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Transformation of Accounting Teacher Competencies in Vocational High Schools: Real-Case-Based EMKM SAK Training at MGMP Tangerang City

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INFORMASI ARTIKEL

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ABSTRACT

Vocational high school accounting teachers who are members of the Tangerang City Accounting MGMP (64 vocational high schools) face a competency gap in understanding and implementing the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM), particularly in preparing financial reports based on real cases. This condition has a direct impact on students' low readiness to face the demands of business and industrial competencies. As a solution, this Community Service (PkM) activity offers practice-based training and mentoring that includes strengthening the conceptual understanding of SAK EMKM as well as technical practice in preparing financial position statements, income statements, and notes to the financial statements using real MSME cases. The activity was carried out in three stages, namely: pre-test and material presentation, guided practice in preparing financial reports, and post-test and reflection. The results of the activity showed an average increase in participants' conceptual understanding scores of 35% and technical skills in preparing financial reports by 40% based on the pre-test and post-test results. This activity contributes significantly to strengthening the pedagogical capacity of vocational accounting teachers and improving the quality of accounting learning based on the latest standards in Tangerang City vocational high schools on an ongoing basis.

I. INTRODUCTION

The target community for this PKM is the Accounting Subject Teachers' Conference (MGMP) in Tangerang City. MGMP is a professional forum for teachers of similar subjects to collaborate in improving pedagogical and professional competencies, developing learning tools, and discussing curriculum developments and industry needs. The existence of the Accounting MGMP plays a strategic role in ensuring the quality of learning in vocational schools, particularly in the Accounting and Institutional Finance expertise program. Tangerang City, as a buffer zone for DKI Jakarta, has experienced quite rapid development in the business and industrial sectors, including the growth of micro, small, and medium enterprises (MSMEs). This condition has increased the need for vocational school graduates with practical and applicable accounting competencies. Vocational schools majoring in Accounting are required to produce graduates who not only understand theory but also are able to prepare financial reports in accordance with applicable accounting standards, including the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM). The Indonesian Accountants Association (IAI) developed SAK EMKM (Standard Accounting Standards for Micro, Small, and Medium Enterprises) and has been in effect since January 1, 2018, as a simplified accounting standard for micro, small, and medium-sized entities, including MSMEs. The standard aims to help small entities produce standardized yet simple financial reports. The format focuses on the statement of financial position, income statement, and notes to the financial statements. SAK EMKM is designed to make it easier for small entities to understand and prepare financial reports (Teguh Erawati, 2024). However, several studies indicate that the understanding and implementation of SAK EMKM at the operational level is still low, both among MSMEs and educators. For example, findings from studies in various regions reveal that MSMEs often do not understand or apply SAK EMKM due to limited accounting knowledge and a lack of technical support and training (Margono, 2025).

In general, the Tangerang City Vocational High School Accounting MGMP consists of teachers from around 64 public and private vocational schools. MGMP members have relatively diverse educational backgrounds, ranging from Bachelor of Accounting Education graduates, Bachelor of Accounting graduates, to some who have completed master's degrees. Some teachers have more than 10 years of teaching experience, but there are also young teachers with less than five years of service. This diversity is both a potential and a challenge in aligning competencies and updating knowledge. Teachers as educators are a special profession because teaching is not just a job that is paid and the task is completed, but the teaching profession is more than that. The teaching profession has a vision, mission, dedication, and action that are the main figures in human resource development (Budyastuti & Kwarto, 2024). Teacher career development is also a teacher career development and includes various initiatives to improve the qualifications, abilities, and professionalism of teachers in the field of education (Nisa et al., 2024).

Based on the results of initial discussions and identification of the needs of the target community, several actual conditions describe the current situation of the MGMP. First, understanding of the EMKM SAK is still not evenly distributed among teachers. Although the EMKM SAK has been implemented as a reporting standard for micro, small, and medium-sized entities, its implementation in classroom learning is not optimal. Some teachers still use a learning approach based on general PSAK or even old materials that have not been fully updated. This is due to limited access to technical training specifically discussing the application of the EMKM SAK in the context of vocational high school learning. Teachers often face limited training and professional support to adapt learning methods to the demands of the new curriculum, including project-based learning and continuous improvement of professional competencies. These limitations are often related to administrative burdens and the lack of intensive training that is appropriate to the technical needs of accounting subjects (Purnama et al., 2024).

