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# HUMAN RECOURSES STRENGTHENING FINANCIAL MANAGEMENT THROUGH TECHNICAL COMPETENCE CERTIFIED

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## **ABSTRACT**

*At the beginning of 2016, was inaugurated jointly by the 10 ASEAN countries, the ASEAN Economic Community. A condition where, goods, services and labor-free entry into each of the 10 ASEAN countries. One of the areas of the collective agreement is accounting.*

*Accounting or finance, not just workers with a university degree, but there are graduates of vocational and diploma are also competing in accordance with the formal education and competency. However, their position is not in accordance with the competence at the time of their schools and their competence was also not in accordance with the standards of competence.*

*This, a dilemma for the organizers of the competency test ie Accounting Technician Competency Certification Institute Bond'09, at the time of the company / industry professionals need them, but the availability of competent personnel can not be sufficient. Because a lot of unemployment is increasing every year of vocational school graduates, many graduates of vocational competing not with their competence, but with modest jobs available. In the author's data collection using interviews, observation and documentation. The population is only a sample of some of the Accounting Technician Competency Test Points are TUK LKP SWK Computers that are in Cilacap. In organizing the competency test in TUK are still very few competent.*

*Keynot : Labour Certified*

## **1. INTRODUCTION**

The era of the Asean Economic Community has been inaugurated at the end of 2015. This program actually started launched in 2013, but for one reason or another, Indonesia was not ready to start. New beginning in 2016, Indonesia is ready menapakinya along with nine other countries in Southeast Asia.

Indonesia is very right to be not ready, due to the many facets that must be prepared to avoid the threat. The threat lies in the employment sector where there are many professions in Indonesia that has not been properly certified. As a result, when signing MEA 2016, workers from Indonesia can not compete with workers from other ASEAN countries because of the negligence of the government in preparing for certification of competency.

In addition, the employment profile in Indonesia is also worrying. Of the 255.4 million people, the number of Indonesian labor force reached 122.38 million. Of that amount, total employment reached 114.82 million while the remaining 7.56 million are unemployed. Based on the Central Bureau of Statistics (BPS) in 2015, nearly half (47.1%) of the workforce in Indonesia is a primary school graduates to bottom so that the business world is hard to get with a qualified workforce are qualified.

Since the end of 2014, the percentage of educated unemployment increased. Until August 2015, the number has menyenyentuh 6.18% of the total number of unemployed. This amount could be increased again if the country's educated workforce is not prepared to face the competition. Condition and quality of human resources that are less qualified labor is reflected also from rank Human Development Index published by UNDP. Indonesia is still less than Singapore, Brunei Darussalam, Malaysia, and Thailand.

There are eight professions will be affected by the free market policies that set out in the ASEAN Mutual Recognition Arrangement (MRA). MRA each profession has set the standards and competencies required in the arena of ASEAN. If it is valid, Indonesia will receive the labor of ASEAN for these professions, and vice versa. Here are eight professions that will compete in

MEA: engineers, architects, tourism workers, accountants, personnel surveys, dentists, medical practitioners and nurses.

. One HR personnel in ASEAN are prepared to compete is a staff accountant. In this case the human resources involved in the field of accounting not only a degree in accounting, but a lot of vocational high school graduates accounting courses and programs D3 to think of a way out. This is the reason why the authors take the title of HR STRENGTHENING FINANCIAL MANAGEMENT THROUGH TECHNICAL COMPETENCE certified. Because it obviously makes the writer wanted to know:

1. How big is the function of the certification of competence for vocational school graduates?
2. How useful certification of competence for trial participants to face the MEA?

## 2. LITERATURE REVIEW

### a. Profession in ASEAN agreement

There are eight professions will be affected by the free market policies that set out in the ASEAN Mutual Recognition Arrangement (MRA). MRA each profession has set the standard and kompe required in the arena of ASEAN. If it is valid, Indonesia will receive the labor of ASEAN for these professions, and vice versa. Here are eight professions that will compete in MEA:

#### 1) Engineer

One profession that must be ready to face the MEA are engineers. This applies to all engineers, which if in Indonesia using the title ST alias engineering degree. The engineers join a professional organization called Indonesian Engineers Association (PII). Today there are 14 types of the engineering profession in Indonesia, ranging from mechanical engineers, geodetic, engineering physics, civil engineering, and chemical engineering.

