THE USAGE OF ICT BY VOCATIONAL SCHOOL ACCOUNTING TEACHERS IN THE IMPLEMENTATION OF CURRICULUM 2013 IN SLEMAN REGENCY

Muchibbatul Chasanah
Prodi Pendidikan Akuntansi, Universitas Negeri Yogyakarta
muchibbatul.chasanah2016@studentl.uny.ac.id

Ani Widayati, S.Pd., M.Pd., Ed.D.
Staf Pengajar Jurursan P. Akuntansi Universitas Negeri Yogyakarta
ani_widayati@uny.ac.id

Abstract: The Usage of ICT by Accounting Teachers. *This study aims to determine the use of Information and Communication Technology (ICT) for accounting teachers in business and management vocational schools in the implementation of the curriculum 2013 in Sleman Regency. This research is quantitative evaluative research with goal free evaluation model. The research subjects in this study were 40 accounting teachers including public and private schools who teach productive subjects in accounting expertise competency in public and private Vocational Schools in Sleman Regency. The data collection technique used in this study was a questionnaire. The analysis technique used is descriptive analysis with a percentage. The results of this study indicate that: (1) Teachers have different perceptions about the usage of ICT in Perceived Ease Of Use and Perveived Usefulnes aspect in lesson planning. Based on the results of the study, it can be seen that the usage of ICT by accounting teachers in learning planning activities is in the medium category, (2) The teachers also have different perceptions about the usage of ICT in Perceived Ease Of Use and Perceived Usefulnes in the learning process. Based on the results of the study, it can be seen that the usage of ICT by accounting teachers in the learning process is in the medium category. (3) The teachers also have different perceptions about the usage of ICT in Perceived Ease Of Use and Perveived Usefulnes in learning evaluation. Based on the results of the study, it can be seen that the usage of ICT by accounting teachers in learning evaluation is in the medium category.*

Keywords*: ICT utilization, Accounting teachers, Curriculum 2013*

INTRODUCTION

In the current era of globalization, the use of Information and Communication Technology (ICT) is not rare. As a global society, especially the current millennial generation, we certainly cannot be separated from the influence of globalization. It is obvious that the rapid development of ICT is very useful because it makes human work easier. Today, the use of ICT has penetrated all areas of life such as business, health, and of course the world of education is one of the areas that is heavily affected by the development of Information and Communication Technology.

Education is one of the bases for the progress of a country. To be more developed, a country is required to have advanced education as well. Education is important to build human characters in life. Law No. 20 of 2003 concerning the National Education System stated that:

> Education is a conscious and planned effort to create an atmosphere of learning and the learning process so that students actively develop their potential to have religious-spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, the nation, and the state.

To actualize quality education, a country should have a good education system as well. The state must also have a good national education standard because these standards are used as a reference in curriculum development, education personnel, facilities and infrastructure, management, and financing. The curriculum is one of the most important elements in education, this can be seen from Law No. 20 of 2003 concerning the National Education System which states that the curriculum is a set of plans and arrangements regarding the objectives, content, and learning materials as well as the methods used as guidelines for implementing learning activities to achieve certain educational goals.

According to Surahmad in Nurgiyantoro (1985: 6), the curriculum is defined as an educational program that is planned and implemented to achieve certain educational goals. Judging from its history, the prevailing curriculum in Indonesia has undergone several changes. The curriculum that has been applicable in Indonesia are (Curriculum) Lesson Plans in 1947, (Curriculum) Primary School Education Plans in 1964, Primary School Curriculum in 1968, Curriculum of the School Development Pilot Project (PPSP) in 1973, Primary School Curriculum in 1975, Curriculum 1975, Curriculum 1984, Curriculum 1994, Revised Curriculum 1994 in 1997, Pioneering Competency-Based Curriculum (KBK) in 2004, Education Unit Level Curriculum (KTSP) in 2006 and finally Curriculum 2013. Soetopo and Soemanto in Muhammedi (2016: 51) stated that several factors drive curriculum change, one of which is the rapid development of science and technology.

Currently, the prevailing curriculum in Indonesia is the curriculum 2013 which began to be implemented in the 2013/2014 school year. Based on Ministerial Regulation Number 70 of 2013 concerning the Basic Framework and Structure of the VHS Curriculum, the Curriculum 2013 aims to produce productive, creative, innovative, and effective Indonesians through strengthening integrated attitudes, skills, and knowledge. According to the National Education System Law, there are two determining factors for the successful implementation of the Curriculum 2013. First, the relevance of the competence of educators and education personnel to the curriculum and textbooks. Second, the availability of three supporting aspects, including the availability of books as a source of learning and teaching materials, strengthening the role of the government in

guidance and supervision, and strengthening school management.

Based on Law no. 14 of 2005, teachers should master several competencies including pedagogical competence, professional competence, personality competence, and social competence. The curriculum 2013 also encourages educators to be more innovative in implementing the learning process, one of which is by utilizing Information and Communication Technology (ICT) in the learning process. (Destiana and Soenarto, 2014: 286). This is by Ministerial Regulation Number 65 of 2013 concerning Basic and Secondary Education Process Standards. The regulation describes the principles of preparing a learning implementation plan (RPP) in the Curriculum 2013. One of the principles for preparing the RPP is the application of ICT in an integrated, systematic, and effective.

Dien (2012: 20) in his research entitled analysis of the use of ICT facilities using a case study Capability Maturity Model (CMM) approach in SHS and VHS in Boyolali Regency states that the level of utilization of ICT facilities in SHS and VHS in Boyolali district is still at level 3 Defined Process, namely the procedures for using ICT facilities have been standardized, but their activities are still relatively minimal. The procedure is also not complicated for the convenience of individuals and only as a form of formality. Thus it can be concluded that the level of use of ICT there is still not optimal.

Meanwhile, other research by Destiana and Soenarto (2014: 297-298) shows that the use of ICT for vocational school teachers in Gunungkidul district in the learning process in the classroom is still used as a learning aid, such as for typing material, making handouts, or learning modules and for processing student scores. In other words, teachers so far have not been able to fully use ICT as an integrated medium to improve their performance. Teacher performance in the learning process includes understanding the material, choosing the right method, using effective media, the ability to motivate students, and evaluate learning. One of the effective media uses can be done by utilizing ICT tools. The use of ICTs in classroom learning and task completion will cause teachers to tend to use ICT more frequently to facilitate further work activities so that the use of ICT will be able to improve teacher performance.

