

The ability and Problems Faced by Vocational School Teachers in Planning Teaching and Learning Devices

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ABSTRACT: *This study aims to describe the ability of Indonesian vocational school teachers in planning accounting lessons and the problems they face. The research subjects were learning tools (curriculum, syllabus, lesson plans, teaching materials, learning media, evaluation instruments, and student workbooks). Data were obtained from schools and teachers, documents on learning tools, organizers and managers of educational units. Data were collected through interviews, documentation and observation techniques. The data analysis technique was carried out in a descriptive-qualitative manner. The results showed that (1) the ability of Indonesian Vocational School teachers in preparing accounting lesson plan (analyzing material, determining media, determining teaching models and methods, determining learning steps/scenarios, analyzing evaluation instruments) was not maximized, even though the quantity of existence was in accordance with the provisions of the national standards agency, but the quality only reached an average of 31.66%; (2) the basic problem faced by Indonesian Vocational School teachers in preparing accounting lesson plans is the teacher makes a lesson plan at once per semester or per year. This shows the teacher's lack of seriousness in preparing lesson plans, where (a) the lesson plans compiled are only limited to administrative needs, (b) the preparation of subject matter has not been analyzed optimally, (c) learning media have not been designed properly, (d) synchronization between models and learning methods are not yet visible, (e) learning steps and scenarios made are not in synchronization with learning models, methods and media, (f) limitations in determining evaluation tools and learning follow-up.*

KEY WORDS: accountant lesson plan, vocational school, accounting, teacher's competency

INTRODUCTION

Accounting lessons require skills in solving problems in order to acquire knowledge, attitudes and abilities according to predetermined objectives, so that the chosen learning model or strategy must involve more student activity. A good learning model and strategy is very important to achieve higher learning performance. It is not enough for students to only be motivated to achieve better grades, because learning strategies are no less important for achieving high scores. Motivation and good learning strategies will be realized if the teacher has made an appropriate and good lesson plan. In planning accounting lessons there are several basic questions that need to be answered, namely: (1) what are the objectives to be achieved, (2) how to pay attention and to motivate students, (3) what materials are needed, (4) what techniques, procedures and illustrations fit in as

a whole, and (5) how to measure success rates (Musselman, Hanna, Weaver & Kaluza, 1979). Furthermore, according to Swanson et al., (1984), accounting learning competencies are (1) study with determination, (2) introduce goals and objectives to students, (3) create various facilities in demonstrating and applying them, (4) students participate more in connecting previous knowledge with what will take place, (5) learning experiences are closely related between individuals, guidelines for new experiences and knowledge, (6) learning stimulus to students with varied materials, media and teaching techniques, (7) knowledge will be stored more effectively if it is given continuous reinforcement, (8) it can produce fast experience if the learner is aware of progress towards the desired result, and (9) the transfer of knowledge is more likely even to students who are just starting out, as long as the conditions are similar to the conditions of the application.

Before the teacher carries out the lesson, it is important to make a careful plan, because the lesson plan is the main reference in carrying out classroom teaching. Therefore, a teacher is obliged to prepare a lesson plan in advance before the teaching and learning process is carried out. According to Majid (2008) that teaching planning is the process of preparing subject matter, determining the teaching media used, determining approaches, teaching strategies and methods, and teaching assessment. In accounting teaching planning there are three steps that must be taken, namely (a) determining certain learning outcomes, (2) lesson plan activities consistent with learning outcomes and following generally accepted principles, (3) planning evaluation techniques to measure student performance accordance with the goals set (Swanson et al, 1984). The problem currently faced by accounting teachers is how to prepare an appropriate lesson plan, because the curriculum and syllabus are written only in outline form 'reference material for teaching', so it is the teacher's job to fully describe how to use teaching materials, prepare media, assessment tools, learning scenarios and how to teach them (The Decree of Ministry of Education of Republic of Indonesia No. 65 Year 2013).

