

Digital-Based Basic Accounting Training for Accounting Students at SMK N 1 Pangkalpinang (Series: 2)

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ABSTRACT

Basic digital-based accounting skills, especially operating accounting computer applications, is a challenge for students majoring in accounting at SMK N 1 Pangkalpinang, given the ever-evolving application technology. The training we carry out can support students to improve their skills. Series training: 2 uses an accurate educational series application. This training consists of understanding and operating order financing with an accounting computer, analyzing return merchandise authorization (RMA), analyzing memorize transactions and recurring, operating file menus on an accounting computer, and operating reports with an accounting computer. Digital-based basic accounting training for students majoring in accounting at SMK N 1 Pangkalpinang (series: 2) has been successfully implemented, as seen from the ability of the trainees to operate accounting computer applications (accurate) and are able to make financial reports with accounting computers.

INTRODUCTION

Accounting is an important field in the business world. Technology that is increasingly developing is a challenge in itself in the field of accounting, where what used to be manual has become digital based. The use of accounting applications is an integral part of today's business world so that human resources (HR) must also keep up with developments (Hariyani, et al. 2021). HR is required to be familiar and proficient in operating computer devices as well as mobile applications that can be accessed anywhere and anytime. Based on this, the training activity entitled Digital-Based Basic Accounting Training for Students of the Accounting Department at SMK N 1 Pangkalpinang (Series: 2) was held to help students at SMK N 1 Pangkalpinang be ready to face developments in accounting in the digitalization era, and to support the school in providing more practical and modern learning, the community service implementation team this time provided training on the use of accounting computer applications using Accurate (Diyani, Rahman, and Wijaya, 2019).

IMPLEMENTATION AND METHODS

The training was held at SMK N 1 Pangkalpinang. The first step is identification of problems and analysis of partners' needs through interviews and observations. From the results of the interviews, partners still need further assistance regarding accurate accounting computer mastery to support the learning process and increase competence and competitiveness for students. The second step is to collect information related to accounting computer applications. SMK N 1 Pangkalpinang has been using MYOB for a long time to train students' abilities in practicum. The problem that arises is that this application has several shortcomings, such as the lack of language features, no Indonesian tax reporting, and does not yet support multi-warehouse features. The training carried out included an introduction to the latest technology and information systems in the field of accounting, the basics of accounting, preparation of digital-based financial reports.

The third stage is the design of the training plan carried out so that the implementation of the training can run effectively and efficiently. This training consists of 2 sessions, where the first session is for material provision such as developments in technology and information systems along with the basics of digital-based accounting. The second session is for practicum. The fourth stage is basic digital-based accounting training and assistance. In the meeting, apart from discussing theories such as developments in technology and information systems, practical accounting computer applications were also carried out using accurate. This practice is carried out directly by students. An overview of the training provided to students of SMK N 1 Pangkalpinang, both theoretically and practically, is as follows:

Table 1: Digital-Based Basic Accounting Training Materials

Day	TRAINING	MATERIAL/Sub-Material
Tuesday April 11, 2023	Digital- Based Basic Accounting Training at SMK N 1 Pangkalpinang (Series: 2)	<ul style="list-style-type: none"> • Operate financing orders with accounting computers: Aktivitas job costing <ul style="list-style-type: none"> a. Roll over/finishing job coating activities.
		Analyze return merchandise authorization (RMA): <ul style="list-style-type: none"> a. Goods claim process flow b. Register for RMAs c. Register RMA action.
		Analyze memorize transactions and recurring: <ul style="list-style-type: none"> a. Memorize transaction b. Reccurring transaction.
		Analyze project management: <ul style="list-style-type: none"> a. project management preparation b. Project activity c. Project list menu.
		Operating the file menu in an accounting computer: <ul style="list-style-type: none"> a. Open databases b. User profile c. Save with an alias d. Data backup e. Data repair f. Use backup data g. Database consolidation h. Cancellation of database consolidation i. Export import transactions j. Cut off companies k. Create new branches
		Using template forms: <ul style="list-style-type: none"> a. template type b. Changing default templates c. Create a new template
		Operate reports with accounting computers: <ul style="list-style-type: none"> a. Create reports b. VAT/PPnBM reports

The final stage is an evaluation through pre-test, post-test, and a survey of students on the overall implementation of basic digital-based accounting training. This is used to find out how the results of the training that have been carried out.

