

# EXPLORING THE EFFECTIVENESS OF ACCOUNTING PRACTICUM IN UNIVERTAS TERBUKA

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## Abstract

Accounting Study Program at Faculty of Economics Universitas Terbuka has several practical courses. Practical courses are mandatory and must be taken by every accounting student. There are two Accounting Practicum Services applied in Accounting Study Program there are Face-to-face Practice (FFP) and Online Practice (OP). The problems that often arise in the management of accounting practicum especially in FFP such as socialization of guidelines and guidance of practice that has not been optimal, facilities and infrastructure is not adequate yet, the instructor has not complied with the guidelines and has not met the qualification standard. This indicates that FFP has not run effectively in accordance with the management function. Therefore, this research tries to analyze the effectiveness of FFP management by the regional office (UPBJJ UT) through management functions which include Planning, Organizing, Actuating and Controlling aspects.

The research proves that the effectiveness of the implementation of the management functions which are Planning, Organizing, Actuating and Controlling of FFP has been going well. Planning functions of FFP that should be improved is planning before the implementation of the FFP, the effectiveness of information and communication between the organizers of FFP and instructors, students and group unit and availability of FFP. Organizing functions of FFP that must be improved is the form of FFP organization with the main duty and function, the availability of the person responsible for FFP and the special staff of the FFP. Actuating functions of FFP that must be considered is the availability of break room for instructors, a place of prayer and a toilet. More important is the availability of FFP materials consisting of case manuscripts and workbooks. Controlling functions of FFP that to be improved are in terms of acceptance of complaints and handling, career development of instructors and awards for outstanding instructors.

Keywords: practicum, accounting, planning, organization, actuating, controlling

## 1. BACKGROUND

The university is an organization requires leadership or *leadership* and good management. Universities that do not have the leadership and management would be fatal, because it will experience powerlessness in producing quality human resources (Abbas, 2008).

Curriculum of S1 Accounting Study Program contains the practicum course that support the achievement of the competencies of graduates and provide flexibility to students to deepen expertise in the field of Accounting. The practicum course has a practicum activity called Face to Face Practicum (FFP). FFP is designed in case study, problem solving, and group discussion. FFP is held for 8 (eight) meetings in 1 (one) semester in each city of regional office. Implementation of FFP refers to the Guidance and Guidelines of Practicum Accounting Study Program. The implementation scenario of FFP in Regional Office is 8 (eight) meetings, the students are given a comprehensive case to be completed and done on the prepared work paper by the instructor with time 120 minutes (2 hours).

Based on observations of researchers, concerns or complaints that often arise in the management of FFP include lack of information on guidelines and guidance FFP, facilities and infrastructure FFP still inadequate, the lab that conducted the instructor is not in accordance with the guidelines FFP and human resources (HR) or instructor FFP has not met the qualification standards.

In addition to complaints above, during the time in Accounting Study Program has never been reviewing the effectiveness of management Laboratory Course Introduction to Accounting (EKSI4101) and Laboratory Auditing (EKSI4414) as improving the quality of academic and administrative services. Based on the results of these observations, UT and Accounting Department in particular strive to always improve the management of FFP by exploring the elements of what needs to be upgraded or repaired. Management is often synonymous with management. Management is the process of function - management functions that include aspects of planning, organizing, implementing, and monitoring. This study aims to analyze the extent of the effectiveness of the management of FFP by Regional Offices with through management functions that include aspects of planning, organizing, implementing, and monitoring.

## **2. LITERATURE REVIEW**

### **2.1. Management of Higher Education**

University as an institution or organization that requires the application of management in carrying out its activities. Management is the utilization process of all resources in order to achieve the goals setting. General management functions in the management of the university consists of planning, organization, mobilization (actuating) and supervision (controlling) (Abbas, 2008).

Nurhadi (1983: 5) to formulate the definition of management or administration of education as follows: "The administration of education is an activity or series of activities such as joint business management process group of people who are members of the educational organization to achieve a predetermined level, in order to effectively and efficiently ". According Sudjud (1987: 4) put forward the notion of management or administration of education as follows:

"Administration of education or educational management is the process of planning, organizing, and assessing the utilization of the human component, information, technology, infrastructure, finance, organizational structure, and the environment the education system in order to achieve the educational goals effectively and efficiently, based on the values and principles of education. The scope of management education by function or sequence of events: (1) planning, (2) organizing, (3) directing (actuating), coordinating, communicating, and supervising or evaluating. , (4) coordinating, (5) communicating, and (6) to supervising or evaluating. Here is an overview scope of management education.

