

Influence Of The Average Value Of Competency Test Of Manual Accounting On The Average Value Of Myob Competency Test

Syafrizal Ikram

Abstract: The purpose of this study is to determine how much influence the results of competency test Accounting Manual on MYOB results in Vocational secondary schools (SMK) public and private. The population of this study is the average test scores of SMK in the province of western Java competency test results of manual and MYOB accounting practices by the Indonesian Institute of Accountants West Java Region. The number of samples will be used in this study amounted to 24 vocational schools, consisting of 12 State Vocational Schools and 12 Private Vocational Schools. The average value of the manual accounting competency test has a positive effect on the average value of MYOB competency test in public SMK. The average value of the manual accounting competency test positively affects the average value of the MYOB competency test in private SMK. There is no difference influence the average value of competence test Accounting manual against the value of the average MYOB competency test for public SMK and Private SMK group.

Index Terms: Competency Test, Manual Accounting, MYOB

1 INTRODUCTION

Vocational secondary schools (SMK) are secondary school vocational education whose graduates are directed to be ready to work on the basis of their respective competencies. Referring to the Minister of Education and Culture of the Republic of Indonesia No. 0490 / U / 1992 Article 2 explained that Vocational High School (SMK) aims to improve the ability of learners to be able to develop themselves in line with the development of science, technology and art; as well as prepare learners to enter the work field and develop a professional attitude. In the world of work in this time is very necessary certification in a particular field. The certification is an acknowledgment of a particular organization or institution for the expertise of people in a particular field (Murtanto, 2017). Next Shafie Bin Shamsuddin (2016) explains, why SMK requires professional workforce to meet the needs of his company. One of them through increasing the competence of students of SMK. The open unemployment rate in Indonesia in February 2017 decreased to 5.33% from February 2016 which was 5.50%. Of the 131.55 million people who enter the workforce, there are 124.54 million people working, and the remaining 7.01 million people are unemployed. Unemployment from Vocational School (SMK) is ranked 9.27%, followed by unemployment of high school graduates by 7.03% (Subandi, 2017) Based on national data, the number of SMK graduates is quite disturbing. As of 2012, 40% of unemployment in Indonesia comes from SMK graduates. From the results of a survey conducted by the Asian Development Bank, it happens because SMK graduates do not meet the expectations of the providers of jobs (Mustaghfirin Amin, 2016). The contribution of SMK graduates to the number of unemployed in Indonesia is caused by the lack of special skills or soft skills compared to high school graduates (Subandi, 2017), one of the special skills is the ability to use computer-based accounting applications.

Many accounting application providers are provided by the application developers, including: Mind Your on Business (MYOB), Accurate, Zahir Accounting, and others. Learning computer SMK accounting in Indonesia generally use MYOB applications. MYOB is a accounting computerisasi application to generate financial reports developed by one of Australia's developers. Accounting computing like MYOB is just a computer-based tool or technology for managing transaction data in generating information, therefore the use of the application is inseparable from the understanding of basic accounting concepts. Understanding the basic concepts of accounting in theory for students of SMK is very important, so that students understand how the role of accounting (record,, classify, summarize, process and present data) transactions generate financial statements. The ability to use computer-based applications is closely related to understanding the basic concepts of accounting. Vocational education in SMK in accounting is directed to produce graduates who are ready to work, competency test in SMK is intended to measure their ability both accounting test in practice manual accounting and computer-based accounting practices. Based on the above case, this research takes the title of influence of The Average Value Of Competency Test Of Manual Accounting On The Average Value Of Myob Competency Test