Meanwhile, research by Royana (2012) entitled the use of Information and Communication Technology (ICT) by Physical Education teachers in senior public high schools in Sleman Regency in learning physical education shows that the use of ICT by physical education teachers in senior public high schools in Sleman Regency in physical education subjects is low. This can be seen from the data obtained, namely as

many as 5 teachers (16.1%) had a very high level of ICT utilization, as many as 5 teachers (16.1%) were in the high category, as many as 9 teachers (29.0 %) with the category moderate, as many as 8 teachers (25.8%) with low categories, and as many as 4 teachers (12.9%) with very low categories.

Yogyakarta is a city known as the city of students. There are 69 Business and Management Vocational Schools in Yogyakarta province. Of all districts, Sleman Regency is the district with the highest number of Business and Management Vocational Schools, namely 17 schools. Reporting from https://dapo.dikdasmen.kemdikbud.go.id 17 business and management vocational schools have accounting majors in Sleman district, 3 of which are public schools, and 14 are private schools. From the many business and management vocational schools in the Sleman district, the accreditation they have is also varied. In this study, 6 schools with A accreditation will be taken, 3 of which are public schools and 3 are private schools. Because based on Permendiknas no. 40 of 2008 concerning SMA/SMK facilities and infrastructure standards, schools that have A accreditation have a good assesment of facilities and infrastucture that support ICT management. Public schools that will be used in this research include SMKN 1 Godean, SMKN 1 Tempel, and SMKN 1 Depok. Meanwhile, the private schools that will be used are SMK YPKK 1 Sleman, SMK Yapemda 1 Sleman, and SMK Muhammadiyah Cangkringan.

Research by Isroah, et al (2019) shows that the literacy skills of the Accounting Teachers of Business and Management Vocational Schools in Yogyakarta, in terms of digital literacy skills, technological literacy skills, and human literacy skills are in good categories. Literacy skills for Accounting Teachers at SMK Business and Management in Sleman district are in a good category. However, if viewed from the three dimensions, Sleman Regency is still below other districts. In digital literacy skills, Sleman district teachers 'scores are lower than the Bantul district teachers' scores. In digital technological literacy skills, the scores of teachers in Sleman Regency are lower than the scores of teachers in Bantul Regency and Yogyakarta City. Meanwhile, in human literacy skills, the scores of teachers in Sleman district are lower than those in Bantul and Yogyakarta districts. So it can be concluded that the literacy skills for Accounting Teachers in SMK Business and Management in Sleman Regency are still below other districts.

With the large number of accounting teachers at SMK Business and Management in Sleman Regency, but the digital and technological literacy skills that are owned are still lower than in other districts, how the use of ICT by accounting teachers needs to

be known. With the implementation of the 2013 curriculum which is very closely related to Information and Communication Technology, it is important to know how to use ICT by accounting teachers in lesson planning, learning processes, and learning evaluation. By knowing the use of ICT for accounting teachers, it will be possible to know the success of implementing the 2013 curriculum. Based on this background description, researchers are interested in researching this topic.

LITERATURE REVIEW

> Information and communication technology are various aspects that involve technology, engineering, and management techniques. Information and communication technology is used in the control and processing of information and its use. Information and communication technology deals with the relationship between computers and humans as well as matters relating to social, economic, and cultural issues. Information and communication technology consists of all forms of technology involved in the collection, manipulation, presentation, and use of data. (Munir, 2012: 31)

Information and Communication Technology (ICT) includes two aspects, namely Information Technology and Communication Technology. Information Technology, including matters relating to the process, use as a tool, manipulation, and information management. Communication technology is related to the use of tools to process and transfer data from one device to another. Therefore, Information Technology and Communication Technology are an inseparable unit that contains a broad understanding of all activities related to processing, manipulation, management, and transfer of information between media. (Mashadi, 1997: 13).

Therefore, it can be concluded that information and communication technology is a tool used for data collection, processing, and manipulation. From this definition, it can be seen if information and communication technology is useful for various fields, one of which is education. To facilitate learning, teachers need to know and master the growing information and communication technology.

> Munir (2012: 33) states that the use of information and communication technology in education provides opportunities for every learner to access learning materials. Learning materials are presented in an interactive form via computers and networks. The utilization of information and communication technology is expected to increase learning success, decrease dropout rates, and decrease the level of absence from class. For this reason, the use of ICT to be

effective should be adapted to the prevailing culture in society.

There are three general types of technology applications in education. First, teachers use technology into learning to plan learning and present lesson content to their students. Second, teachers use technology to explore, train, and prepare paper and presentation materials. Third, teachers use technology to carry out administrative tasks related to their professions, such as assessment, note-taking, reporting, and management tasks.

The Technology Acceptance Model (TAM) is a technology acceptance model developed by Davis et al. This model is a development of the Theory of Reasoned Action (TRA) model developed by Martin Fishbein and Icek Ajzen. In the TRA model, the emphasis lies on attitudes viewed from a psychological point of view, while in the TAM model developed by Davis the emphasis lies on the perception of ease of use and usefulness which has a relationship to predict attitudes in using information systems. (Fatmawati, 2015: 5)

The original form of the Technology Acceptance Model (TAM) developed by Davis was:

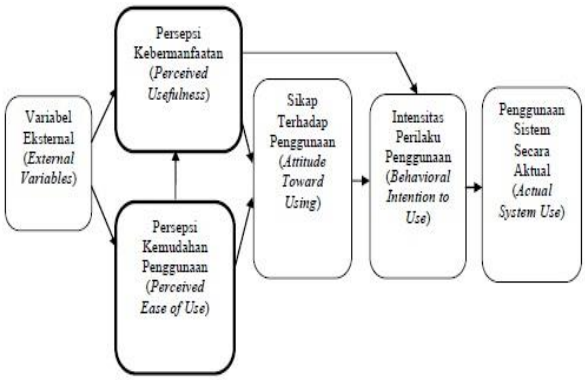

Figure 1.The original form of TAM by Davis

From the figure, it can be explained that the external variables will be analyzed with the perception of ease of use and perceived usefulness. From the perception of ease of use, it is predicted that it will affect the perception of usefulness. Furthermore, perceptions of usefulness and ease of use will affect attitudes towards the use of information systems and then affect the intensity of use. After that, it will affect the actual use of the system.

The curriculum 2013 develops two models of the learning process, namely the direct learning process and the indirect learning process. The direct learning process is an educational process in which students develop knowledge, thinking skills, and psychomotor skills through direct interaction with learning resources designed in the syllabus and lesson plans in the form of learning activities.

In direct learning, students carry out learning activities to observe, ask questions, collect information, associate or analyze, and

communicate what they have found in analysis activities. The direct learning process produces direct knowledge and skills or what is called the instructional effect.

