

**IMPLICATIONS OF COMMUNITY SERVICE: FINANCIAL STATEMENT
PRESENTATION TRAINING FOR ACCOUNTING MGMP TEACHERS
TANGERANG CITY**

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Abstract

The purpose of this community service implication is to provide financial report presentation training for Tangerang City accounting MGMP teachers to increase knowledge and competency of financial accounting standards that apply in Indonesia. Implications of community service using direct experimental methods to determine the effectiveness of training. Collecting data through discussions and direct interviews to gain an understanding of teachers' perceptions and experiences. The results of this activity showed the success of increasing the knowledge and competence of teachers significantly. Teachers are more confident in teaching the presentation of financial reports in accordance with accounting standards applicable in Indonesia. An interactive and relevant teaching system provides broad knowledge and insight into the presentation of financial reports which is useful for teachers. Besides that, it improves practical skills that can be directly applied in teaching. The conclusion from the implications of this training, apart from increasing knowledge and competency for teachers, also contributes to improving the quality of accounting teaching and education in Tangerang City. The implications of training in presenting financial reports are very important to understand the use of accounting standards in Indonesia for industry.

Keywords: *Financial Statement Presentation Training, Knowledge, Competence*

INTRODUCTION

A teacher is a person who has given a certain knowledge or intelligence to a person or group of people, while a teacher as an educator is someone who has contributed to society and the State (Purwanto, 1995). The National Education System Law Article 39 paragraph (2) of Law No. 20/2003 defines professional teachers/educators as professional personnel who are tasked with planning and implementing the learning process, assessing learning outcomes, and providing guidance and training. Professional teachers are people who are well educated and trained, and have rich experience in their fields.

Teachers as role models for their students must have attitudes and personalities that can be used as role models and idols in educating their students (Satang, 2024). Teachers are required to be able to provide learning as a place to form competencies and improve the

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personal qualities of students. In the National Education System Law No. 20 of 2023 Chapter III Article 3 states, national education functions to develop abilities and form the character and civilization of a dignified nation in order to educate the nation's life, aims to develop the potential of students to become human beings who believe in God Almighty, have noble character, are healthy, knowledgeable, capable, creative and become democratic and responsible citizens.

The success of learning in accordance with the expectations of the government and society depends heavily on the understanding of teachers. A teacher is a special job because a teacher is not just a job that pays a salary, and completes tasks. Educators are more than that, having a vision, mission, devotion and action are important elements in the development of human resources.

Industrial progress in both developed and developing countries requires the contribution of education to its development, one of which is the contribution of vocational education. In Indonesia, Presidential Instruction (*Impres*) No. 9/2016 on the revitalization of Vocational High Schools (SMK) illustrates the importance of vocational education. Improving the quality and competitiveness of Indonesia's human resources requires cooperation between ministries and institutions to formulate matters related to improving these human resources. For this reason, the Minister of Education and Culture is tasked with increasing the number and competence of educators and educators of Vocational High Schools.

Tangerang City has 122 Vocational High Schools, which makes it a potential area for industrial development. Tangerang City is part of Banten Province which consists of Tangerang City, South Tangerang and Tangerang Regency. However, of the number of Vocational High Schools, many have accounting majors, and only a small number of accounting teachers are members of the accounting Subject Teacher Conference (MGMP). The number of teachers from Vocational High Schools in Tangerang City who are members of MGMP is 20 people. MGMP can be an association or community forum for accounting teachers. With this forum, it is hoped that teachers can do many things, such as harmonizing the curriculum, holding discussions and making competency test questions for their students.

The most important part of professional competence is the teacher's knowledge related to the field of knowledge (1) knowledge that covers how to think critically, communicate, collect, analyze and organize certain topics. Accounting is one of the fields studied by teachers. Accounting teachers must follow the development of the accounting curriculum

and the challenges of the accounting profession to improve professional competence, (2) the readiness of students to become accounting teachers is influenced by professional competence, especially accounting knowledge.

