

Harmonization of Vocational High School Competency Test Standards Perceptions

Ratna Wulaningrum¹, Sailawati², E. Retno Maninggarjati³

^{1, 2, 3}Accounting Department, Samarinda State Polytechnic, Samarinda, Indonesia Email address: ratna_polsam@yahoo.com

Abstract— Teachers have an important role in the process of producing competent graduates. The competencies that teachers must have are pedagogical, personal, professional, and social competencies. As a professional vocational high school of accounting department teacher, it is expected that they will be able to master broad and in-depth learning materials that include mastery of subject curriculum materials in schools and the scientific substances that cover the material as well as the structure and scientific methods. The purpose of this community service activity is to provide training accompanied by assistance in the process of equating teacher perceptions of competency skills test standards for vocational students. It is hoped that this activity will help teachers improve the competence of their students.

Keywords— Student Skills Competency Test, Vocational High School.

I. Introduction

The purpose of assessing learning outcomes based on [1] is to determine the level of learning achievement/competency of students, knowing the growth and development of students, diagnose students' learning difficulties, determine the effectiveness of the learning process, and determine curriculum achievement. The problem that still occurs is there are still many schools do not understand the essence of assessment and meet the objectives of the assessment such as the standards that have been set.

Special assessments for Vocational High School students to measure the achievement of student competencies which are equivalent to qualification levels 2 (two) or 3 (three) in Indonesian Qualification Framework (IQF) are carried out through the implementation of the Skills Competency Test (SCT). The implementation of SCT is carried out at the end of the study period by a Professional Certification Institute or an accredited educational unit with business/industrial partners. The SCT results for students will be an indicator of the achievement of graduate competency standards. Meanwhile, for stakeholders, it can be used as a source of information on the competencies possessed by prospective workers.

The SCT materials are prepared based on a certification scheme according to the qualification levels of test participants/assessments which contain the ability to carry out specific jobs, operations, and/or quality assurance. The SCT questions can be in the form of assignments or other forms that are assessed individually to make a product according to the demands of competency standards.

The results of the assessment of competency skills test show the competency standards of a graduate. However, there are often differences in perceptions of the required competencies. Research result conducted by [2] show there are differences in perceptions between accounting students, teacher, and public accountants on the competencies required by accounting graduates for some competencies (personality and cultural sensitivity, analytical and logic, and professional attitude). With the issuance of the latest guidelines on the guidelines for implementing the 2019/2020 academic year skills competency test issued by [3] it is necessary to unify perceptions of the competency test standards to be held.

II. COMMUNITY SERVICE PARTNER PROBLEMS

The implementation of the Skills Competency Test (SCT) aims to measure the competence attainment of Vocational High School students who have completed the learning process according to the skill competencies taken [3]. The second objective is to facilitate vocational students who will complete their education to obtain competency certificates and/or competency test certificates. The third objective is to optimize the implementation of competency certification which is oriented towards the achievement of competency of vocational high school graduates according to the Indonesian Qualification Framework. The fourth objective is to facilitate vocational high school cooperation business/industrial world in the context of implementing a competency test according to the needs of business world and the industrial world.

Several studies that have been conducted show the need for skill competencies for students [2], [4], [5], [6]. By fulfilling the necessary competency qualifications, graduates can work well and in accordance with business and industrial world needs.

The problem related to Skills Competency Test (SCT) in general is there are still many schools do not understand the essence of assessment and meet the objectives of the assessment such as the standards that have been set. Based on the descriptions that have been put forward, there are problems that can be formulated and want to be resolved in this community service activity in order to achieve the same perception regarding the vocational expertise competency test standards.

III. SOLUTIONS AND PROBLEM SOLVING

This community service activity provides material exposure to harmonize perceptions about competency test standards for teachers and vocational students in Samarinda City. The goal achieved from this community service activity



is the implementation training and mentoring to harmonize perceptions about the vocational high school competency test standards. This activity is aimed at teachers and vocational school students in Samarinda City. It is hoped after participating in this training, the participants will have better knowledge and understanding of the vocational high school competency test standards so they are ready to take skill competency test and obtain satisfactory results.

This community service activity is expected to provide benefits for participants is providing solutions to problems that are commonly encountered regarding the understanding of vocational high school competency test standards. For Samarinda State Polytechnic, it is hoped that it can contribute to help solve or provide solutions to various problems faced by schools related to understanding the vocational high school competency test standards in accordance with Indonesian Qualification Framework.

IV. RESULTS OF ACTIVITY IMPLEMENTATION

Community service activities were attended by participants from Vocational High Schools in Samarinda City. The implementation of community service activities to harmonize of vocational high school competency test standards perceptions in Samarinda is through several stages as follow: preparation stage, implementation stage, evaluation stage, and reporting stage.