2 LITERATURE REVIEW

2.1 VOCATIONAL EDUCATION

According to Rauner & Maclean (2009) Vocational education is considered a key factor for improving or maintaining the competitiveness of enterprises and national economies. Effective knowing and learning for vocational purposes must take account of the wide range of variables that impact knowledge formation and which therefore promote learning. We contend that effective vocational learning comprises two equally important dimensions: (a) learning as the acquisition of vocational knowledge and (b) learning as the contextualized (socio-political and cultural) application of that knowledge (Balatti & Black, 2011). Learning experiences gained through vocational education include affective, cognitive, and psychomotor aspects applied both to simulated work situations through teaching and learning, as well as real and actual work

- *Lecturer of Economics Faculty of Widyatama University, Bandung Indonesia and Doctoral Student of Accounting Sciences of Padjadjaran University, Bandung Indonesia*

situations. Workshops and laboratories are the main tools in vocational education, in order to realize a learning situation that can reflect realist and educative work situations (Djohar, 2007).

2.2 COMPETENCE TEST

Referring to government regulation number 13 of 2015, Competence is a set of attitudes, knowledge, and skills, which must be possessed, experienced and mastered by the Learners after studying a learning content, completing a program, or completing a specific education unit. Graduate Competency Standards are the criteria of graduate qualifications that include attitudes, knowledge, and skills. According to John Burke (1995) competence should be described in general terms as: being able to perform 'whole' work roles (perform—not just know about—whole work roles, rather than just specific skills and tasks); to the standards expected in employment (not just 'training' standards or standards divorced from industrial reality); in real working environments (i.e. with all the associated pressures and variations of real work). Guidelines for the implementation of UKK 201-2017, the objectives of the Competency Exam Exam are:

1. Measuring the achievement of the competence of the vocational school students who have completed the learning process according to the competence of the skills pursued.
2. Facilitating students of SMK who will finish their education to get certificate of competence.
3. Optimizing the implementation of certification-oriented achievement of SMK graduate competence in accordance with the Indonesian National Qualification Framework.
4. Facilitating SMK collaboration with business world / industry in the framework of conducting competence test according to the needs of business world and industry world (DUDI).

2.3 MYOB ACCOUNTING

MYOB was founded in the early 1980s by Christopher Lee a team of developers at Teleware, Inc., who developed accounting software. The approach taken in Myob is to use special journals. As we know the special journals consist of cash entry journals, cash out, credit purchases, credit sales and general journals. The difference except in our general journal does not need to be bothered with debit and credit affairs. But understanding of double entry accounting will make it easier to record transactions and understand the resulting reports. There are 8 Command Center that is: Account, Banking, Sales, Time Billing, Purchase, Inventory and Card File. Here is the outline of the function of each Command Center (Ikram, 2013):

- 2 Account (Set up Accounts, Edit and delete accounts, Journal of General),
- 3 Banking (Cash payment Journal , Cash Receipt Journal. Bank Reconciliation' Print checks ,Electronic payments.
- 4 Sales (Preparation of price quotes (quote), Creation of sales orders, Sales Journal, Creating sales invoices , Cash receipts from accounts receivable ,
- 5 Time Billing Sales Return (Recording time-based or non-time activities, Recording single or multiple activities,Preparing invoice time billing),
- 6 Purchase (Preparation of quotation request quotes (quotes) , Preparation of sales orders , Purchase journal

,Purchase Return, Payment of trade debt ,Print purchase order),

- 7 Payroll (Make the category of salary or Make a salary payment, Printing a paycheck);
- 8 Inventory (Creating items (inventory), Set the selling price, Physical inventory calculation, Transfer Inventory , Inventory Adjustment Journal ,Auto Build Card File
- 9 Card File (Creating customer, supplier, employee and personal data, Printing mailing labels,Create mail by mail merge, Make various kinds of letters such as letters of apology, thanks etc.