Indirect learning is an educational process that occurs during the direct learning process but is not designed for special activities. Indirect learning is concerned with the development of values and attitudes. In contrast to the knowledge of values and attitudes carried out in the direct learning process by certain subjects, the development of attitudes as a process of moral and behavioral development is carried out by all subjects and in every activity that occurs in the classroom, school, and community. Therefore, in the learning process of the Curriculum 2013, all activities that occur during learning at school and outside in co-curricular and extracurricular activities occur a learning process to develop morals and behavior related to attitudes.

Both direct learning and indirect learning occur in an integrated and inseparable manner. Direct learning relates to learning related to KD developed from KI-3 and KI-4. Both are developed simultaneously in a learning process and become a vehicle for developing KD in KI-1 and KI-2. Indirect learning is related to learning related to KD developed from KI-1 and KI-2.

Mulyasa (2014: 99) explains that to achieve the success of the curriculum 2013 goals, in its implementation teachers are required to be professionally able to design effective and meaningful learning. Also, teachers are required to be able to organize learning, choose the right learning approach, determine effective learning procedures and competency building, and determine success criteria.

Meanwhile, Kurniasih and Berlin (2014: 5) state that the implementation of the 2013 curriculum is the actualization of the curriculum in learning and the formation of competence and character of students. Implementation of the curriculum requires the ability and activeness of teachers in creating various kinds of programmed activities. In implementing the curriculum several factors need to be considered and are expected to help teachers deal with learning difficulties faced by students, including:

1) Formulation of objectives.
2) Identification of sources, including readability sources, audio-visual sources, human, community, and school sources concerned.
3) The role of related parties.
4) Development of workforce professional skills related to implementation.
5) Scheduling activities.
6) Supporting elements, such as work methods, people, equipment, costs, and time.
7) Effective communication.
8) Monitoring.

9) Recording and reporting which helps to monitor.
10) The evaluation process contains objectives, functions, evaluation methods, and evaluation forms.
11) Improvement and redesign of the curriculum.

RESEARCH METHOD

This study used an evaluative research design with a descriptive quantitative approach. This research design was chosen with the consideration of evaluating the use of ICT by accounting teachers in planning, process, and learning evaluation. The evaluation model used in this study is Goal Free Evaluation Model. The Goal Free Evaluation Model is an evaluation model developed by Scriven.

The research sites are 6 business and management vocational schools in Sleman district with A accreditation. 3 of them are public schools and the other 3 are private schools covering all areas of Sleman district, namely western, eastern, and northern Sleman. The list of schools used as research sites are SMK N 1 Godean, SMK N 1 Depok, SMK N 1 Tempel, SMK YPKK 1 Sleman, SMK Yapemda 1 Sleman, and SMK Muhammadiyah Cangkringan. The time of the research was carried out in June 2020 to August 2020.

The population of this study was all accounting teachers in 6 business and management vocational schools in Sleman Regency which were used as research sites. Because this study is a population study, the sample was not used in this study. Therefore, all accounting teachers in the 6 schools were taken as respondents. The variables studied in this study were the use of information and communication technology by accounting teachers of business and management vocational schools in Sleman Regency in planning, processing, and learning evaluation.

According to Sugiyono (2010: 193), "Data collection methods are concerned with the accuracy of the methods used by researchers to collect data". The data collection method used in this study was a questionnaire. Questionnaires are several written questions that are used to obtain information from respondents in the sense of reports about their personal or knowledgeable matters (Arikunto, 2010: 194).

The instrument used in this study was a questionnaire. This method is used to obtain data regarding the use of information and communication technology by accounting teachers of VHS in the Sleman Regency. The form of the questionnaire used in this study is a check-list form in which the respondent puts a check-list on the column provided. From the form of the

questionnaire, then determine the answer to each form of the questionnaire. The form of the checklist choices used answers with the following scores:

Table 1. Scoring of Answers

Answer Options	Scoring	
	Positive	Negative
Strongly Agree	5	1
Agree	4	2
Neutral	3	3
Disagree	2	4
Strongly Disagree	1	5

Research questionnaire grid:

Table 2. Questionnaire Grid

Stage	Aspect	Indicator
Lesson Planning	Perceived ease of use (adapted from Davis et al., 1989)	Easy to learn
		Controllable
		Clear and understandable
		Flexible
		Easy to become skillful
		Easy to use
	Perceived usefulness (adapted from Davis et al., 1989)	Work more quickly
		Improve job performance
		Increase productivity
		Effectiveness
		Make the job easier
		Useful
Learning Process	Perceived ease of use (adapted from Davis et al., 1989)	Easy to learn
		Controllable
		Clear and understandable
		Flexible
		Easy to become skillful
		Easy to use
	Perceived usefulness	Work more quickly
	(adapted from Davis et al., 1989)	Improve job performance
		Increase productivity
		Effectiveness
		Make the job easier
		Useful
Learning Evaluation	Perceived ease of use (adapted from Davis et al., 1989)	Easy to learn
		Controllable
		Clear and understandable
		Flexible
		Easy to become skillful
		Easy to use
	Perceived usefulness (adapted from Davis et al., 1989)	Work more quickly
		Improve job performance
		Increase productivity
		Effectiveness
		Make the job easier
		Useful

Validity is the degree of accuracy between existing data the object of research with the data reported by the researcher (Sugiyono, 2012: 363). In this study, the validity test was carried out through an assessment of expert opinion (expert judgment) by 2 expert lecturers from the Department of Accounting Education, Faculty of Economics, Yogyakarta State University, namely Mrs. Yolandaru Septiana, S.Pd., M.Pd. and Mrs. Dian Normalitasari Purnama, S.Pd., M.Pd. Furthermore, the validity is calculated using the Product Moment method, namely by

determining the correlation of the item scores on the questionnaire with the total score. Based on the validity test with the Pearson Product Moment method which is processed, the questionnaire are declared valid. Reliability is related to the degree of consistency and stability of the data. In a quantitative view, data is declared reliable if two or more same researchers at different times produce the same data, or the same researcher at different times produces the same data, or a group of data when broken down into two shows no different data (Sugiyono, 2012: 364). The method used to test the reliability is the Cronbach alpha method. Based on the validity test with the Cronbach alpha method which is processed, the questionnaire are declared reliable.