It can be concluded that the management of FFP in Regional Offices included in the management of educational facilities with the sequence of activities of planning, organizing, directing (actuating), coordinating, communicating, and supervising or evaluating.

### **2.2. Practicum**

Laboratory activity (practicum), by its terms, the lab is defined as a series of activities that allow someone (students) to apply the skills or practicing something. In conducting the laboratory is not only the ability associated with manipulating tools skills are trained, but attitudes toward scientific inquiry just need to get pressure. In the book Teaching and Learning Strategies, Woolnough suggested that practical forms can be:

1. Exercise, used to support basic skills development aspect. For example, using the eye, a magnifying glass, etc.
2. Investigation (inquiry), is used for the purpose aspects of problem-solving skills. Examples of such investigations practicum shaped how to get sprouts from the seeds of the soursop.
3. Experiential, used for the purpose of increasing understanding of the aspects of the subject matter. For example, studying and wrenching parts of plants (flowers / fruit).

Practicum is one form of teaching and learning activities that are intended to strengthen the mastery of the material that is applicable. Practicum is a learning process that is intended to help students understand the concepts and theories in the book's subject matter, so that students can achieve the competencies expected after a certain course.

### 3. METHODS

This study used mixed methods research approaches. The study is a mixed methods research approach that combines the form of qualitative and quantitative form. According to the book Bryman Quantitative and Qualitative Research Methods (2014) that one reason for the incorporation of qualitative and quantitative research including triangulation logic which qualitative research results can be checked on quantitative studies to strengthen the validity of research data.

When viewed from the presentation of the data, the nature of this research is descriptive and verification. Descriptive method means trying to describe and interpret the object in accordance with what is (Sukardi, 2010). The purpose of descriptive research is to create a picture or painting in a systematic, factual, and accurate about the facts, nature and combined inter phenomenal investigated (Umar, 2011). While the verification method used to test the validity of a hypothesis which is carried out through data collection in the field.

The research focus is the management of Face to Face Practicum (FFP) all over Regional Offices in supporting the implementation of learning practicum courses in Accounting Study Program which include:

1. Planning;
2. Organizing;
3. Actuating; and
4. Controlling.

Data used in the preparation of this study are primary and secondary data. The population of this research is all Regional Offices that organizing of FFP. The sample was taken by purposive on Regional Offices conducting the FFP. Data analysis techniques used in this research is descriptive analysis. This means that from the data obtained from the study were presented what was then analyzed descriptively to obtain a description of the facts on the ground.

### 4. RESULTS AND DISCUSSION

#### 4.1. Results

There were 39 Regional Offices of UT as population. Population taken with purposive and obtained 16 Regional Offices. Acting as a respondent is Coordinator of Learning Materials and Academic Support Services (LMASS) of Regional Office. Information about the organization of FFP in Regional Office explored through a questionnaire containing 36 statements in Likert scale. Respondents elaborated through direct interviews or via telephone. 36 The statement is divided into four sections based on 4 (four) management functions, namely: (1) planning, 10 statements; (2) organizing, 10 statements; (3) actuating, 8 statements; and (4) controlling, 8 statements.

Having tested the validity and reliability, from 36 statements remaining 33 statements were valid and reliable. Three statements are the statement number 3 of actuating (t-value: 1:31 <1.96; standard loading factor: 0:33 <0.50) and a statement of the number 2 (t-value: 1:47 <1.96; standard loading factor: 0:37 <0.50) and number 3 of controlling (t-value: 1.65 <1.96; standard loading factor: 0:41 <0.50).

