

APPLICATION OF INDEPENDENT LEARNING WEB-BASED ACCOUNTING APPLICATIONS IN EFFORTS EMPOWER SMEs

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ABSTRACT

This study examines the application of self-directed study of WEB Accounting Application. Access to learning is one of the key factors affecting the growth of accounting learning in the morning of SMEs. In an effort to empower UMKM research design used is Participatory Action Research by adopting the Davison, M. and Kock (2004) models. Research subjects 6 owners of MSMEs in Malang. Data collection was done by interview and observation in each location of UMKM. Data analysis technique in this research use using interactive model from Miles and Huberman (2014). The results showed: (1) SMEs have not been able to make financial statements / bookkeeping and still many just do the recording of transactions done manually; (2) SMEs have a small number of computers as a tool in their business or production but they have not utilized the computer in making financial statements; (3) SMEs need software to assist them in making financial reports correctly and accurately; (4) The software of self-learning prototype of accounting application system for UMKM is built in four stages: analysis, design, implementation and evaluation / maintenance; (5) The software of self-learning prototype of accounting application system for UMKM is built easily and simple for its users.

Keywords: Independent Learning, Accounting Application

INTRODUCTION

Financial management becomes an important aspect for the company's progress. Financial management can be done through accounting. Accounting is a systematic process for generating financial information that can be used for decision making for its users. As long as MSMEs still use money as a tool of exchange, accounting is needed by SMEs. According to Warsono (2009), accounting will provide several benefits for MSME actors, among others: (1) SMEs can know the financial performance of the company, (2) SMEs can know, sort and distinguish company property and property owners, (3) (4) MSMEs can make the right budget, (5) UMKM can calculate tax, and (6) UMKM can know cash flow during certain period. Looking at the accounting benefits generated, MSME actors should be aware that accounting is important to their company. The use of accounting can support the progress of SMEs, especially in terms of finance. Increased earnings can also be planned using accounting. With an increasing rate of profit, the development of MSMEs will be better so that MSMEs will really be one solution to the problem of the economy in Indonesia. However, there are still many MSMEs who have not used accounting in supporting their business activities. The reason why SMEs do not use accounting, among others, is that accounting is considered something that is difficult and not important. (Sagoro 2012)

Some actors of SMEs say that without accounting company still running smoothly and always earn a profit. Many actors of SMEs feel that their company is running normally but in fact MSMEs have not progressed. When they get questions about the earnings gained each period, they can not show with nominal numbers but with tangible assets like land, house, or vehicle. Furthermore, the asset is obtained not only by corporate funds but sometimes coupled with personal property. The assets are sometimes not used for the company but are used for personal use and there is no record or separation between them. This causes the development of the company, especially in terms of financial performance can not be known clearly. The perpetrators of MSMEs find it difficult to use accounting in their business activities. This is because there is no guidance or book that can be used as a reference to learn to manage finance UMKM. The books currently circulating are not yet focused on financial management of MSMEs. There are several Accounting Book titles for MSMEs, but see their contents as well as accounting books for large companies. Many transactions that occur in SMEs such as barter / exchange services but not given an example in the book so that when the transaction occurs, the perpetrators of SMEs prefer not to record it. If there are many similar and unrecorded transactions, of course, will have a negative impact on the company's financial performance. In addition there is no book that specifically discusses transactions in SMEs, many actors who are reluctant to read UMKM book.

On the other hand the application of self-learning model based on the web in this study is a business that provides services engaged in the field of education Accounting For the perpetrators of SMEs to conduct independent learning without being bound by time and place. Access to learning is one of the key factors affecting the growth of accounting learning for SMEs. Pesebo learners (perpetrators of SMEs) can access the material at any time and anywhere. Furthermore, they can continue according to their abilities. As a consequence, they must have high stimulation and motivation, cost-effectiveness improvements especially applicable to communities of various types of work activities and permanently busy so that almost never able to attend full-time face to face. But this independent learning model enables them after completing their work, family and other social commitments to start learning.