The data analysis technique used in this study is a percentage of descriptive statistical analysis. Descriptive statistics are statistics that are used to analyze the collected data by describing the data without making any general conclusions (Sugiyono, 2015: 147). Data on the use of ICT in learning is known by calculating the percentage using the categorization formula according to Azwar (2008) as follows:

Table 3. Categorization Formulas

Very low	$X \leq M - 1{,}5SD$
Low	$M - 1{,}5SD < X \leq M - 0{,}5SD$
Moderate	$M - 0{,}5SD < X \leq M + 0{,}5SD$
High	$M + 0{,}5SD < X \leq M + 1{,}5SD$
Very high	$M + 1{,}5SD < X$

Information:

M = Mean

SD = Standard deviation

RESEARCH RESULT AND DISCUSSION

A. Description of Research Result

1. Lesson Planning

The use of ICT in the lesson planning by accounting teachers at SMK Business and Management in Sleman Regency has a percentage of 57,14% (60 items out of a total of 105 statements). This stage has 2 aspects with 6 indicators each. The number of questions given to the teacher in this aspect is 30 items. The following is the statistical data for the PEOU aspects for public and private schools:

Table 4. Processing of Public School PEOU Lesson Planning Data

Category	Interval score	Frequency
Very low	$X \leq 88{,}61$	2
Low	$88{,}61 < X \leq 103{,}88$	3
Moderate	$103{,}88 < X \leq 119{,}15$	17
High	$119{,}15 < X \leq 134{,}42$	2
Very high	$134{,}42 < X$	3
Total		27

Meanwhile, the private school frequency distribution table is presented as follows:

Table 5. Processing of Private School PEOU Lesson Planning Data

Category	Interval score	Frequency
Very low	X ≤ 98,13	1
Low	98,13 < X ≤ 105,17	2
Moderate	105,17 < X ≤ 112,21	6
High	112,21 < X ≤ 119,25	4
Very high	119,25 < X	0
Total		13

The following is a display of the data in the histogram:

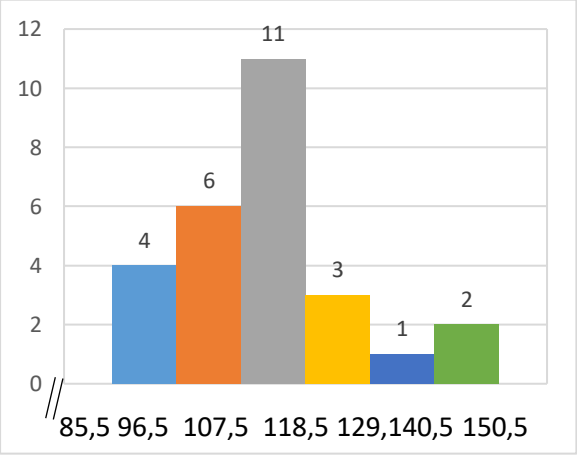

Figure 2. Histogram of Public School PEOU Lesson Planning Data

Meanwhile, the histogram of private school PEOU lesson planning data is presented as follows:

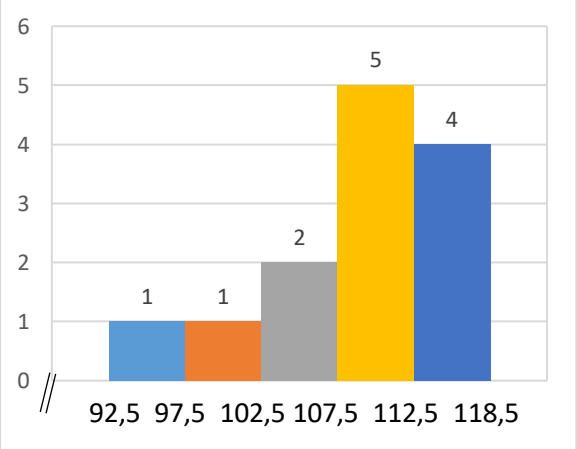

Figure 3. Histogram of Private School PEOU Lesson Planning Data

Based on the frequency distribution of the data and the histogram above, it can be seen that in public schools, 7,4% of teachers has very low ICT skills (2 teachers), 11,1% of teachers has low ICT skills (3 teachers), 63% of teachers has moderate ICT skills. (17 teachers), 7,4% of teachers has high ICT skills (2 teachers), and 11,1% of teachers has very high ICT skills (3 teachers). The average score for public school teachers is 111,5185 which is in the 103,88-119,15 interval. This can be interpreted that the average ICT ability of public school accounting teachers in the lesson planning of the PEOU aspect is at a moderate category. Whereas in private schools, 7,7% of teachers has very low ICT skills (1 teacher), 15,4% of teachers has low ICT skills (2 teachers), 46,1% of teachers has moderate ICT skills (6 teachers), and 30,8% of teachers has high ICT skills (4 teachers). The average score for private school teachers is 108,6923 which is in the 105,17-112,21 interval. This can be interpreted that the average ICT ability of private school accounting teachers in the lesson planning of the PEOU aspect is moderate category.

The following is the statistical data for PU aspects for public and private schools:

Table 6. Processing of Public School PU Lesson Planning Data

Category	Interval score	Frequency
Very low	X ≤ 104.37	1
Low	104.37 < X ≤ 117,31	6
Moderate	117,31 < X ≤ 130.24	15
High	130.24 < X ≤ 143,18	1
Very high	143,18 < X	4
Total		27

Meanwhile, the private school frequency distribution table is presented as follows:

Tabel 7. Processing of Private School PU Lesson Planning Data

Category	Interval score	Frequency
Very low	X ≤ 104,09	2
Low	104,09 < X ≤ 114,18	1
Moderate	114,18 < X ≤ 124,28	8
High	124,28 < X ≤ 134,37	1
Very high	134,37 < X	1
Total		13

The following is a display of the data in the histogram:

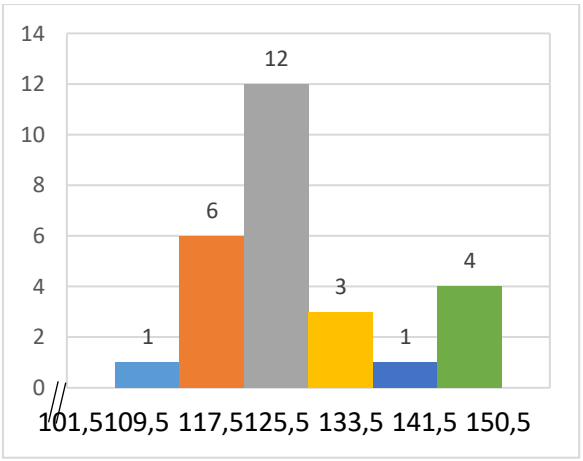

Figure 4. Histogram of Public School PU Lesson Planning Data

Meanwhile the histogram of private school PU lesson planning data is presented as follows:

