

ANALYSIS OF ACCOUNTING TEACHING PERFORMANCE AT SMK MUHAMMADIYAH 2 MOYUDAN SLEMAN ACADEMIC YEAR 2016/2017

ANALISIS KINERJA PEMBELAJARAN GURU AKUNTANSI DI SMK MUHAMMADIYAH 2 MOYUDAN SLEMAN TAHUN AJARAN 2016/2017

Oleh: **Dwi Setiawan**

Prodi Pendidikan Akuntansi Universitas Negeri Yogyakarta
dwisetiawan1993@gmail.com

Prof. Sukirno, S.Pd., M.Si., Ph.D.

Staf Pengajar Jurusan Pendidikan Akuntansi Universitas Negeri Yogyakarta

Abstract

This study aimed at: (1) analyzing accounting teacher's performance in implementing the learning process and (2) understanding the supporting factors which faced by the accounting teacher in implementing the learning process in SMK Muhammadiyah 2 Moyudan Sleman in the academic year of 2016/2017. This study was a descriptive study. The research used quantitative method performed by a questionnaire, interview, and documentation. The results showed that: (1) the pedagogic competence was medium with perception from students 66,7%, supervision 66,7% and from teachers self-assessment 100%. (2) The personality competence was medium with perception from students 66,1%, supervision 100% medium and from teachers self-assessment 100% high. (3) the social competence was high with perception from students 76,9%, supervision 83% and from teacher self-assessment 100%. (4) The professional competence was medium with perception from students 79,5%, supervision 50% and from teacher self-assessment 67%. (5) Factors that affect teaching on a class room were preparation of teacher administration and availability of facilities and infrastructure. Finally the overall performance of accounting teacher at SMK Muhammadiyah 2 Moyudan Sleman academic year 2016/2017 is in the category of the medium.

Keywords: teaching performance, basic competence, learning process

Abstrak

Penelitian ini bertujuan untuk: 1) menganalisis kinerja guru akuntansi pada proses pembelajaran. 2) Mengetahui faktor-faktor yang mempengaruhi guru akuntansi pada proses pembelajaran di SMK Muhammadiyah 2 Moyudan Sleman tahun ajaran 2016/2017. Penelitian ini merupakan penelitian deskriptif. Metode yang digunakan adalah metode kuantitatif dilakukan dengan angket, wawancara dan dokumentasi. Hasil penelitian menunjukkan: 1) kompetensi pedagogik masuk kategori sedang dengan persepsi dari: siswa 66,7%, supervisi 66,7% dan guru akuntansi 100%. 2) Kompetensi kepribadian masuk kategori sedang dengan persepsi dari: siswa 66,1%, supervisi 100% sedang dan guru akuntansi 100% tinggi. 3) Kompetensi sosial masuk kategori tinggi dengan persepsi dari: siswa 76,9%, supervisi 83% dan guru akuntansi 100%. 4) Kompetensi profesional masuk kategori sedang dengan persepsi dari: siswa 79,5%, supervisi 50% dan guru akuntansi 67%. 5) Faktor-faktor yang mempengaruhi guru dalam proses pembelajaran di kelas adalah kesiapan administrasi guru dan ketersediaan sarana dan prasarana. Hasil secara keseluruhan kinerja guru akuntansi di SMK Muhammadiyah 2 Moyudan Sleman Tahun ajaran 2016/2017 masuk kategori sedang.

Kata Kunci: Kinerja Guru, Kompetensi dasar, Proses pembelajaran

INTRODUCTION

Education is the step which taken by humans to change the attitude, behaviour through a learning process. The purpose of education has been set up in *UUD (Undang-undang Dasar)* 1945. Among others are (1) Pasal 31, *verse* 3 explains;

“Pemerintah mengusahakan dan menyelenggarakan satu sistem pendidikan nasional, yang meningkatkan keimanan dan ketakwaan serta akhlak mulia dalam rangka mencerdaskan kehidupan bangsa, yang diatur dengan undang-undang.”

UUD 1945 *Pasal* 31, *ayat* 5 explains,

“Pemerintah memajukan ilmu pengetahuan dan teknologi dengan menjunjung tinggi nilai-nilai agama dan persatuan bangsa untuk kemajuan peradaban serta kesejahteraan umat manusia”.

Kunandar (2011: 293) states that learning is the process of interaction between learners with the environment so that behavioral changes toward better.

