

IMPLEMENTATION THE LAW OF REPETITION IN ACCOUNTING

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Abstract: To prove that polytechnic graduates have qualified expertise in the field of accounting, then every student is required to follow the certification as a requirement of graduation. One of the competency units in the field of accounting that is regulated in the Indonesian National Competency Standards is to operate computer accounting applications. The purpose of this study was to find out the comparison of computer-based accounting certification passing grade level between before and after implementation of law of repetition. The objects in this study were students and students who majored in accounting. Participants who joined law of repetition activities amounted to 52 people. The data collected for this study is primary data. Primary data were obtained from the results of the pretest and after the implementation of law of repetition. Data processing using comparison test statistics. The results showed that the number of students who passed computer-based accounting certification after Participants who joined law of repetition activities amounted to 52 people was 24 people. These results increased 100% when compared before the implementation law of repetition. The independent sample t test showed a significance of 0%. The significance is smaller than p value of 5%, hence this means computer-based accounting certification pass rate after law of repetition has a significant difference when compared to computer-based accounting student certification graduation rate before law of repetition. The results of this study prove that law of repetition has an important role in helping prepare students in facing computer-based accounting certification test.

Keywords: *computer, accounting, law, repetition, certification.*

1. Introduction

Revitalization of vocational higher education continues to be pursued by the government. This is in order to improve the absorptive capacity and skilled workforce of the polytechnic graduates in the world of work (industry). Polytechnic graduates will be able to work according to competence, while the industry will obtain a competent supply of labor from polytechnic graduates, who are certified competencies.

To realize the professional workforce with skills, expertise and competence, it is necessary to improve the quality of competent and global standard human resources, the government shall issue Government Regulation No. 10 of 2018 on the National Professional Certification Board (BNSP). BNSP is an independent body responsible to the President who has the authority as a personnel certification authority and is in charge of performing certification of professional competence for the workforce. The establishment of BNSP is an integral part of developing a new paradigm in a qualified labor preparation system. Unlike the long-standing paradigm, labor preparation system in the new paradigm format has two

basic principles: first, the preparation of labor is based on demand driven; and second, the training process as a vehicle for the preparation of labor is done by using a Competency Based Training (CBT) approach. The development of a new manpower system with a new paradigm began in early 2000, marked by the signing of a Joint Agreement between the Minister of Manpower, the Minister of National Education, the Chairman of Kadin Indonesia.

Indonesian National Work Competency Standards or abbreviated with SKKNI is a standard reference in relation to work ability that includes aspects of skills, knowledge and work attitude in accordance with the implementation of their duties and in accordance with the requirements of the work that has been established where all the standards or provisions in SKKNI in accordance with the provisions of the prevailing laws and regulations. In other words, SKKNI is a nationally competent labor competency standard in Indonesia and is a cross-company competence standard.

On 25 June 2013 Minister of Manpower and Transmigration of the Republic of Indonesia formally signed Ministerial Decree No. 182 of 2013 on the Establishment of Indonesian National Competency Standards Category Professional Services, Scientific, and Technical Classification of Principles of Legal and Accounting Services of Accounting, Bookkeeping and Inspection Groups; Tax Consultancy Sub Group Accounting Services, Bookkeeping and Inspector; Tax Consultancy Business Group Accounting Technician. One of its competence units is operating computer accounting applications.

MYOB Accounting is an accounting software intended for small and medium enterprises (SMEs) are made in an integrated (integrated software). MYOB Accounting has excellent security, can be used both for trading companies / services / manufactures, and easy to operate. MYOB Accounting is software used in accounting computer course in D3 Program of Business Administration. During 1 semester students are taught to be able to master and have competence in the field of accounting computer MYOB Accounting.

In 2016, D3 Program of Business Administration has conducted computer-based accounting certification test for semester 6 students. The certification test is in cooperation with PT Net21plus, as Indonesia Authorized Distributor, Professional Partner, Certified Trainer (Rosmida, 2017). A total of 99 students participated in the computer-based accounting certification test. As a result, only 12 students graduated in this certification test.

From the initial survey, some of the factors that led to student failure were: lack of preparation, language barriers, and time. Lack of preparation in the face of certification tests make students difficult at the time of the exam. Many students forget, because computer accounting is studied in the 3rd semester. English exam questions make students difficult to understand the problem. This language barrier is also a big issue in Business Administration D3 Study Program. The last factor that causes failure is time. The 120 minute exam time is a very narrow time to complete all transactions and financial statements.