Second, in terms of learning practices, the preparation of financial reports is often procedural and problem-solving oriented, not fully based on real case studies that reflect the conditions of MSMEs in the field. Accounting pedagogical literature emphasizes the importance of context-based learning and case studies to improve students' application competencies, especially in vocational education such as SMK (Purnama et al., 2024). Third, there is a gap between regulatory developments and the dynamics of accounting standards and updates to teaching materials at the school level. Teachers have a fairly high administrative burden and additional tasks, so the opportunity to upgrade competencies independently is limited.Based on initial observations and interviews with the Tangerang City Accounting MGMP management, it was identified that current MGMP activities have focused primarily on preparing exam questions, harmonizing teaching materials, and discussing the curriculum. Of the 64 vocational high schools (SMK) members, not one has received structured, in-depth technical training related to the EMKM SAK in the past three years. This situation has resulted in most teachers experiencing difficulty conveying accounting concepts relevant to industry needs and real-world MSME practices in the classroom. Teachers who lack planned training often struggle to convey accounting concepts relevant to industry needs and real-world MSME practices (Oktaferdiana et al., 2025).

This gap also impacts student achievement. Initial pre-test results conducted on 32 participating teachers indicated that 78% were unable to prepare a simple statement of financial position in accordance with the EMKM SAK, and 85% did not understand the components of the notes to the financial statements required by the standard. On the student side, classroom observations indicate that students tend to understand the recording stages partially and in isolation, but are unable to integrate them into a complete financial report—from the statement of financial position, income statement, to notes to the financial statements in accordance with SAK MSME. This situation indicates a clear gap between current teacher competencies and the competency standards that should be mastered in vocational accounting learning. Therefore, strengthening teacher competency through practice-based training and mentoring is an urgent need that must be addressed immediately.

The specific objectives of this Community Service (PKM) activity are as follows: 1) Improving the conceptual understanding of Accounting Vocational School teachers regarding SAK EMKM; 2) Improving teachers' technical skills in preparing financial reports based on SAK EMKM; 3) Improving teachers' abilities in developing learning based on MSME case studies; 4) Encouraging improvements in the quality of accounting learning in Vocational Schools; 5) Strengthening partnerships between universities and MGMP SMK. Collaboration between MGMP and universities is still incidental, for example in the form of general seminars, not yet reaching the stage of intensive workshops and mentoring in preparing teaching modules. In fact, this collaboration is very important to bridge scientific developments in universities with learning practices in vocational schools.

II. PROBLEM

Based on initial observations and interviews with the Tangerang City Accounting MGMP management, three priority issues were identified that urgently needed to be addressed through this Community Service Program (PKM):

1. Mastery of Standards (Conceptual Competence)

As many as 78% of participating teachers did not understand the fundamental differences between SAK EMKM and general SAK, particularly regarding the principles of recognition, measurement, and presentation of financial statement items. As a result, teachers were unable to accurately and contextually integrate the latest standards into their learning materials.

2. Technical Skills (Application Competence)

As many as 85% of teachers were unable to independently prepare complete financial reports based on SAK EMKM, particularly for the three mandatory components: the statement of financial position, the income statement, and the notes to the financial statements. Teachers experienced the greatest difficulty in preparing the notes to the financial statements, which has rarely been practiced in classroom learning.

3. Pedagogical Aspect (Knowledge Transfer Competence)

Teachers lacked a systematic learning model to convey the SAK EMKM accounting cycle to students based on real-life MSME cases. Current learning remains theoretical and disconnected from industry practice, making it difficult for students to fully understand the interrelationships between the stages of recording and presenting financial statements.

These three issues are interrelated and directly impact the low quality of vocational accounting learning and the unpreparedness of vocational high school graduates to enter the ever-growing MSME sector. Therefore, structured interventions are needed in the form of practice-based training and mentoring in preparing MSME financial statements, designed in a participatory and applicable manner tailored to the actual needs of partners.

III. METHOD

This Community Service Program (PKM) activity was implemented using a Participatory Action Research (PAR) approach, a community service approach based on the active involvement of partners in every stage of the activity. This approach was chosen because it allows teachers as participants not only to receive material but also to directly engage in practice, reflection, and continuous competency improvement. The activity implementation was divided into three stages as follows:

Stage 1: Preparation

The preparation stage included a series of initial activities to ensure overall program readiness, including: 1) Coordination with the Tangerang City Accounting MGMP management for scheduling, participant selection, and confirmation of technical room requirements; 2) Conducting a needs assessment through structured interviews and completing a diagnostic questionnaire with 64 participating teachers to identify their initial competency levels related to the EMKM SAK; 3) Developing training modules covering: (a) basic concepts of the EMKM SAK and their comparison with general SAK; (b) technical guidelines for preparing financial position statements, income statements, and notes to the financial statements; and (c) worksheets based on real-life MSME cases in Tangerang City. 4) Preparation of evaluation instruments in the form of validated pre- and post-test questions, as well as a rubric for assessing technical skills in preparing financial reports.

Stage 2: Implementation

The activity was implemented in three face-to-face sessions, detailed as follows:

Session 1 — Conceptual Strengthening of the MSME SAK

The material presented included: the background and scope of the MSME SAK, the differences between the MSME SAK and PSAK and SAK EP, the principles of recognizing and measuring assets, liabilities, equity, income, and expenses. Methods: interactive lectures, group discussions, and case study-based Q&A sessions.