Based on the problems faced by UMKM actors and need to find solutions, it is necessary to conduct research with participatory action research approach with the title "Application of Independent Learning Accounting Applications Based on WEB in the effort of empowering Micro Enterprises"

LITERATUR REVIEW

1. Independent Learning

Self-directed learning is a student-centered approach in which learning processes and experiences are organized and controlled by the learners themselves. Learners decide by themselves how "where, where, and when to learn about something they think is important" (Hammond & Collins, 1991). Haris Mudjiman (2009) states that self-study is more emphasized in adults with the assumption of more mature learners: (1) self-concept is increasingly changing from the attitude of dependence on educators to self-directed attitude and mutual learning among them, (2) their learning experiences that can be used as learning resources, while the learning orientation changes from material mastery to problem solving, (3) the readiness of learning is increasingly felt to master the tasks related to their role in life, (4) the time perspective is increasingly oriented towards the use of learning results that can be immediately used in life, and (5) the need for their involvement in planning, diagnosis of needs, determination of learning objectives, and evaluation of processes and learning outcomes. The use of an independent learning approach that accesses the broad development of adult learning needs, one of which is triggered by development gan science and technology that underlies education and learning.

2. Web Based Learning

Web-based learning media or so-called Web Based Learning utilize a computer connected to the internet as a tool / device that provides information, contents of learning materials, exercises, or both in the form of tutorials, drill and practice (exercise), simulation, or instructional games which is presented in a website (internet site). Self-learning model based on the web according to Rusman (2009) is the most common model used for the utilization of the internet in learning. In this model learners can access the necessary information through information sources that are intentionally opened online for anyone and anytime. This activity is not related to specific learning tasks but to enrich themselves individually. The advantages of utilization in web-based learning as described by Rusman (2009) menybutkan among others: (1) availability of e-moderating facilities in which educators and learners can communicate easily through internet facilities regularly or when sajakegiatan communication is done with no limited by distance , place and time, (2) educators and learners can use learning materials or learning instructions structured and scheduled over the Internet, so that they can assess each other how far learning materials are learned, (3) learners can learn or review teaching materials at any time and at (4) if the learner requires additional information related to the material he / she learns, he or she can access internet easily, (5) both the educator and the learner can have an internet discussion which can be followed by the amount participants b (6) changing the role of learners from the normally passive to the more active and independent, and (7) relatively more efficient, for example for those who live far from a college or conventional school.

METODE

In an effort to empower UMKM research design used is qualitative research. Type of research used Participatory Action Research by adopting model Davison, M. and Kock (2004). Research conducted on the perpetrators of SMEs in the area of Malang. The selection of MSMEs in Malang City area as research location because of the suggestion from them at the previous research in some locations of SMEs in Malang City region in reviewing the beneficiaries of accounting knowledge in managing their business. The results show that the owners of MSMEs still need training and assistance accounting utilization to manage their business without having to leave their business activities.

Data collection techniques used in the PAR accounting application is FGD conducted with the participants in this study is the perpetrators of MSMEs in Malang area to conduct assessment, planning and implementation of self-directed learning accounting based on WEB. Besides FGD, researchers used unstructured interviews conducted individually or in groups. In open-ended type interviews, the researcher can ask or explore the data, information and experience of participants related to the actual situation and problems in the business and opinion of the perpetrators of UMKM. In this study the researcher observes participation, this form allows the researcher to capture the information in the actual situation with more depth. In addition to using the senses, researchers also use field notes and cameras to capture the situation, conditions and circumstances associated with research focus.

Technique Data analysis in PAR accounting application in effort of empowering UMKM done since before entering into field, observation, during research implementation in field and after finished research in field, researcher use interactive model from Miles and Huberman (Miles, Huberman and Saldana, 2014: 14) to analyze the research data. Activity in qualitative data analysis is done interactively and run continuously until complete, so the data is saturated.

RESULTS AND DISCUSSION

A. Independent Learning Planning Web Based Accounting Application System

Design Build Prototypes of Independent Learning Accounting System Accounting in kembangan itself, which became a medium in online learning. Design Build Prototype Learning Mandiri Accounting Application System is a web-based application that can be accessed anywhere with internet connected. The learning activities, such as downloading learning materials, uploading guidance system accounting application Questionnaire, Download materials and forums among UMKM.

