



Improvement of Accounting Teacher Competencies Through E-Book Creation Training as An Alternative Teaching Material

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ABSTRACT

Teacher competence in a learning process is a crucial ingredient that must be continuously improved. Changes in learning implementation strategies during the Covid-19 pandemic provide opportunities and challenges for teachers, especially regarding learning to provide the best service to students. The use of e-books by flipbook applications is considered an alternative to help the learning process. This community service activity aims to improve teacher competence in developing digital media by using flipbook applications as alternative media during online learning. After making an e-book with the flipbook application, it is hoped that the teacher will be more helpful in providing material to students. The activity was carried out through a zoom cloud meeting involving 42 teachers of SMK Negeri 1 Boyolali. The method used in this activity is the importance of managing online learning, training in making e-books using flipbook applications, assisting in making e-books, and evaluating activities. The result of this activity is that teachers can understand digital media's importance and practice making digital media e-books using flipbook applications.

Kompetensi guru dalam sebuah proses pembelajaran menjadi hal pokok yang harus selalu ditingkatkan. Perubahan strategi pelaksanaan pembelajaran pada masa Pandemi Covid-19 memberikan peluang dan sekaligus tantangan bagi guru khususnya terkait dengan pelaksanaan pembelajaran untuk memberikan pelayanan terbaik kepada siswa. Pemanfaatan media digital e-book dengan memanfaatkan aplikasi flipbook dirasakan menjadi sebuah alternatif untuk membantu kelancaran proses pembelajaran. Kegiatan pengabdian masyarakat ini bertujuan untuk meningkatkan kompetensi guru dalam mengembangkan media digital dengan menggunakan aplikasi flipbook sebagai media alternatif selama pembelajaran online. Kegiatan dilaksanakan melalui zoom cloud meeting dengan melibatkan 42 guru SMK Negeri 1 Boyolali. Metode yang digunakan dalam kegiatan ini adalah sosialisasi pentingnya mengelola pembelajaran online, pelatihan pembuatan e-book dengan memanfaatkan aplikasi flipbook, pendampingan pembuatan e-book, dan evaluasi kegiatan. Hasil dari kegiatan ini adalah guru dapat memahami pentingnya media digital dan guru dapat mempraktikkan cara membuat media digital e-book dengan memanfaatkan aplikasi flipbook.

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INTRODUCTION

The era of the coronavirus pandemic (Covid-19) has a significant influence on all aspects of human life, ranging from social, political, economic, and educational elements. Related to education, during the covid-19 pandemic, various parties, especially policymakers, still made various logical efforts to run education and learning. When schools had to be closed due to the pandemic, the United Nations Children's Fund, UNICEF encouraged all countries, including Indonesia, in this case, the Ministry of Education, to immediately mitigate, which included changes in learning strategies.

A good response related to mitigation is the issuance of Government Regulation of the Republic of Indonesia Number 21 of 2020 on Large-Scale Social Restrictions (PSBB) to Accelerate the Handling of COVID-19. Article 4 of the Government Regulation contains large-scale social restrictions that include the involvement of schools and workplaces. In addition to Government Regulations No.21 of 2020, the Ministry of Education also issued Circular Letter No. 4 of 2020 concerning implementing Education in the Covid-19 Emergency Period. It is what drives the change in learning implementation strategies during pandemics.

Changes in learning implementation strategies during the Covid-19 Pandemic provide opportunities and challenges for teachers. Opportunities to learn more about the implementation of learning strategies that must be different from usual, opportunities to learn various technologies that can be utilized and at the same time answer the demands of the pandemic era that have not all been touched by teachers in the past, and also good experiences that have never been obtained in regular times before the pandemic. In addition, this pandemic also raises various challenges to teachers, especially in implementing learning to provide the best service to students. In addition, there are still several other problems such as additional workload, anxiety about student learning achievement, pressure in completing the learning plan, and the effectiveness of learning. (the Star, 2020; Darmalaksana, 2020; Coopasami, Knight, Pete, 2017; Kuntarto, 2017; Bloom, 2016; Lamberton, Leana, Williams, 2013; Scheier & Carver, 2013; Sankey, Birch, Gardiner, 2011).

The future is synonymous with digitalization. Industrial revolution 4.0 is characterized by the development of the internet of things (IoT), followed by new technologies in data science, artificial intelligence, robotics, cloud, three-dimensional printing, and nanotechnology (Hocheng, 2018; Salgues, 2018; Gufron, 2018). In the digital era, the field of work is very varied and different from the current one (Bosma, 2018; World Economic Forum, 2018). This era, plus the covid-19 pandemic, requires the ability to work with

various technologies, especially those that are computerized (Hussin, 2019; Salgues, 2018; Jarboe, 2005; AeA, 2005; Mangundayao, 2003; Hayes et al., 2000; Mazzarol, Hosie & Jacobs, 1998). However, the digital literacy rate of about 60% of non-tech teachers is relatively low (Kemendikbud, 2018; Gutmundsdottir & Hatlevik, 2017). It is still coupled with statements from various sources that learning in the era of the covid-19 pandemic indicates it has not been effective.

