The Impact of Accounting Clinics on Student Competence in Processing Journal Entry

Suharyono
Politeknik Negeri Bengkalis, Riau, Indonesia

E-mail: suharyono@polbeng.ac.id

Abstract: This study compares the test results before and after the accounting clinic was carried out. This study will prove whether the accounting clinic that has been attended by students can improve student competence in facing the certification exam. The population in this study were all first semester students of the D4 Public Finance Accounting Study Program Bengkalis State Polytechnic. The number of first semester students is 62 people. The entire population will be the object of this study. Based on the results of the clinical evaluation of accounting for group A, the average score showed a significant increase from the previous 85 to 92 or an increase of 7%. However, despite the increase in average scores, the pass rate has shown encouraging results. Of the 31 students in group A who attended the accounting clinic, only 4 failed. Whereas before attending the accounting clinic there were 8 students who failed. For the evaluation of the implementation of accounting clinics in group B, the average score increased from 83 to 91 or an increase of 8.7%. Meanwhile, the graduation rate achieved shows encouraging results. Of the 31 students who took the test, 24 people passed or were competent. While the number of students who failed as many as 7 people, decreased from the previous 12 students.

Keywords: accounting; clinic; processing; journal; entry.

1. Introduction

To produce polytechnic graduates who are professional both in terms of soft skills and hard skills [1], the government issued Government Regulation Number 10 of 2018 concerning the National Professional Certification Agency (BNSP) [2]. The SKKNI which is the guideline has been compiled in the learning achievement document [3].

An entity, whether it is a service, trading or manufacturing entity, in its business operations always consists of various activities [4]. Activities or sometimes called transactions, there are financial and non-financial in nature. Financial Transactions are all events involving organizational units that can be measured in units of money and affect the wealth of the organization (company). When the owner hands over a vehicle or house that can be used for operations and becomes the property of the company, the incident is a financial transaction [5].

Transactions that occur within the company can be grouped into two, namely internal transactions and external transactions. Internal transactions are transactions that occur within the company, namely transactions that only involve the internal part of the company. For example, a memo from a manager to an employee, cash receipts and disbursements. Internal Evidence is created and also issued by the company itself. An external transaction is a transaction involving parties outside the company, either with an individual or with a company/organization. For example: sales transactions, purchases, payment of accounts payable and others [6].

2. Methods

This research was conducted at the State Financial Accounting D4 Study Program, Department of the Bengkalis Commercial Administration Polytechnic. Address at Jalan Bathin Alam, Sungai Alam, Bengkalis, Riau. The population in this study were all first semester students of the D4 Public Finance Accounting Study Program Bengkalis State Polytechnic. The number of first semester students is 62 people. The entire population will be the object of this study [7].

This study compares the test results before and after the accounting clinic was carried out. This study will prove whether the accounting clinic that has been attended by students can improve student competence in facing the certification exam. The ultimate goal of course is to increase the number of students who get certificates as a companion to the diplomas that are needed to compete in today's business world.

Each student has a different absorption of subject matter. There are students who once explained immediately understood. There are also students who need repeated explanations before they can understand. Each student will go through the same process. Prior to the implementation of the accounting clinic, students will take an initial test. Students will then attend a workshop. The workshop was held for 3 days for 3 hours. After the workshop is finished, students will be tested again. The test results after the clinic will be compared with the test results before the clinic for analysis.
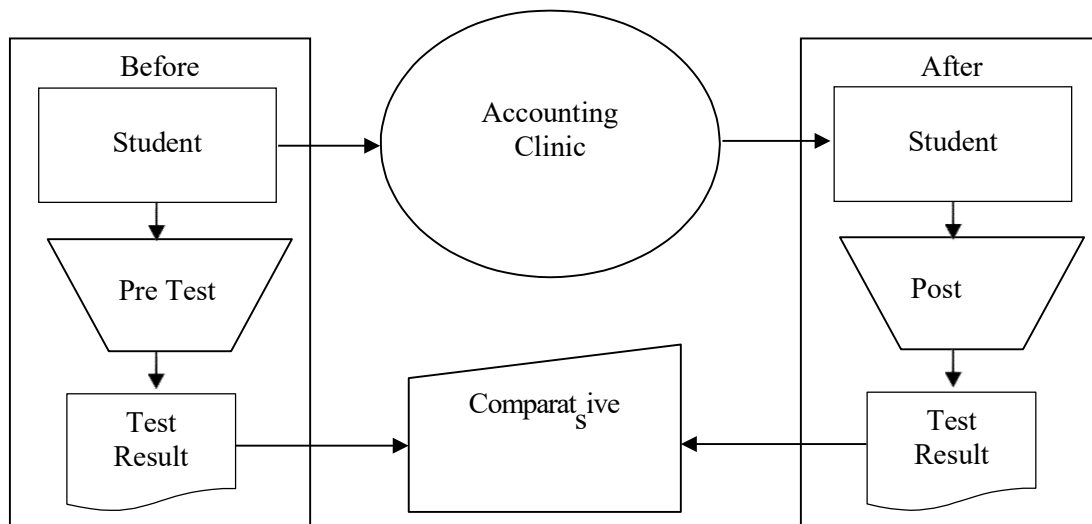
Picture 1. Research Model