#### 2) Architect

Architects are those architectural experts, the expert or experts design the built environment. The work scope is very broad and includes architectural interior, the scope of the building, the scope of the building complex, until the scope of the city, and regional. Its strategic position could even make a construction was halted because it does not comply with the requirements that have been agreed upon.

#### 3) Tourism personnel

Power tourism is a profession that is needed in Indonesia because the Indonesian tourism potential of the object is quite a lot. Basically, this type of tourism labor quite a lot because of the many professions that relate to this one sector. Some examples might include the fields of airline ticket agents, pilots, flight attendants, catering, and others. Can also the hospitality field, which is involved is the manager of the hotel, room service staff, controllers, and others.

#### 4) Accountant

Accountants are those who are experts in the field of accounting. The accounting profession divided into several kinds, among which are public accountants, internal accountants, government accountants, and accountants education. Each task accountants also vary. There is managing the financial accounting (financial), cost accounting (cost), even a tax accounting (tax).

#### 5) Dentist

The dentist in charge for the prevention of damage and diseases of the teeth and mouth. Currently taking the dental profession in Indonesia is still small, so a lot of employment opportunities for the profession on this one.

#### 6) Survey Officer

Survey officer in question here are those who are experts in the field of the measurement of the earth, in this case the measurement of land or land. So instead of surveyors to survey the election or bodies who have often you hear. Generally, surveyors or surveyors come from schools that teach the measurement of earth sciences, among them the Geodesy and Geomatics Engineering graduate from the university or the National Land High School graduate (BPN), and other institutions engaged in engineering construction. Until now, the need for a survey team is still very high in Indonesia.

**7) Medical practitioners**

**With the inclusion** of medical practitioners in the list of professions that may wara-Wiri in ASEAN, then do not be surprised if you see a foreign doctor in a hospital you visited.

**8) Nurse**

In addition to doctors and dentists, nurses also have employment opportunities in all ASEAN countries if they have the competence assured plus hours of flying pretty high.

a. Graduate competence standard

In Government Regulation No. 19 Year 2005 on national education standards, as amended by Government Regulation No. 32 of 2013 on the change of PP 19 In 2005, the ability of graduates includes attitudes, knowledge and skills. Regulation of the minister of education and culture No. 47 of 2010 on the competency standards of the course, stated that:

- 1) Courses competency standards are used as guidelines on the assessment and determination of the graduate students at the institute courses.
- 2) Standard Competent Graduates are the criteria regarding the qualifications of graduates capabilities that include attitudes, knowledge and skills.

The purpose of the Graduate Competency Standards is as a guide in determining ratings graduate students in institutes and training courses as well as for the self-learning and as a reference in formulating, revising or updating the curriculum, both in aspects of planning and implementation.

b. Graduate Profile and Job Title

On the competence of accounting technicians working there are several positions, among others:

- 1) Junior Assistant Accounting Technicians (Staff Accounting) Level 2  
For this position, the personnel concerned must be:
  - a) Manage the journal
  - b) Managing ledger
  - c) Complete the accounting cycle
  - d) Operate package spreadsheets (spreadsheet)
  - e) Operate accounting computer applications
- 2) Juniors Accounting Technicians (accounting staff and administrative staff Financial) Level 3  
For this position the personnel in question must be:
  - a) Manage the administrative reporting of cash and bank
  - b) Managing petty cash fund
  - c) Managing the administration of purchase
  - d) Manage the sales administration
- 3) Senior Assistant Accounting Technicians (accounting supervisor) Level 4  
For this position bersangkutan personnel should be able to:
  - a) Manage the journal of industrial enterprises
  - b) Managing ledger industrial enterprises
  - c) Complete the accounting cycle industrial company
  - d) Manage the administration of receivables
  - e) Manage the administration of inventory
  - f) Manage the administration of debt
  - g) Manage the administration of income tax article 21
  - h) Manage the income tax administration of income tax payers
- 4) Senior Accounting Technician (Chief Accounting) Level 5  
For this position the personnel in question must be:
  - a) Manage fixed assets
  - b) Managing the administration of corporate tax
  - c) Presentation of the report the cost of production
  - d) The consolidated financial statements

c. Competency-based training

Training / learning is based on competency-based training / Competency based training (CBT), through:

- 1) Identification of training needs
- 2) Preparation of the training program

- 3) Implementation of learning
- 4) certifications

Training institutes / courses as much as possible to have a trilogy of training: he.