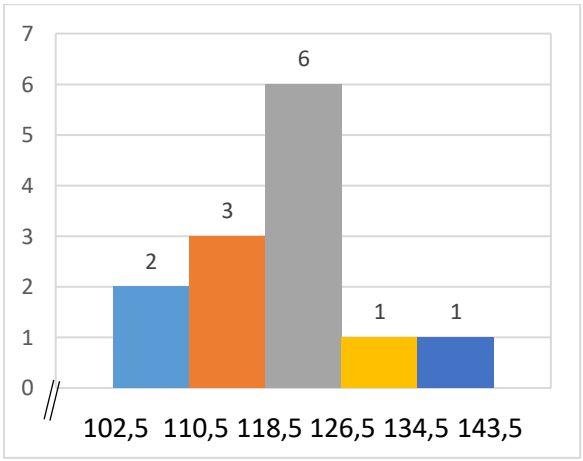

Figure 5. Histogram of Private School PU Lesson Planning Data

Based on the frequency distribution data and the histogram above, it can be seen that in public schools, 3,7% of teachers has very low ICT skills (1 teacher), 22,2% of teachers has low ICT skills (6 teachers), 55,6% of teachers has ICT skills moderate (15 teachers), 3,7% of teachers has high ICT skills (1 teacher), and 14,8% of teachers has very high ICT skills (4

teachers). The average score for public school teachers is 123,7778 which is in the 117,31-130,24 interval. This can be interpreted that the average ICT ability of public school accounting teachers in the lesson planning of the PU aspect is at a moderate category. Whereas in private schools, 15,4% of teachers has very low ICT skills (2 teachers), 7,7% of teachers has low ICT skills (1 teacher), 61,5% of teachers has moderate ICT skills (8 teachers), 7,7% of teachers has high ICT skills (1 teacher), and 7,7% of teachers has very high ICT skills (1 teacher). The average score for private school teachers is 119,2308 which is in the 114,18-124,28 interval. This can be interpreted that the average ICT ability of private school accounting teachers in the lesson planning of the PU aspect is moderate category.

2. Learning Process

The use of ICT in the learning process for accounting teachers at SMK Business and Management in Sleman Regency have a percentage of 22,86% (24 items from a total of 105 statements). This stage has 2 aspects with 6 indicators each. The number of questions given to the teacher in this aspect is 12 items. The following is the statistical data for the PEOU aspects for public and private schools:

Table 8. Processing of Public School PEOU Learning Process Data

Category	Interval score	Frequency
Very low	X ≤ 37,44	2
Low	37,44 < X ≤ 43,07	5
Moderate	43,07 < X ≤ 48,70	15
High	48,70 < X ≤ 54,34	3
Very high	54,34 < X	2
Total		27

Meanwhile, the private school frequency distribution table is presented as follows:

Table 9. Processing of Private School PEOU Learning Process Data

Category	Interval score	Frequency
Very low	X ≤ 38,54	1
Low	38,54 < X ≤ 41,92	0
Moderate	41,92 < X ≤ 45,30	8
High	45,30 < X ≤ 48,68	4
Very high	48,68 < X	0
Total		13

The following is a display of the data in the histogram:

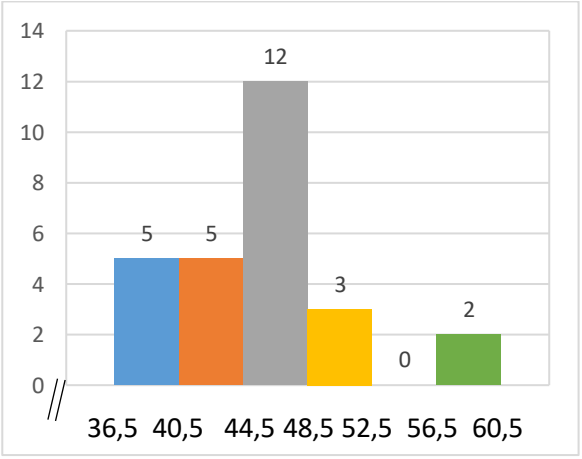

Figure 6. Histogram of Public School PEOU Learning Process Data

Meanwhile, the histogram of private school PEOU transaction data is presented as follows:

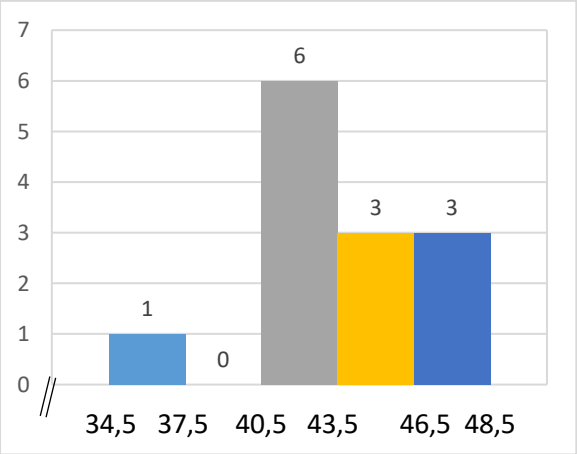

Figure 7. Histogram of Private School PEOU Learning Process Data

Based on the frequency distribution data and the histogram above, it can be seen that in public schools, 7,4% of teachers has very low ICT skills (2 teachers), 18,5% of teachers has low ICT skills (5 teachers), 55,6% of teachers has ICT skills moderate (15 teachers), 11,1% of teachers has high ICT skills (3 teachers), and 7,4% of teachers has very high ICT skills (2 teachers). The average score for public school teachers is 45,8889 which is in the 43,07-48,70 interval. This can be interpreted that the average ICT ability of public school accounting teachers in the learning process of the PEOU aspect is at a moderate category. Meanwhile, in private schools, 7,7% of teachers has very low ICT skills (1 teacher), 61,5% of teachers has moderate ICT skills (8 teachers), and 30,8% of teachers has high ICT skills (4 teachers). The average score for private school teachers is 43,6154 which is in the 41,92-45,30 interval. This can be interpreted that the average ICT ability of private school accounting teachers in the learning process of the PEOU aspect is moderate category.