The accounting program in vocational school has become one of the skills programs that are much in demand in the community. It is indicated by the public interest to continue SMK business and better management. Therefore, teachers are required to be able to manage to learn better and become pioneers for other teachers in developing digital learning media. Based on various inputs from accounting teachers who are members of MGMP Accounting, at this time actually, teachers have utilized various digital media platforms such as WhatsApp, Google-form, Google classroom, and others. In practice, both teachers and students always experience multiple obstacles, both technical and non-technical. Technical constraints include the lack of internet signals, not all students having gadgets, economic limitations for providing internet packages, and others. In addition, the thing felt by teachers and learners is the lack of motivation to follow learning. As a result of all this is the understanding of learners who are not optimal, leading to low learning outcomes. In addition to the above problems, teachers must creatively develop the learning media needed to carry out learning in this pandemic era.

Learning media that can be utilized offline provides opportunities for teachers and students to learn without being disturbed by internet signals. In addition, students can repeat the learning material as needed, thus helping students to improve their understanding of the material. The flipbook application is a complete e-book creation device that teachers can use by inserting various text, images, videos, and integrated exercise questions. Therefore, it is crucial to improve teachers' competence in developing digital learning media through training and mentoring the creation of digital learning media for accounting teachers at SMKN 1 Boyolali.

Based on interviews with several accounting teachers, the main problems felt by teachers are:

- 1). Limitations of learning media in carrying out learning in the pandemic era. Teachers' Aencounter various obstacles in carrying out online learning. Teachers are already utilizing social media (in this case, WhatsApp and Google form), which is relatively easy and almost anyone can use. However, in reality, not all students have smartphones. Often one family only has some equipment that must be used alternately with

other siblings. The limitations of this learning media are immensely disturbing to the smoothness of the online learning process.

2) Teachers do not yet know how to choose and create suitable digital learning media to support online learning. In addition, teachers do not all have the skills to utilize digital learning media that vary and facilitate (in this case, e-books). It is undoubtedly a problem that needs to be solved.

Based on the problems, the community service team from Faculty teacher Training and Education with partners determined the activities needed by accounting teachers at SMKN 1 Boyolali. The activity is the need for training and mentoring teachers about the concept of learning media that can be used during online learning and the creation of e-books with flipbook applications.

METHOD

Referring to the problems in VHS, to improve teachers' ability to develop digital media, it is necessary to approach methods to support and facilitate the realization of the devotion program carried out by the FKIP UNS Devotion Team. This application method is carried out in 3 (three) stages, namely (1) socialization about the need for earnestness in planning, implementing, and assessing online learning. (2) implementation of community service activities in the form of e-book creation training by utilizing flipbook applications and (3) monitoring of training activities.

This community service activity is conducted online on Friday- Saturday, August 27 and 28, 2021. Participants of this devotional activity consisted of 42 teachers of SMK Negeri 1 Boyolali. The methods used in training through the continuous delivery of materials together with introducing various types and benefits of media variations that can be used in online learning; providing how to prepare and develop content/materials to be uploaded in online learning materials, uploading it in flipbook applications, and most importantly the evaluation of each participant. External activities of this devotional activity are:

1. Increasing the understanding and motivation of teachers in carrying out online learning
2. Increasing teacher understanding of the types of learning media that can be used in online learning
3. The increasing number of teachers who can create e-book learning media by utilizing the flipbook application

The target of training and mentoring activities for creating this learning media at least five teachers have successfully collected flipbook products. At least five teachers can use/apply flipbooks in online learning in their respective classes

RESULTS AND DISCUSSIONS

Flipbook Application

Digital book media in the learning process conducted online has enormous benefits. The existence of digital books can help learners in learning the material provided by teachers. In other words, the complexity of materials conveyed to learners can be simplified with the help of digital book media. Even the validity of materials can be summarized with the presence of digital book media. Thus, learners are more accessible to digest material than without the help of digital book media.