Preparation stage is related to licensing, coordination with service partners, preparation of training materials and evaluation, and other administrative needs. The training schedule considering the appropriate time for participant representatives from the school. The implementation team prepares and copies training materials for the participants. At this stage, student involvement is needed to help the preparation get well.

Implementation stage started with preparation and participant registration. Furthermore, the event was opened by team leader, remarks from representatives of the East Kalimantan Provincial Education Office, and material presentation from the speakers.

In evaluation stage, participants are given the opportunity to ask questions and have discussion with the speakers. Several things that were not clearly understood by the participants were explained by the resource persons and the implementation team.

The final stage of this community service activity is reporting stage. In addition, the implementation team also published community service activities in newspaper. Publication in the newspaper are complemented by documentation of the implementation of activities.

Presentation of training material from the speaker consists of the level of the Indonesian Qualification Framework. Furthermore, the following is a related discussion.

We cannot be separated from the foundations, The National Education System, when talking about education standards. Often asked, how come there are so many unemployed and so on, how is the responsibility of the Ministry of Manpower and Transmigration. The Ministry blames education again. Because the workforce is not

competent, is not what the company wants, cannot work and so on

To solve the existing problems, the Ministry of Manpower and Transmigration has made competency standards that can be used as a reference. Thus, schools also cannot be blamed directly "teachers cannot teach," if the graduates are not ready to work, but ready for training. At least the basic competencies that we provide, so we guarantee it up to certain basic competencies.

The Indonesian Qualification Framework is a framework for ranking or level competency qualifications. And can pair or equalize, or harmonization between levels of education and training fields. What's the difference then? It is more skilled if you take part in training at the Indonesian Vocational Training Centre. Now, this is how to juxtapose training and formal education, and not only do this work together, but this work experience is even recognized.

The work competence that we need to understand is the ability to work of each individual covering aspect of knowledge, skills and so on with a set standard. For accounting field, the standards is what the government has made, in this case the Ministry of Manpower and Transmigration is the one who handles it, is the standard for accounting technicians. For this standard made by associations from the Indonesian Accountants Association and also representatives of various industrial sectors.

There is a levels of Indonesian National Work Competency Standards, the levels are 1 to 9. The middle schools are at level 1 and 2 as operators. Operators are people who do, operate, make something. And the vocational high schools is at level 2, Diploma 1 is at level 3, Diploma 2 is at level 4, Diploma 3 is at level 5, and Diploma 4 is at level 6 or technician.

For level 1, being able to carry out simple, limited, routine tasks using tools, the tools also already exist, according to the rules and processes that have been told, so they just needs to run. And they are responsible for their work, when it's finished ready to report.

Furthermore, level 2 is for vocational high schools. Able to carry out a specific task using tools and information as well as general work procedures, and to show measurable quality performance under the direct supervision of the supervisor. But they also have basic operational knowledge and factual knowledge of a specific work area, so they able to choose the available solutions. If there is a problem, they are still able to solve it, there is no need to ask. That's for level 2, because they have the knowledge they try, it's different from level 1. Responsible for their own work and can give responsibility for guiding. So they can teach, supervise and give direction to their friends.

Implementation of more specific competency certification at vocational high school means the desire for competency certification is the process of granting competency certificates which are carried out systematically and objectively through competency tests, referring to the Indonesian National Work Competency Standards (SKKNI). That is the hope of SKKNI, or it be international standards or use special standards.

The expectation in the evaluation is in addition to



evaluating whether our students during their studies have shown an ability as expected in the standard. But it can also be used to provide recognition. So actually this certification is a test to get a recognition that they are competent.

Currently, the competency reference is SKKNI, Special International Standards, or Competency Standards for Vocational High Schools graduates, competency standards that determine their own. There is one school that has its own curriculum and it has certain standards of graduate competence. And what has been done now refers to core competencies, basic competencies, in the form there are many that are assessed, there are core competencies, basic competencies, the certification scheme that applies in junior high school implemented related to the implementation of school exams. Using the pattern of implementing independent competency certification, being able to work together with the business world and the industrial world, free to choose where to go. Or with the Professional Certification Institute (LSP) pattern, several junior high schools have used this, such as in Bandung, Semarang, because they have an LSP and has a Competency Test Place (TUK), then they examine through the LSP. BNSP acknowledges this LSP.

BNSP wants competence to cover skills, attitude, and knowledge. There are the stages are task skills and management skills. Task skill is did a job, what it was told to do. But if management skills are student's competency abilities where they can do something more efficiently. But if they had seen the job rules from the environment, including how they could anticipate when they was doing their job there would be disturbances, they could not handle it like that. Transfer skills is they can explain and give direction.

We will try to get into the technical competence specifically for accounting technicians. There is an SKKNI for accounting because there is a framework, there are levels earlier, gaps. So later in this accounting technician standard, it is not necessary to obtain tiered competence through formal education. In the certification test it can be in the form of a portfolio, for example if I have combined cash in a bank and so on for 2 years and there is evidence, then this is shown and not tested again but there is recognition of what portfolio has been made, meaning I am competent in this field.

