



## Accounting Skill Boost: Exclusive Cash Transaction Training for Tangerang City Accounting MGMP Teachers

Febrian Kwarto<sup>1\*</sup>, Triyani Budyastuti<sup>2</sup>

<sup>1,2</sup>Universitas Mercu Buana, Jakarta, Indonesia

E-mail: <sup>1)</sup> [febrian\\_kwarto@mercubuana.ac.id](mailto:febrian_kwarto@mercubuana.ac.id), <sup>2)</sup> [triyani@mercubuana.ac.id](mailto:triyani@mercubuana.ac.id)

### ARTICLE INFO

#### Article History

Received : 04.06.2024

Revised : 12.06.2024

Accepted : 03.07.2024

Article Type: Research Article

\*Corresponding author:

Febrian Kwarto

[febrian\\_kwarto@mercubuana.ac.id](mailto:febrian_kwarto@mercubuana.ac.id)



### ABSTRACT

The exclusive training of cash transaction for Subject Teacher Consultation Meeting (MGMP) in Tangerang City aims to improve their competence and understanding in managing cash transactions. This study used direct experimental method to evaluate the effectiveness of the training. Data were collected through discussions and direct interviews to understand participants' perceptions and experiences. The results of this activity showed that the training was successful in significantly improving teachers' competencies. Qualitatively, it revealed that participants felt more confident in teaching cash transactions and were very satisfied with the interactive and relevant teaching methods. In addition, participants reported that this training provided practical skills that can be directly applied in teaching. The conclusion of this training not only improves the competence of individual teachers but also contributes to improving the quality of accounting education in Tangerang City. This study confirms the importance of training that is tailored to the specific needs of participants to achieve optimal results, supporting the findings of previous studies on the positive impact of professional training on education quality.

Keywords:

Cash Transaction Training, Teacher Competence, MGMP Accounting, Accounting Education, Tangerang City

### 1. Introduction

A basic understanding of cash transactions in accounting is an essential foundation that every professional in this field must master. Cash transactions include all the inflows and outflows of money within a business entity, including cash receipts, disbursements, and adjustments. The ability to accurately record and manage these transactions ensures the integrity of financial statements and aids in informed decision-making. Proper recording of cash transactions is key in creating reliable and credible financial statements (Warren et al., 2018). Vocational high school education or SMK is an education that students must take before continuing to college. SMK Accounting Department is a major that students are interested in with various job opportunities (Mariani et al., 2023). Teachers are one of the components that occupy a central and very strategic position in the education system. Teachers are the dominant factor in relation to improving the quality of education, because teachers are an inseparable part of the education system as a whole who are directly involved in the teaching and learning process, it is the teachers who play a direct role in teaching and educating. In connection with this, it is necessary to carry out various programs to improve the quality of teacher performance in developing aspects of education and learning (Ardiana, 2017).

Teacher performance is influenced by the activity of teachers in participating in subject teacher meetings (MGMP). Various problems faced by teachers can be discussed and solutions found through the MGMP forum. Teachers' activeness in participating in various activities organized by MGMP will also be able to improve teacher performance because this forum provides various kinds of training that are very useful (Saroh

& Latifah, 2014). MGMP aims to improve the quality and professionalism of teachers in their respective groups (Mulyana, 2008). Accounting teachers who are members of the Accounting MGMP have diverse competencies, causing problems in understanding financial accounting teaching materials and institutions. Accounting teachers need continuous training through training (theory and practice) in order to produce quality graduates (Musfah, 2012). MGMP activities that are carried out intensively can be used as a vehicle for teacher self-development to improve their performance. Through the MGMP forum, teachers can share experiences, exchange ideas and receive training so that it is hoped that all the difficulties and problems faced by teachers in carrying out the learning process for students can be solved (Saroh & Latifah, 2014)

Teachers with good performance in accordance with Permendiknas No. 16 concerning Academic Qualification Standards and Teacher Competencies in 2007 article (1) are teachers who have nationally accepted standards of academic qualifications and teacher competencies. Competence as described in Law No. 14 of 2005 concerning Teachers and Lecturers is a set of knowledge, skills, and behaviors that must be owned, lived, and mastered by teachers/lecturers to carry out their professional duties. The four competencies are: (1) pedagogical competence, (2) personality competence, (3) social competence, and (4) professional competence. According to Mangkunegara (2007) performance related to the teaching profession is the real behavior shown by teachers when giving lessons to their students. Teacher performance can be shown from the teacher's ability to master the required competencies, namely pedagogical competence, personality competence, social competence, and professional competence (Law Number 14 of 2005).