The phenomenon shows that the accounting learning process in Indonesian vocational Schools today is still carried out conventionally, which is teacher-centered without giving dominant access to students to develop their mindset independently. This type of learning merely spends time for listening, completing assignments, memorizing facts, concepts, and theories, and answering tests. This will have a negative impact on the psychological development of students; they feel isolated, insecure, and will eventually produce students without adequate skills. Johnson, Johnson, & Smith have studied 26 groups of students ranging from elementary school, middle school, to higher education. Of the 26 studies, there were 21 studies that proved significantly higher learning achievement achieved by using collaborative learning strategies. Barkley, et al (2005) have reviewed more than five hundred research results related to learning. They found that the best learning strategy was student-centered learning (cooperative learning). According to Sousa, 2006; Zain, et al., 2009 stated that at all levels of education, students in cooperative learning strategies achieve better academic achievement. So, the teacher must be able to adjust more flexible teaching strategies. The teacher should act as a facilitator and students who play an active role in class. This is in line with the opinion of Mulongo (2013) which states that the teacher's role is to facilitate and guide students in a direction that will allow them to 'find' the material. Thus, collaborative learning experiences can improve learning achievement and support students' ability to work together in groups and be mutually responsible for learning from one another (Komalasari, 2009). Compared to student-centered learning, teacher-centered teaching has been reported to be less effective against high-level cognitive and affective demands (Slawin, 2011). Therefore teachers

must reduce their role as experts in the classroom by using more appropriate learning strategies (Ginnis, 2007).

The results of problems identification related to learning phenomena occurring in vocational high schools shows that (a) teachers have not maximally applied conceptual learning, due to the low ability of teachers to prepare lesson plans; (b) the teacher's low creativity in carrying out research to improve the quality of learning; (c) teachers have relatively low ability to develop learning models, utilize the learning environment and develop technology and environment-based media; (d) teachers have not maximally developed learning tools such as curriculum, syllabus, lesson plans, learning modules, student worksheets and authentic assessment.

Based on the problems identified, this research is focused on teaching planning carried out by accounting teachers in vocational Indobesian schools, because not all accounting teachers can prepare adequate lesson plans, especially regarding the preparation of evaluation tools, selection of learning models and methods, determining media, making modules, worksheets for students and authentic assessments, so that it will affect student learning outcomes. Therefore, how the ability of accounting teachers and the problems they experience in preparing lesson plans need to be proven empirically through scientific research. Thus, this study aims to obtain an overview of the ability of accounting teachers in preparing and developing lesson plans, and the problems they experience in developing lesson plans.

METHOD

Approach and Type of Research

This research is a descriptive research with a qualitative approach. The data collected is in the form of descriptions of opinions, responses, information, concepts and explanations in the form of descriptions. So, this research produces descriptive data in the form of written or spoken words.

Subjects and Research Data Sources

The research subjects were learning tools in the form of curriculum, syllabus, lesson plans, teaching materials, learning media, and evaluation tools/student activity sheets. The data source was obtained from schools and vocational school teachers in Southeast Sulawesi, Indonesia in 2022.

Data Collection Techniques

Data was collected through in-depth interviews, observation and documentation. In-depth interviews and participatory observation are characteristics of qualitative research (Bogdan & Biklen, 1982). Observation can be done actively or passively (Spradley, 1980). In active observation, the researchers participated in doing what the participants are doing. Researchers not only accept, but actually study the cultural rules of behavior occurring. Meanwhile, through passive observation of participants, researchers do not interact with the participants. The documentation in this study is the learning device documents.

Data Analysis Technique

Data were analyzed qualitatively referring to the steps presented by Miles and Huberman, (1984:21-23). The analysis steps consist of (1) data reduction: the process of selecting, focusing, abstracting, and transforming data that appears in written field notes or transcriptions; (2) display

(Display data): organize data into categories; and (3) conclusion and verification. The steps of data analysis can be shown in Figure 1.

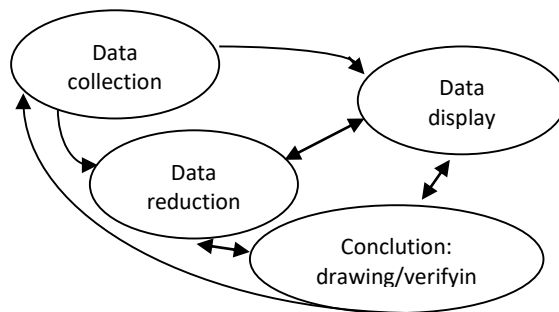


Figure 1. Data Analysis Steps

The ability of accounting teachers in planning lessons

Table 1. shows that the average level of teacher ability in preparing lesson plans is 31.66%. The ability to determine the media 36.11%; the ability to determine learning steps/scenarios is 33.33%; and the ability to determine the evaluation tool 44.44%, which is above average. While the ability to analyze subject matter 16.67%; and the ability to determine learning models and methods 27.78% is below average. This shows that the understanding and ability of accounting teachers at SMK in preparing lesson plans is still relatively limited.