1. Learning Materials

The developed online learning media has the material adopted from the computerized accounting application package which is tasked with obtaining financial statements automatically, quickly and has a better accuracy rate than manually. Have the ability to display data quickly, easily and efficiently. Having a security system in the form of a password, can present the comparative financial statements in accordance with the data in the desired period. Benefits of accounting applications in general is almost the same that is ease in preparing the financial statements of a company. You can use Computerized Accounting Application provided that "know the standard procedure of bookkeeping and can operate computer", without having to be an accounting expert or computer expert.

2. UMKM Accounting Learning Page Using Internet Media

The website-based UMKM accounting learning page consists of a long-standing background, information about the migration of the use of ETAP PSAK to PSAK UMKM effective from January 1, 2018, and financial statements to be made by MSMEs. The website of MSME-based accounting learning can be found at the following website address, <https://sites.google.com/view/pembelajaran-akuntansi-umkm/beranda>.

Here is a snapshot of the UMKM learning web page display.



Figure 1. Homepage of UMKM accounting website

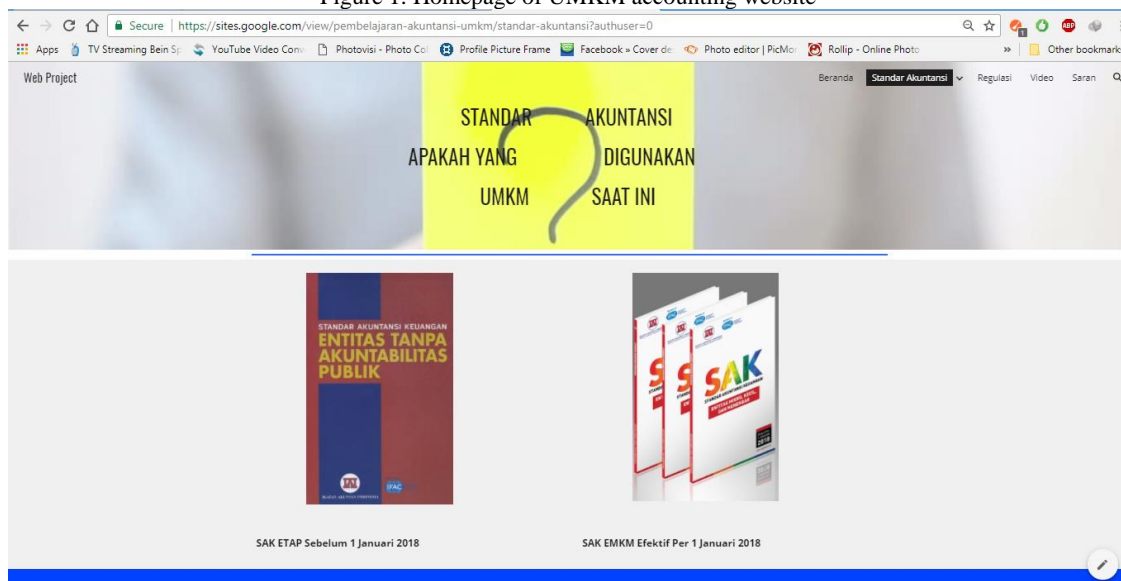
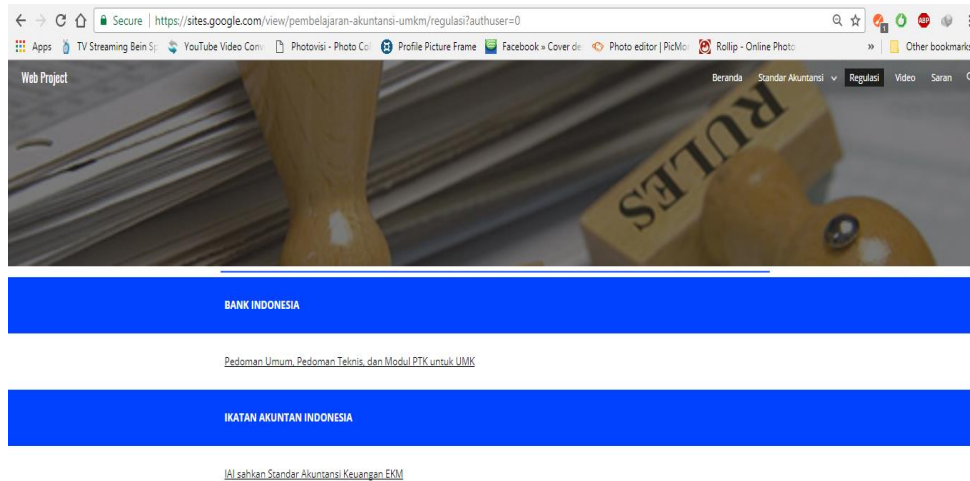
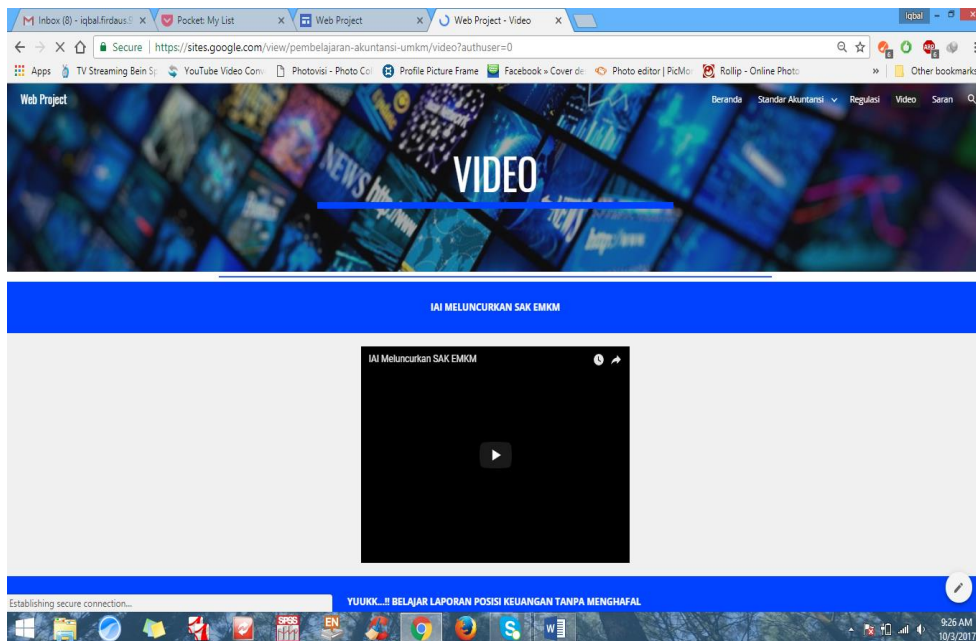