- 1) Always keep up with technology
- 2) The integration (synergy) between the training resources both from within and from outside
- 3) In accordance with the requirements (public / Company)

While the competency-based training institute must have the training resources (SDP):

- 1) Program
- 2) Human Resources
- 3) System and method
- 4) Fund
- 5) Amenities

Every business organization, of course, have a strategy. Training institutions also have strategically where. The strategy for improving the competency-based workforce is:

- 1) Based on the needs of industry
- 2) Indonesia has a National Qualifications Framework (KKNI)
- 3) Competency-based training (PBB) / CBT
- 4) Competency certification by the certification body

The process of competency certification, tested / assessment is Skill (skill), knowledge (knowledge), attitude (attitude). Various certificates are issued by:

- 1) Certification of competencies carried out by the certification body competence (LSK) / Professional Certification Institute (LSP).
- 2) Certification to gain professional status do professional organizations / competence, commonly referred to as a license / registration profession.
- 3) Certification training by a training institution, also called a certificate of attainment, valid forever. In the Presidential Regulation No. 8 of 2012 on Indonesian National Qualifications Framework (KKNI), seen in the picture below:



**Figure 1. Kerangka Kualifikasi Nasional Indonesia (KKNI)**

That require attention in the resources (HR) training, some personnel who need to be prepared so that the training went well:

- a. instructor
  - 1) The number of at least 5 people per activity. Minimum D3
  - 2) Has the methodology and technical competence (sertifikat)
- b. Business training
  - 1) business training
  - 2) Deputy Head / Head of Department
- c. Administrative staff
  - 1) Treasurer 1
  - 2) The finance staff 1
  - 3) The general staff 1
- d. Training administration
  - 1) The staff organizer
  - 2) Staff marketing
  - 3) business workshop
  - 4) business materials
  - 5) business library
 (Each at least 1 person)

In accordance with the decision of the Director General of coaching training and productivity of the Ministry of Labour Decree No. 184 / Lattas / XII / 2013 on Nomenclature Vocational and sub vocational, vocational Accounting Technicians enter into Vocational Business and Management with sub vocational Finance.

### 3. RESEARCH METHODOLOGY

#### a. Object of Research

The object of research is Responsible Institutions Courses, Instructor courses and student course institutions that are in Cilacap.

#### b. Research Methods

##### 1) Research Approach

This research was conducted using qualitative approach to ethnographic studies. According Bungin (2007: 74), "an ethnographic study is qualitative procedures to describe, analyze and interpret patterns of cultural groups, the diversity of attitudes, beliefs and languages evolve over time. In ethnography, the researchers provide a detailed overview of the various cultures of groups and societies, describes the various resources that are used. "

##### 2) Research Sites

Researchers conduct research in Cilacap, Kebumen, consisting of a competency test accounting technicians and companies that have the manpower needs in accounting / finance or not the accounting field.

##### 3) Analysis techniques.

The analysis technique used is the analysis of triangulation, which has the requirements, namely:

- a) Data;
- b) Time;
- c) The source;

##### 4) Data collection technique

The technique of collecting data using interviews, observation and documentation. Then the data is processed.

##### a) Population

All participants accounting technician competency test that has a competency test, as follows:

**Tabel 1**

**Total population of the competency test participants in Cilacap**

No	institute courses	Amount
1	LKP SWK Komputer	150

Some companies are often recruit employees from vocational school graduates:

1. Panasonic
  2. Toyota Astra Motor
  3. Toyoseal Putra
  4. PT. Suzuki Indo Mobil
  5. PT. Honda Prospek motor
- b) Samples  
 Researchers used several populations as research objects.

#### 4. RESULTS AND DISCUSSION

In front is already explained that the Indonesian workers must be certified in accordance with the field of vocational competence. As part of the readiness of the people of Indonesia in the ASEAN Economic Community that we are now being menapakinya, is the labor certification. The flood of foreign workers to Indonesia is one of the results of a joint agreement with leaders of other ASEAN countries, the services sector.