#### 4.2. Discussion

##### 4.2.1. Face to Face Practicum (FFP) and Coordinator of Learning Materials and Academic Support Services (LMASS)

Effectiveness of LMASS Coordinator who have carried out FFP can be seen from the implementation of the management functions: Planning, Organizing, Actuating, and Controlling. Most of Coordinator LMASS have not yet understand the mechanism of FFP. One of the Coordinators interviewed by the researcher mentioned the reason why the Regional Office has never conducted FFP so there is no

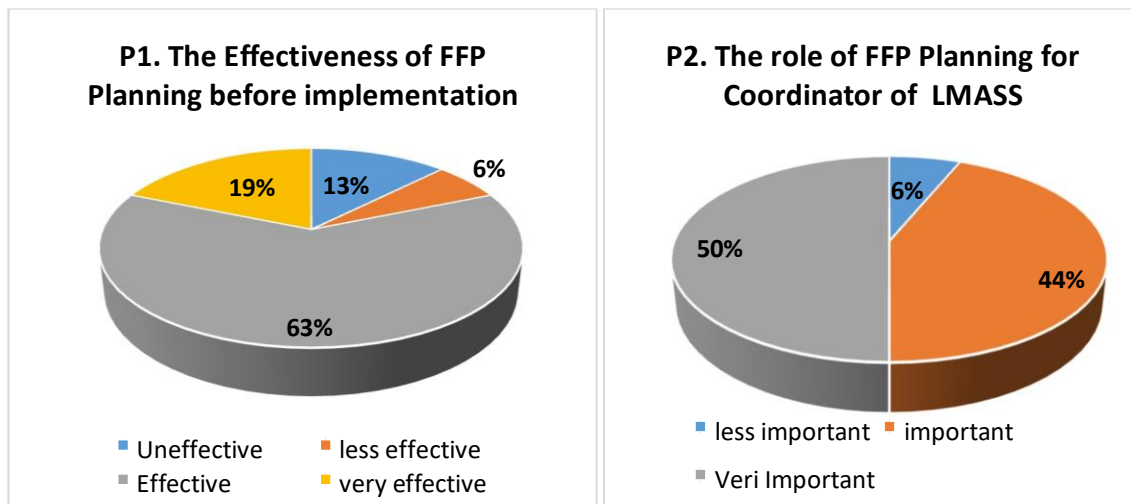
need to know and do FFP process from planning to implementation. The other reason they assume that FFP with Face to Face Tutorial (FFT) is the same process and implementation.

Most of LMASS coordinator who organizes FFP states that FFP has not been fully organized because of the unclear implementation guidance and guidelines for FFP. Instructors of FFP still act as tutors of FFT deliver material not through practical tasks. Some of Regional Office UT organizing of FFP very well as cooperation with the Public Universities conducting practicum course of auditing and accounting laboratory. Instructor of Public Universities has been understood and used to guide the students in practicum courses.

#### 4.2.2. Effectiveness of FFP

##### Planning

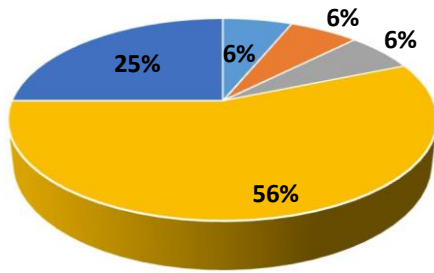
Figure P1 shows that although there is 82% of the respondents stated FFP effective planning, but there are 13% who said it was not effective. This can be referred to the results of interviews mainly on respondents who do not maintain FFP. They saw no need to plan of FFP, because it does not need organizing FFP. Figure P2 shows that 94% of respondents said that planning has a role. The interesting is that there are 6% who say somewhat of a role, it is possible that this view emerges from respondents who have not conducted the FFP and felt that the planning is ineffective so that it is questionable.



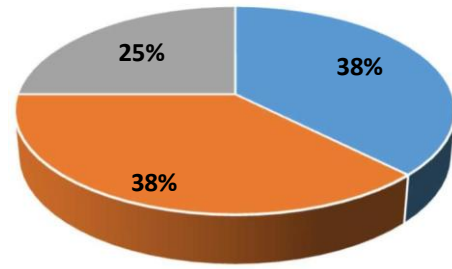
In Figure P3 shows that there are 12% of respondents who see the implementation guidelines and guidance on the implementation of the FFP is not effective. It is aligned with the respondent when responding to question the effectiveness of planning FFP. Most of the respondents who answered effective because it has been using it as a guide to the implementation of its FFP in Regional Offices. The interesting thing is Figure P4 there are 38% of respondents doubt the effectiveness of the implementation of the FFP. When traced because the response has not been read and implement these guidelines.