The following is the statistical data for PU aspects for public and private schools:

Table 10. Processing of Public School PU Learning Process Data

Category	Interval score	Frequency
Very low	$X \leq 41,80$	1
Low	$41,80 < X \leq 46,05$	8
Moderate	$46,05 < X \leq 50,21$	14
High	$50,21 < X \leq 54,42$	2
Very high	$54,42 < X$	2
Total		27

Meanwhile, the private school frequency distribution table is presented as follows:

Table 11. Processing of Private School PU Learning Process Data

Category	Interval score	Frequency
Very low	$X \leq 41,70$	0
Low	$41,70 < X \leq 44,67$	4
Moderate	$44,67 < X \leq 47,64$	4
High	$47,64 < X \leq 50,60$	4
Very high	$50,60 < X$	1
Total		13

The following is a display of the data in the histogram:

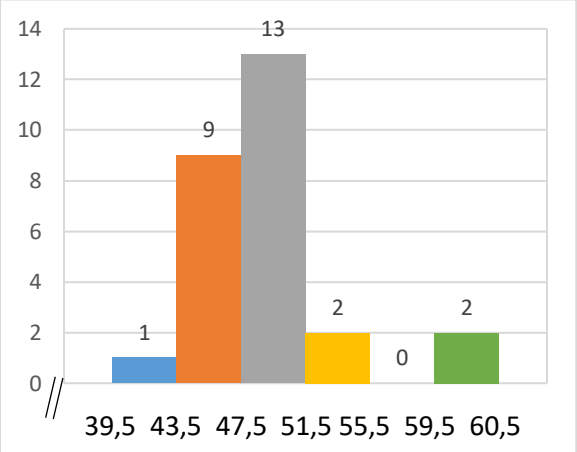

Figure 8. Histogram of Public School PU Learning Process Data

Meanwhile the histogram of private school PU learning process data is presented as follows:

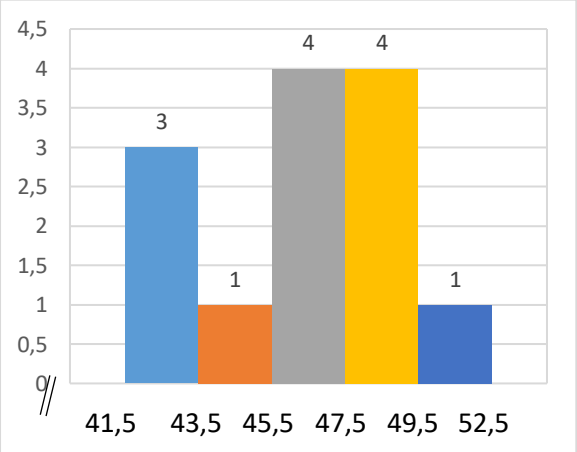

Figure 9. Histogram of Private School PU Learning Process Data

Based on the frequency distribution data and the histogram above, it can be seen that in public schools, 3,7% of teachers has very low ICT skills (1 teacher), 29,6% of teachers has low ICT skills (8 teachers), 51,9% of teachers has ICT skills moderate (14 teachers), 7,4% of teachers has high ICT skills (2 teachers), and 7,4% of teachers has very high ICT skills (2 teachers). The average score for public school teachers is 48,1111 which is in the 46,05-50,21 interval. This can be interpreted that the average ICT ability of public school accounting teachers in the learning process of the PU aspect is at a moderate category. Whereas in private schools, 30,8% of teachers has low ICT skills (4 teachers), 30,8% of teachers has moderate ICT skills (4 teachers), 30,8% of teachers has high ICT skills (4 teachers), and 7,6% of teachers has very high ICT skills (1 teacher). The average score for private school teachers is 46,1538 which is in the 44,67-47,64 interval. This can be interpreted that the average ICT ability of private school accounting teachers in the learning process of the PU aspect is moderate category.

3. Learning Evaluation

The use of ICT in the learning evaluation for accounting teachers at SMK Bisnis and Management in Sleman Regency has a percentage of 20% (21 items from a total of 105 statements). This stage has 2 aspects with 6 indicators each. The following is the statistical data for the PEOU aspects for public and private schools:

Table 12. Processing of Public School PEOU Learning Evaluation Data

Category	Interval score	Frequency
Very low	X ≤ 29,23	2
Low	29,23 < X ≤ 34,21	5
Moderate	34,21 < X ≤ 39,19	15
High	39,19 < X ≤ 44,18	3
Very high	44,18 < X	2
Total		27

Meanwhile, the private school frequency distribution table is presented as follows:

Table 13. Processing of Public School PEOU Learning Evaluation Data

Category	Interval score	Frequency
Very low	X ≤ 27,97	2
Low	27,97 < X ≤ 32,96	0
Moderate	32,96 < X ≤ 37,96	5
High	37,96 < X ≤ 42,95	6
Very high	42,95< X	0
Total		13

The following is a display of the data in the histogram:

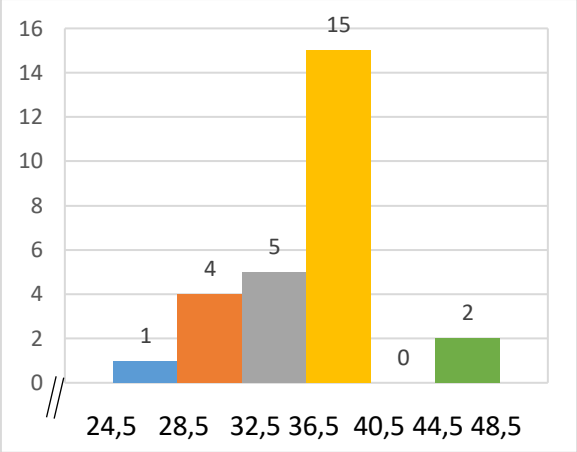

Figure 10. Histogram of Public School PEOU Learning Evaluation Data

Meanwhile, the histogram of private school PEOU learning evaluation data is presented as follows:

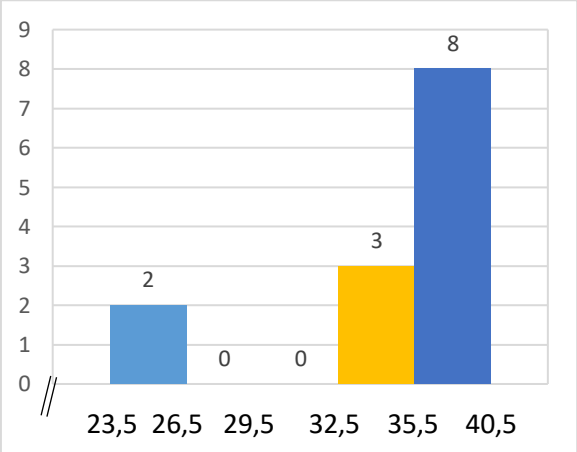

Figure 11. Histogram of Private School PEOU Learning Evaluation Data

Based on the frequency distribution data and the histogram above, it can be seen that in public schools, 7,4% of teachers has very low ICT skills (2 teachers), 18,5% of teachers has low ICT skills (5 teachers), 55,6% of teachers has ICT skills moderate (15 teachers), 11,1% of teachers has high ICT skills (3 teachers), and 7,4% of teachers

has very high ICT skills (2 teachers). The average score for public school teachers is 36,7037 which is in the 34,21-39,19 interval. This can be interpreted that the average ICT ability of public school accounting teachers in the learning evaluation of the PEOU aspect is at a moderate category. Meanwhile, in private schools, 15,4% of teachers has very low ICT skills (2 teachers), 38,5% of teachers has moderate ICT skills (5 teachers), and 46,1% of teachers has high ICT skills (6 teachers). The average score for private school teachers is 35,4615 which is in the 32,96-37,96 interval. This can be interpreted that the average ICT ability of private school accounting teachers in the learning evaluation stage of the PEOU aspect is moderate category.