Figure 2 Change Information Page from SAK ETAP to SAK UMKM



Figur 3. Current Regulatory Pages



Figur 4. Video Learning Accounting Page

B. Implementation and Constraints Strategy

1. Implementation Strategy

A program must be designed with as much detail as possible. But as good as anything a program would require an ingenious strategy in its execution. Strategy is needed in solving any problems that arise. There are several strategies undertaken in the application of innovative learning innovative Web Based Accounting Application System.

First, develop the standard operating procedures (SOP) of the Independent Learning Program of Web-Based Accounting Application System to ensure that everything runs according to the procedures and ensures its success. Second, the signing of a Memorandum of Understanding (MoU) between researchers with UMKM with the core of socializing all learning activities. Third, conduct training with face to face about the implementation plan of Mandiri Self-Management of Web Based Accounting Application System Then followed up the activity of Independent Learning Application of Web Based Accounting Application System in one line.

2. Real Benefits of Learning

Independent Learning Program Accounting System Web-Based Accounting has provided tangible benefits for 6 owners of MSMEs in the area of Malang City Benefits include: (1) availability of e-moderating facilities in which educators and learners can communicate easily through internet facilities regularly or when the communication sessions are conducted unrestricted by distance, place and time, (2) educators and learners can use instructional materials or structured and scheduled learning instructions through the Internet, so that they can examine how far learning materials are learned, (3) learners can study or review teaching materials at any time and any place where necessary considering computerized materials on the computer; (4) if learners need additional information related to the material they are studying, they can access the internet more easily.) both educators and learners can perform discussions through the internet that can be followed by a large number of participants, thus increasing knowledge and broader insight, (6) changing the role of learners from the normally passive to the active and more independent, and (7) relatively more efficient, for example for those who live far away from a conventional college or school.