LITERATURE REVIEW

Education and training play a crucial role in shaping an individual's performance (Kemendikud, 2020; Sarapaivanich, 2019). It is imperative for organizations to engage their human resources in educational and training endeavors. The impact of education and training should extend beyond mere behavioral changes in employees within the workplace. This should be institutionally supported with objectives such as enhancing the proficiency of staff, delivering faster and more efficient services, cutting operational expenses, improving quality, and fostering more effective interpersonal relationships (Audah, 2020).

Education and training are essential processes that lead to behavioral changes, ultimately enhancing the skills and capabilities of individuals. These activities are integral components of human resource development initiatives, focusing on self-awareness, personal growth, and skill enhancement. The development process aims to improve the abilities, attitudes, skills, and knowledge of employees within an organization.

A. Presentation of Financial Statements

Financial statements are a structured presentation of the financial position and financial performance of an entity (PSAK 1, 2021). Financial statements also show the results of management's accountability for the use of resources entrusted to them. The objective of financial statements is to provide information about an entity's financial position, financial performance and cash flows that is useful to most users of financial statements in making economic decisions. To achieve this objective, financial statements consist of:

- 1) Assets
- 2) Liabilities
- 3) Equity
- 4) Income and expenses including gains and losses
- 5) Contributions from and distributions to owners in their capacity as owners and
- 6) Cash flows

B. Presentation of Financial Statements

- 1) Balance Sheet

The balance sheet is the part of the financial statements that shows the entity's financial position at a particular point in time. The balance sheet should include information on

the entity's assets, liabilities, and equity, so that it will provide a picture of what the entity has at any given moment.

2) Income Statement

The Income Statement displays the entity's financial performance over a period of time. It lists revenues, expenses, and net income or net loss generated by the entity during the period.

3) Cash Flow Statement

The Cash Flow Statement describes the inflows and outflows of cash from the entity over a period of time. This report should provide information on cash flows from operating, investing, and financing activities, so that it will provide a good understanding of the sources and uses of cash by the entity.

4) Notes to Financial Statements

The notes to the financial statements contain additional information and detailed explanations about the financial position, performance, accounting policies and risks faced by the entity. These notes are essential to provide context and a better understanding of the information presented in the financial statements.

C. Activity Target

The target of this community service activity is SMK Accounting teachers in the Tangerang City area who are members of MGMP (*Musyawarah Guru Mata Pelajaran*). The implementation of community service activities was carried out at SMK 1 Tangerang, which is located at Perintis Kemerdekaan Street, Tangerang. The teaching and learning process for accounting courses, teachers are expected to always know the development of financial reporting standards in Indonesia. Financial accounting standards applicable in Indonesia consist of the Statement of Financial Accounting Standards (PSAK), Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) (IAI, 2009), Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM) (Handayani, 2018).

Financial Accounting Standards (FAS) are guidelines issued by financial accounting regulatory bodies, such as the Financial Accounting Standards Board (FASB) in the United States, and Chartered Accountants Australia and New Zealand (CAANZ) in Australia and New Zealand. SAKs aim to improve the quality and transparency of financial statements, so that investors, creditors, and the public can obtain accurate and relevant information about the company's finances. The objectives of Financial Accounting Standards are:

- 1) Improves the quality of financial information: SAKs provide guidelines on how companies should access and classify assets, liabilities, income, and expenses in the financial statements.
- 2) Improving transparency: SAKs provide guidelines on how companies should disclose financial information openly and clearly to interested parties.
- 3) Improve accuracy: SAKs provide guidelines on how companies should calculate and record financial transactions accurately.
- 4) Improve uniformity: SAKs provide guidelines on how companies should use the same concepts, definitions, and procedures in accessing and classifying assets, liabilities, income, and expenses.