Trained workforce and certified in Indonesia still can not say a lot, even very balanced with the needs of industry. Talking about the competence of Indonesian society and business vocational manajemen with sub vocational Finance, referred in it is the field of accounting.

In the discussion of the results of research in the field of HR Accounting, not apart from a few things related and inter-related, inter alia:

- a. Competency Certification Institute (LSK) Accounting Technician (TA) Bond'09
  - 1) Legality
    - a) Name Competency Certification Institute (LSK) Accounting Technician (TA) Bond'09.
    - b) Establishment LSK: Notary Deed Irsal Bakar, SH No. 5 of 11 April 2009.
    - c) Decree of the Director General of Non-Formal and Informal Education Ministry of National Education: No. KEP-154 / E / KK / 2009 on the Recognition of Accounting Technicians LSK Bond'09
  - 2) Vision, Mission dan Goal LSK TA Bond'09
    - a) Vision  
 Being Competency Certification Institute of Accounting Technicians are reliable and recognized by the international community.
    - b) Mission  
 Implement Accounting Technician Competency Test in a professional, and independent, and adheres to the principles of transparency and accountability
    - c) Goal  
 Accounting Technician scored personnel of competent and highly competitive.
  - 3) Strategi
    - a) Using the Work Competence Standards are always tailored to the needs of the world of work as the basis for Competency Testing Materials.
    - b) Using the personnel Tester reliable, competent, and have high integrity.
    - c) Referring Sites Competency Test (TUK) which has a predetermined standard.
    - d) Implement the promotion and dissemination Competency Test on potential participants Competency Test and the business world.
    - e) To cooperate with similar Certification Board of Foreign Affairs.
    - f) Getting recognition on the application of ISO 9000-2001 quality management system.
  - 4) Duty of LSK TA Bond'09
    - a) Planning and implementing the work program LSP, which include testing and certification, quality assurance programs, promotion of competency testing and certification of competencies as well as administrative management
    - b) Overseeing the testing and certification process
    - c) Build a network of cooperation between institutions
    - d) Evaluate the implementation of testing and certification, quality assurance programs and promotional activities
  - 5) Function  
 In performing its duties, LSK performs functions :
    - a) The development, preparation and adoption of the competence of graduates, norms, guidelines, criteria and assessment instruments kompetensi testing and certification

- b) The relationship between institutions
  - c) Quality assurance
  - d) Implementation of promotional programs
  - e) Administration of administration LSK
  - f) Monitoring and evaluating the implementation of the work program LSK
- 6) Authority LSK TA Bond'09
- a) Establish Competency Test Sites
  - b) Establish Master testers and testers competency test
  - c) Assign Master testers and testers competency test
  - d) Establish graduation competency test
  - e) Establish a competency test material
  - f) Establish competency test tool
  - g) Establish competency test fee based on the standards set by the

government b. Competence Test

- 1) Purposes of conducting a competency test  
Assuring competence graduate courses and other educational units that are expected to improve the competitiveness of graduates in gaining employment opportunities
  - 2) Base of the implementasion of the competency test
    - a) UU No. 20 Year 2003 on National Education System (Article 61 Paragraph (1), (2) and (3);
    - b) Government Regulation (PP) No.19 of 2005 on National Education Standards;
    - c) Regulation of the Minister of National Education No 70/2008 concerning the competence test for students of other courses and non formal education as well as for people who learn independently;
    - d) The Director General of Non-Formal and Informal education No: KEP-154 / E / KK / 2009 on the recognition of ACCOUNTING TECHNICIAN CERTIFICATION COMPETENCE BOND'09.
  - 3) Procedures and mechanisms for the competency test
    - a) The timing of the implementation of the competency test
    - b) Preparation of test material competence (the compilation and validation)
    - c) Delivery matter competency test
    - d) Implementation of competency test
    - e) Delivery competency test results by the examiner to LSK
    - f) Writing Certificate
    - g) Delivery certificate to TUK
    - h) The delivery of certificates to the participants
  - 4) Accounting technician competency test form
    - a) Participants are free to choose cluster competency test exam will be followed (temporary)
    - b) The competency test consists of a theoretical exam and a practical exam (theory test execution time is integrated with practice exams, which test competency in each unit consists of 5 theory exams trivia questions are answered in writing)
  - 5) Passing standard competency test
    - a) Participants competency test will be declared competent if get a minimum cumulative value (theory and practice) 80 with a record score of at least 55 practice exam
    - b) For those participants who do not pass one or more units of competency in one cluster will be given the opportunity to repeat / remedial later than 3 months after graduation announcement (as a condition for obtaining a certificate of competence, if not participants only received the transcript (certificate) for the unit's mouth declared competent)
- c. Technical personnel placement of financial management in the workplace
- There are a number of problems to be faced by the government during the event ASEAN Economic Community (AEC) effective January 1, 2016. According Suharyadi, researchers from the Research Institute, Research and Economic Development Chamber of Commerce and Industry (Kadin LP3E) Indonesia, the problem was related to employment