3 PREVIOUS RESEARCH

The results of the study Rahmatika and Joni Susilowibowo(2016) indicate an increase or decrease in basic accounting mastery, vocabulary accounting and self-efficacy are significantly able to increase or decrease student learning accounting results (MYOB) students. Further research Sriyono (2016) concludes that the learning strategy of the tutorial is better than the learning strategy with the exercise on accounting skills (MYOB) students. The results of this study indicate that there is a negative effect of the use of MYOB accounting software on a regular basis, computer self-efficacy, and personal innovativeness in IT to computer anxiety. Subsequent findings indicate that the trait anxiety has a negative effect on computer self-efficacy. However, these findings did not show any influence of age, gender, training and computer anxiety. Negative affect were also found not to have a relationship with computer self-efficacy(Mayasari & Gudono, 2015). The results show that the perceived ease of use had a positive significant effect on the perceived usefulness, while the perceived usefulness had a positive significant effect on the behavioural intention to use and the behavioural intention to use had a positive significant effect on the actual system usage of the accounting software (sriwidharmanely &syafudin, 2012). The results of the study Mongi and Hatidja (2016) show that there is no difference between public and private schools based on the average state exam scores and accreditation in Manado City. Should the Department of Business Administration more often invite students to apply the theory to practice in companies / agencies, so that they better master and understand the theory obtained in the class (Khabibah, 2007). Findings research indicate that employers are seeking graduates who possess a diverse range of non-technical skills. However, accounting students perceive that it is rather technical skills which determine their abilities to pursue a career in the accounting profession (Klibi & Oussii, 2013). Further of research results Usdekti, et all (2012) indicated that the group of students whose accounting learning activities used MYOB media obtained higher learning outcomes, when compared to the group of students taught using LKS media. This indicates that the application of MYOB Media in accounting learning has greater effect on accounting service learning result of service company, when compared with using LKS media. The result of the study showed that simultaneously, English vocabulary mastery, basic computer and basic accounting influenced the learning achievement significantly. partially English vocabulary mastery influenced the MYOB accounting computer learning achievement , basic computer mastery and basic accounting mastery . It means that the good mastery of English vocabulary, basic computer and basic accounting can improve the learning achievement of MYOB

accounting computer (Pradhana dan Latifah, 2013). The results learning of computers accounting manufacturing company simultaneously and partially influenced by the understanding of English vocabulary in accounting, introduction to accounting and manufacturing company accounting (Lukmaningrum & Rochmawati, 2016).

4 RESEARCH METHOD

The method used is descriptive and verifikatif analysis that describes the average value of manual accounting competency test and MYOB based on public vocational and private SMK. Analysis of the description of the table the average value of competence test in 2017, then tested by simple regression. The population of this study is the average test scores of SMK in the province of western Java competency test results of manual and MYOB accounting practices by the Indonesian Institute of Accountants West Java Region. The number of samples will be used in this study amounted to 24 vocational schools, consisting of 12 State Vocational Schools and 12 Private Vocational Schools.

5 HYPOTHESIS

Hypothesis in this research is as follows:

H1: The average score of competency test of manual accounting has a positive effect on the average value of MYOB competency test in public vocational secondary schools

H2: The average score of competency test of manual accounting has a positive effect on the value of the average MYOB competency test in private Vocational secondary schools

H3: There are differences in the average value of the competency test of Accounting manual to the value of the average MYOB competency test for public SMK and private SMK.

6 RESEARCH RESULT ANALYSIS

6.1 DESCRIPTIVE ANALYSIS OF RESEARCH VARIABLES

Competency Test Results in Public SMK Table 4.1 shows the competence of public SMK students in managing transactions using MYOB accounting computer application has been good with an average value of 87.63 out of 100. In the manual accounting competence test, tested with 3 (three) competencies, consisting of: managing the journal, managing ledger and preparing financial statements. Table 4.2 shows the competence of Public SMK students in managing transaction journal on manual accounting practice has been good with average value 89,14 from 100. Table 4.3 shows the competence of public SMK students manual accounting practice in managing the ledger has been good with average value 92,37 from 100. Table 5 shows the competence of Private SMK students manual accounting practice in managing Preparing Financial Statement has been good with average value 80,45 from 100. Competency Test Results in Private SMK Table 4.5 shows the competence of private SMK students in managing transactions using MYOB accounting computer application has been good with an average value of 85,79 out of 100. In the manual accounting competence test, tested with 3 (three) competencies, consisting of: managing the journal, managing ledger and preparing financial statements. Table 4.6 shows the competence of Private SMK

