



STRENGTHENING THE PROFESSIONALISM OF ACCOUNTING TEACHERS SMK PGRI 2 TAMAN ON VILLAGE FINANCIAL SUBJECT

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ABSTRACT

Kegiatan pengabdian ini bertujuan memahami materi pengelolaan keuangan desa yang ada pada kompetensi dasar tersebut. Metode pelaksanaan dan penerapan Iptek kepada masyarakat yang ditempuh adalah penyuluhan, demonstrasi, pendampingan, dan evaluasi. Masyarakat sasaran kegiatan adalah guru akuntansi SMK sejumlah 80 orang. Kegiatan dilakukan secara virtual menggunakan zoom meeting dan WA Grup. Hasilnya adalah guru dapat memahami pengelolaan keuangan desa dengan tingginya antusias dalam melakukan diskusi dan tanya jawab. Guru mulai memahami konsep dan jenis-jenis pendapatan, belanja, dan pembiayaan. Konsep tersebut dijelaskan dengan detail melalui contoh-contoh riil yang ada di pemerintah desa. Seperti contohnya ketika memahami materi pendapatan asli desa guru mendapat gambaran tentang penerimaan desa yang berasal dari pendapatan pasar desa, pendapatan BUMDes, pendapatan tanah bengkok, dan lain sebagainya. Begitu juga dengan belanja dan pembiayaan disampaikan dengan lugas dan jelas. Pemahaman konsep dan jenis-jenis pendapatan, beban, dan belanja akan mempermudah guru dalam melakukan pencatatan keuangan sehingga dapat menghasilkan laporan keuangan yang benar. Secara otomatis dapat meningkatkan profesionalitas bidang ilmunya.

This devotional activity aims to understand the village's financial management materials that exist in the basic competencies. Methods of implementation and application of science and technology to the community are counseling, demonstration, mentoring, and evaluation. The target community of the activity is vocational school accounting teachers numbering 80 people. Activities are conducted virtually using zoom meeting and WA Group. The result is that teachers can understand the village's financial management with high enthusiasm in conducting discussions and questions and answers. Teachers begin to understand the concepts and types of income, spending, and financing. The concept is explained in detail through real examples in the village government. For example, when understanding the original income material of the village, teachers get an idea of village revenues derived from village market income, BUMDes income, crooked land income, and so on. Similarly, spending and financing are delivered clearly and clearly. Understanding the concepts and types of income, expenses, and expenditures will make it easier for teachers to record their finances so that they can produce the correct financial statements. Can automatically improve the professionalism of the field of science.

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INTRODUCTION

According to the Law of Teachers and Lecturers the basic competencies are pedagogic competencies, personality competencies, social competencies, and professional competencies. Pedagogic competence is the ability of teachers in implementing learning strategies and learning methods so that learning activities run smoothly (Handoyo, 2018). Personality competency is a competency possessed by teachers related to the attitude and behavior of teachers in setting a good example. Social competence is the competence of teachers in communicating with peers and all school academic community. Last is the professional competence related to the mastery of material owned by teachers so that it is relevant to current needs (Wardoyo et al., 2020).

Implementation of professional competencies is an update of knowledge and materials conducted by teachers. So that the material delivered is relevant according to the needs and demands of the times. In 2017, the curriculum development of primary, secondary, upper, and vocational education units was carried out. Originally the curriculum applied in the education unit was the 2013 curriculum, then it became the revised 2013 curriculum. The difference in the 2013 curriculum is in the emphasis on core competencies. Core Competency (KI) is a categorical description of competencies in aspects of attitudes, knowledge, and skills (cognitive and psychomotor) that students must learn for a level of school, class and subject. Core Competency is a quality that must be possessed by a student for each class through KD learning organized in the active student learning process.