##### P3. The Effectiveness of FFP Guidelines and Guidance for FFP

##### P4. The Effectiveness of FFP



- Very ineffective
- ineffective
- less effective
- effective
- very effective

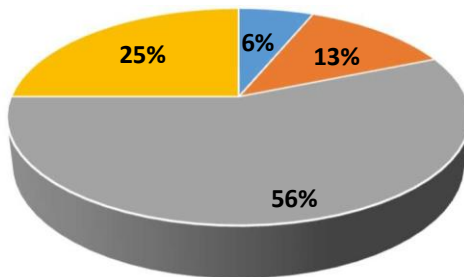


- less effective
- effective

Figure P5 shows that although the perception of perception has been done but there are still 18% of respondents still doubt its effectiveness. Meanwhile the Figure P6 communications Coordinator of LMASS with the instructors good and smoothly (88%) and only 13% are dubious.

### P5. The Effectiveness of Equation of Perception

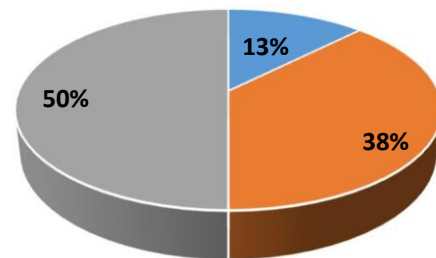
#### Perception



- ineffective
  - less effective
  - effective
  - very effective
- Instructors of FFP**

### P6. The communication between

#### Coordinator of LMASS and

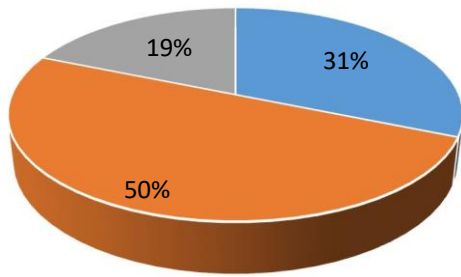


- less good
- good
- very good

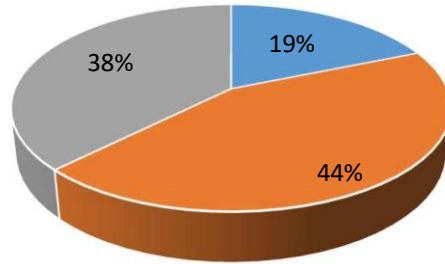
Figure P7 showed that 31% of respondents doubt the effectiveness of the delivery of information to students and study group of FFP. While Figure P8 indicates that there are 19% of respondents doubt the effectiveness of the delivery of information about rights and obligations of the instructor at the time of perception.

### P7. The Effectiveness of information about FFP to students and study Club management

### P8. The effectiveness of information about Instructor Rights and Obligations in Equation of Perception



■ less effective ■ effective ■ very effective



■ less effective ■ effective ■ very effective

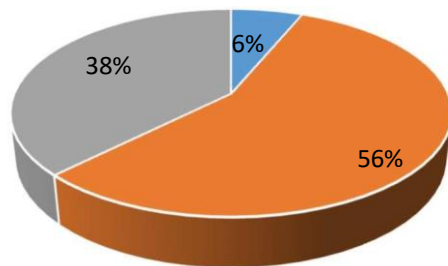
Apparently, there are 6% of respondents stated that the delivery schedule of the FFP to the instructor is not timely (Figure P9). Figure P10 shows there are 6% of respondents said modules, workbooks and texts about FFP is not available and 19% doubted there.

FFP overall planning function that should be improved is in the planning before the FFP, the effectiveness of information and communication between the organizers of FFP by instructors, students and study group as well as the availability of FFP.