Table 1. The Ability of Accounting Teachers of Vocational Schools in Planning Learning

No	Ability Type	Frequency	Percentage (%)
1	Analyze the subject matter	6	16,67%
2	Determine the teaching media used	13	36,11%
3	Determine models and teaching methods	10	27,78%
4	Determine Learning Steps/scenarios	12	33,33%
5	Analyze teaching assessment tools	16	44.44%
	Average		31,66%

Source: Results of data analysis

Problems in Developing Learning Plans

The basic problem faced by Indonesian vocational school teachers in preparing accounting lesson plans is the teacher in making lesson plans at the same time per semester or per year so that teachers are considered not serious in making lesson plans.

Subject matter has not been analyzed optimally

Teaching material is a description of the subject matter of the curriculum and syllabus that must be mastered by students, either in the form of knowledge, attitudes or skills through learning

activities. So that teaching materials must be designed, organized and analyzed in such a way from various components, namely selecting and connecting knowledge, facts, imagination, and assumptions to formulate the desired results according to objectives, sequence of activities required, and acceptable behavior and which will be used in solving problem.

Learning materials are all forms of materials, information, tools and texts used to assist teachers in carrying out learning activities both in writing and in writing. The material listed in the accounting lesson plan at Indonesian Vocational Schools has not been maximally analyzed by the teacher. Based on the document review, it shows that in general about 83.33% of the learning material contained in the lesson plan is not the result of analysis, but is derived from the syllabus such as competency standards, basic competencies, and learning indicators.

Learning media is not yet physically available

Learning media is useful for facilitating interaction between teachers and students, to stimulate thoughts, feelings, attention and abilities or skills of students so that they can encourage the learning process, with the intention of helping students learn optimally to achieve learning goals. Even though the accounting teacher's ability to determine learning media is quite high at around 36.11% (above average), physically the media is not available, what is available is only what is stated in the lesson plans.

The determination of learning models and methods is not synchronized yet.

Models and teaching methods are components that cannot be separated from other components in the learning system. The learning model is influenced by factors: learning objectives, teaching materials, students, facilities, time and teachers. The teacher is one factor that plays an important role among the existing factors. Consideration of all the factors mentioned above will depend heavily on the creativity of the teacher in getting around or finding suitable learning strategies to apply, so that students do not experience difficulties in learning. It is the teacher's dedication and ability that can ultimately influence the implementation of learning activities. The teacher's ability to determine new learning models and methods is around 27.78% indicating their synchronization.

Determining the scenario of the implementation of learning is not in accordance with the model, method, material, and learning media

Fundamental problems related to the implementation of learning include introduction, core activities and closing. Preliminary activities include appreciation, motivation and delivery of learning objectives. The core activities are carrying out learning based on lesson plans, applying material according to objectives, using relevant learning models and methods, using appropriate teaching aids/media, active participation of students, and teachers as motivators. After finishing designing learning models, methods and techniques in accordance with the indicators and learning objectives, focus more on what the teacher wants to do in the learning process. Thus, there are several stages that can be developed in the implementation of learning and must be designed in such a way by the teacher. This means that students with high capability must have a different treatment from those who has moderate and less capability. Although the results of this study found that around 33.33% (above the average) of accounting teachers had determined the scenario of implementing learning according to the model, method, material and learning media, however, the steps/scenarios of the implementation of learning are still not clear which learning model to use.

Limitations in determining evaluation tools and follow-up learning

A teacher is said to be successful in teaching and learning if there has been a change in the behavior and knowledge of students in a better or positive direction. In designing and compiling questions based on basic competence by making a question grid and analysis of questions based on the level of difficulty and based on the order of questions on Bloom's Taxonomy, from C1 to C6. The results of research on the ability of teachers to develop evaluation tools have reached above the average (44.44%) according to achievement of competency standards and basic competencies indicators and learning objectives.

From the description above it can be stated that in analyzing learning materials, designing learning models and methods, determining learning media/tools, determining scenarios/steps in learning, and determining learning evaluation tools as well as enrichment and remedial are still very limited.