students in managing transaction journal on manual accounting practice has been good with average value 85,40 from 100. Table 4.7 shows the competence of private SMK students manual accounting practice in managing the ledger has been good with average value 89,40 from 100. Table 4.8 shows the competence of Private SMK students manual accounting practice in managing Preparing Financial Statement has been good with average value 76,93 from 100.

6.3 Hypothesis Testing Results

Average Value of Manuals Accounting to the average value of MYOB Exam in Public SMK The following test results using a simple regression to test the hypothesis The average score of competence test Accounting manual positive effect on the average value of MYOB competency test in public SMK (table 4.9). Based on the calculation of SPSS version 22, it is found that the coefficient of determination the influence of the average value of competency test of manual accounting on the average value of MYOB competency test in public SMK is 47.20%, and 52.80% is the influence of other variables Result of ANOVA got regression equation: $Y = 54,561 + 0,379 (X)$, on the basis of F test obtained sig 0,014 <0,05. To test the hypothesis of the average value of manual accounting competence test positively affect the average value of MYOB competency test in public SMK, obtained probability value sig 0.014 <0.05 then Ho is rejected means the average value of manual accounting competence test positively affect the value the average of MYOB competency test in public SMK. Average Value of Manuals Accounting to the average value of MYOB Exam in Private SMK The following test results using a simple regression to test the hypothesis The average score of competence test Accounting manual positive effect on the average value of MYOB competency test in private SMK (table 4.10). Based on the calculation of SPSS version 22, it is found that the coefficient of determination the influence of the average value of competency test of manual accounting on the average value of MYOB competency test in private SMK is 61,30%, and 38,70% is the influence of other variables. Result of ANOVA got regression equation: $Y = -1,051 + 1,038 (X)$, on the basis of F test obtained sig 0,003 <0,05. To test the hypothesis of the average value of manual accounting competence test positively affect the average value of the MYOB competency test in private SMK, obtained the probability value sig 0.003 <0.05 then Ho is rejected means the average value of manual accounting competence test positively affect the value the average of MYOB competency test in private SMK.

- Differences the average value of the competency test on manual Accounting with on the value of the average MYOB competency test in public SMK and private SMK

Chow test results (table 4.11), Fcount of 1.69 and Ftable of 3.16, because the value of calculate F 1.69 <3.16 (F table), then Ho is accepted means There is no difference influence the average value of competence test Accounting manual against the value of the average MYOB competency test for public SMK and Private SMK group.

6.4 DISCUSSION

Competency Test Results in Public SMK the result of descriptive statistic test result of competency test test at SMK Negeri for MYOB application management from 11 (eleven) assessment competence, lowest score is general journal that

is equal to 62,25% from 100% maximal value, it is alleged still weak ability understanding of treatment accounting and understanding of accounting policies on transactions pertaining to adjustments, such as depreciation, reserve receivables, asset sales. Furthermore, the value of manual accounting competency test for the journals of 9 (Nine) assessment competencies, the lowest score is the competence of inventory management that is equal to 79.37%, it is suspected the ability to record mutations in the card stock is still not maximized. Testing of general ledger competence of 6 (six) assessment competencies, the lowest score is the debt card management competency of 82.76%. Competence test prepares financial reporting of 9 (Nine) assessment competencies, the lowest score is the preparation of income statements (loss) of 54.77%. Competency Test Results in Private SMK The result of descriptive statistic test result of competency test at SMK Negeri for MYOB application management from 11 (eleven) assessment competence, lowest score is general journal that is equal to 57,61% from 100% maximal value, it is alleged still weak ability understanding of treatment accounting and understanding of accounting policies on transactions pertaining to adjustments, such as depreciation, reserve receivables, asset sales. Furthermore, the value of manual accounting competency test for the journals of 9 (Nine) assessment competencies, the lowest score is the competence of inventory management that is equal to 75,00%, it is suspected the ability to record mutations in the card stock is still not maximized. Testing of general ledger competence of 6 (six) assessment competencies, the lowest score is the debt card management competency of 69,43 %. Competence test prepares financial reporting of 9 (Nine) assessment competencies, the lowest score is the preparation of income statements (loss) of 45,83%.