The following is the statistical data for PU aspects for public and private schools:

Table 14. Processing of Public School PU Learning Evaluation Data

Category	Interval score	Frequency
Very low	X ≤ 35.52	3
Low	35.52 < X ≤ 39,64	4
Moderate	39,64 < X ≤ 43,74	13
High	43,74 < X ≤ 47,88	5
Very high	47,88 < X	2
Total		27

Meanwhile, the private school frequency distribution table is presented as follows:

Table 15. Processing of Private School PU Learning Evaluation Data

Category	Interval score	Frequency
Very low	X ≤ 35,30	2
Low	35,30 < X ≤ 38,02	3
Moderate	38,02 < X ≤ 40,75	2
High	40,75 < X ≤ 43,47	6
Very high	43,47 < X	0
Total		13

The following is a display of the data in the histogram:

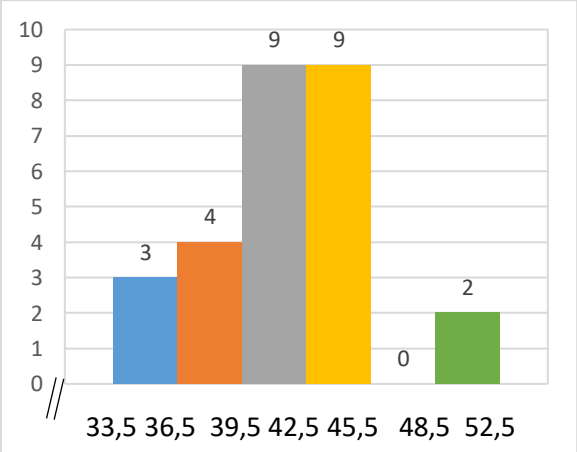

Figure 12. Histogram of Public School PU Learning Evaluation Data

Meanwhile, the histogram of private school PU learning evaluation data is presented as follows:

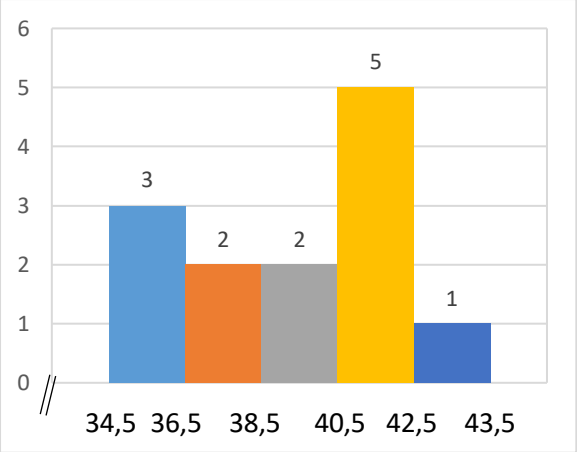

Figure 13. Histogram of Private School PU Learning Evaluation Data

Based on the frequency distribution data and the histogram above, it can be seen that in public schools, 11,1% of teachers has very low ICT skills (3 teachers), 14,8% of teachers has low ICT skills (4 teachers), 48,2% of teachers has ICT skills moderate (13 teachers), 18,2% of teachers has high ICT skills (5 teachers), and 7,4% of teachers has very high ICT skills (2 teachers). The average score for public school teachers is 41,7037 which is in the 39,64-43,74 interval. This can be interpreted that the average ICT ability of public school accounting teachers in the learning evaluation of the PU aspect is at a moderate category. Meanwhile, in private schools, 15,4% of teachers has very low ICT skills (2 teachers), 23,1% of teachers has low ICT skills (3 teachers), 15,4% of teachers has moderate ICT skills (2 teachers), and 46,1% of teachers has high ICT skills (6 teachers). The average score for private school teachers is 39,3846 which is in the 38,02-40,75 interval. This can be interpreted that the average ICT ability of private school accounting teachers in the learning evaluation of the PU aspect is moderate category.

B. Discussion

1. Lesson Planning

In this stage, it can be seen that the PEOU and PU aspects in the lesson planning activities are in the moderate category. At this stage, the ease of use of ICT and the assumption that ICT will improve teacher performance in the process of preparing learning tools are in the moderate category. This is also in line with Permendiknas number 16 of 2007 about Academic Qualification Standards and Teacher Competencies The standard contains a list of pedagogical, personal, professional, and social competencies that are integrated into teacher performance. Therefore, one of the obligations of all teachers is to take advantage of ICT. This means that teachers have used ICT in the process of preparing learning tools, but it is still not maximally so that it is still necessary to increase the ability to use ICT by teachers. The need to increase the use of ICT at this stage is based on the urgency of increasing the ICT skills of teachers, namely that ICT can be used to help plan teaching and package teaching materials. This is also in line with previous research by Aprista if the perceived ease of

use perceived by teachers in using ICT will increase their willingness to continue to use ICT, in other words, it can increase the use of ICT. The average score for public school teachers is higher, both in the PEOU and PU aspects. So it can be said, in this stage public school accounting teachers are superior to private school teachers.

2. Learning Process

In this stage, it can be seen that the PEOU and PU aspects in the learning process are in the moderate category. At this stage, the ease of use of ICT and the assumption that ICT will improve teacher performance in the learning process is in the moderate category. This is also in line with Permendiknas number 16 of 2007 about Academic Qualification Standards and Teacher Competencies The standard contains a list of pedagogical, personal, professional, and social competencies that are integrated into teacher performance. Therefore, one of the obligations of all teachers is to take advantage of ICT. This means that teachers have used ICT in the learning process, but it is still not optimal so that it is still necessary to increase the ability to use ICT by the teacher. The need to increase the use of ICT at this stage is based on the urgency of increasing the ICT skills of teachers, namely that ICT can be used to present lesson content to students and help the learning management process. This is also in line with previous research by Aprista if the use of ICT has a positive effect on teacher performance so that the higher the level of ICT utilization, the better the teacher's performance associated with the use of ICT in the teaching and learning process in the classroom. The average score for public school teachers is higher, both in the PEOU and PU aspects. So it can be said, in this stage public school accounting teachers are superior to private school teachers.