**P9. The effectiveness of on time**

**information about FFP Schedule to**

**Instructor**

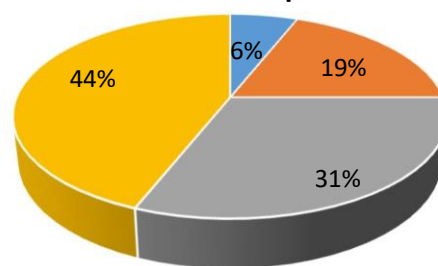


■ ineffective ■ effective ■ very effective

**P10. The availability of Printed**

**Material: Modul, Workbooks,**

**and Test Paper**



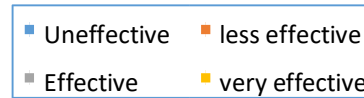
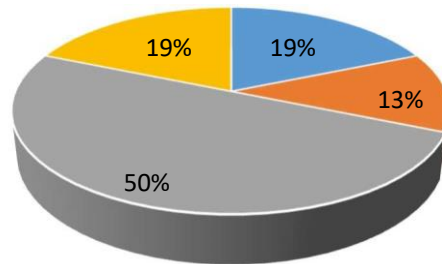
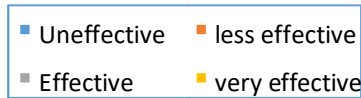
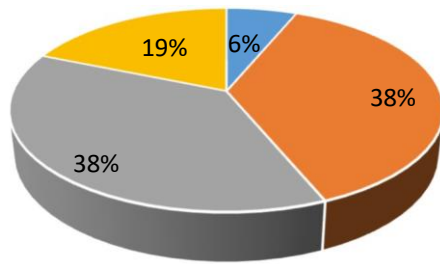
■ not available ■ less available  
■ available ■ very available

**Organizing**

Figure O1 presents information FFP organizational structure. It appears that 38% of respondents doubted the effectiveness. Similarly, information from Figure O2 showed that 32% of respondents doubted the implementation of the duties and functions of FFP.

**O1. The Effectiveness of FFP organizational structure**

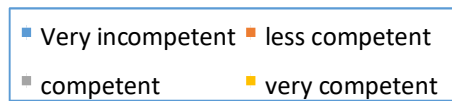
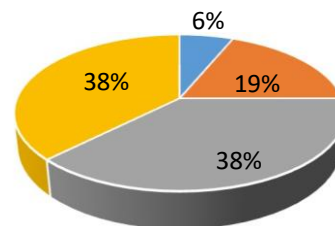
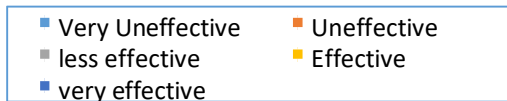
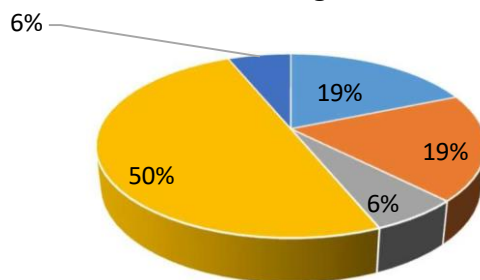
**O2. The Effectiveness of implementation of duties and functions FFP**



Standard Operating Procedures (SOP) in the implementation of FFP 25% of respondents considered ineffective and 6% doubted (Figure O3). Only 6% of respondents who view Regional Office staff who helped organize the FFP incompetent while 76% of respondents believe the competence of his staff (Figure O4).

**O3. The effectiveness of Standard Operating procedures (SOP) in the FFP assisting of FFP**

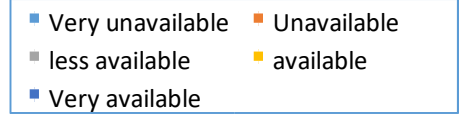
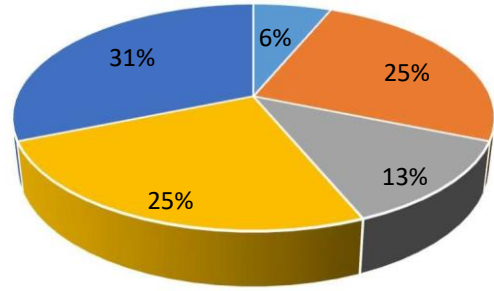
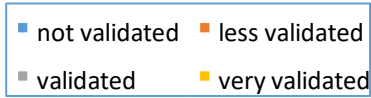
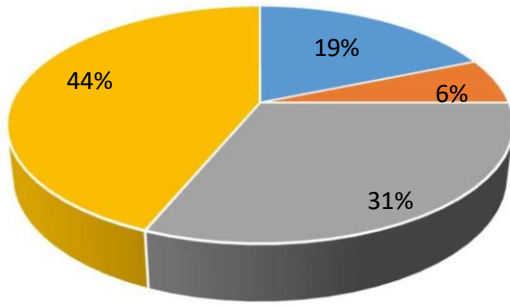
**O4. The competence of Regional Office's staff in implementation of**



19% of respondents stated that the Kit Tutorial of FFP consist of RAT, SAT, outline tasks, etc. are not validated in Regional Office-UT (Figure O5). 31% of respondents felt the guidelines and guidance FFP in Regional Office not available and 13% doubted his existence (Figure O6).

