

## IMPROVING THE ABILITY TO USE ACCOUNTING SOFTWARE AS AN EFFORT TO IMPROVE THE QUALITY OF GRADUATES IN PREPARING FINANCIAL REPORTS AT SMAN 1 DEWANTARA AND SMKN 1 DEWANTARA ACEH UTARA

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### *Abstract*

This program is implemented at SMAN 1 Dewantara and SMKN 1 Dewantara. The problems faced by partners, namely students of SMAN 1 Dewantara and SMKN 1 Dewantara are; 1) Problems regarding the aspect of students' ability to make simple financial reports. 2) The problem of lack of knowledge and skills in using accounting software to produce effective and efficient financial reports. The aim of this activity is to find solutions to the problems faced by partners, namely students of SMAN 1 Dewantara and SMKN 1 Dewantara which the PKM Team carries out in community service programs, through mentoring and training. Preparing financial reports and using accounting software to improve the quality skills of SMAN 1 graduates Dewantara and SMKN 1 Dewantara. The method or approach offered and agreed upon with partners, namely SMAN 1 Dewantara and SMKN 1 Dewantara, is discussion of guidance, training, mentoring and evaluation of training results by holding skills tests. The outputs achieved by the PKM team are mandatory outputs in the form of; Service Reports, Publication of articles in OJS-based service journals or national seminar proceedings, Publication of activities in print or online media, and Collaboration documents with partners and additional output in the form of Copyright (IPR) service reports.

**Keywords:** *Training, Certification, Zahir International*

### INTRODUCTION

The current economic climate requires people to have high education and special skills if they do not want to be eroded by waves of unemployment. However, in other conditions, the costs required to continue studies up to Higher Education level are also not cheap, not to mention the additional costs for attending various Skills training which are also quite expensive. For this reason, many students who have graduated from Senior High School (SMA) cannot afford to go to college if they do not receive financial assistance from the government. SMAN 1 Dewantara which is located at Jalan BTN ARUN, Paloh Lada, Kec. Dewantara, Kab. North Aceh Province. Aceh and SMKN 1 Dewantara which is located at JL. CENDANA NO.9 Paloh Lada District. Dewantara District North Aceh Province. Aceh is a favorite school in the Dewantara area in different scopes. Where high school emphasizes a general knowledge curriculum, while vocational school places more emphasis on special skills.

Students who graduate from these two schools will continue their education at several local and national campuses. However, only those who have the opportunity and money can continue their education. Meanwhile, those who do not pass KIP Kuliah and do not have personal funds for college will prefer to look for work with a high school/vocational diploma obtained or help in the family business, and many also choose to become thugs by forcing traders to pay security deposits. This has greatly disturbed the community and business actors in Dewantara.

For those who choose to look for work, the jobs obtained by high school (SMA) graduates are generally menial jobs such as construction workers, factory workers, couriers, shopkeepers, transport drivers and so on. However, Vocational High School (SMK) graduates will relatively follow their field of expertise. For this reason, this time the service team feels it is necessary to provide education, skills provision and training in the use of accounting software applications to equip students in making financial reports.

## LITERATURE REVIEW

Skill is the ability to use reason, thoughts and ideas and creativity in working on, changing or making something become more meaningful so as to produce value from the results the job. There are also other meanings that define that skill is an ability to translate knowledge into in practice so that the desired work results are achieved (Tommy Suprpto, 2009). Basic skills (basic literacy skills), are basic skills that everyone must have, such as reading, writing, arithmetic and listening (Hendro, 2011).

According to Doyle (2005: 76) usage skills Computers are defined as “an individual's judgment of their capabilities to use a computer.” Computer usage skills are defined as judgment of a person's capability to use a computer/system information/information technology. According to Indriantoro (2000: 1) a person's computer skills defined as “ability in the use of computer applications, operating system, file handling and hardware, data storage and use of keyboard keys.” A person's skill in use computers are used as a proxy for an individual's internal control information technology context, for example someone who has a level high computer skills feel stronger in control the activities carried out in the use of information technology are compared with people who have a level of computer skills (self efficacy) low (Horvat, et.al, 1996).

Based on these definitions, it can be explained that expertise in using a computer shows a person's mastery of Computers relate to software packages, computer programs which is supported by good talents obtained through natural talents or by learning. A person's skill in using a computer arises from a person's judgment regarding their abilities owned so that someone feels that the tasks are difficult involving the use of a computer can be handled easily.

## METHOD

This program is carried out at SMAN 1 Dewantara and SMKN 1 Dewantara Gampong Palod Lada which is only 2 km from the Reuluet Campus of Malikussaleh University. This service program is implemented in several stages consisting of:

1. Target selection
2. Identify the problems faced by students of SMAN 1 Dewantara and SMKN 1 Dewantara;
3. Convey solution offers to partners
4. Implementation of the approach offered
5. Monitoring and evaluation.

### Step 1 Guidance and Mentoring Method

This guidance and assistance activity in preparing simple financial reports is very important because one of the objectives of the PKM program is to form an economically independent group.

Therefore, the partner groups in this program are community groups who will start businesses in groups.

#### Step 2 Training Method

This training activity will be carried out by dividing students into several groups, and will be facilitated by a tutor for each group. This training is considered important to carry out so that students after graduating will have skills that can be used to find more decent work.

#### Step 3 Post-Training/Mentoring

Post-training assistance is an important stage to carry out, apart from that, in this stage an evaluation will also be carried out regarding the results of the training that has been completed. Evaluation can provide an overview for the team to assess whether the training has been carried out optimally or not.

## RESULTS AND DISCUSSION

### Contents of Discussion Results

#### Implementation of Activities and Results

This activity is being carried out by the team, where the training process has been completed at two Collaboration Partner locations, namely SMAN 1 Dewantara and SMKN 1 Dewantara North Aceh. The activities were attended by approximately 30 students from SMAN 1 Dewantara and 10 teachers, while at SMKN 1 Dewantara the activities were attended by 24 students.

**Influence and Impact of Activities.** The training activities that have been carried out will be evaluated by the service team by carrying out a test of practical understanding of using the Zahir application to facilitate the preparation of financial reports. The influence and impact of service activities for students is improving students' skills in using financial report preparation applications, which will later be useful for them in running a business or helping other parties' businesses in preparing financial reports.

## CLOSING

### Conclusion

Community service activities located at SMA and SMK Negeri 1 Dewantara have been successfully carried out. The time required to complete this activity is approximately 2 working weeks. The activity participants were very enthusiastic in the process of implementing this service activity, so that the activity ran smoothly and without problems. The school also received it very well and they hope that activities like this can continue to be carried out, so that students get an upgrade in their knowledge.

### Suggestions and Acknowledgments (if any)

The recommendation that the team can give is that next time capacity building activities for using accounting applications like this can be followed by all teachers who teach economics in each school.

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