The data collected for this study is primary data. Primary data were obtained from the test results before and after the accounting clinic. Data analysis was done by using SPSS computer program aid (statistical package for social science) version 22. Data processing using different test equipments independent sample t test.

3. Result and Discussion

Accoutning clinic has been completed for 3 days, located at the Laboratory of Computer Accounting, State Polytechnic Bengkalis. Total participants who follow accounting clinic numbered 62 students. Participants are divided into 2 groups. The first group numbered 31 students, while the second group amounted to 31 students. The results of the evaluation of the testing can be seen in Table 1 and Table 2

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

No.	Name	Before		After	
		Score	Remark	Score	Remark
1	Isnadia	80	Passed	92	Passed
2	Siska	40	Failed	88	Passed
3	Rama Dalena	30	Failed	88	Passed
4	Rina Afriani	30	Failed	77	Failed
5	Riski Julaika	80	Passed	100	Passed
6	Anjelita Ramodhani	100	Passed	100	Passed
7	Tasya Nindita	90	Passed	100	Passed
8	Novi Wulandari	100	Passed	100	Passed
9	Evlin Juwita Sitindaon	100	Passed	100	Passed
10	Bayu Suprapto	70	Failed	75	Failed
11	Des Isnaini Rezky	90	Passed	100	Passed
12	Nur Ariefa Ridhatullah	100	Passed	100	Passed
13	Mellisa	90	Passed	100	Passed
14	Khoirun Nizam	90	Passed	92	Passed
15	Tari Oktavia Hardian	100	Passed	100	Passed
16	Vivin Tri Anggrayani	90	Passed	93	Passed
17	Erin Emirabana	80	Passed	89	Passed
18	Ningsih	100	Passed	100	Passed
19	Rani Kurniani	90	Passed	100	Passed
20	Meiyu Sawella	70	Failed	100	Passed
21	Raudhah	100	Passed	100	Passed
22	Raudhatul Jannah	90	Passed	90	Passed
23	Ica Tri Hartati	90	Passed	77	Failed
24	Putri Sanvira	100	Passed	88	Passed
25	Sri Wulandari	100	Passed	92	Passed
26	Sylfana	60	Failed	100	Passed

27	Meli	20	Failed	63	Failed
28	Ramadan	80	Passed	100	Passed
29	Nurul Ain Syahida	10	Failed	81	Passed
30	Rima Mustika	80	Passed	80	Passed
31	May Dhia Rizky Wahyuni	100	Passed	93	Passed
	Average Score	85		92	

Based on the results of the clinical evaluation of accounting for group A, the average score showed a significant increase from the previous 85 to 92 or an increase of 7%. However, despite the increase in average scores, the pass rate has shown encouraging results. Of the 31 students in group A who attended the accounting clinic, only 4 failed. Whereas before attending the accounting clinic there were 8 students who failed.