DISCUSSION

This study revealed that the average level of teacher ability in preparing lesson plans was still low, namely around 31.66%. Meanwhile, the teachers' ability to analyze subject matter was 16.67%; and their ability to determine learning models and methods 27.78% was below average. This shows that the understanding and ability of accounting teachers in preparing lesson plans is still relatively limited. In general, around 83.33% of the learning materials listed in the lesson plans are not the result of analysis, but are derived from syllabuses. So, it can be said that Indonesian vocational teachers have not been able to compose their own study material properly. Analysis of learning materials aims to provide structured and adequate content according to the learning scenarios developed. There are various types of instructional media devices, but not all media devices are effective in all situations. Therefore, it is necessary to redesign appropriate learning content (Paulins, et.al, 2015). In addition, aspects of class composition are also considered in the preparation of lesson plans, including class size and division of class members, as these also influence individual learning.

The findings are in accordance with what was stated by Herry Widyastono (2007) that education units have not been able to develop their own curriculum and are still adapting/adopting the curriculum model developed by the central government (Herry Widyastono (2007). The authority to compile and develop their own curriculum in the form of syllabus, lesson plan and assessment, as well as implementation and management of learning (Suke Silviri, 2014). The syllabus contains plans for teaching materials for certain subjects at certain levels and classes, as a result of selection, grouping, sequencing, and the presentation of curriculum material considered based on the characteristics of the needs of the local area (Majid, 2008). The results of this study found that SMK teachers still adapt/adopt the syllabus developed by the Ministry of National Education Research and Development Curriculum Center together with related directorates. The syllabus should be developed by teachers through forums Discussion Subject Teachers or Teacher Working Groups. In line with that, the results of research by Nunan (1993: 3) and Bell (1983) acknowledged that only a few teachers were able to design their own syllabus (Nunan, 1993; Rahimpour, 2010), so that Nunan (1987) reported that syllabus development had to be done by someone else, people with specialized skills. Thus, if they are to be successful teachers, they must be trained in the appropriate skills and information needed to design their own syllabus.

To plan subject matter, the teacher must first collect information whether in the form of hard copy or soft copy through the library, the internet, and or consulting from various sources, then it must also be communicated with the vision, mission and profile of the subject or department, or subjects. These are introductory or deepening, major or minor or enrichment, how many credit hours per week, level of education, who are the students and their backgrounds. This is because each type of learning material requires different learning strategies or methods, media and evaluation systems.

The results of the study show that the ability of vocational teachers in preparing accounting lesson plans is still very low. In this case, planning learning is the main task of the teacher. Teachers as planners must be able to diagnose student needs, formulate learning objectives and activities, determine models/strategies, and determine appropriate learning and evaluation tools. The results of this study are supported by Mirascieva (2010) that the weaknesses of the current lesson plan are (a) where the interests and needs of students are neglected, (b) formalism in student knowledge, (c) students are passive (in a listening position), (d) the teacher is dominant in the teaching and learning process, (e) ignoring the individual abilities of students (no differentiation in the educational process), (f) there is no direct involvement of parents and other people in teaching. Furthermore, according to Mirascieva (2010) that for the sake of proper planning it is important to integrate planning and teaching. This shows that the integration between teaching and other fields. Choice of topics, methods, creativity in the form of tasks, requirements for all activities made by students, suggestive procedures for carrying out tasks and coordination in order to achieve targets.

The results of the assessment are (a) mastery of planned student competencies, (b) assist teachers in determining the next step, (c) help students to understand themselves, both for program selection, personality development and for majors, (e) helps to find learning difficulties and possible achievements that students can develop, (e) as a diagnostic tool in determining whether students need to attend remedial or enrichment, (f) find weaknesses in the ongoing learning process for further improvement , (g) as a means of consideration and administrative decision making.

CONCLUSION

The following conclusions were drawn from the research results.

1. The ability of Indonesian Vocational School teachers in preparing accounting learning plans such as teaching materials, learning media, and evaluation tools has not been maximized. Even though the existence of learning devices in quantity is in accordance with the provisions of national education standards.
2. The basic problems faced by Indonesian Vocational School teachers in preparing lesson plans is lesson plans made by the teacher at the same time in one semester or one year. This shows the teacher's lack of seriousness in preparing lesson plans, where (a) lesson plans prepared are limited to administrative needs, (b) learning materials have not been analyzed optimally, (c) learning media have not been designed properly, (d) determination of evaluation tools and follow-up learning is still very limited.

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