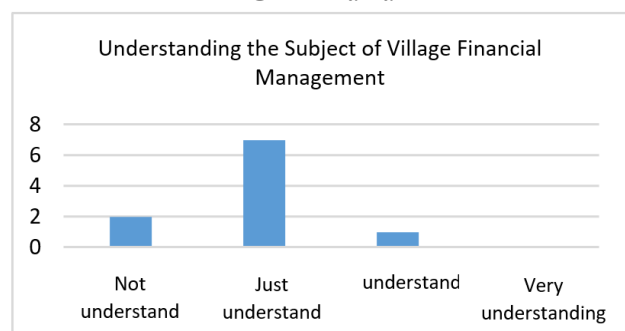
One of the new basic competencies in the revised 2013 Curriculum is Understanding village financial management. These basic competencies began to be taught in the 2020 school year, especially for class XI (Nurkhin & Susilowati, 2018). The existence of new competencies, it requires teachers to update the accounting materials of the village government. The content of village financial management materials is actually already contained in Regulation of the Minister of Home Affairs No. 20 of 2020 (Mahmud et al., 2020). The lack of knowledge of teachers on these basic competencies will hinder the learning process. So the learning objectives cannot be achieved. In addition, because the new material has not mastered the material so it is not yet maximal in learning. In fact, there is a further competency that is the application of village financial management. If the teacher does not understand the scope of village management, then it is not able to implement/practice.

Village financial management materials are contained in regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018. The content of the

Permendagri is the scope of village financial management, parties involved in village financial management, activities carried out in management, Village Budget Revenue and Expenditure / APBdes, as well as accountability and reporting of village finance (Nurdian Susilowati et al., 2020). All mechanisms are in the regulation so that there will be no misperceptions or misreporting (Setyawan et al., 2018). However, it requires a deep and comprehensive understanding. So that financial management will run smoothly.

Here is the level of understanding of accounting teachers on the basic competencies of accounting understanding of the main institutions of village financial management.

Figure 1.
Data on teaching and learning activities of SMK PGRI 2 Taman



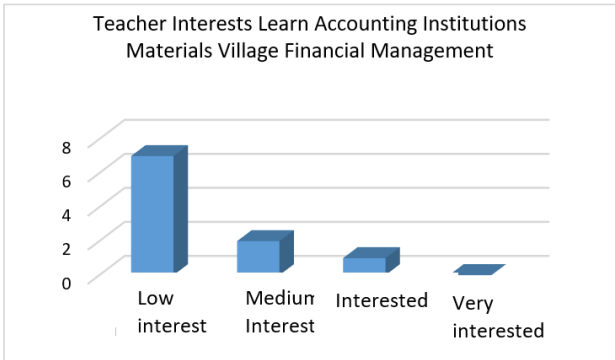
The subject of village financial management is a new material so most accounting teachers do not have basic knowledge. Village financial management was born from the Village Law which gives the village wide autonomy to manage its government and finances. Therefore, the material about village finance is completely new. All who need such materials must learn in depth and comprehensively. To support professionalism, teachers must learn the latest materials (Unnes, 2010).

In addition, not all teachers have a desire to learn accounting institutions. This is because they have the perception that learning new material requires a long and long process (Azinar Ahmad et al., 2019). It takes a lot of effort to learn a new subject. Here's the interest of accounting teachers learning accounting institution principal of village financial management. Interest is a sense of attraction, attention, more desire that a person has for something, without any encouragement (Dickfos et al., 2014). The interest will settle and develop in him to gain support from his environmental experience (Ng et al., 2017).

Experience will be gained by interacting with the outside world, both through practice and learning. And the factor that generates a learning interest in this is the encouragement from within the individual. The motivation of social motives and emotional impulses. Thus it is concluded that the understanding of learning

interest is the tendency of individuals to have pleasure without any coercion so as to cause changes in knowledge, skills and behavior. Here's the interest in learning teachers on the subject of village financial management.

Figure 2. Data on teaching and learning activities of SMK PGRI 2 Taman



Therefore, the solution to overcome the problem is to first conduct training on understanding the scope of village financial management and village budgeting (Village Budget/APBDEs). Second, understanding income acquisition activities, the use of expenditures, and village financing. Furthermore, a comprehensive evaluation of the training is carried out so that it can compile a report on village property (MFID). In order to support and realize the professionalism of teachers, the community service team of the Faculty of Economics of UNNES intends to improve the understanding of accounting of the main institutions of village financial management so as to make it easier for teachers to deliver materials and learning objectives can be achieved