There are 9 levels, if the junior accounting technician is at level 2, so vocational high schools graduates is at level 2 so they can follow junior accounting technicians. The qualification designation is a junior accounting technician, the nature of the job is to be able to carry out a specific task, using information, and work procedures commonly performed, and to show regular performance under the direct supervision of a superior. The scope of activities, being able to become a professional junior accounting technician, and being able to do work in the accounting field at small-scale service or trading companies, meaning for micro or SMEs. Or entities without public accountability or books that comply with accounting principles or accounting standards, which are generally accepted and relevant in the field of accounting through identifying data, selecting appropriate methods supported by capabilities in the field of technology and information. It means that it is supported by the use of computerization, it is up to what it will look like depending on the scheme

For level 2, junior accounting technicians are those who are able to apply the contents of professional practice at work, the point here is that our students in doing something already know what equipment to prepare, no deed to be given instructions. The second is implementing workplace health and safety practices. Furthermore, there is the process of Journal Entry, General Ledger, Financial Statements, Operating a number processing program package, usually testing this using microsoft Excel. Then operate computer accounting applications.

Already for qualification 2, actually vocational high schools graduates could be a Pratama Accounting Technician. If they add to managing accounts receivable cards, debt cards, and inventory cards, it can be the firs at level 3. Meanwhile, to get to Pratama Accounting Level, it is need to add petty cash and cash in bank.

Accounting Department of Samarinda State Polytechnic has three schemes, so in the 4th semester, the students can participate in the Pratama Accounting Technicians but the cases are somewhat complicated, not like this training. Then for intermediate add 5 units, and for experts also add more units.

Hopefully in the future we can evaluate our students through certification tests. It's different, there are professional certificates like accountant and so on, but this is a certificate to get recognition that we meet competencies based on national standards. Probably later this competency will be developed again.

V. CONCLUSION

The skills competency test is an assessment specially organized for vocational students to measure attainment of student competencies that are equivalent to qualification levels 2 (two) or 3 (three) in Indonesian Qualification Framework. The skills competency test implemented at the end of the study period by a Profeessional Certification Institute or an accredited educational unit with partners world of business/industry. The skills competency test results for students will be an indicator of the achievement of graduate competency standards. Whereas for stakeholders this results are used as a source of information on the competencies possessed by prospective workers.

ACKNOWLEDGMENT

This community service activities is funding from Samarinda State Polytechnic's DIPA 2020. The implementing team would like to thank the management of Samarinda State Polytechnic who have provided assistance so that this activities can completed and make a positive contribution to society.

REFERENCES

- Peraturan Menteri Pendidikan dan Kebudayaan Nomor 34 Tahun 2018 tentang Standar Pendidikan Nasional untuk SMK/MAK
- Putri, Tri Riczqi Srihadi. Analisis Perbedaan Persepsi Mahasiswa Akuntansi, Akuntan Pendidik dan Akuntan Publik terhadap Kompetensi



International Journal of Multidisciplinary Research and Publications

ISSN (Online): 2581-6187

- yang Dibutuhkan Lulusan Akuntansi. *Skripsi*. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. 2012.
- [3] Kementerian Pendidikan dan Kebudayaan. Pedoman Penyelenggaraan Uji Kompetensi Keahlian Sekolah Menengah Kejuruan Tahun 2019/2020. Direktorat Pembinaan Sekolah Menengah Kejuruan, Direktorat Jenderal Pendidikan Dasar dan Menengah, Kementerian Pendidikan dan Kebudayaan. 2019.
- [4] Lutfitasari, Riana. Pengaruh Kompetensi Akuntansi dan Pengalaman Praktik Kerja Industri terhadap Kesiapan Kerja Siswa Kelas XI Program Keahlian Akuntansi SMK Batik 2 Surakarta Tahun Ajaran 2015/2016.
- Naskah Publikasi Ilmiah. Fakultas Keguruan dan Ilmu Pendidikan Universitas Muhammadiyah Surakarta. 2016.
- [5] Utami, Dewi Tri. Pemilihan Kompetensi Keahlian Akuntansi Ditinjau dari Persepsi Peluang Kerja dan Dukungan Orang Tua pada Siswa Kompetensi Keahlian Akuntansi SMK Negeri 6 Surakarta Tahun Ajaran 2014/2015. Skripsi. Fakultas Keguruan dan Ilmu Pendidikan Universitas Muhammadiyah Surakarta. 2015.
- [6] Ahmad, Abdurrahman. Pengaruh Kompetensi Siswa terhadap Pemilihan Program Keahlian Akuntansi di SMK Negeri se-Kota Semarang. Skripsi. Fakultas Ekonomi Universitas Negeri Semarang. 2011.