Law of repetition clinic is a workshop conducted for students who will take the certification exam. In law of repetition, students will be trained to complete the exam within 2 hours. Instructors in this workshop are accounting lecturers who have been certified computer-based accounting. Law of repetition is expected to prepare students' mental and skill before taking the certification test. Based on the background of the above problems, the researcher will conduct a study entitled graduation analysis certification computer-based accounting before and after implementation of law of repetition.

Accountancy has been significantly affected by information technology. Accounting education curricula, however, still largely ignore the use of computers as tools in the learning process, mainly because of budgetary and timetable constraints.

This study investigates the impact of learning accounting by computers on students' perceived skills. The aim of our study was to determine the effectiveness of teaching undergraduate accounting students courses in using computer in accounting. Four hundred and sixty-three accounting students were included in the study, a multiple choice question survey was performed after finishing a course offered to teach students computer skills in accounting. The results showed that such course has an impact on attitudes towards the perceived skills from using computers for accounting purposes. After the course, no gender differences with respect to attitudes towards the perceived skills were found, but males report shows slightly more computer experience than females (Adm, 2018).

The research of McDowall and Jackling (2007) about examines student perceptions of the usefulness of Computer-Assisted Learning (CAL) packages in learning accounting concepts in terms of the influence on academic performance. Various additional factors affecting academic performance [such as gender, prior studies of accounting, and computer systems, together with entry background] are incorporated in the development of a multiple regression model, together with perceptions of CAL. The study uses a sample of 280 second-year undergraduate accounting students from an Australian university to test the model. In contrast to prior studies (e.g. Lane and Porch, 2002, *Accounting Education: an international journal*, 11(3), pp. 217–233), this study showed that positive perceptions of the usefulness of CAL significantly influenced performance. Additionally, it was found that international students, many of whom enter university at the second year level having obtained advanced standing credits, had significantly poorer performance than local students. The findings show that gender, prior studies of accounting and computing systems were not significant influences on academic performance. Overall, the results have implications for accounting educators utilising CAL in courses as a means of improving students' understanding of accounting concepts and academic performance.

Purwati and Suparlinah (2014) conducted a study entitled factors that affect the competence of accounting computer MYOB. This research used survey method to 31 respondents of MYOB accounting computer training participants held at Computer Laboratory of Faculty of Economics and Business UNSOED. The result of the research shows that the average score of computer attitude (4.4) and motivation (4.1) in the high category in determining the competence of MYOB accounting computer which on average get very good value. Survey results of laboratory facilities (2.9) show poor perception, which can be interpreted that existing laboratory facilities are incomplete. But on the other hand the role of the coach is considered good (4.1).

Suharyono (2019) conducted a study entitled the analysis of MYOB's learning difficulties. Data collection tools are interview guides, observation sheets and paperwork documentation. Data processing techniques using domain analysis techniques. The result of research based on observation and interview data were analyzed and it was concluded that the cause of Student's learning difficulties was from internal factors with the following aspects: (1) Interest in Learning, (2) Learning Attention, (3) Readiness of Learning, (4) (5) ICT capability. Based on the overall observation of the average score of internal factors is 2.88 categorized not good, and which becomes dominant affect student learning difficulties is the understanding of language is categorized not good.

Mule (2019) examines the influence of learning motivation, computer attitude and accounting laboratory facilities on learning achievement of MYOB accounting computer. The results showed that there are simultaneous and partial influence of learning motivation,

computer attitude and accounting laboratory facilities to learning achievement of MYOB Accounting Computer.

Using survey data from 776 knowledge workers from a university, this exploratory study generates and tests eight propositions concerning the relationship between individual differences and computer skill. A multiple regression analysis showed that the male gender, younger age, more experience with computers, an attitude of confidence regarding computers, lower math anxiety, and a creative cognitive style are individual difference variables associated with higher computer skill. The regression also indicated that the individual difference variables accounted for 56 percent of the variance associated with computer skill. These findings suggest that organizations should manage EUC using two complementary processes: a global process and an individual process. The global or organizationwide process would be responsible for areas such as standards, controls, and security. The individual process would address issues such as education and training, selection and recruitment, and the introduction of new technology into the workplace (Harrison and Rainer, 2020).

In order to ensure the competence of students in the field of accounting, Department of Business Administration, State Polytechnic Bengkalis, facilitate training activities and certification in the field of accounting computer (Suharyono, 2021). Proof of student competence in the field of accounting in accordance with SKKNI is done with certification examination conducted by Professional Certification Institution (LSP) at Competency Test Site (TUK) Department of Business Administration, Politeknik Negeri Bengkalis. SKKNI competence certificate is issued by National Agency for Certification of Profession (BNSP).