Session 2 — Technical Practice in Preparing Financial Reports

Participants practiced preparing complete financial reports using real MSME transaction data prepared in worksheets. The practice was carried out in stages: (a) preparing the statement of financial position, (b) preparing the income statement, and (c) preparing the notes to the financial statements. Methods: guided practice with direct assistance from the facilitator.

Session 3 — Mentoring and Deepening

Participants worked in groups on independent MSME cases and then presented their financial report preparation results to receive feedback from the facilitator and fellow participants. Method: peer learning and coaching based on real-world work.

Tools and materials used: MSME Financial Accounting Standards (SAK) Module, MSME case worksheet, interactive presentation slides, Microsoft Excel spreadsheet, pre-test/post-test instruments, and skills assessment rubric.

Stage 3: Evaluation and Monitoring

Evaluation was conducted comprehensively through two measurement dimensions:

a. Cognitive Competency Evaluation, conducted by comparing pre-test and post-test scores to measure participants' conceptual understanding of MSME Financial Accounting Standards (SAK). Success was determined by an average score increase of at least 30% from the initial level.
b. Technical Skills Evaluation, conducted by assessing financial report preparation results using a rubric that included: completeness of report components, accuracy of account classification, format conformity with MSME Financial Accounting Standards (SAK), and accuracy of nominal calculations. The success indicator is determined when at least 80% of participants achieve a score of ≥75 on a scale of 100.
c. Sustainability Monitoring, conducted one month after the training through online follow-up with participants to monitor the implementation of training outcomes in the learning process in their respective classes.

IV. RESULTS AND DISCUSSION

1. Improving Participants' Cognitive Competence

Cognitive competency was evaluated by comparing pre-test and post-test scores for 32 participating teachers. The measurement results are presented in Table 1 below:

Table 1. Pre-test and Post-test Results of SAK EMKM Conceptual Competence

Assessment Aspect	Average Pre-test	Average Post-test	Improvement (%)
Understanding of basic concepts of SAK EMKM	52,4	81,6	+35,8%
Differences between SAK EMKM and general	48,7	79,3	+38,8%
Recognition & Measurement Principles	45,2	76,8	+41,2%
Overall Average	48,8	79,2	+38,6%

These results indicate an average increase in cognitive scores of 38.6%, exceeding the established success indicator of 30%. The highest increase occurred in the recognition and measurement principles (41.2%), which previously had the lowest scores in the pre-test. This indicates that the interactive lecture approach, accompanied by direct comparisons between the EMKM SAK and other standards, was effective in building participants' conceptual understanding.

These findings align with the results of community service by Effendi et al., (2024), which stated that structured training based on contextual modules can improve student understanding. The approach of comparing the EMKM SAK with standards already familiar to teachers has been shown to accelerate the assimilation of new concepts (bridging prior knowledge), as proposed by Ausubel in his theory of meaningful learning.

2. Improving Technical Skills in Financial Report Preparation

Technical skills were evaluated using an assessment rubric based on the preparation of SAK EMKM financial reports completed by participants in Session 3. The assessment results are presented in Table 2 below:

Table 2. Financial Statement Preparation Technical Skills Assessment Results

Financial Statement Component	Average Initial Score	verage Final Score	Improvement (%)
Statement of Financial Position	54,3	82,7	+34,3%
Income Statemen	61,2	85,4	+28,3%
Notes to the Financial Statements	38,6	74,9	+48,9%
Overall Average	51,4	81,0	+40,4%

The most significant improvement occurred in the notes to the financial statements component (+48.9%), which previously had the lowest score (38.6). The low initial score in this component is consistent with the needs assessment findings, which indicated that notes to the financial statements were rarely practiced in classroom instruction. After receiving direct guidance (guided practice), participants were able to prepare complete notes to the financial statements in accordance with the provisions of the SME Financial Accounting Standards (SAK).

A total of 87.5% of participants (28 of 32 teachers) achieved a score of 75 or higher on the final technical skills assessment, exceeding the established success indicator of 80%. These results demonstrate that the guided practice method, based on MSME cases, is measurably effective in improving teachers' technical skills.

