

EVALUATION OF THE IMPLEMENTATION OF THE INSTITUTIONAL ACCOUNTING AND FINANCE SKILLS COMPETENCY TEST PROGRAM

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ABSTRACT

The purpose of this study was to determine the success and follow-up of the Competency Certification Test Program on Accounting and Financial Skills Competency for Institutions at Yapimda Vocational High School, Jakarta. This research was carried out at Yapimda Vocational High School, Jakarta, on the Competency of Accounting and Institutional Finance skills. This study uses the CIPP Descriptive Evaluative Model Research Method (Context, Input, Process, Product). The samples for this study were taken using the Purposive Sampling Technique, namely school principals, deputy principals, supervisors, LSP heads, heads of Institutional Accounting and Finance competencies, productive Accounting and Institutional Finance teachers, assessors of Institutional Accounting and Finance competencies, and students majoring in Institutional Accounting and Finance. Data collection techniques are interviews, observation and documentation. The results of the study show: 1) Evaluation of the context in the implementation of the USK Program in terms of environmental conditions is high, this aspect includes (a) Vision, Mission and Objectives of the School and LSP, (b) Policy regarding USK, 2) Evaluation of USK program input is classified as very high. This aspect includes (a) availability of facilities and infrastructure, (b) human resources, (c) USK planning, and (d) USK committee. 3) Evaluation of the process is classified as high, aspects that are assessed regarding the implementation of the USK program and 4) product aspects obtained are in the form of Competency Certificates.

Keywords: *Certification, Competency, Expertise, Accounting, Finance*

INTRODUCTION

Education is very important for every human being. Increasing insight, ability to solve problems, improving the economy, to create better jobs can be obtained through education. This is what distinguishes humans from other creatures created by God. Education is a learning process regarding

aspects of knowledge, skills and attitudes. Education is very important for everyone who aims to educate and develop potential within. The more growing and developing each individual can have creativity, broader knowledge, good personality and be a responsible person.

According to Law Number 20 of 2013, Article 18 paragraph 3, Vocational High Schools (SMK) are a form of formal education unit that organizes vocational education at the secondary education level as a continuation of SMP/MTs or other equivalent forms or continuation of the learning outcomes that recognized as equal/equivalent to SMP/MTs. SMK is a school that prepares its graduates to become human beings who have skills according to their competence and expertise and are ready to enter the world of business, industry and the world of work. The quality of graduates is to become human beings who have skills in accordance with their competence and expertise and are ready to enter the world of business, industry and the world of work.

Based on data from the Directorate of Vocational High School Development (2019) on the number of vocational school graduates and based on data from the Central Bureau of Statistics on the number of unemployed based on Business Management skill competencies, this still accounts for a sizable number, while the unemployment rate with Accounting and Finance competence is 207,606 people. The numbers are quite a lot to be used as an evaluation when SMK graduates are expected to be immediately ready for work and one of the contributing factors is the incompatibility of the competencies tested with the needs of the business/industrial world, so that the absorption of SMK graduates in DUDIKA is still not optimal. This is also due to the incompatibility of competencies possessed by the field of work. This problem must be immediately sought for a solution by various related parties, including the government.

One of the efforts made by the government through the Ministry of Education and Culture is through the Expertise Competency Test (UKK) program for vocational/vocational students. One of UKK's goals is to facilitate cooperation between Vocational Schools and the business world and the industrial world (DUDI) to carry out competency exams according to DUDI needs. The UKK implementation model is determined in three ways, namely the implementation of a certification competency test which is carried out through a test system or recognition from the world of work or professional associations; carrying out competency tests by SMKs or certification bodies licensed by the National Professional Certification Agency (BNSP) as Professional Certification Institutions which are permitted to administer UKK in accordance with the scope of the established certification scheme; implementation of UKK in the form of assignments or projects with standard instruments prepared by the government. Education units with world of work partners are permitted to change part or all of the content as long as it is at least equivalent. Expertise Competency Test (UKK) is an assessment process through collecting relevant evidence whether a person is competent or not competent in a particular classification. (Purba et al., 2021)

The skill competency test model that will be examined is the model with the implementation of competency tests by SMKs or professional certification institutions that are permitted to administer UKK with the program name being Competency Certification Test (USK). According to the Ministry of Education and Culture, the Competency Certification Test is the process of awarding competency certificates which is carried out systematically and objectively through competency tests that refer to the Indonesian National Work Competency Standards (SKKNI). Certificate is a certificate of recognition given to someone who already has the ability and skill requirements according to predetermined standards. The process of obtaining a competency certificate through a Professional Certification Agency (LSP) which already has a license from the BNSP. (Ministry of Education and Culture, 2019).

