



Training on Processing Inventory Transactions for Accounting Teachers at the Tangerang City Financial and Institutional Accounting Teacher Association (MGMP)

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ABSTRACT

Improving the quality of SMK graduates so that they can meet industry needs is one of the objectives of the community service project carried out by the Team in collaboration with MGMP (Musyawarah Guru Mata Pelajaran) Accounting partners and financial institutions in the Tangerang City area. Financial statements function as a tool to analyze financial performance, providing information about financial position, business operations, performance, and cash flow, which can be used as a basis for making economic decisions. The purpose of this service program is to offer assistance and training in interpreting transaction evidence, managing it within the accounting cycle, and producing financial reports. This training includes not only purchase transactions but also various transactions related to sales, cash receipts, cash disbursements, adjusting journal entries, and tax-related matters. One challenge faced by partners is the need for assistance in updating financial accounting standards and taxation standards. The implementation method begins with providing assistance and training in the preparation of Excel-based transactions to enhance partners' understanding and knowledge of accounting. The second stage involves discussing the results of the interpretation of transaction evidence within the accounting cycle and tax treatment. The third stage is the preparation of financial statements as a result of this community service. The outcomes of the community service project indicate an increase in partners' ability to manage business transactions in accordance with current accounting and tax standards.

Keywords:

Accounting, Purchasing, MGMP Accounting, Accounting Standard, Accounting Cycle

1. Introduction

Educating the nation is the full responsibility of the government as stipulated in the 1945 Constitution and must be fought for. Education is a long-term investment for a country. With education, the quality of life of the Indonesian people can be improved and developed far into the future. The fate of the nation's children is determined by a good education system. Therefore, the government established a regulation on education issues in Indonesia, which is contained in Law No. 20 of 2003 concerning the National Education System Article 3, that: National Education functions to develop abilities and form the character and civilization of a dignified nation in order to educate the nation's life, aims to develop the potential of students to become human beings who are faithful and devoted to God Almighty, noble, healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens.

Thus, educating the nation's life is a national goal that must be fought for. One of the educational problems faced by the Indonesian people today is the low quality of education at every level and unit of education. The announcement of the State Exam is still a scary thing for students. Various efforts have been

made to improve the quality of national education, including through various training and improving teacher qualifications, improving facilities and infrastructure, improving the curriculum, procuring books and learning tools and improving the quality of school management. At the SMK level, students are required to be able to complete lessons related to the world of work. Graduating from SMK means that students are expected to be able to work, for example, SMK with accounting majors (Kieso et al., 2016). After graduating from SMK, they are expected to be able to prepare financial reports for companies, at least micro businesses or MSMEs.

The quality of education of SMK graduates depends on the ability and expertise of the accounting teacher. For this reason, MGMP (Accounting Subject Teacher Conference) was formed in each municipality. One of them that is currently maintaining good cooperation with Mercubuana University is MGMP Accounting in Tangerang. Tangerang is one of the cities in the Banten region which is geographically adjacent to the capital city of Jakarta. At every level and unit of education, one of them can be seen through the learning achievements achieved by students because these achievements show the extent to which the level of student mastery of the subjects that have been taken. For example, Accounting is also one of the subjects that must be taken. However, this subject is often less attractive to students. If analyzed, there are two influential factors, namely: internal and external factors. Internal factors are factors from the students themselves and external factors include factors outside the students, such as the learning process (Mahrus & Kurniawati, 2021).

With community service activities, accounting lecturers and MGMP in the field of accounting studies in Tangerang city work together with the aim of increasing the professionalism of accounting teachers in the Tangerang area who are members of MGMP. With community service activities, it is hoped that it will be able to improve the professionalism of accounting teachers in the city of Tangerang, who are members of the MGMP forum in the field of accounting studies (Haslina et al., 2022).

2. Literature Review

The community group that is the target of activities or partners is SMK Accounting Teachers in the Tangerang City area who are members of MGMP (Subject Teacher Deliberation). The implementation of community service activities is carried out at SMK N 1 Tangerang address: Jl. Pioneer of independence, Tangerang. Rt / rw: 7 / 3. Tangerang. Vocational school (vocational high school) SMK Negeri 1 Tangerang is one of the vocational schools that already has brilliant achievements. In SMKN 1 Accounting and Financial Institutions is one of the competencies given to students.

The participants of this community service activity are accounting teachers at the school. In the teaching and learning process (PBM) of accounting subjects, teachers are required to always update the latest conditions around the world of accounting, especially on financial accounting standards (Martani et al., 2024). One of the accounting subject topics taught is purchase transactions. This standard regulates how accounting treatment for inventory according to the historical cost system. Inventory accounting is closely related to accounting discussions related to inventory.

The limited understanding of teachers in understanding the inventory recording method is a top priority by the service team to find a solution. The difference between the perpetual and physical inventory recording methods is in the time of recording the inventory. In practice, the perpetual recording method is widely used. This is because by using perpetual recording, the company no longer conducts stock-taking at the end of the period. In addition, the determination of the cost of inventory will be directly determined. However, in determining the cost of inventory, companies are often wrong in determining it.

