of Putri & Wardoyo (2017) who argues that the role of teachers in learning ac-

tivities is also very important, one of which is by providing facilities that allow convenience in student learning activities. In addition, the teacher must be able to make a learning device that is appropriate and can achieve learning goals.

## CONCLUSION

The implementation of living laboratory based learning in terms of learning already has commitments and basic principles that have been implemented, but in this study there are still problems, namely there are some MSMEs that are still limited in the implementation of activities so that students will receive minimal information. For MSMEs that suffice students, so they can develop skills because in this learning students get a lot of information. For MSMEs which is less open in providing information to students, students only get information from what they see.

Suggestions that the authors propose are: (1) Services related to MSMEs, in this case, the Department of Trade and Investment, One-Stop Integrated Services, Cooperatives and Micro-Enterprises of the City of Madiun are expected to provide training related to financial records adapted to SAK ETAP MSMEs so that MSME actors can make a recording report properly and correctly in this case, they can work with the parties concerned. (2) Researchers, researchers in this case still have many shortcomings due to time constraints, so the sample object of observation in this case MSMEs in the city of Madiun is very limited. It is expected that by developing the object of observation it can make a comparison and provide more information about MSMEs.

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