The school is a formal education made on government approval in order to spread knowledge. School is expected to produce the students who are useful for the community. Educators as contributors in determining the quality of service to learners become a major focus in order to

optimize its role. Learning styles which are interactive and attractive will increase the motivation of learners. Schools as an educational service providers must begin to think about the importance of customers' satisfaction by improving the quality of teaching services at the school.

Optimal service can be seen from the customers' satisfaction. According to Fandy Tjiptono (2008: 24), customers' satisfaction includes the difference between expectations and perceived performance or results. Furthermore, factors often used in evaluating the satisfaction of the service product are also included intangible, cover direct evidence, reliability, responsiveness, assurance, and empathy. If consumers are satisfied with the services, then the consumers would recommend it to others. In other words, satisfaction is the perception of the activity generated by a service and will be accepted or not by the service users. Students' satisfaction in receiving the learning process that can be seen from one of the indicators which is the performance of the teachers. Their mutual reciprocity will raise the quality of students, teachers and the good name of the school.

Teachers are vanguard of learning process. Its position is stipulated in *UU No. 14 Tahun 2005 Tentang Guru dan Dosen pasal* 6;

“teacher and lecturer is a professional employee aim to doing of national education system and to realize of national education objective, that is to improve the potential student become a faith person and devotion to God, good character, healthy, knowledgeable, attractive, creative, independent, be a democratic citizen and responsibility”.

Creating learning conducive conditions, the teachers' performance will impact the output to be generated.

Statement in *UU No. 14 Tahun 2005 tentang Guru dan Dosen pasal 8*, that “*Guru wajib memiliki kualifikasi akademik, kompetensi, sertifikat pendidik, sehat jasmani dan rohani, serta memiliki kemampuan untuk mewujudkan tujuan pendidikan nasional*”. It will provide the input for appropriate qualifications; then participate in the framework of educating the nation to improve the quality and competitiveness of the nation.

Performance is related to the teacher in the teacher's ability to plan, implement and assess learning, whether in relation to the process or its outcome (Mulyasa, 2013: 103). With a good teacher performance management, it will have an impact on the increase of good quality schools, teachers, and learners. The evaluation as responsible for the performance of teachers. *PP No. 32 Tahun 2013 Pasal 1 ayat 25* says that, Education evaluation is a activity of

controlling, guaranteeing and making to standard education againts some component in every step, level and part of education as a responsibility from education organizer. Evaluating performance of teaching which will give feedback to teachers to improve their performance as well as a positive influence to learners.

Based on the interview on March 2016 with the teachers, accounting teaching performance in SMK Muhammadiyah 2 Moyudan was still not optimal. It can be analyzed by some regulations such as going to school at 07.00 and the arrival and departure of teachers must comply with the hours of learning. There were six worked days for the certified teachers, but for the honorary teachers, it was adjustable because there was flexibility to support other school or other activities. Some of these regulation sheets were not attachment anymore. It showed by the percentage of accounting teachers 33% came late to the school and the class. The total number of accounting teachers at SMK Muhammadiyah 2 Moyudan were 3 teachers. One of them teachers are Civil Servant and two teachers are Non-Civil Servants. One of them is not certified yet, so his presence in the school was during the hours of teaching only. Furthermore, facilities in school infrastructure were sufficient to support the learning process.

The school provided LCD that was used by three departments; e.g accounting, administration offices, and multimedia. In addition, the school also provided an adequate accounting laboratory so that it could be used to support teaching and learning activities in accounting majors. However, the teachers still needed to upgrade the infrastructure and facilities as well as the use of technology-based learning.

The quality of teachers affected the learning process and impact on students, so that the quality of teacher's competences should be reviewed in order to improve the teaching performance, especially in nowadays' technology basis. Based on the interview with the students, learning process was still uninteresting. Sometimes, the teacher left the classroom, or talked out of the discussion subjects. The students had a small interest in the reinforcement because the teacher did not use variation in lesson method.

Government's regulation about the qualification and competence of teacher have been mentioned in *Peraturan Menteri Pendidikan Nasional Nomor 16 Tahun 2007*, the standard of teacher competence is developed in their entirety from four core competencies, namely Pedagogical, Personality, Social and Professional (PPSP). To appreciate the performance of the teachers, the school tries to give an

award in the form of self-actualization. Achievement award that has been etched by civil service, teachers is included in activities that represent the school. As for non-civil service, the teacher is still a honorary salary based on hours of lessons that have been agreed in advance. While the increase in teachers from Muhammadiyah foundation emphasizes the value of Muhammadiyah as well as the improvement in the science of religion.

