

Direction of Vocational Accounting Education at Widyatama University

Rima Rachmawati, Widyatama University, rima.rachmawaty@widyatama.ac.id
Tetty Lasniroha, Widyatama University, tetty.lasniroha@widyatama.ac.id

Abstract

The development of a country should be supported by a good level of education. Problems of Indonesia in the field of education is still little specialization on vocational education, they choose the path of more theoretical, this can be seen from the data in 2009 that vocational students in Indonesia 17.2% for a small number of developing countries. While the Strategic Plan for Higher Education, Department of Education in 2015 to target the ratio of the number of vocational students: undergraduate is 30:70. Therefore, the number of vocational students at this time should be increased by implementing education that focuses on preparing graduates to apply their expertise. University Widyatama provide vocational education diploma in accounting with the travel with the load 110 Semester Credit Units. Decreased interest in the study of accounting diploma program at the University Widyatama with the data of 2009 the ratio of the number of applicant's vocation: 16:84 bachelors are always a challenge to find out the problems and solutions. Lack of relevance of the education system that is applied to the needs of the industry (the user), it is proved by the weak labor absorption in the region of West Java according to the Central Statistics Agency (BPS) that the number of unemployment during the one-year period from 2013 to 2014 an increase in the number of unemployed where as many as 1,833,643 people in 2013, while in 2014 as many as 1,843,591, meaning that the increase in the number of unemployed as many as 9948 people. Vocational education is designed to develop the skills, abilities, understanding, behavior and habits are expected to minimize the number of unemployed.

Keywords: vocational education, accounting

Background

The Indonesian government is still struggling to align education and the world of work. Law of the Republic of Indonesia Number 20 Year 2003 on National Education System stated that vocational education is a higher education that prepares students untuk have applied for a particular job skills. In line with government policy over the public interest to enter vocational education is not great it is reflected in the ratio of applicants to the graduate diploma course at the Faculty of Economics, University Widyatama has a 16:84 ratio. Based on the above background it is necessary to study the learning process in the accounting diploma courses so as to provide a solution to the gap between the user needs graduates with the prescribed curriculum.

Conceptional Framework

Ten-year strategic plan for the development of the University compiled since starting in 2003 through 2013, called Widyatama Development Program (WDP 2003-2013), is the basis for the formulation of the vision and mission of the diploma course is to produce a professional Associate Expert in the field of accounting which is able to compete, virtuous, always follow the development of science and technology, and able to adapt to the global environment.

Referring to the vision of Accounting Studies diploma program has the following mission:

- Holding a Diploma in Accounting Program educational quality.
- Organizing the process of learning to produce professional Associate Expert in the field of accounting and virtuous.
- Conducting research and community service to support the development and application of science in accounting.
- Creating a conducive academic culture in the field of accounting.
- Cooperating with various parties to create relevance to provide education to the needs of users.

Objective of Accounting Studies Diploma Program include:

- Produce Associate Expert in accounting graduates are qualified and able to compete.
- Produce works of applied research in the field of accounting.
- Achieving an increase in resource capabilities lecturers
- The creation of a conducive academic atmosphere in accounting.
- Implementation of inter-institutional cooperation that supports the creation of the relevance of education to the needs of users.

According to Siegel (2008)

Siegel (2008) noted thus; technical education and vocational education teachers should be involved in the following equality of instruction such as local exhibition, cooperating with various industries improvement of reading through technical and vocational education, field trips, updated technical and vocational education curriculum, recruitment of technical and vocational teachers and students clubs.

Similarly, Olaitan, Nwachukwu, Igbo, Onyemachi and Ekong (1999) stated that; The present state of effectiveness of vocational and technical education is education for work and therefore, all human and materials resources required for the successful execution of this education should be given adequate attention by the government and policy makers.

Target courses that are relevant to its mission, among others,:

1. At least 75% of students graduate on time (≤ 7 semesters) with satisfactory progress GPA ≥ 2.75 .
2. At least 75% of graduates have a minimum EPT score of 450.
3. At least 75% of graduates of master of computer applications in the field of computer accounting with a minimum grade B.

Competency

Meaning of competence is a set of intelligent action, the full responsibility of a person as a condition to be considered capable by the community in carrying out tasks in a particular field (SK. minister 045/U/2002).

Competence graduate Diploma in Accounting Studies compiled by the National Education Goals Chapter II ps.3 Act No.20 of 2003, on the National Education System. The main competencies of graduates based on the vision and mission of the course is to host three professional education diplomas. Professionals in this case, are to follow the rules / norms in force and in accordance with the requirements of the user (users).

1. Able to apply the accounting cycle for all types of companies (keep a journal, ledger posting, lane balance, and financial statements).
2. Able to prepare financial statements for external parties in different types of organizations or companies.
3. Able to provide information for the company internal accounting for the implementation of management functions.