3. Learning Evaluation

In this stage, it can be seen that the PEOU and PU aspects in the learning evaluation are in the moderate category. At this stage, the ease of use of ICT and the assumption that ICT will improve teacher performance in the evaluation of learning is in the moderate category. This is also in line with Permendiknas number 16 of 2007 about Academic Qualification Standards and Teacher Competencies The standard contains a list of pedagogical, personal, professional, and social competencies that are integrated into teacher performance. Therefore, one of the obligations of all teachers is to take advantage of ICT. This means that teachers have used ICT in the evaluation of learning, but it is still not optimal so that it is still necessary to increase the ability to use ICT by teachers. The need to increase the use of ICT at this stage is based on the urgency of increasing the ICT skills of teachers, namely that ICT can be used to carry out administrative tasks related to their

profession, such as assessment, note-taking, reporting, and management tasks. This is also in line with previous research by Aprista if teachers have so far not been able to fully use ICT as an integrated medium to improve their performance. Teacher performance in the learning process includes five important things, namely: understanding the material, choosing the right method, using effective media, the ability to motivate students, and learning evaluation. The average score for public school teachers is higher, both in the PEOU and PU aspects. So it can be said, in this stage public school accounting teachers are superior to private school teachers.

CONCLUSSION AND RECOMMENDATION

A. CONCLUSIONS

Based on the results of research and discussion in Chapter IV, it can be concluded that teachers have different perceptions in the use of information and communication technology for accounting teachers of SMK Business and Management in the implementation of Curriculum 2013 including in lesson planning, learning process, and learning evaluation. Detail information can be seen as follows:

1. Teachers have different perceptions of the use of ICT in lesson planning. In the aspect of PEOU, public school teachers have an average score of 111,5185 which is in the moderate category. Meanwhile, private school teachers have an average score of 108,6923 which is in the moderate category. In the PU aspect, public school teachers have an average value of 123,7778 which is in the moderate category. Meanwhile, private school teachers have an average score of 119,2308 which is in the moderate category. Based on these data it can be seen if the use of ICT teachers in accounting in learning planning activities is in the moderate category.
2. Teachers also have different perceptions of use of ICT in the learning process. In the aspect of PEOU, public school teachers have an average value of 45,8889 which is in the moderate category. Meanwhile, private school teachers have an average score of 43,6154 which is in the moderate category. In the PU aspect, state school teachers have an average score of 48,1111 which is in the moderate category. Meanwhile, private school teachers have an average value of 46,1538 which is in the moderate category. Based on these data, it can be seen if the use of ICT for accounting teachers in the learning process is in the moderate category.

3. Teachers also have different perceptions of the use of ICT in the learning evaluation. In the PEOU aspect, public school teachers have an average score of 36,7037 which is in the moderate category. Meanwhile, private school teachers have an average value of 35,4615 which is in the moderate category. In the PU aspect, state school teachers have an average value of 41,7037 which is in the moderate category. Meanwhile, private school teachers have an average value of 39,3846 which is in the moderate category. Based on these data it can be seen if the use of ICT teachers in accounting in the evaluation of learning is in the moderate category.

B. RECOMMENDATIONS

From the several limitations that have been described above, the researcher tries to give several suggestions, including:

1. This research can be replicated in other educational institutions, both similar and non-similar.
2. For further researchers, it should be able to further expand the research population being carried out. Also, it is suggested to further expand the research topic, because the indicators of the success of the curriculum 2013 are not only seen from the use of ICT by teachers.
3. The use of ICT in the planning, process, and evaluation of learning by SMK accounting teachers is still in the moderate category. So it is necessary to increase the use of ICT and increase the ability of teachers to use ICT, for example by holding ICT training for teachers.

REFERENCES

Arikunto, S. & Cepi. S. (2004). *Evaluasi Program Pendidikan*. Jakarta: PT Bumi Aksara

Arikunto, S. (2010). *Prosedur Penelitian*. Jakarta: PT Asdi Mahasatya.

Arikunto, S. (2010). *Prosedur Penelitian Suatu Pendekatan Baru*. Jakarta: Rineka Cipta

Davis, F. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly (13:3), pp. 319-339.*

Depdiknas. (2003). *Undang-Undang Nomor 20 tentang Sistem Pendidikan Nasional*.

Destiana, B. & Soenarto. (2014). Faktor Determinan Pemanfaatan TIK dan Pengaruhnya Terhadap Kinerja Guru SMK di Kabupaten Gunungkidul. *Jurnal Pendidikan Vokasi Vol. 4 No. 3*

Isroah, dkk. (2019). *Literacy Skill Guru Akuntansi SMK Bisnis dan Manajemen di Daerah Istimewa Yogyakarta*. LPPM: Universitas Negeri Yogyakarta

Kurniasih, I. & Berlin, S. (2014). *Sukses Mengimplementasikan Kurikulum 2013 Memahami Berbagai Aspek dalam Kurikulum 2013*. Jakarta: Kata Pena

Mashadi. (1997). *Pemanfaaatan TIK dalam Pembelajaran,* Yogyakarta: Dana Bakti Primayasa

Muhammedi. (2016). Perubahan kurikulum di indonesia: Studi kritis tentang upaya menemukan Kurikulum pendidikan islam yang ideal. *Jurnal Raudhah Vol. IV No.1*

Mulyasa, E. (2009). *Standar Kompetensi Guru Dan Sertifikasi Guru*. Bandung: PT Remaja Rosdakarya

Mulyasa, E. (2014). *Pengembangan dan Implementasi Kurikulum 2013*. Bandung: PT Remaja Rosdakarya

Munir. (2012). *Pembelajaran Jarak Jauh Berbasis Teknologi Informasi dan Komunikasi,* Bandung: Alfabeta

Nurgiyantoro, B. (2008). *Dasar-Dasar Pengembangan Kurikulum*. Yogyakarta: BPFE

Peraturan Menteri. (2013). *Peraturan Menteri Nomor 70 Tahun 2013 tentang Kerangka Dasar dan Struktur Kurikulum SMK/MAK*

Peraturan Menteri Nomor 65 Tahun 2013 tentang Standar Proses Pendidikan Dasar dan Menengah

Peraturan Pemerintah Republik Indonesia Nomor 74 Tahun 2008 tentang Guru

Sugiyono. (2015). *Metode Penelitian Pendidikan*. Bandung: CV. Alfabeta