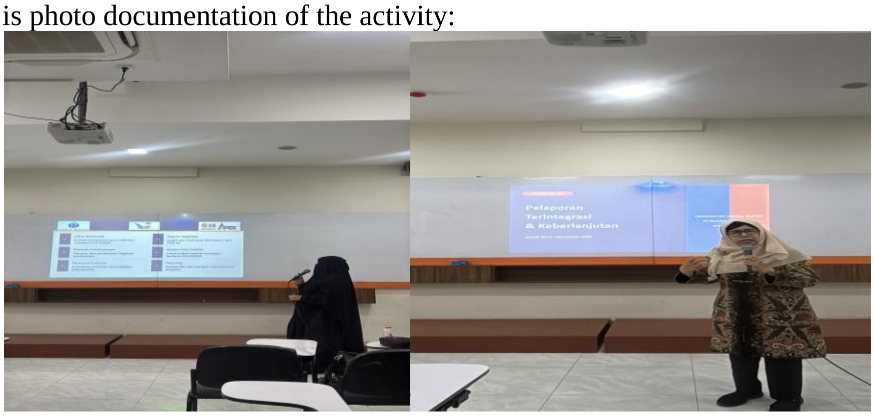
3. Analysis of Method Success

The success of this program is inseparable from three main, mutually supporting factors: First, the use of a Participatory Action Research (PAR) approach, which positions participants as active subjects, not simply recipients of material, has been shown to increase participant engagement and motivation to learn. This aligns with the findings of Henik Hari Astuti, Sekar Mayangsari, (2026), who showed that active partner involvement in participatory accounting training resulted in greater competency gains compared to conventional one-way training.

Second, the use of real-life MSME cases from Tangerang City as learning media provided relevant and easily understood context for participants. This contextual approach encourages more effective transfer of learning from the training room to classroom practice, as suggested by Elaine B. Johnson, (2002.) in Contextual Teaching and Learning.

Third, the peer learning scheme in Session 3, which encouraged participants to provide feedback on each group's financial report preparation, was proven to deepen participants' understanding through verbalization and discussion. Vygotsky, (1978) in his Zone of Proximal Development (ZPD) theory emphasized that learning in peer groups accelerates the mastery of new skills more effectively than learning individually.

The following is photo documentation of the activity:



Gambar 1. Presentation of Material

Figure 2. Participants

Figure 3. PKM Team and Participants

This PKM activity is expected to be a real solution in improving the competence of SMK teachers in the field of Accounting in Tangerang City, especially in the application of SAK EMKM. After this briefing, it is highly expected that SMK teachers have adequate competence in SAK EMKM, SAK EMKM material is integrated into the SMK curriculum, MGMP has a strong accounting learning community and SMK graduates are ready to support MSME financial reporting. Improving the quality of educators means improving the quality of the nation's next generation.

V. CONCLUSION & RECOMMENDATION

The Community Service Program (PKM) training and mentoring program for preparing financial reports based on the SAK EMKM for vocational high school accounting teachers who are members of the Tangerang City MGMP has successfully addressed three priority issues identified from the outset, with the following achievements:

First, the limited conceptual understanding of SAK EMKM was successfully addressed, as evidenced by a 38.6% increase in participants' average cognitive scores—from 48.8 in the pre-test to 79.2 in the post-test, exceeding the established success indicator of 30%.

Second, the issue of low technical skills in preparing financial reports was significantly addressed, with an average skill score increase of 40.4%. The highest improvement occurred in the notes to the financial statements component (+48.9%), which was previously the weakest component among participants.

Third, pedagogical issues were successfully addressed through the provision of training modules and templates for SAK EMKM-based financial reports that teachers can directly use as classroom teaching materials. A total of 87.5% of participants (28 of 32 teachers) achieved a final score of 75 or higher, exceeding the established achievement indicator of 80%.

Overall, the Participatory Action Research (PAR) approach combined with guided practice based on real-life MSME cases proved effective in measurably and significantly improving the conceptual and technical competencies of vocational accounting teachers.

Based on the results and experience of the activity implementation, four recommendations are presented for program sustainability:

1. Program Sustainability by the Accounting MGMP

The Tangerang City Accounting MGMP is recommended to make SAK EMKM training an annual event, given the dynamic and ever-evolving nature of accounting standards. The modules and templates produced in this activity can serve as a basic reference, updated periodically in line with the latest standards from the Indonesian Institute of Accountants (IAI).

2. Expansion of Target Participants

Similar activities need to be expanded to vocational high school accounting teachers outside Tangerang City, given that gaps in SAK EMKM competency likely also exist in other regions. Collaboration with the Banten Provincial Education Office could be an institutional pathway to expand the program's reach.

3. Integration with Student Learning

Furthermore, the community service provider is recommended to not only target teachers but also design follow-up activities that directly involve vocational high school students, for example through project-based learning simulations of preparing MSME financial reports. This approach will strengthen the chain of knowledge transfer from standards—teachers—students—to the industry.

4. Long-Term Monitoring

Further research or community service is recommended to measure the long-term impact of this training on classroom learning practices, particularly the extent to which teachers implement the EMKM SAK in the teaching and assessment materials they use post-training. A monitoring instrument based on a teaching and learning portfolio could be a relevant measurement tool for this purpose.

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