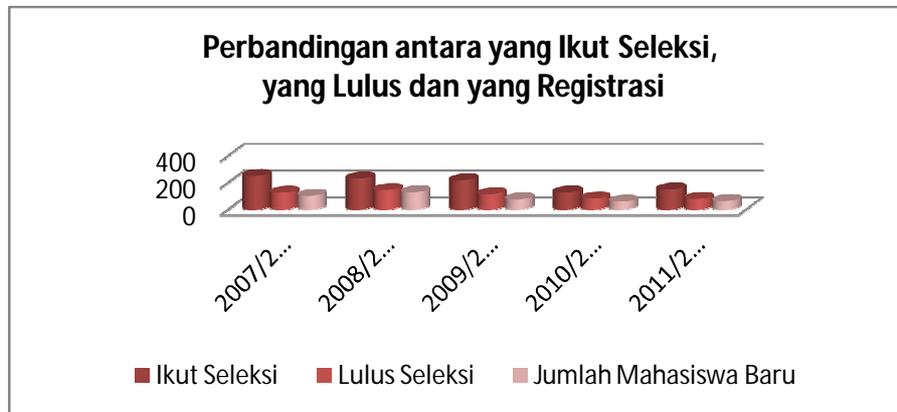
Candidates Selection System

Student selection procedure conducted by Admissions Widyatama set by the University. Admissions Program (PMB) at the University Widyatama done by several pathways, namely:

- 1) entrance exam (USM) is a new track Widyatama University student selection through a written exam, covering six subjects namely Mathematics Association; Indonesian; Knowledge Economy; Computer Knowledge and Socio-Cultural.
- 2) Search Interest and Ability (PMDK). This track is intended for students who come from high school who have satisfactory academic achievement.

- 3) Joint Entrance Exam of Private Higher Education (UMBPTS). The line was organized by the association Sieve Admissions (SNCA) archipelago and is intended for prospective students regular.

Here is the data for selection of students who pass the selection USM and can be seen in the graph:



Source: Bureau of Marketing and Academic

Program the number of applicants within 5 (five) years in accordance with the capacity not available. Based on the above data in cooperation with the Bureau of Program Marketing should increase efforts to attract prospective students in order to reach capacity. Nonetheless the recruitment process remains running, among others, strict selection criteria for admission according to the standard value.

Curriculum accordance with the Vision, Mission, and Goals

Higher education curriculum is a set of plans and arrangements about the content, study materials, and teaching materials as well as the mode of delivery, and assessment is used to guide the organization of learning activities in college.

The curriculum is enacted in Accounting Diploma Program is designed and compiled through questionnaires to the graduates then conducted a workshop preparation and curriculum design. While the curriculum evaluation conducted every year in the second semester, which aims to conduct periodic reviews and updates to the contents of the courses relevant to the input of the faculty develop the course builder. Refers to the process of developing fully the Law No.20 of 2003 on National Education System, Government Regulation No. 60 Year 1999 on Higher Education, SK No.232/U/2000 minister of Higher Education Guidelines for Curriculum Development and Assessment of Student Learning Outcomes and Decree No. minister. 045/U/2002 Core Curriculum of Higher Education and in accordance with the vision and mission of the university, faculty and courses as well as the applicable procedures of the University Widyatama, the curriculum approved by the Faculty Senate before being implemented formally in the Diploma in Accounting Program .

The detailed description of the curriculum presented in the categories of Basic Courses and General up to the skill level groups Competence Course (MPK, MKK, MKB, MPB, MBB), which (referring to the National Education Decree No. 232/U/2000):

- Personality Development Course (MPK)
- Scientific Course and Skills (MKK)
- Course Work (MKB)
- Course Work Behavior (MPB)
- Course Living In Society (MBB)

Draft Curriculum Diploma in Accounting Program:

No.	Group Course	SKS	%
1.	Personality Development Course (MPK)	12	11
2.	Scientific and Skills Course (MKK)	47	43
3.	Course Work (MKB)	28	25
4.	Course Work Behavior (MPB)	9	8
5.	Course Living In Society (MBB)	7	6
	Credits	110	
	Percentage		100

Table: Composition Course by Course group

The time allotted for the implementation of real learning process organized by Diploma Accounting courses:

- Theory : 2450 hours per program package
- Practical : 1400 hours per program package
- Job Training : 200 hours per package of programs (25 days x 8 Hours = 200 hours)
- The total learning process in real time: 4050 Hours per package Program

Total Semester Credit System (SKS) minimum graduation is 110 credits. Following the structure of the curriculum is based on the sequence of courses each semester:

**Diploma in Accounting Curriculum Academic Year 2013/2014
(Part I)**

Semester	Course Name	SKS weights for	
		Subject	Practicum / Practice
I	Islamic Education	2	
	Catholic Religious Education		
	Protestant Religious Education		
	Buddhism Education		
	Hindu Religious Education		
	Pancasila education	2	
	Introduction to Business	2	
	Financial Mathematics	3	
	Introduction to Accounting I (Assistance)	2	1
	Introduction to economics	3	
	Praticum Introduction to Accounting	-	2
<i>General English</i>	2		
II	Citizenship Education	2	
	Computer Applications	3	
	Praticum Computer Applications	-	1
	Management	3	
	Introduction to Accounting II	2	1
	Taxation I	2	1
	Business Law	3	
	Praticum Introduction to Accounting II		2