RESULTS AND DISCUSSION

PKM at SMK N 1 Pangkalpinang was held on Tuesday April 11 2023. The first visit was carried out on April 9 2023 to review the location and establish initial communication with partners represented by the vice principal of student affairs at SMK N 1 Pangkalpinang. After the PKM proposal is approved, the school then arranges the time, place, and participants who will be included in the training.

The next step is the implementation of the training which will be held on April 11, 2023. In the implementation of the training, it will begin with face-to-face meetings which are carried out in the accounting department classrooms to provide material first, then continue with practices carried out in the SMK N 1 computer laboratory while continuing to carry out the Health protocol , and continued with an evaluation at the end of the training. Participants in Digital-Based Basic Accounting Training for Students of the Accounting Department at SMK N 1 Pangkalpinang totaled 17 students.



Figure 1. Implementation of training with students of SMK N 1 Pangkalpinang



Figure 2. Implementation of training with students of SMK N 1 Pangkalpinang

DAFTAR HADIR PESERTA
PELATIHAN AKUNTANSI DASAR BERBASIS DIGITAL BAGI SISWA/
JURUSAN AKUNTANSI SMKN 1 PANGKALPINANG (SERI 2)
Nara sumber/Pelatih:
Yosefin, S.E., M.Si
Selasa, 11 April 2023

NO	NAMA	KELAS	TANDA TANGAN
1	Powina Ananta	XII AKL 1	<i>[Signature]</i>
2	Meishella Ausriva Lia	XI AKL 2	<i>[Signature]</i>
3	Nursifa Hopipah s	XI AKL 2	<i>[Signature]</i>
4	Valencia Meilinda	XI AKL 2	<i>[Signature]</i>
5	Valencia Crystalin	XI AKL 2	<i>[Signature]</i>
6	Widya	XI AKL 2	<i>[Signature]</i>
7	Bunga Novita	XI AKL 2	<i>[Signature]</i>
8	SALWA SWITA DEWI	XI AKL 2	<i>[Signature]</i>
9	Ruth Annabelli Gosali	XI AKL 2	<i>[Signature]</i>
10	Tasya Seftiani	XI AKL 2	<i>[Signature]</i>
11	Deby Dwi Aprilia	XI AKL 2	<i>[Signature]</i>
12	Muhammad Fauzi awari	XI AKL 2	<i>[Signature]</i>
13	Novita Wulandari	XII AKL 1	<i>[Signature]</i>
14	Lifia Sapira	XII AKL 1	<i>[Signature]</i>
15	Irene Marlina	XII AKL 1	<i>[Signature]</i>
16	Aulia Hayati Fajria	XI AKL 2	<i>[Signature]</i>
17	Asca Khastha Nafisa	XI AKL 2	<i>[Signature]</i>

Figure 3. Participants in the training for students of SMK N 1 Pangkalpinang

Furthermore, the distribution of certificates was carried out on April 14 2023. Apart from being distributed to resource persons and the committee, certificates were also distributed to students via participant emails.



Figure 4. Certificate of Resource Person for Digital-Based Basic Accounting Training at SMK N 1 Pangkalpinang



Figure 5. Digital-Based Basic Accounting Training Committee Certificate at SMK N 1 Pangkalpinang



Figure 6. Digital-Based Basic Accounting Training Participant Certificates at SMK N 1 Pangkalpinang

CONCLUSIONS AND RECOMMENDATIONS

Digital-based basic accounting training for students of SMK N 1 Pangkalpinang has been successfully implemented. This is demonstrated by the ability of the trainees to present financial reports using accounting computer applications, namely accurate. Training participants can create accurate accounts, databases, and be able to enter data into accurate to the presentation of financial reports. This training is an alternative for students to master accounting computer applications that can be accessed not only on desktops, but from various internet-connected electronic devices. Training in the practice of using accounting computer applications using educational features can support future student learning. For further training, it is best if the training organizers get more training participants and adequate facilities when carrying out practicals in the school laboratory where the training is held.

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