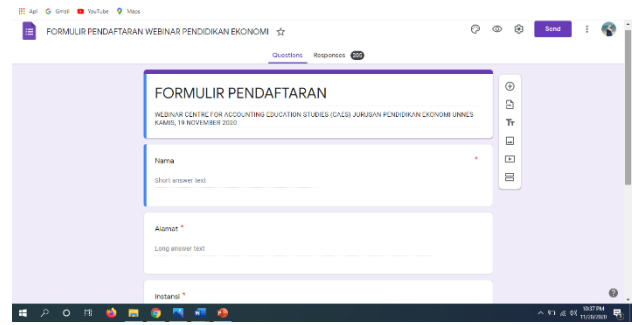
METHOD

Before community service activities are carried out, the service team conducts various preparations.

1. Preparation

The first is to coordinate the team for material reinforcement and cohesion. So that the objectives of the activities can be achieved. In addition, it is also a forum to equalize the perception of training activities. The second is to coordinate with accounting teachers through MGMP Accounting SMK Pemalang regency to ensure the timing of training activities. In addition, it also determines the training material, so that it is really material that is relevant to the needs of accounting teachers. The third is to do the virtual media agreement used, namely using zoom meeting. Fourth, participants fill in the registration link to ensure that teachers participate in the training. Based on the registration link there are a total of 143 participants of vocational accounting teachers of SMK.

Figure 3. Registration Form



2. Implementation of Activities

Community service activities in the form of village financial management through the introduction of siskeudes application and understanding of permendagri number 20 of 2018 have been implemented well and smoothly. The activity is held on September 24, 2020 at 08:30 am to 11:30 am. speakers in the first training activity were Dr. Amir Mahmud, S.Pd., M.Si. with the topic of income, spending, and financing concepts. The second speaker nurdian Susilowati, S.Pd., M.Pd. with the topic of village financial management using permendagri number 20 of 2018. In detail, village financial management starts from the planning, implementation, administration, reporting, and accountability stages. Here's a list of participants' presensi.

Figure 4. Attendee List

No	Nama	Email	No. Telp
1	Fitri Nurrahma	fitri_nurrahma@unnes.ac.id	08123456789
2	Adi Nugroho	adi_nugroho@unnes.ac.id	08123456789
3	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
4	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
5	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
6	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
7	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
8	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
9	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
10	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
11	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
12	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
13	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
14	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
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16	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
17	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
18	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
19	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789
20	Putri Nurrahma	putri_nurrahma@unnes.ac.id	08123456789

In the first and second sessions went smoothly. The next session is q&A and sharing experiences with participants. The first question about the policy related to crooked land that until recently was used for the benefit of village devices. The second question relates to the embezzlement of village funds by village devices and their association with financial records. The third question is about determining the amount of income, expenditure, and financing that usually occurs in the village government as well as the obstacles faced. Implementation of Siskeudes for accounting learning in vocational schools. The fourth question is the amount of capital investment in Village Owned Enterprises. The fifth question is the efforts made by the Village Government to conduct financial accountability. One form of transparency of village financial management is to install billboards in the corner of the village hall or

other strategic places containing village financial statements or village websites.

The service was conducted for two months, namely September to October 2020. In accordance with the objectives of the activities, methods of implementation and application of science and technology to the community that has been taken are as follows.

1. Lectures/Counseling

The extension method is given at the beginning of the activity. The purpose of this activity is to socialize activities, convey the intentions and objectives of activities, the results to be achieved, as well as the benefits obtained by activity partners (Susilowati, N., and Santoso, 2019). Because the activities carried out during the pandemic are carried out virtually using zoom meeting.

2. Demonstration

The demonstration method was conducted by demonstrating how to record village finance based on Regulation of the minister of home affairs No. 20 of 2018. Carefully the participants of the activity pay attention to the explanation of the speaker.

3. Mentoring

After counseling and demonstration through webinar, the next is done mentoring using WA Group. Accounting teachers actively share experiences and discussions of village financial management practice materials. operate a database of assets owned by

4. Evaluation

Evaluation is carried out at each stage of the activity, both from counseling activities, demonstrations, and evaluations. In the implementation of the webinar, namely to understand the village's financial management in the form of concepts and types of income, spending, financing and recording conducted evaluation in the form of filling financial recording exercises. It can be known that out of 80 participants accounting teachers, as many as 56 teachers can answer with a score of 75. The remaining 24 teachers scored below 70. Further evaluation activities are conducted when mentoring using WAG where teachers are very enthusiastic and passionate in learning village finance.