Tangerang City as one of the potential areas with industrial development has around 122 vocational schools. Of these, there are many SMKs that have accounting majors, but only a small number of accounting teachers are included in the Accounting Subject Teachers' Meeting (MGMP) forum. The number of teachers from SMKs in Kota Tangerang who are members of the MGMP is 20. MGMP can be a forum for associations or associations for Accounting subject teachers that function as a means to communicate, learn, and exchange ideas and experiences in order to improve teacher performance as practitioners/actors of changes in reorienting learning in the classroom. In this forum, teachers can harmonize the curriculum, discuss and prepare student competency test questions, and others.

The activities of companies related to the accounting process in practice often undergo changes both in terms of technical and regulations. The final accounting process produces an entity's financial statements, the preparation of which uses accounting standards that adjust to the characteristics of the entity. Accounting standards guide an accountant (as the accounting profession is called) in preparing financial statements. Given that accounting standards always adjust to economic and business developments, it is necessary to update the material in accordance with changes in standards. The competence of SMK productive teachers needs to be improved along with the changes that occur in the industrial world and also the latest accounting policies.

## **2. Literature Review**

Teacher training and competency development are key elements in improving education quality. According to (Link & Guskey, 2022), effective training for teachers not only improves their knowledge and skills, but also contributes to improved student learning outcomes. In the context of accounting education, a deep understanding of cash transactions is essential as it is the foundation of more complex financial accounting systems.

### **2.1. Cash Transactions in Accounting**

Cash transactions include all receipts and disbursements of money within a business entity. According to Marshall et al. (2020) emphasize that accurate recording of cash transactions is crucial for creating reliable financial reports. This is in line with the opinion of Weygandt et al. (2019) which states that a good understanding of cash transactions helps in internal control and financial audits.

### **2.2. Accounting Teacher Training**

Training for accounting teachers should be designed to develop practical skills that can be applied in teaching. Training accompanied by hands-on practice and feedback increases the effectiveness of learning for

teachers (Joyce & Showers, 2002). In this case, cash transaction training provides an opportunity for teachers to apply theoretical concepts in real situations, thus strengthening their understanding.

### 2.3. Effectiveness of Exclusive Training

Exclusive training, such as that held for Tangerang City Accounting MGMP teachers, has additional benefits. According to Darling-Hammond et al. (2024) training that is tailored to the specific needs of participants is more effective than general training. This is because the training materials can be tailored to the curriculum and the specific challenges faced by teachers in their teaching.

### 2.4. Local Context

In the local context of Tangerang City, improving teachers' skills through exclusive training on cash transactions is expected to improve the quality of accounting teaching in schools. This is supported by research showing that professional training for teachers has a positive impact on student performance (Desimone, 2009).

## 3. Methodology

The training is designed in-depth to provide a comprehensive understanding of cash transaction management, with the expectation that teachers will be able to deliver the material more effectively to their students. The training curriculum covers basic theories to relevant practical applications in real contexts, providing a solid foundation for participants to improve their competencies. The teaching methods used are interactive, including group discussions and case studies, designed to ensure active participation from participants and the ability to apply the knowledge gained in everyday teaching situations. Another important aspect is the focus on direct implementation in teaching activities, so that any concepts taught can be immediately applied in classroom learning. This training aims to evaluate the effectiveness of exclusive cash transaction training for Tangerang City Accounting MGMP teachers in improving their competence and understanding.

### 3.1. Research Design

This study uses an experimental design with practice questions and discussion. In addition, in-depth discussions and questionnaires will be used to obtain qualitative data regarding participants' perceptions and experiences during the training. The participants in this study are all accounting teachers who are members of the Tangerang City Accounting MGMP, namely teachers who participate in exclusive cash transaction training in community service activities carried out by Universitas Mercu Buana Jakarta. This training is planned to be attended by 40 accounting teachers in Tangerang City.

The target audience for this activity are Financial Accounting Teachers and institutions that are members of the AKL Subject Teacher Consultation (MGMP) The target of community service is the Productive Teachers of accounting subjects at the Subject Teacher Consultation Partners (MGMP). The reason for choosing MGMP is because it is one of the forums that is very instrumental in improving and developing the competence of vocational teachers. Training activities are carried out in the form of, among others, first is the provision of material related to the accounting cycle, second is the training of the accounting cycle accompanied by questions and answers with participants using lecture, discussion, and hands-on practice methods.