Based on the description above, the researcher decides to conduct a research on accounting teaching performance. It is expected to be the consideration in providing services in the learning process and improve the performance of teachers. Therefore, the researcher is interested in studying this issue for the thesis entitled; "Analysis of Accounting Teaching Performance at SMK Muhammadiyah 2 Moyudan Sleman Academic Year 2016/2017".

RESEARCH METHODOLOGY

Research Design

The research that used by the researcher was descriptive study. In doing this research, the researcher intended to seek information and data that were used to describe the accounting teaching performance at SMK Muhammadiyah 2 Moyudan.

Procedure

To gather the necessary data in this study, the researcher conducted field research. This stage was the most important part of the overall research conducted. This stage was done in order to obtain data directly from the object of research. The technique used in this field of research were:

a. Questionnaire

The questionnaire used a number of written questions that are used to obtain information from respondents about the meaning of personal reports or things that he knew, in this case, addressed to students and colleagues (peers) to determine the level of accounting teacher performance. Data collection techniques performed with a list of questions that must be filled by the respondents, students, and educators in SMK Muhammadiyah 2 Moyudan.

b. Documentation

Documentation used for obtaining support data relating to a specific event or activity. This documentation, among others:

a) Formation of learning program consists of:

- (1) The annual program
- (2) Semester program
- (3) Learning action plan

b) Implementing of learning program includes: Presence

c) Implementing of evaluation includes: Score list

d) Analysis evaluation include: Analysis of mastery learning

e) Implementing of improvement and enrichment that include: program improvement and enrichment

c. Interview

Excellence interview was to enable researcher to get amounts of data. Interview techniques, in general, were often used by a researcher who uses qualitative research methods (qualitative approach). Interview technique was most appropriate when researcher want to know more objectively engaged directly against accounting teacher at SMK Muhammadiyah 2 Moyudan about the real conditions of the teaching performance, as well as factors that support it. Forms interview used in this study-type open-ended, Which the researcher asked the informant about the facts of an event besides their opinion about events there. Type of interview used was a structured interview. A structured interview was an interview conducted by the researcher with the means to prepare for advanced material questions would ask.

Instrument and Data Collection Technique

a) Instrument

The preparation of the questionnaire in this study was to describe each variable research into the indicators to be measured. From the indicators would be translated into grains statement.

Table 1. Scores Alternative Answers

Alternative Answers	Score
Always	4
Often	3
Sometimes	2
Never	1

Source: Sugiyono (2013: 135)

b) Data Analysis Technique

Analysis of this data was to find systematic data on the results of the interview, documentation, and a questionnaire that has been done. The process of data analysis in this study included.

1. Quantitative descriptive analysis

Questionnaires used to determine the performance of teachers with the quantitative descriptive data analysis techniques to categorization. According to Sutrisno Hadi (2002:135) Criteria tendencies mean score is based on the average ideal category as follows:

Group of good/high/top : $M_i + 1 S_{Di}$ to top

Group medium : $M_i - 1 S_{Di}$ to $M_i + 1 S_{Di}$

Group less/lower/bottom : $M_i - 1 S_{Di}$ down

Caption: M_i is the ideal mean and the standard deviation is ideal S_{Di} .

While to find the magnitude of mean and standard deviation ideal to use the following formula:

Mean ideal = $\frac{1}{2}$ (highest score + lowest score)

SD ideal = $\frac{1}{6}$ (highest score - lowest score)

2. Qualitative descriptive analysis

Interview instrument could be analyzed used qualitative data analysis. The stage of the qualitative data analysis was presenting the data in a paragraph to support the descriptive study on discussion

3. Conclusion

The result focus on

- a. questionnaire had been written to percent in every competence.
- b. The factors which affect a learning process had been written based on interview with accounting teachers.

RESULT AND DISCUSSION

The data of research was obtained with two technique, they were questionnaire and interview as follows.

1. Questionnaire

All questionnaires were calculated by using the mean deviation of the ideal and those put in the category of high, medium and less.

a) Supervision

Based on the results of the study with the principal and deputy principal part of the curriculum, the percentages as follows:

Table.2 Supervision Assessment Questionnaire

No	Competence	Accounting Teacher		
		A	B	C
1	Pedagogic	42	43	42
2	Personal	32	26	28
3	Social	23	23	22
4	Professional	33	31	30

Based on the table above, pedagogic competence of Accounting Teacher A,B, and C were included in “high” category. Personal competence of Accounting Teacher A, B, and C were included in “high” category. Social competence of Accounting Teacher A, B, and C were included in “high” category. Professional competence of Accounting Teacher A and B were included in “high” category, while

accounting techer C was included in “medium” category.

b) Accounting Teacher

The questionnaire submitted to the three accounting teacher.