Table 2. Comparison of Values between Pre Test and Post Test Group B

No.	Name	Before		After	
		Score	Remark	Score	Remark
1	Ulan Dari	93	Passed	95	Passed
2	Nuraliza Sari	73	Failed	69	Passed
3	Zulaika	100	Passed	93	Passed
4	Intan Sari	93	Passed	88	Passed
5	Dhita Rizky Yusean	93	Passed	100	Passed
6	Viki Hidayat	100	Passed	75	Failed
7	Sahira	73	Failed	100	Passed
8	Rindang Istikayani	80	Passed	89	Passed
9	Putri Ramita Sari	93	Passed	100	Passed
10	Dwi Anggraini	87	Passed	100	Passed
11	Putri Marniati	80	Passed	100	Passed
12	Anita Rahayu	100	Passed	95	Passed
13	Desi Anggraini	100	Passed	95	Passed
14	Wahidah	100	Passed	95	Passed
15	Erma Yunita	100	Passed	100	Passed
16	Erlince Simanjuntak	87	Passed	100	Passed
17	Susilawati Okta Ningsih	67	Failed	93	Passed
18	Salman Halvarisi	60	Failed	75	Failed
19	Rizky Oktarina	67	Failed	89	Passed
20	Gressila Pebiona	73	Failed	100	Passed
21	Ellya Afriani	73	Failed	77	Failed
22	Siska Midalisna	87	Passed	100	Passed
23	Lisa Afriyanti	67	Failed	77	Failed
24	Devi Yana Ningsih	67	Failed	100	Passed
25	Lia Nurameliawati	67	Failed	100	Passed
26	Haryati	100	Passed	77	Failed
27	Rizka Maratul Hikmah	67	Failed	100	Passed
28	Wulan	67	Failed	69	Failed
29	Leni Patrika	100	Passed	77	Failed
30	Susilawati	93	Passed	100	Passed
31	Defi Afriani	80	Passed	100	Passed
	Average Score	83		91	

For the evaluation of the implementation of accounting clinics in group B, the average score increased from 83 to 91 or an increase of 8.7%. Meanwhile, the graduation rate achieved shows encouraging results. Of the 31 students who took the test, 24 people passed or were competent. While the number of students who failed as many as 7 people, decreased from the previous 12 students.

4. Conclusions

This study compares the test results before and after the accounting clinic was carried out. This study will prove whether the accounting clinic that has been attended by students can improve student competence in facing the

certification exam. Based on the results of the clinical evaluation of accounting for group A, the average score showed a significant increase from the previous 85 to 92 or an increase of 7%. However, despite the increase in average scores, the pass rate has shown encouraging results. Of the 31 students in group A who attended the accounting clinic, only 4 failed. Whereas before attending the accounting clinic there were 8 students who failed. For the evaluation of the implementation of accounting clinics in group B, the average score increased from 83 to 91 or an increase of 8.7%. Meanwhile, the graduation rate achieved shows encouraging results. Of the 31 students who took the test, 24 people passed or were competent. While the number of students who failed as many as 7 people, decreased from the previous 12 students. Thus, the implementation of accounting clinics has been able to improve students' ability to process journal entries.

Reference

[1]   Suharyono, S. (2022). Implementation The Law Of Repetition In Accounting. International Journal of Economics, Business and Accounting Research (IJEBAR), 6(2), 1010-1018.

[2]   Peraturan Pemerintah Nomor 10 Tahun 2018 tentang Badan Nasional Sertifikasi Profesi.

[3]` Keputusan Menteri Tenaga Kerja dan Transmigrasi Republik Indonesia No 182 tahun 2013 tentang Penetapan Standar Kompetensi Kerja Nasional Indonesia Kategori Jasa Profesional, Ilmiah, dan Teknis Golongan Pokok Jasa Hukum dan Akuntansi Golongan Jasa Akuntansi, Pembukuan dan Pemeriksa; Konsultasi Pajak Sub Golongan Jasa Akuntansi, Pembukuan dan Pemeriksa; Konsultasi Pajak Kelompok Usaha Teknisi Akuntansi.

[4]   Mule, Y. (2019). Comparative Analysis of Students Learning Achievement in The Advanced Public Sector Accounting. Jurnal AKSI (Akuntansi dan Sistem Informasi), 4(2).

[5]   Rosmida, R., & Suharyono, S. (2017). Pengaruh Kualitas Pengajaran, Faktor Internal dan Faktor Eskternal Secara Simultan Terhadap Prestasi Belajar Mahasiswa pada Mata Kuliah Pengantar Akuntansi. Jurnal Akuntansi Keuangan dan Bisnis, 10(2), 1-7.

[6]   Suharyono, S., & Widodo, T. (2017). Analisis Hasil Belajar Mahasiswa dalam Mata Kuliah Komputer Akuntansi. Inovbiz: Jurnal Inovasi Bisnis, 5(1), 29-35.

[7]   Suharyono, S. (2021). Penerapan The Law of Repetition Dalam Pembelajaran Pengantar Akuntansi. Jurnal Neraca: Jurnal Pendidikan dan Ilmu Ekonomi Akuntansi, 5(1), 57-69.