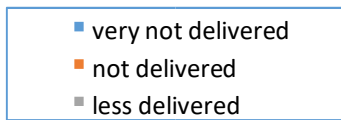
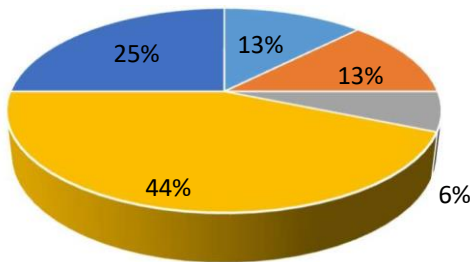
**O5. Kit Tutorial (RAT, SAT, Outline Task, etc.) is validated at Regional Office**

**O6. Availability of guides and guidelines of FFP at Regional Office**

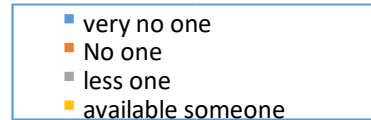
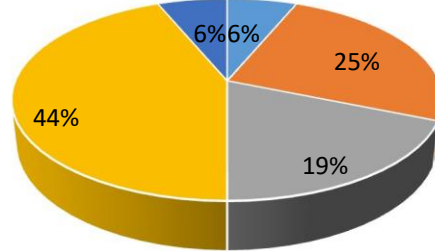


26% of respondents did submit guidelines to the instructor FFP (Figure 07). Apparently there are 12% of respondents stated that it is not personal to be responsible for the implementation of FFP (Figure 08).

**O7. Submission of FFP**  
**Guidelines to instructors**

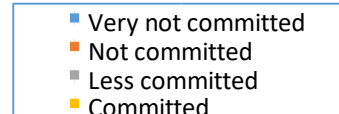
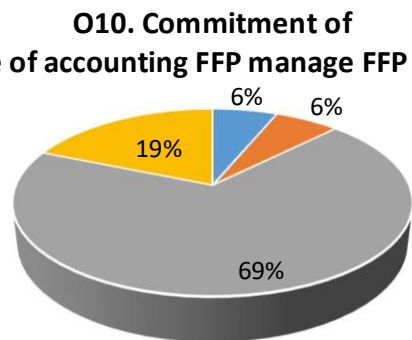
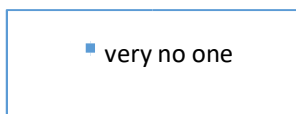
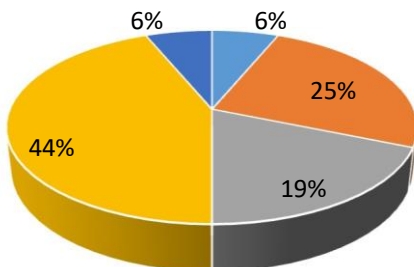


**O8. There is someone who is responsible for organizing FFP**



Even 19% of respondents said there is no special field personnel who take care of the implementation of FFP (Figure 9). Similarly, 12% of respondents said the person in charge in organizing FFP did not commit.

**O9. Available of field personnel to responsible of accounting FFP manage FFP**





Overall organizing functions that must be improved is the organization FFP as well as the main tasks and the availability of personnel in charge of FFP and the staff who directly manage the implementation of FFP.

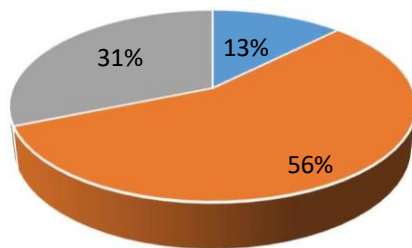
**Actuating**

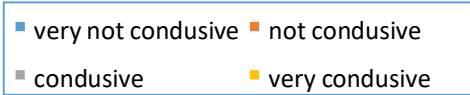
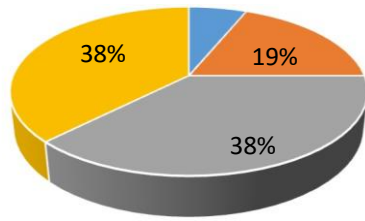
On actuating function, 25% of respondents said the environment is not conducive place of FFP (Figure A1). Meanwhile, there were 13% respondents doubted their dugout for instructors (Figure A2).