First, the problem of rising unemployment. According Suharyadi, there MEA or no government should be able to suppress the rate of unemployment is likely to increase.

**Secondly**, there are eight professions open (free of skilled labor) when MEA start rolling ie engineers, architects, nurses, surveyors, tourism workers, medical practitioners, dentists, and accountants. According to, the opening of eight professions for foreigners potentially drive the increase in unemployment among the educated.

Third, labor issues potentially affected MEA. If the low competitiveness of their potential to become unemployed and this number is estimated to be significant enough. Of the 12 sectors were opened to foreigners, there are five sectors in services and 7 sectors of the product. But the government has no competence standards manpower to fill the 12 sectors were opened during MEA later.

In addition, the number of graduates of vocational high schools in Indonesia is basically also complicate the problem of unemployment in our country. Secondary vocational schools established fact to meet the manpower requirements in accordance with the field / competence.

Some agencies courses in accounting and vocational high School accounting field in Central Java, are already using the curriculum and syllabus made by LSK Bond'09 Accounting Technicians. From the data available, LSK Accounting Technicians (TA) Bond'09 we briefly with LSK TA Bond'09, the test is based on the work Unjur. Due to accounting personnel must demonstrate performance or performance.

From the observation by the author at the time of test execution competence, competency testing process accounting tekniai there are two ratings, namely:

- a) Rate observations by examiners 1
- b) Assessment work by the examiner 2

Both the assessment process is not at the same time.

Assessment observations are used to determine the value of working attitude.

As already outlined above, that the question of the competency test practice there are two kinds, namely the value of the theory and practice value. The results observed values will be written by two examiners at the time of performance assessment exam.

Currently accounting technician competency test results by LSKTA Bond'09 followed by workers and prospective workers, both from institutions or vocational courses, they have not met the needs of the industry. Seen from the number of participants who followed the success of the whole number only 250 People (10%) of the 2,500 participants in the 2nd half 2015.

Interviews conducted by the author of some of the examinees, the answer is relatively the same, they have little time to practice with some of the cases, only 2-3 times the exercise. In fact, for the performance, must already understand some cases, so the test participants are already equipped with an exercise routine, it will be easier to work on the problems competency test.

Model learning and training already done the same as the source is from LSK TA Bond'09. LSK TA Bond'09 has socialized by publishing modules on competency tested. So that nationally, the way the process is the same.

So with such circumstances, many industries are attracted by personnel certified accounting technician competence. However, from the provision of competent personnel, is still very limited.

Currently vocational establishments because of the quantity. The quality is not well thought out. So this also triggers the increase in the number of unemployed every year. Responding to this, banyakSMK who founded BKK and cooperate with companies that hire employees with a contract system. Most, employment is not based on the competency of vocational graduates who studied at the school, but by the needs of the company, such a machine operator, etc.

This causes the utility certificate of competence to be neglected. Due to influences from within and without the certificate owner greater than function certificate of competence. Factors affecting the number of unsuccessful trial participants are: \

- 1) Participants lack of confidence, is seen at work on the problems of practice
- 2) Participants less widely practiced by many cases of companies
- 3) Participants are running out of time to finish the job.

- d. Conclusion
  - a) Participants accounting technician competency test most graduates of vocational
  - b) Participants many are not competent in working competence test junior accounting technician
  - c) The field of accounting is expected to defeat than the labor of all ASEAN
  - d) Recruitment of labor in Indonesia, more is not in accordance with the competencies possessed by job seekers.
- e. Thank-you note  
The author is very like to thank:
  - a) Trustees of the Polytechnic Dharma Patria Kebumen
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  - d) Families are always motivated

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