6.5 HYPOTHESIS TEST RESULTS

Coefficient of Determination the influence of the average value of accounting competence test on the average value of MYOB competency test in SMK Negeri of 47.20% this means equal to 52.80%, while the coefficient of determination the influence of the average value of test manual accounting competency to the average value of MYOB competency test in private SMK of 61.30%. Other factors that affect the MYOB capabilities include: English language skills (due to the application of the MYOB program using English), and technical skills. The average value of the manual accounting competency test has a positive effect on the average value of MYOB competency test in SMK Negeri. The average value of the manual accounting competency test positively affects the average value of the MYOB competency test in private SMK. The results of this study are consistent with the results of research Pradhana and Latifah (2013), Lukmaningrum, and Rochmawati (2016), and Rahmatika and Susilowibowo (2016).

7 CONCLUSION AND SUGGESTIONS

7.1 Conclusion

The weak understanding of accounting treatment and understanding of accounting policies on transactions related to adjustment, such as: depreciation, reserve receivables, asset sales. Furthermore, in the manual accounting competence test still weak compensation in the management of inventory cards, debt card management and the preparation of profit

(loss). The average value of the manual accounting competency test has a positive effect on the average value of MYOB competency test in public SMK. The average value of the manual accounting competency test positively affects the average value of the MYOB competency test in private SMK. There is no difference influence the average value of competence test Accounting manual against the value of the average MYOB competency test for public SMK and Private SMK group.

7.2 Suggestion

It needs to be improved in understanding the accounting policies, improving the English language skills and the treatment of transactions related to the adjustment.

ACKNOWLEDGMENT

The authors wish to thank to widyatama university, padjadjaran university and all colleague in widyatama university, padjadjaran university.

REFERENCES

- [1] Amelia, NurulFitriani. 2010. Pengaruh Penggunaan Media Modul Terhadap Motivasi Belajar dan Implikasinya Terhadap Prestasi Belajar Siswa pada Mata Diklat Komputer Akuntansi. Skripsi diterbitkan, (Online), (<http://repository.upi.edu>), diakses 21 Desember 2012.
- [2] Arikunto, Suharsimi. 2010. *Prosedur Penelitian: Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- [3] Balatti, J., & Black, S. (2011). *Constructing Learners As Members Of Networks. Vocational Learning: Innovative Theory And Practice*.
- [4] Darajatun Yakti Pradhana Dan Lyna Latifah. (2013). Pengaruh Kosa Kata Bahasa Inggris, Dasar Komputer Dan Akuntansi Terhadap Prestasi Belajar Myob. *Jurnal Pendidikan Ekonomi Dinamika Pendidikan*, VIII(2), 75–84.
- [5] Departemen Pendidikan Nasional. 2009. *Pengembangan Modul SMK. Materi Disajikan pada Pelatihan KTSP 2009. Dalam Risdiana Hidayat database*, (Online), (<http://www.slideshare.net/Risdiana/teknik-penyusunan-modul-smk>), diakses 2 Januari 2012.
- [6] Dikti. 2012. *Pengembangan Bahan Ajar. Materi Disajikan pada Sosialisasi KTSP. Dalam Dikti database*, (Online), (www.dikti.go.id/files/atur/KTSP-SMK), diakses 21 Desember 2012.
- [7] Heru Sriyono. 2016. Effect of Tutorial Instructional Strategy and Drill in Using MYOB Accounting in Vocational High School Bekasi West Java Province. *Journal of Education and Vocational Research* (ISSN 2221-2590) Vol. 7, No. 4, pp. 37-40, December 2016
- [8] Ikram, S. (2013). *Akuntansi : Pendekatan Praktik Dengan Menggunakan Aplikasi Myob*, (Yrama Widya, Bandung).
- [9] John Burke. (1995). *Competency Based Education And Training*. The Falmer Press.
- [10] John Burke. 2005. *Competency Based Education and*