**A1. Environment of FFP is conducive**

6%

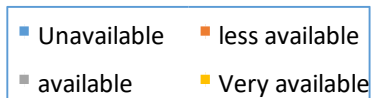
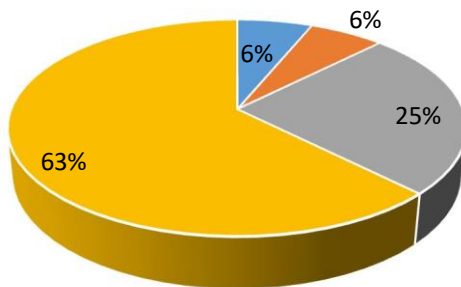
**A2. Availability of break room for instructors at FFP locations**



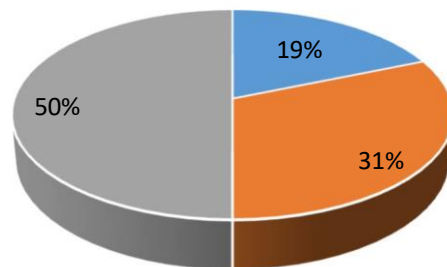


6% of respondents said FFP does not provide a place of worship space (Figure A4) and 19% of respondents doubted the availability of toilets were clean (Figure A5).

**A4. Availability of pray room**

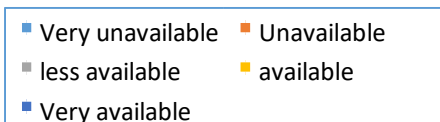
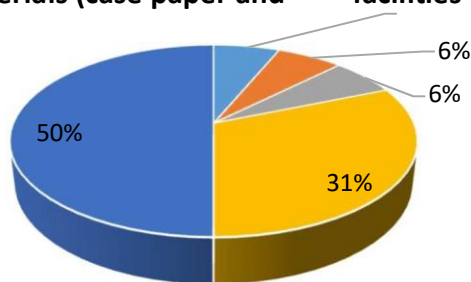


**A5. Availability of clean toilets**

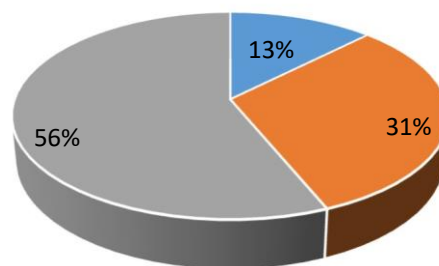


12% of respondents stated lab materials are not available, and 6% more doubt (Figure A6). 13% of respondents doubted their support facilities in the FFP (Figure A7). Only 6% of respondents who doubt affordability venues of FFP (Figure A8).

**A6. Availability of practicum materials (case paper and workbook)**

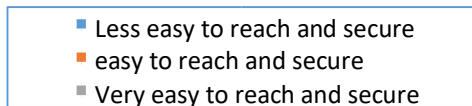
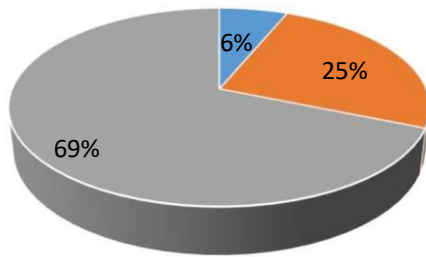


**A7. Availability of support facilities**



workbook) 6%

**A8. Locations of FFP easy to reach and secure**

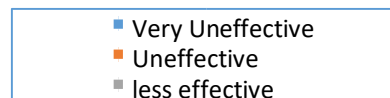
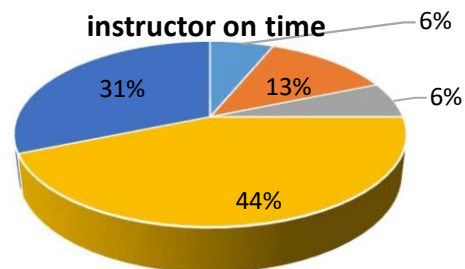
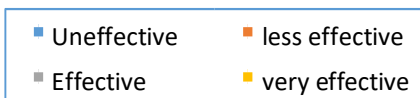
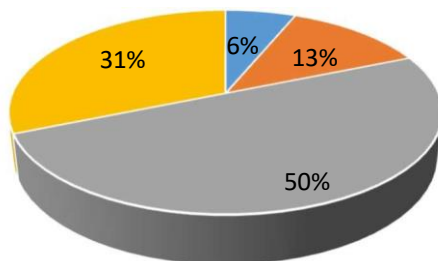


Overall actuating management functions that must be considered are the availability of instructor break room, places of worship and toilets. More important is the availability of FFP materials (manuscripts and workbooks).