Figure 1. Activity Documentation

#### **4. Results and Discussion**

From the results of the training that has been carried out, several main themes emerged, including the following:

- a. **Improved Understanding:** Most participants reported significant improvement in their understanding of cash transactions. They felt more confident in teaching this topic to students.
- b. **Satisfaction with Training:** Participants were generally very satisfied with the quality of the training. They appreciated the interactive teaching methods with relevant discussions and materials.
- c. **Practical Application:** Teachers felt that the training provided practical skills that can be directly applied in their teaching.

The results of this study indicate that exclusive cash transaction training has a significant positive impact on the competence of accounting teachers in Tangerang City. Effective training can improve teacher competence and have a positive impact on student learning outcomes (Link & Guskey, 2022). The qualitative analysis also supported the quantitative results by showing participants' satisfaction with the training and their increased confidence in teaching. Joyce and Showers (2002) it is argued that training that combines theory with hands-on practice tends to be more effective, which is evident in this study. This activity also shows that training tailored to the specific needs of participants, such as exclusive training for MGMP Accounting teachers, is more effective than general training. Darling-Hammond et al. (2024) underlines the importance of tailoring training materials to the needs of participants to achieve optimal results.

#### **5. Conclusion**

Evaluation of the effectiveness of the training is conducted periodically to ensure that the materials taught are successful in improving the quality of learning and teaching skills of the teachers. A number of testimonials from Tangerang City Accounting MGMP teachers indicate that the training was very beneficial, helping them to feel more confident and competent in managing cash transactions in an educational environment. Thus, the training not only improved the teachers' individual skills but also made a significant contribution to improving the overall quality of education in Tangerang City. This analysis is supported by various studies that state that teacher professional development training has a positive impact on the quality of education.

#### **6. References**

- Ardiana, T. E. (2017). Pengaruh motivasi kerja guru terhadap kinerja guru akuntansi SMK di Kota Madiun. *Jurnal Akuntansi dan Pajak*, 17(02).
- Darling-Hammond, L., Schachner, A. C., Wojcikiewicz, S. K., & Flook, L. (2024). Educating teachers to enact the science of learning and development. *Applied Developmental Science*, 28(1), 1-21.
- Desimone, L. M. (2009). Improving impact studies of teachers' professional development: Toward better conceptualizations and measures. *Educational researcher*, 38(3), 181-199.
- Joyce, B. R., & Showers, B. (2002). *Student achievement through staff development* (Vol. 3). Association for Supervision and Curriculum Development Alexandria, VA.
- Link, L. J., & Guskey, T. R. (2022). Is standards-based grading effective? *Theory Into Practice*, 61(4), 406-417.
- Mangkunegara, A. A. P. (2007). *Evaluasi Kinerja SDM*. PT. Remaja Rosdakarya Aditama.
- Mariani, W. E., Pramitari, I. G. A. A., Sumiari, K. N., & Lasmini, N. N. (2023). Peningkatan Kompetensi Guru Produktif Program Keahlian Akuntansi dan Perpajakan SMK di Denpasar, Badung, Tabanan, dan Gianyar. *Madaniya*, 4(3), 890-895.
- Marshall, D. H., McManus, W. W., & Viele, D. F. (2020). *Accounting: what the numbers mean*. McGraw-Hill.
- Mulyana, E. (2008). *Kurikulum Tingkat Satuan Pendidikan: Sebuah Panduan Praktis*. Bandung: Rosda Karya.

- Musfah, J. (2012). Peningkatan kompetensi guru: Melalui pelatihan dan sumber belajar teori dan praktik. Kencana.
- Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 16 Tahun 2007 Tentang Standar Kualifikasi Akademik Dan Kompetensi Uru, (2007).
- Saroh, I., & Latifah, L. (2014). Pengaruh Kepemimpinan Kepala Sekolah dan Keaktifan Guru dalam Mengikuti MGMP terhadap Kinerja Guru. *Dinamika Pendidikan*, 9(1).
- Undang-Undang Republik Indonesia nomor 14 tahun 2005 Tentang Guru Dan Dosen, (2005).
- Warren, C. S., Reeve, J. M., & Duchac, J. E. (2018). *Accounting*. Cengage Learning.
- Weygandt, J. J., Kieso, D. E., Kimmel, P. D., Trenholm, B., Warren, V., & Novak, L. (2019). *Accounting Principles, Volume 2*. John Wiley & Sons.

### **Copyrights**

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).