Trainin. Taylor & Francis e-Library.

puterAkuntansiSiswa". JurnalPendidikanAkuntansi. Vol.3 (2):hal. 2-54

- [11] Klibi, M. F., & Oussii, A. A. (2013). Skills And Attributes Needed For Success In Accounting Career: Do Employers' Expectations Fit With Students' Perceptions? Evidence From Tunisia. *International Journal Of Business And Management*, 8(8), 118–132. <https://doi.org/10.5539/ijbm.v8n8p118>
- [12] Lukmaningrum, Dan Rochmawati,. (2016). Pengaruh Pemahaman Kosakata Bahasa Inggris Akuntansi, Pengantar Akuntansi Dan Akuntansi Perusahaan Manufaktur Terhadap Hasil Belajar Komputer Akuntansi Perusahaan Manufaktur. *Jurnal Pendidikan Akuntansi*, Volume 0 Nomor 0 Tahun 2016.
- [13] Mayasari, M., & Gudono. (2015). The Influence Of Personal Characteristics, Interaction: (Computer/Individual), Computer Self-Efficacy, Personal Innovativeness In Information Technology To Computer Anxiety In Use Of Mind Your Own Business Accounting Software. *International Journal Of Economics And Financial Issues*, 5, 286–295. Retrieved From <http://www.scopus.com/inward/record.url?eid=2-S2.0-84937958172&partnerid=Tzotx3y1>
- [14] Murtanto. 2017. Sosialisasi Profesi Akuntansi dan Sistem Penyelenggaraan Sistem Sertifikasi Teknisi Akuntansi. PPPK. <http://www.pppk.kemenkeu.go.id>.
- [15] Mustaghfirin Amin. 2016. Formulasi Kurikulum SMK Diterapkan 2017. *Pikiran Rakyat* <http://www.pikiran-rakyat.com/pendidikan/2016/09/15/formulasi-kurikulum-smk-diterapkan-2017-379878>
- [16] Rauner, F., & Maclean, R. (2009). *Handbook Of Technical And Vocational Education And Training Research*. International Library Of Technical And Vocational Education And Training. <https://doi.org/10.1007/978-1-4020-8347-1>
- [17] Republika, (2013). Kaum Terpelajar Dominasi Pengangguran di Yogyakarta. Diakses dari <http://www.republika.co.id/berita/nasional/jawa-tengah-diyasional/13/02/10/mhzlff-kaumterpelajar-dominasi-pengangguran-di-yogyakarta>. 10 Mei 2013.
- [18] Sriwidharmanely & Syafrudin. (2012). An Empirical Study Of Accounting Software Acceptance Among Bengkulu City Students, 112, 99–112.
- [19] Subandi. 2017. Banyak Lulusan SMK Jadi Pengangguran, Ini Penyebabnya. *Detik*. <https://finance.detik.com/berita-ekonomi-bisnis>.
- [20] Shafie Bin Shamsuddin. 2016. Kemendikbud Kerja Sama Tingkatkan Kualitas Lulusan SMK. *Republika*, <http://www.republika.co.id/berita/pendidikan/education>
- [21] Wulandari, Novi. 2015. "Pengaruh Computer Knowledge, Computer Attitude Dan FasilitasLaboratoriumKomputerTerhadapHasilBelajarKom