There are several transactions that can affect the cost of goods purchased, including purchase transportation expenses, returns and purchase discounts. These costs are often not entered into the purchase card, so that these expenses, returns, and deductions are considered as a deduction from the cost of merchandise inventory, thus affecting the incorrect determination of the selling price of the inventory. Often when explaining the topic of inventory accounting to students at school, especially the perpetual method, teachers have difficulty recording the cost of goods purchased, which contains purchase transportation expenses, returns and inventory discounts on the purchase card.

3. Methodology

The method of implementing activities carried out in this service is to provide training. The aim is to improve the understanding, abilities, and skills of accounting teachers who are members of the MGMP in the Tangerang City area. in understanding and applying correct Inventory Accounting in accordance with accounting standards. The improved ability to implement the techniques is expected to be a solution to the priority problems that have been identified and agreed upon with the partners. The following describes each of these methods:

- a. Training. This method is carried out by providing training materials online or directly at SMKN 1 in the Tangerang area to training participants, which include teachers of state and private SMKs in the Tangerang area. Training materials presented regarding the scope of inventory, definition of purchases, classification of purchases, scope of goods in purchase, goods in transit, consignment sales, inventory recording systems and cost flow assumptions and purchase costs.
- b. Discussion. This discussion method is carried out to understand more about Inventory Accounting and to gather information about what material has been delivered to students in the learning process and what obstacles are faced in delivering Purchase Accounting material. The discussion process was carried out together with Accounting teachers from both public and private vocational schools in the Tangerang area.
- c. Evaluation and Measurement. To see the achievement of the activity objectives, the evaluation process is carried out by looking at the answers to the accounting cycle to the financial statements. The material training discussion contains discussion of transaction evidence how to interpret it for recording in the journal book. Given approximately a month. After that, the team provided the answer key.

4. Results and Discussion

The method of implementing the activities carried out in this service is to provide training on the preparation of the accounting cycle with financial statements as the output. Consists of approximately 20 transactions including the calculation of purchase and sales taxes. Purchase accounting is one part of the accounting cycle as training material. The goal is to improve the understanding, ability, and skills of accounting teachers in the Tangerang area who are members of the MGMP, the goal is to understand and apply correct accounting and tax in accordance with accounting standards. The increased ability to carry out these techniques is expected to be a solution to the priority problems that have been identified and agreed upon with partners. The following are the results and discussions related to the implementation of PKM:

a. Preparation Stage

The preparation stage began with initial discussions with the principal of SMKN 1 Tangerang and also teachers who teach accounting subjects about partner problems. Then, determining the training schedule by confirming the time in advance with the head of the MGMP in the Tangerang city area, Mrs. Yanthi Arianti. Furthermore, the implementation team prepared training materials or materials that aimed to help participants understand the material to be delivered effectively.

b. Training Implementation Phase

The PKM activity was held on January 13, 2024 which was held in the meeting room of SMK Negeri 2 Tangerang. The event was opened by Mrs. Yanthi Ariani SPd. M.Ak as the chairperson of the Tangerang City Accounting Teacher Consultative Meeting (MGMP). The participants who attended this training amounted to 29 people who came from Accounting teachers in public vocational schools and the Tangerang area. The PKM activity was divided into two sessions. The first session was the opening ceremony, and the second session was the implementation of training in the form of material delivery by the team, question and answer discussions about Accounting issues and ended with a post test. The training materials provided by the team were about the scope of inventory, definition of purchase, classification of purchase, scope of goods in purchase, goods in transit, consignment sales, inventory recording system and cost flow assumptions and purchase costs.



Figure 1. Training Activities

c. Evaluation Stage

Evaluation was conducted after the material was delivered and conducted. The purpose of the evaluation is to assess the extent to which the success of the training provided is able to achieve the expected goals, namely increasing understanding and skills to accounting teachers about the accounting cycle and tax calculations and applications. In addition, the evaluation of PKM activities also aims to improve the implementation of future partnerships. If in the evaluation there are shortcomings and obstacles then it will be the next task for improvement. So that there will be sustainability of the cooperation program between partners. To see the difference in teacher understanding before and after training, teachers are asked to answer the questions given in the form of a series of transactions in the Company, the accounting cycle must be completed by the participants, namely accounting teachers.

5. Conclusion

PKM activities in the form of comprehensive Accounting training including taxes in it, inventory purchase accounting is one of the sub-materials provided in this training, this aims to improve the understanding and skills of teachers who teach Accounting at SMK in the Tangerang city area, especially on problems that often occur in inventory accounting. With this PKM, in addition to contributing to teachers, it can also be applied to school students in the teaching and learning process (PBM). The method of implementing activities carried out in this service is to provide training, discussion and evaluation in the form of solving problems of transaction evidence to complete financial reports.

The results of this PKM activity were able to improve the understanding of SMK teachers about Accounting for inventory procurement definition of inventory, classification of inventory, coverage of goods in inventory, goods in transit, consignment sales, inventory recording systems and cost flow assumptions and inventory costs. From the evaluation results of training activities in the form of completing the purchase accounting cycle questions. As a measure of understanding of the material that has been provided during the training, the increase in the value of the teachers' understanding after attending the training.

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