**Controlling**

In the controlling function, 6% of respondents considered that monitoring and evaluation implementation had not been effective and 13% had doubts about its effectiveness (Figure C1). The timely assignment is considered ineffective by 19% of respondents and 6% doubt it (Figure C4).

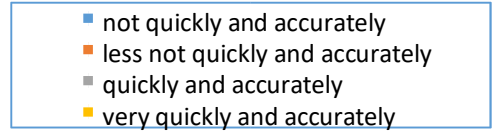
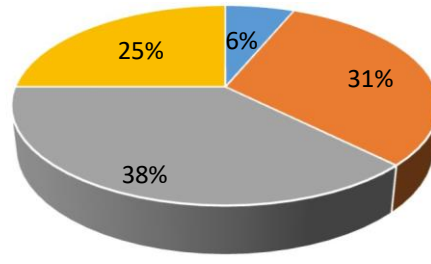
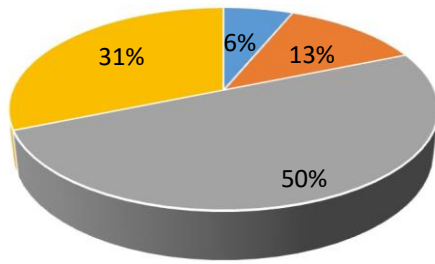
**C1. The effectiveness of C4. The effectiveness of giving monitoring and evaluation of FFP the honorarium to the instructor on time**



13% of respondents see the instructor and student complaints handling is not effective (Figure C5). While 6% of respondents said the handling of the complaint has not been fast and accurate, 13% longer doubt it (Figure 6).

**C5. The effectiveness of Regional Offices in handling complaints of instructors and students**

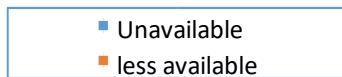
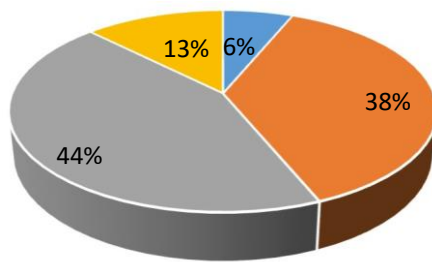
**C6. instructor and student complaints are handled quickly and accurately**



19% of respondents expressed no appreciation and added value for the instructor FFP, 38% doubted the existence of the award and added value for instructors who are performing well (Figure 7) .19% of respondents said there is no career development for instructors.

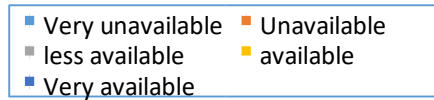
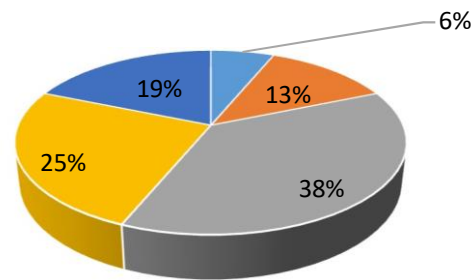
### C7. Awarding and value

for FFP added for FFP instructors



### C8. Career development

instructors



Overall a controlling function that should be improved is the receiving and handling complaints and career development as well as awards for outstanding instructor.

## 5. CONCLUSION

The effectiveness of the implementation of the planning function has been good. FFP of planning functions that should be improved is planning before implementation of FFP, the effectiveness of information and communication between the organizers of FFP by instructors, students and study group as well as the availability of FFP. Effectiveness of the performance has been good organizing. Organizing functions that should be improved is the organization and it's the FFP responsible of main tasks and availability of FFP and the staff that takes care specifically the implementation of FFP.

Actuating the effectiveness of the performance has been good. Actuating in management functions that must be considered is the availability of instructors break room, a place of worship and a toilet. The more excellent is the availability of FFP (case paper and workbook). Controlling effectiveness of the performance has been good. Controlling function that should be improved is in receipt of the complaint and its handling and career development as well as awards for outstanding instructor.

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