For economic benefits, many MSMEs still view bookkeeping as a matter of numbers for various reasons, ranging from accounting processes that are considered confusing to reasons of indiscipline. In fact, every company including micro and small scale must have a bookkeeping system. Business financial statements are performance management tools. Benefits can be used among other things as a map in making the right decision to maximize profits, cash flow arrangements, to take strategic planning. Business actors who do not apply bookkeeping are usually unable to separate personal finance with the company's finances. Conditions that make business actors cannot see clearly whether the business is really profitable. Other negative effects, the company also cannot know the progress, profits, and business prospects. Business actor feels like it's been a lot of behavior, but kok business no profit. Though the money from his efforts may be used to buy television, mobile phones, and others. The amount of money and corporate debt is also not really known because it is mixed with personal money. Business actors to separate personal and corporate finances. How, for example by buying a cash register machine so it can be calculated how much money in and out, to the amount of turnover per day. By separating the finances and recording each transaction, business actors will more easily apply cost accounting in the form of tracking, recording, and analysis of costs incurred. Cost accounting helps business management in the process of controlling and planning to improve efficiency and quality, both for routine and strategic or long-term decisions. With a controlled system, the company can manage the necessary reserve costs for certain conditions, such as renovating a place of business or inviting employees on vacation. Another great benefit is to facilitate the company in borrowing additional capital. Usually financial institutions require companies that are eligible given a loan must run a minimum of two years running and have good prospects. Usefulness that is not less important for the tax business of SMEs. If you do not know exactly how much the actual turnover, later it will be difficult because the number of origin is shot.

CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

The conclusions that can be obtained from this research are as follows:

1. Design Bangun prototypes of Independent Learning Accounting System Accounting in kembangan itself, which became a medium in online learning. Design Build Prototype Learning Mandiri Accounting Application System is a web-based application that can be accessed anywhere with internet connected. The learning activities, such as downloading learning materials, uploading guidance system accounting application Questionnaire, Download materials and forums among UMKM.
2. Strategies undertaken in the application of innovative learning Self-Management of Web Based Accounting Application Systems: (a) develop operational procedures standard (SOP) Independent Learning Program Accounting System Web-Based Accounting to ensure everything runs according to procedures and ensure its success. Second, the signing of a Memorandum of Understanding (MoU) between researchers with MSMEs with the core of socializing all learning activities; (b) conducting face-to-face training on the implementation plan of Mandiri Self-Management of Web Based Accounting Application System Then followed by the application of Independent Learning of Web Based Accounting Application System in one line.
3. Independent Learning Program Based Accounting System Web Application has provided real benefits for 6 owners of SMEs in the area of Malang City, among others are: (a) availability of e-moderating facilities in which educators and learners can communicate easily through internet facilities regularly or whenever the communication activities are conducted without being limited by distance, place and time; (b) benefits in the economic aspects, business financial statements are performance management tools. Benefits can be used among other things as a map in making the right decision to maximize profits, cash flow arrangements, to take strategic planning.
4. In carrying out the Independent Learning Process of Web Based Accounting Applications mentioned above, the Research Team must address some of the obstacles that arise. Some of these obstacles include: first, time constraints. The trigger can not be executed during the day, because UMKM averages their business activities. Efforts to overcome this obstacle is done by using the time of night for the process of mentoring in one line. Secondly, economic constraints create a stigma of society that innovation should be aids. Concrete solutions to these constraints are made UMKM awareness about the benefits of accounting applications to their financial performance.

B. Suggestions

Suggestions to be given related to this research are as follows:

1. Based on the results of previous research is known that most of the perpetrators of SMEs

still using manual financial reporting. With the availability of independent learning software accounting system for SMEs are expected to be exploited soon.

2. For Dinas Koperasi and UMKM

Can provide intensive socialization of the importance of making financial statements with computers to make it faster, easier and more accurate

3. For Educational Institutions

Participate actively in providing training on the use of software independent learning accounting system application for SMEs and preferably to assist the perpetrators of SMEs in the optimization of use computer technology for their business development.

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