**Diploma in Accounting Curriculum Academic Year 2013/2014
(Part II)**

Semester	Course Name	SKS weights for	
		Subject	Practicum/Practice
III	Taxation II	2	1
	Taxation Practicum	-	2
	Intermediate Accounting	2	1
	Practicum Intermediate Accounting	-	2
	Cost Accounting	2	1
	Practicum Cost Accounting	-	2
	SAP Fundamentals		2
	Academic english	1	1
IV	Intermediate Accounting II	2	1
	Practicum Intermediate Accounting II	-	2
	Accounting Information Systems	2	1
	Practicum Accounting Information Systems	-	2
	Entrepreneurship	2	1

**Diploma in Accounting Curriculum Academic Year 2013/2014
(Part II)**

Semester	Course Name	Course Name	
		Subjects	Practicum/Practic
V	Advanced Financial Accounting	2	1
	Practicum Advanced Financial Accounting	-	2
	Indonesia Language	2	
	Financial Statement Analysis	2	1
	Methods Observations and Reports	3	
	Management Accounting	2	1
	English proficiency certificaton		2
VI	Auditing	3	
	Budget	2	
	Praticum Auditing	-	2
	Praticum Budget	-	2
	Public Sector Accounting	3	
	Final Report	4	
Choice	Marketing Management	2	
	Banks and Bank Accounting	3	
	Descriptive Statistics	3	
	Practicum Descriptive Statistics	-	
	Financial Management	2	

Learning Outcomes

Competencies achieved by graduates of Accounting Studies Program Dipmona based tracking results conducted study programs can be shown as follows:

Year	GPA GRADUATES	EPT GRADUATES	LONG GRADUATE STUDIES (Special Student Regular)	COMPUTER SCORE
	≥ 2,75	Skor ≥ 450	≤ 7 SEMESTER	≥B
2009-2010	92%	80%	79%	76%
2010-2011	81%	72%	69%	77%
2011-2012	93%	68%	92%	90%

Table: Achievement Program Diploma in Accounting Studies

When seen from the table Achievement Program Diploma, the Diploma in Accounting Program towards quality objectives or competencies defined institutions, among others:

- The first quality objectives, namely 75% of students graduate on time $\leq \geq 7$ semesters with a GPA of 2.75 can be achieved.
- The second quality objectives, namely 75% of graduates have EPT score ≥ 450 in the last 3 years is not reached and it is becoming a challenge to make improvements is through the PS was not given permission to prepare the final project has not yet reached a predetermined score.
- The third quality objectives, namely 75% of graduates to master computer applications characterized by the value of computer courses computer I and II, for three years can be achieved

Based on the results of tracer study obtained information about the percentage of graduates (5) five years working in the field in accordance with the Program of expertise is as much as 85%.

In an effort to achieving the average graduate GPA tends to increase each year, for 5 (five) years, the average GPA of graduates is as follows: 2.99; 3.12; 3.20; 3.14; 3.18 These results indicate that the Program has supported the needs of the industry and demands of stakeholders.

But even so, the program should continue to improve its performance studies because of competition in the world of work will be more stringent that graduates should be provided with the knowledge and skills up to date.

Conclusion

- Program study accounting diploma Widyatama University has had an adequate curriculum review of the curriculum and yet still needed adjustment to the needs of industry so that graduates be able to compete.
- Continuously always doing surveys related to user satisfaction because of the ability of graduates through a survey we can identify the weaknesses, strengths, threats and opportunities.
- The next will be the strategy to be able to compete.
Required increase in the accreditation of the National Accreditation Board for initial rank B to rank A.

References

- Decree of the Minister of National Education of the Republic of Indonesia No.234/U/2000, Guidelines for the Establishment of Higher Education.
- Decree of the Minister of National Education of the Republic of Indonesia No.. 004/U/2002 on Accreditation in Higher Education Program.

Decree of the Minister of National Education of the Republic of Indonesia No.232/U/2000 Guidelines Higher Education Curriculum Development and Assessment of Student Learning Outcomes.

Olaitan, S.O., Nwachukwu, C.E.; Igbo, C.O. Onyemachi G.A.; Ekong, A.O. (1999) Curriculum Development and Management in Vocational Technical Education: Onitsha, Cape Publishers International Limited

Accreditation Guidelines for Higher Education Accreditation. Ministry of Education - National Accreditation Board for Higher Education (2009): Jakarta.

Guidelines for Self-Evaluation Program. Ministry of Education - National Accreditation Board for Higher Education (2009): Jakarta.

Siegel, H. (2008) The role of the Vocational Teacher as a Leader in the Urban setting. Technology Society Journal of the man from 6.16 to 21

Law of the Republic of Indonesia No.20 of 2003 on National Education System.