Digital book formats vary, ranging from formats supported by large companies to various formats supported by specific digital book devices and readers. Some forms of digital book formats used in learning include pdf, Microsoft PowerPoint, Macromedia flash, flipbook, and so on. In this activity, the team focuses more on digital books in flipbook format. The term Flipbook is taken from a children's toy that contains a series of different images; if opened from one page to another will show that the images seem to move as if opening a printed book. Flipbooks are not always separate books but can appear as an additional feature in regular books or magazines, usually found in the corner of the page. In the creation of flipbook, media can be done by using flipbook maker software, that is software used to make the appearance of books or other teaching materials into a digital electronic book in the form of a flipbook as one of the learning media, Trisnawati (2019) said that flipbook has several advantages including:

1. Able to convey learning messages concisely and practically,
2. It can be used indoors or outdoors,
3. Easy to carry anywhere (moveable), and
4. Increase students' learning activities and interests.

The Importance of Planning an Online Learning

Community service activities were held on the second day, namely on August 27 and 28, 2021, by presenting 42 teachers of SMK Negeri 1 Boyolali. On the first day of the material provided is the provision of motivation from the service team to the participants to continue learning as well as possible. Some researchers state that this pandemic has raised various challenges for teachers, primarily related to implementing learning to provide the best service to students (Treacy, Prendergast, O'Meara, 2019; Panigrahi, Srivastava, Sharma, 2018). Teachers still have to teach 21st-century skills using suitable learning media during this pandemic. By using appropriate learning media, the community will be more aware of the importance of education in society 5.0. The best form of devotion to

the learners is to teach as well as possible, optimizing all learning components. One that can be optimized is the competence in choosing, developing, and using online learning media.

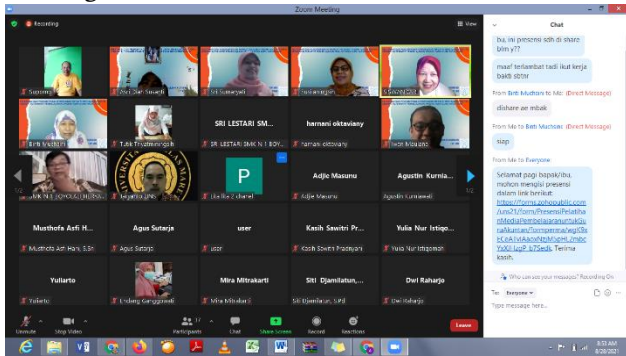


Figure 1. The Community Services Participants



Figure 2. Explanation of the first speaker

Digital book development with flipbook app

On the second day of Saturday, August 28, 2021, participants were briefed on learning media and how to make digital books (e-books) using the flipbook application. Digital books are publications of text and images in digital form produced, published, and can be read through computers or other digital tools. The same thing is written in the English Dictionary, which gives the term E-book in the electronic version of the book. E-book stands for Electronic Book or electronic book, a book that can be opened electronically through a computer. At the same time, interactive is defined as inter-interaction (lasting two directions) between media and those using media (users).

Kurniawati (2018) argues that interactive concepts are closely related to computer-based media. Interaction in a computer-based learning environment follows three elements: 1) sortable instructional sequences, 2) answers/responses or student work, and 3) customizable feedback. Interactive media usually refers to products and services on digital computer-based systems that respond to user actions by presenting content such as text, graphics, animations, video, audio, and others. The design of a digital book display now in demand is a digital book with three-dimensional e-book

technology known as a flipbook, where pages can be opened like reading a book on a monitor screen. Flipbook also has several advantages, including presenting learning materials in the form of words, sentences, and images, and can be equipped with colors to attract the attention of students, makers, and students.

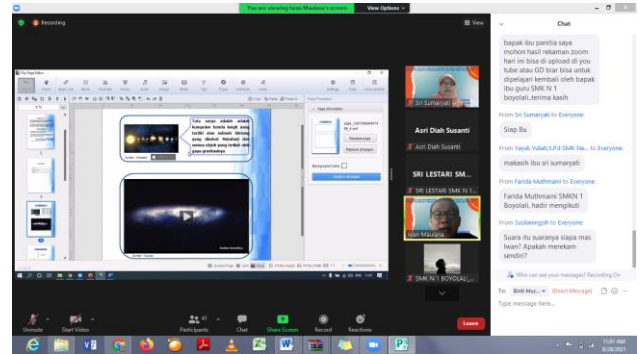


Figure 3. The explanation from the second speaker

CONCLUSION

Community service activities in the form of training and mentoring the creation of digital learning media by utilizing flipbook applications in learning are proven to improve teacher professionalism, as evidenced by the increasing ability of teachers in compiling learning devices, especially digital learning media. Based on the evaluation results of this activity and discussions and interviews with several participants, it is advisable for teachers to consistently innovate in developing their learning tools to improve the quality of education, especially in vocational schools. Instead, the teachers suggested implementing activities, in this case, the University of Sebelas Maret, to always provide knowledge transfer to the community, especially the education community.

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