Table.3 Resulting of Self-assessment Questionnaire

No	Competence	Accounting Teacher		
		A	B	C
1	Pedagogic	42	43	42
2	Personal	32	26	28
3	Social	23	23	23
4	Professional	33	31	30

Based on the table above, pedagogic competence of Accounting Teacher B and C were included in “high” category. Personal competence of Accounting Teacher A, B, and C were included in “high” category. Social competence of Accounting Teacher A, B, and C were included in “high” category. Professional competence of Accounting Teacher A and B were included in “high” category, while accounting techer C was included in “medium” category.

c) Students

The questionnaire submitted to all students that 65 of 67 students. Two students were not leaving due to illness.

Table 4. Resulting of Student Assessment Questionnaire

No	Competence	Accounting Teacher		
		A	B	C
1	Pedagogic	30	55	45
2	Personal	37	46	46
3	Social	48	53	49
4	Professional	43	53	59

Based on the table above, pedagogic competence of Accounting Teacher B and C were included in “high” category, while accounting teacher A was included in “medium” category. Personal competence of Accounting Teacher A, B, and C were included in “high” category. Social competence of Accounting Teacher A, B, and C were included in “high” category. Professional competence of Accounting Teacher A and B were included in “high” category, while accounting teacher C was included in “medium” category.

- d) The assessment of supervisor, accounting teacher, and student.

Finally the overall performance of accounting teacher were (1) the pedagogic competence was medium with perception from students 66,7%, supervision 66,7% and from teachers self-assessment 100%. (2) The personality competence was medium with perception from students

66,1%, supervision 100% medium and from teachers self-assessment 100% high. (3) the social competence was high with perception from students 76,9%, supervision 83% and from teacher self-assessment 100%. (4) The professional competence was medium with perception from students 79,5%, supervision 50% and from teacher self-assessment 67%.

2. Interview

Teaching capabilities were less oriented accounting educating and educating learners. Based on this, the teacher should be able to learn in order to optimize the use of infrastructure and improve the quality. Based on interviews, factors that support the learning process,

Materi relevan banyak tersedia di perpustakaan. guru tidak hanya menyampaikan tetapi juga mengubah siswa menjadi baik, insan taqwa dan pintar

Utilizing the infrastructure was already available needed to be improved with added value in the form of optimum used of technology. With the wifi in schools, was expected to enhance the learning process more varied. Barriers that often occur by the teacher was

Pagi-pagi tidak sarapan, kurang disiplin, belajar kurang, tingkat kemandirian kurang dan kemalasan

Lack of attention to themselves, resulting learners could not focus on receiving learning materials. Lack of motivation and moral support was the key factor that these obstacles could be minimized. Starting from the lack of a functioning infrastructure to less varied learning methods resulting in the lack of interest from students and teachers in the learning process. This was supported by the results of the accounting teacher interviews.

Kipas angin rusak, peserta didik asyik "ngobrol", materinya dirasa sulit oleh siswa, siswa sibuk merias diri atau jalan-jalan di kelas, kondisi di lingkungan sekitar jika terlalu bising.

Based on the questionnaire, The most of accounting teaching performances are included in medium category.

The performance of accounting teaching at SMK Muhammadiyah 2 Moyudan Sleman in the academic year of 2016/2017 in terms of pedagogical competence. Based on the questionnaire, the perceptions are: 1) from the students is 66,7%, 2) from the supervisions is 66,7%, 3) from the accounting teachers is 100%. The category is medium which means that the pedagogical competence of the accounting teachers at SMK Muhammadiyah 2 Moyudan Sleman is still needed to be improved. Accounting teachers pay less attention to the majority of

learners who are less focused on learning. The use of various teaching methods are needed to make the students not feel bored but still see the material being taught. The use of technology weapons and communication has not been maximized, although there is a shortage constraint module, teachers should be able to capitalize on the smartphone instruct learners. Characteristics of students of different premises have been addressed in various ways, from the management of the cafeteria, giving a chance, a field survey, to take advantage of extracurricular are already provided by the school. Teachers need to increase the importance of the plan before the learning, They make RRP close to the deadline of the principal. The readiness of the teacher administration also has not exactly completion the pre-learning.