RESULTS AND DISCUSSIONS

1. Understanding Village Financial Management

Accounting teachers began to understand village financial planning. This is evidenced by enthusiasm and asking about village finances during training. According

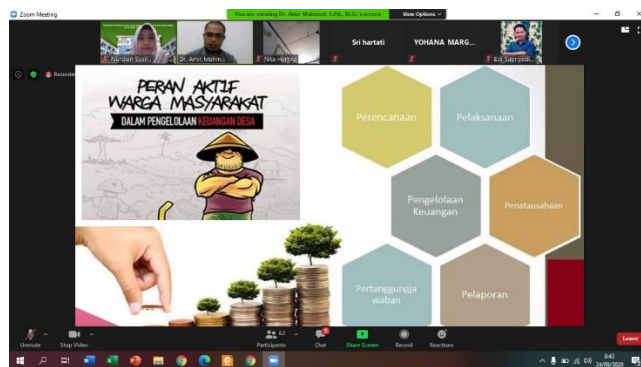
to Regulation of the minister of home affairs No. 20 of 2018 Article 71 paragraph (1) and (2) Village Finance is all rights and obligations of the village that can be assessed with money and everything in the form of money and goods related to the implementation of village rights and obligations. Rights and Obligations as intended to generate income, expenditure, financing, and village management. village head as The Holder of Village Financial Management Authority (PKPKD) and village government representative in the ownership of separated village property (N Susilowati et al., 2018).

The Village Head authorizes some of his power to the Village device as PPKD which has the following authority.

- establish policies on the implementation of village budgets
- establish policies on the management of village property
- actions that result in the expenditure of the Village Budget
- set PPKD
- approve DPA, DPPA, and DPAL
- approve rak desa; and
- approve SPP

Here's an overview of the material delivered by the speaker.

Figure 5.
Submission of village financial management materials



Some of the authority is given to the Village Financial Management Executive (PPKD) namely the village secretary, kaur, and kasi. Kaur Desa performs the function of treasury. While Kasi includes welfare, development, and service. While the implementation is coordinated by the Village Secretary. The village secretary has the following duties.

- coordinating the preparation and implementation of village budget policies
- coordinating the drafting of the Village Budget and the draft changes to the Village Budget
- coordinating the drafting of village regulations on Village Budget, changes in village budget, and accountability for the implementation of village budgets

- d. coordinating the drafting of village head regulation on Village APB Elaboration and Village APB Elaboration Changes
- e. coordinate other Village device tasks that perform PPKD tasks
- f. coordinating the preparation of village financial statements in order to account for the implementation of village budgets.

While the tasks of Kaur and Kasi are as follows.

- a. actions that result in expenditures on budget expenses in accordance with their duties
- b. carrying out the budget of activities in accordance with their duties.
- c. controlling activities in accordance with their duties.
- d. DPA, DPPA, and DPAL in accordance with their duties.
- e. sign a cooperation agreement with the provider for the procurement of goods/services for activities that are in the field of duty; and
- f. preparing reports on the implementation of activities in accordance with their duties for the accountability of the implementation of village budgets.

Currently, village financial management uses village financial system application (SISKEUDES). So that there is effectiveness and efficiency of budget implementation and increase transparency and accountability of financial management. Here is a picture of SISKEUDES introduction activity.

Figure 6.
Introduction to Siskeudes



The recording of village finances is done in detail starting from preparing the Village Budget (APBDes) (Kania, 2020). Preparation of APBDes through village rembug or musrembangdes. Once approved, the next step is to input APBDes into siskeudes. So that the village government can effectively spend and finance when APBDes have been inputted. APBDes contain sources of income and types of spending and financing. So it must be able to be on target and in accordance with the needs of the community. Here's an overview of APBDes input in Siskeudes Application.