MYOB accounting certification is an activity aimed at producing students who are competent in the field of operating computer accounting applications. This certification is conducted in accordance with SKKNI and performed by a recognized certification body. MYOB accounting certification consists of basic level and intermediate level. The basic level discusses service firms and trading companies, while the intermediate level deals with manufacturing firms. Participants passed certification if the score obtained is 80 and above.

Law No. 13 of 2003 concerning Labor also stipulates that job training is conducted based on a training program that refers to work competency standards (Article 10). It is stated in the law that labor competencies are formed from three domains, namely the domain of knowledge (cognitive), the domain of skills (psychomotor), and the domain of attitude (affective). The three domains are each related to thinking ability, the ability to move limbs with certain methods or techniques, and the ability to express self-will. In summary, these competencies are defined as mastery of scientific discipline and knowledge and skills in applying certain methods or techniques that are supported by appropriate behavioral attitudes to achieve and / or realize certain results in the implementation of work tasks.

Operating an accounting computer application is one of the competency units that must be followed by an assistant to become a junior accounting technician. Students are required to master the nature of work such as being able to carry out a specific task using tools/information /work procedures that are commonly done, have basic operational knowledge, have factual knowledge in a specific work area, and have responsibility for their own work and can be given guiding responsibilities other people. (Suharyono and Widodo, 2017)

The scope of its activities is being able to become a junior accounting technician who is professional and capable of doing work in accounting in small scale (micro) companies (entities) services and / or trades and / or entities without public accountability (ETAP) in

accordance with generally accepted accounting principles and relevant in accounting, through the process of identifying data and selecting the appropriate method, supported by capabilities in the fields of information technology, interpersonal and communication skills. The hypothesis in this study is that law of repetition have an impact on student performance.

2. Research Method

The objects in this study were students and students who majored in accounting. Samples that were willing to attend for 1 week to take part in the trial implementation of law of repetition were 52 people from 300 people who were invited.

This study compared the results of the tests before and after implementation of law of repetition. This study will prove whether the implementation of law of repetition can improve the competence of students and students in facing certification examinations. The main objective of the implementation of repetition law is that vocational high schools and tertiary graduates have an accompanying certificate of diploma needed to compete in today's business world.

Very student has different abilities in understanding the subject matter. Each student will go through the same process. Before applying the law of repetition, students must take a pretest to measure their accounting computer skills. Students will then begin preparation. This workshop is held in 1 week. After completion, students will return to the final test. The test results after the application of law of repetition will be compared with the results of the pretest for analysis.

The data collected for this study is primary data. Primary data were obtained from the results of the pretest and after the implementation of law of repetition. Data analysis was performed using SPSS version 22 software. Data processing using comparison test statistics.

3. Results and Discussion

3.1 Descriptive Analysis

MYOB law of repetition has been completed for 1 week, located at the Accounting Computer Laboratory. Total participants who follow the implementation of law of repetition numbered 52 students. The results of the evaluation of the certification computer-based accounting can be seen in Table 1 and Table 2.

Table 1. Comparison of Values between Pre Test and Post Test

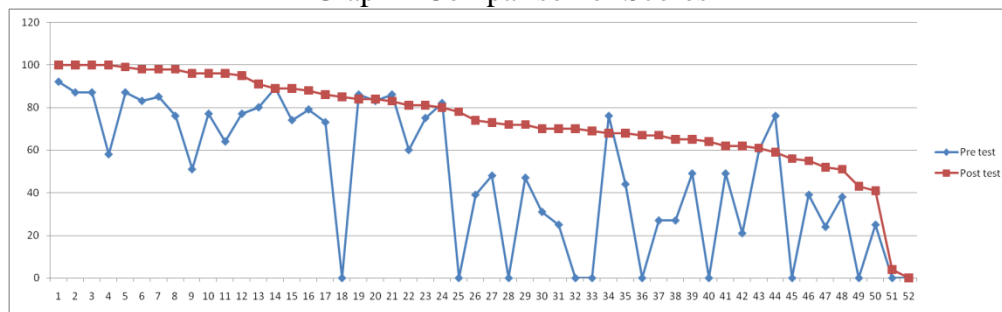
No.	Initial	Before		After	
		Score	Remark	Score	Remark
1	EL	92	Passed	100	Passed
2	BAP	87	Passed	100	Passed
3	RAF	87	Passed	100	Passed
4	NURH	58	Failed	100	Passed
5	YAM	87	Passed	99	Passed
6	KK	83	Passed	98	Passed
7	IR	85	Passed	98	Passed
8	CF	76	Failed	98	Passed
9	ASN	51	Failed	96	Passed
10	IPW	77	Failed	96	Passed
11	SI	64	Failed	96	Passed
12	FAT	77	Failed	95	Passed
13	SP	80	Passed	91	Passed