The performance of accounting teaching at SMK Muhammadiyah 2 Moyudan Sleman in the academic year of 2016/2017 in terms of personal competence. Based on Questionnaire, the perceptions are; 1) from the students is 66,1%. 2) from the supervisions is 100% medium. 3) from accounting teachers is 100% high. The category is Medium means that the personal competence accounting teacher at SMK Muhammadiyah 2 Moyudan Sleman is still needed to be improved in accordance with the norms, social and culture of Indonesia. Discipline

is still a record for accounting teacher looks when teaching hours.

The performance of accounting teaching at SMK Muhammadiyah 2 Moyudan Sleman academic year 2016/2017 in terms of social competence. Based on Questionnaire, the perception are 1) from Students is 76,9%. 2) from Supervision is 83%. 3) from accounting teacher is 100%. The category is high means that the accounting teachers at SMK Muhammadiyah 2 Moyudan Sleman has a high social life. It can be seen from the learners who are familiar and know them. From their style and characteristics, they are seldom angry and capable of adapting to the learners. Applying 3S (smiles, greetings, greetings) has been taught and exemplified by the accounting teachers.

The performance of accounting teaching at SMK Muhammadiyah 2 Moyudan Sleman in the academic year of 2016/2017 in terms of professional competence. Based on Questionnaire, the perception are: 1) from the students is 79,5%, 2) from the supervision is 50%, 3) from the accounting teachers is 67%. The category is medium means that the professional competence of the accounting teachers at SMK Muhammadiyah 2 Moyudan Sleman is evidenced by the inability of teachers to motivate the learning process. However, professional development in the form of upgrading

learning materials needs to improve with communication with the community.

Based on the interviews with the accounting teachers, there were some factors that support and hinder the process of learning and classroom management. For example, the fan was broken, the students engrossed in "chat", the material was deemed difficult by the students, the students were busy dressing up or walks in the classroom, they did not eat breakfast, and the conditions in the environment were often too noisy. The factors who supporting of the learning process is relevant material available in libraries, teachers were not only deliver, but also turn students into good, god-fearing and intelligent beings.

CONCLUSION AND SUGGESTION

Conclusion

Accounting teaching performance at SMK Muhammadiyah 2 Moyudan Sleman in the academic year of 2016/2017 in terms of pedagogical competence was medium. It means the perception are: a) from the students is 66,7%, b) from the supervisions is 66,7%, c) from the accounting teachers is 100%.

Accounting teaching performance at SMK Muhammadiyah 2 Moyudan Sleman in the academic year of 2016/2017 in terms of personal competence was medium. It means the perception are: 1) from the students is 66,1%, 2) from the supervisions

is 100% medium, 3) from the accounting teachers is 100% high.

Accounting teaching performance at SMK Muhammadiyah 2 Moyudan Sleman in the academic year of 2016/2017 in terms of social competence was high. It means the perception are: 1) from the students is 76,9%, 2) from the supervisions is 83%, 3) from the accounting teachers is 100%.

Accounting teaching performance at SMK Muhammadiyah 2 Moyudan Sleman in the academic year 2016/2017 in terms of professional competence was medium. It means the perception are 1) from the students is 79.5%, 2) from the supervision is 50%, 3) from the accounting teachers is 67%

The factors that affected the teaching and learning process in the classroom is the teachers' preparation in administration and the availability of facilities and infrastructure.

Suggestion

Based on the results, there are some suggestions from the researcher. The teachers' average ability to teach is considered as medium. Only some of them are high and none of them are considered as low. However, there are some items that needed to be improved which is the teaching preparation, where the teachers need to arrange their lesson plan well and

choose the best method to teach in the teaching and learning process.

Teachers need an improvement in their teaching, especially in their pedagogical, personal, and professional competences. These three competences could be given in the evaluation program. It can enhance the teachers' personal development to be professional and good teachers. The implementation of the program could be in the form of workshop, simulation, seminar, training, upgrading or any other education program that can support the teaching and learning process in the classroom. The MGMP can be the suitable place to exchange ideas of the teachers. It also can be the place where the teachers are expected to be active in the community.

Teachers as the students' role model are expected to have a good perception in the teaching and learning process, so the students will have a great motivation in joining the class. By enhancing the teachers' ability in teaching, it is hoped that it could improve the students' achievement and satisfaction towards the lesson.

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