Figure 7.
Input APBDes in Siskeudes

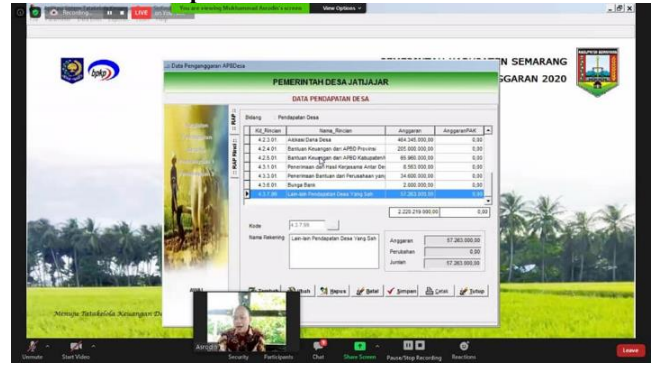
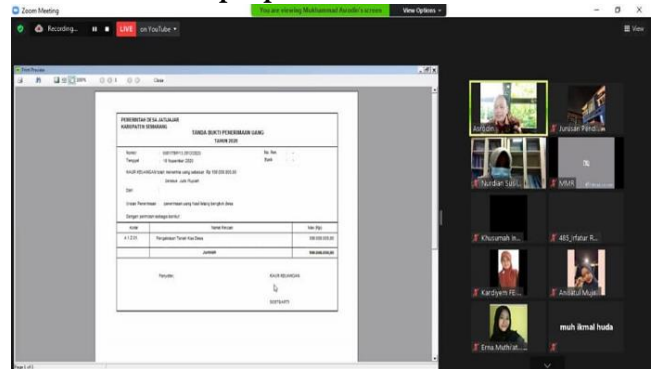


Figure 8.
Data input practices in Siskeudes



Accounting teachers are very enthusiastic about the recording practices in SISKEUDES. Here's a virtual zoom overview When practicing demonstration of Siskeudes operation.

2. Understanding Revenue, Spending, and Financing

Village sources of income are (1) village's original income; (2) village funds (DD) derived from the State Budget; (3) part of the district/city tax and levy; (4) the allocation of village funds (ADD) shall be at least 10% of the balance funds received by the district/city minus DAK and the Government may delay and/or reduce the balance fund if the district/city does not allocate ADD; (5) financial assistance from provincial/district/municipal budgets; (6) grants and donations of third parties, and (7) miscellaneous income (Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa, 2014). These sources of income are used for village government expenditures in accordance with the classification that is used for the implementation of village government, empowerment of village communities, implementation of village development, village community development, as well as disaster management, emergencies, and urgent (Arifin, 2019). The types of spending are employee spending, goods/services spending, capital expenditures, and unexpected expenditures. These four types of shopping must be based on the classification of the use of such expenditures. So there is nothing wrong (Nurdian Susilowati & Latifah, 2016).

Based on the results of the evaluation of devotion activities obtained evaluation of understanding of village financial management and application of village financial system (Siskeudes) participants as follows.

Table 1.
Teacher response to material

No.	Assessed aspects	Score			
		4	3	2	1
1	Definition and Classification of Income	78	2	0	0
2	Definition and classification of shopping	77	3	0	0
3	Definition and classification of financing	76	4	0	0
4	Principles of village financial management	80	0	0	0
5	Cash approach in village financial recording	70	10	0	0
6	Introduction of village financial system	65	15	0	0
7	Introduction to Siskeudes menu functions	60	20	0	0
8	Data entry in Siskeudes	61	19	0	0
9	Financial reporting	63	17	0	0

The table shows the level of understanding of participants in the material presented. More than 60 teachers said they understood the material. This means that approximately 75% of the participants understood the material

CONCLUSION

Training activities to understand village financial management and understanding the concept of income, spending, and financing run smoothly. The main focus of the problem is understanding village financial management in accordance with Regulation of the minister of home affairs No. 20 of 2018. Teachers can understand the village's financial management with high enthusiasm in conducting discussions and questions and answers. Next is the understanding of the concepts of income, spending, and financing. The concept is explained in detail through real examples in the village government and the introduction of Siskeudes application. For example, when understanding the original income material of the village, teachers get an idea of village revenues derived from village market income, BUMDes income, crooked land income, and so on. Similarly, spending and financing are delivered straightforwardly and clearly.

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