14	IKL	89	Passed	89	Passed
15	NS	74	Failed	89	Passed
16	JY	79	Failed	88	Passed
17	AR	73	Failed	86	Passed
18	MLA	0	Failed	85	Passed
19	SR	86	Passed	84	Passed
20	DY	83	Passed	84	Passed
21	DM	86	Passed	83	Passed
22	AP	60	Failed	81	Passed
23	JA	75	Failed	81	Passed
24	NFN	82	Passed	80	Passed
25	RZ	0	Failed	78	Failed
26	RPA	39	Failed	74	Failed
27	RS	48	Failed	73	Failed
28	RHV	0	Failed	72	Failed
29	RAI	47	Failed	72	Failed
30	GR	31	Failed	70	Failed
31	JH	25	Failed	70	Failed
32	RAMF	0	Failed	70	Failed
33	NAI	0	Failed	69	Failed
34	NINI	76	Failed	68	Failed
35	YS	44	Failed	68	Failed
36	FNS	0	Failed	67	Failed
37	TPPW	27	Failed	67	Failed
38	CIA	27	Failed	65	Failed
39	SCH	49	Failed	65	Failed
40	NLL	0	Failed	64	Failed
41	SNW	49	Failed	62	Failed
42	JMA	21	Failed	62	Failed
43	NAN	60	Failed	61	Failed
44	AZI	76	Failed	59	Failed
45	SASF	0	Failed	56	Failed
46	SSY	39	Failed	55	Failed
47	NMA	24	Failed	52	Failed
48	FDP	38	Failed	51	Failed
49	JSI	0	Failed	43	Failed
50	RUL	25	Failed	41	Failed
51	RHI	0	Failed	4	Failed
52	MSY	0	Failed	0	Failed
Average Score		48		74	

Source: evaluation score

Based on the results of the evaluation of the implementation of law of repetition, the average value obtained there was a significant increase from the previous 48 to 74 or an increase of 53%. However, despite an average increase in grades, graduation rates do not show encouraging results. Of the 52 students who took the test only 24 students passed or competent. Only add 12 students if compared with pre test result. Comparison of evaluation results before and after the implementation of the implementation of law of repetition is presented in Graph 1.

Graph 1 Comparison of Scores



Overall, the number of students who passed the certification computer-based accounting after the implementation of law of repetition was 24 people. This result is an increase of 100% when compared to prior to the implementation of law of repetition, which is only 12 students who successfully passed. This proves that the implementation of law of repetition has a positive impact on preparing students for the certification computer-based accounting.

3.2 Normality Test

Testing of data normality is done by using Kolmogorov-Smirnov with alpha equal to 5%. The results of normality test data can be seen in Table 3. Normality test results show signification above 5% that is 5.3%. This means that the certification computer-based accounting data is normally distributed. Thus, hypothesis testing can be done by using comparative test independent sample t test.

Table 3. Normality Test

No.	Variable	Sig	Result
1	The certification computer-based accounting	0,053	Normal

Source:SPSS Output

3.3 Hypothesis Test

Analysis is done for to know the comparison of the certification computer-based accounting passing grade level between before and after implementation law of repetition. the test instrument used is independent sample t test by using SPSS 22 program. The result of the calculation is presented in the following table.

Table 3. Hypothesis Test

No	Variable	Sig	Result
1	The certification computer-based accounting	0,00	There is a Difference

Source:SPSS Output

Based on the results of independent sample t test showed a significance of 0%. The significance is smaller than p value of 5%, hence this means the certification computer-based accounting pass rate after implementation law of repetition has a significant difference when compared to computer-based accounting student certification graduation rate before implementation law of repetition. The results of this study prove that implementation law of

repetition has an important role in helping prepare students in facing computer-based accounting certification test.

4. Conclusion

The purpose of this study was to find out the comparison of computer-based accounting certification passing grade level between before and after implementation law of repetition. Participants who joined implementation law of repetition activities amounted to 52 people. The results showed that the number of students who passed computer-based accounting certification after implementation law of repetition was 24 people. These results increased 100% when compared before implementation law of repetition.

The independent sample t test showed a significance of 0%. The significance is smaller than p value of 5%, hence this means computer-based accounting certification pass rate after implementation law of repetition has a significant difference when compared to computer-based accounting student certification graduation rate before implementation law of repetition. The results of this study prove that implementation law of repetition has an important role in helping prepare students in facing computer-based accounting certification test.

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