RESEARCH METHOD

The method of community service activities is carried out in the form of training with the aim of increasing the understanding, abilities and skills of accounting teachers who are members of the MGMP in the Tangerang City area. The training provided is in the form of material presentation related to financial reporting, discussion and questions and answers and working on questions related to the presentation of financial reports. The method of community service activities consists of:

- a. Training. The method of implementing training by providing materials either face-to-face or online was carried out at SMK 1 in the Tangerang area. Training participants consisting of teachers who are members of the accounting MGMP, are given material related to the presentation of financial statements in accordance with applicable accounting standards in Indonesia.
- b. Discussion. The discussion method is two-way between participants and presenters so that there are questions and answers to the material presented. The discussion process went very well so that participants could understand and increase knowledge of the presentation of financial statements from the applicable standards in Indonesia.
- c. Evaluation and Measurement. The achievement of the objectives of community service activities is measured by evaluating the answers to the questions given to the teachers who are members of the MGMP. From the results of these answers, we held discussions to get the correct answers so that they could be used as teaching materials later.

RESULT AND DISSCUSION

The implementation of community service activities is provided in the form of face-to-face and online training for teachers who are members of MGPM accounting in the Tangerang City area, while the material provided is the presentation of financial reporting based on applicable accounting standards in Indonesia. The purpose of this activity is to increase the knowledge, understanding, and skills of accounting teachers in SMK Tangerang City. The implementation of this activity is expected that teachers can provide teaching materials that are in accordance with good quality standards for their students. So that SMK graduates are expected to have competence in presenting financial reports for various industries. The results and discussion in this activity are as follows:

a. Preparation Stage

Initial preparations were made by starting with discussions with the Principal of SMK 1 Tangerang and the teachers who teach accounting subjects. Confirmation was also made to the head of MGMP in Tangerang City, Mrs. Yanti Arianti. After there was an agreement between the two parties, then a training schedule was made related to the time of implementation, the number of participants and matters related to its implementation.

b. Training Implementation Phase

The implementation of community service activities was carried out on January 13, 2024 at the meeting room of SMK 1 Tangerang City. The opening was opened by Mrs. Yanthi Ariani, SPd., M.Ak as the Chairperson of the Tangerang City Accounting Subject Teacher Conference (MGMP). The number of participants who attended this activity amounted to 29 people consisting of accounting teachers at SMKs in the Tangerang City area.

The implementation of Community Service consists of two sessions, the first session is the opening ceremony and the second session is the implementation of training. The implementation of the training consisted of a material presentation of approximately 2 hours related to the presentation of financial reporting, which was then continued with discussion and questions and answers. To evaluate the understanding and implementation of the material provided, participants were given questions. From the answers that have been completed by the participants, the results are discussed in order to gain the same knowledge and understanding among the participants.



Figure 1. Implementation of Training Activities

c. Evaluation Stage

The evaluation stage is carried out after the training activities have been completed, while the purpose of the evaluation is to assess the extent of success on the understanding, knowledge and skills of accounting teachers related to the presentation of applicable financial reporting in accordance with financial accounting standards in Indonesia. In addition, the evaluation of the implementation of community service activities is carried out to improve the implementation and development with a wider partnership in the future. The obstacles and challenges encountered during the implementation of activities are very meaningful input to be even better and can achieve the desired goals. The differences in opinion and understanding before and after training are good achievements, so that the concept and implementation are owned by the teachers to teach it to their students.

CONCLUSION

The implementation of community service activities by providing training to teachers who are members of the MGMP Accounting in the Tangerang City area is an implementation of accounting concepts and principles in the presentation of financial reporting in accordance with financial accounting standards applicable in Indonesia. The purpose of this activity is to increase knowledge, understanding and skills in the presentation of financial statements for various industries. With this activity, it is hoped that the teachers will have the same teaching materials in the SMK Accounting environment. The method of implementation is carried out by means of material presentation, discussion, question and answer and working on practice questions on the presentation of financial statements.

The results of this community service activity are expected to increase knowledge, concepts and implementation of financial reporting presentation in various types of industries, which is very beneficial for teachers and students of SMK Accounting who will work in various companies. So that graduates of SMK Accounting can present financial

reports from various types of industries and companies get resources in accordance with the competencies of SMK Accounting graduates.

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