This study aims to evaluate the implementation of the LSP P1 certification test to increase student competence through the CIPP model at SMK Yapimda Jakarta. Competency tests are needed to determine a person's ability or expertise (competency) according to professional standards. To be accepted to work in the world of work, a person must be competent, which among other things is proven

by a competency certificate through a competency test. If students are declared competent or pass the Certification Test, competency certificates are issued by the Professional Certification Institute (LSP) which is recognized by the National Professional Certification Agency (BNSP), SMKs that have been declared as First Party Professional Certification Institutions (LSP-P1) by BNSP can also conduct skills competency tests independently and become competency test venues for other SMKs in their vicinity. Therefore, it is necessary to increase so that the number of unemployed will decrease because Vocational Schools are appointed to provide knowledge and skills so that they can go directly into the world of work.

METHOD

This study uses a qualitative method, namely a method that uses data collection techniques by triangulation. The data collection process was obtained by means of interviews, observation, and document collection. Interviews were conducted with several sources, namely school principals, deputy principals, heads of competency skills, certification test assessors and certification test participants. This research took place at SMK Yapimda Jakarta, as a Party 1 Professional Certification Institution (LSP), which houses several SMKs in the vicinity, which are located at Jalan Poltangan Raya No. 34 South Jakarta. The research was conducted for 6 months starting from the beginning of November 2022 until the fourth week of April 2023

FINDINGS AND DISCUSSION

Based on categorized data, findings related to program activities for implementing the Institutional Accounting and Financial Competency Certification Test at Yapimda Jakarta Vocational High School which the evaluator obtained during program evaluation through data collection techniques by interview, observation and document study are as follows:

1. Context (Context)

Researchers obtained information on the suitability of the vision, mission and goals of the school and LSP with the Institutional Accounting and Finance Competency Certification Test Program at SMK Yapimda Jakarta, which is a form of implementation of increasing graduate competence and its suitability with the demands and needs of the world of work.

The competency certification test policy was made by BNSP based on Law Number 13 of 2003 Article 18 concerning Employment and BNSP granted a license to LSP with number BNSP-LSP-1286-ID to carry out competency certification tests in accordance with the scope granted by BNSP. In this case, LSP also makes quality guidelines based on the guidelines provided by BNSP as a reference for the LSP-P1, which contains guidelines for maintenance of LSP P-1, implementation of competency certification tests and LSP profiles. The data that the researchers found was that the LSP-P1 quality guidelines for SMK Yapimda Jakarta were in accordance with the National Professional Certification Agency (BNSP) regulations.

2. Input (input)

Input in the process of a program is important to support the success of a program. In the research conducted, the research focus was on a program for carrying out competency certification tests made by state institutions, namely the National Professional Certification Agency (BNSP), which was then submitted by each Professional Certification Institution (LSP-P1) which focused on students or

candidates. labor.

The availability of facilities and infrastructure in the framework of the competency certification test must have good facilities and infrastructure and comply with the TUK verification requirements set by the BNSP. In this case the availability of facilities and infrastructure at SMK Yapimda Jakarta is in accordance with the TUK verification requirements set by the BNSP.

Human resources have an important role in the implementation and progress of a program. The school has met the teacher qualifications in accordance with the Law on Teachers and Lecturers.

The implementation of the competency certification test program will not go well without good planning. The planning of the competency certification test program is in accordance with the established provisions. In this case there is socialization in the competency certification test, making an MOU with the education office, there is a competency certification test committee, making competency test materials (MUK) in accordance with the existing IQF in Accounting and Financial Institutions, there is a competency test place (TUK) that has been adapted with TUK verification requirements from BNSP.

The competency certification test committee is formed by the head of the LSP which has been approved by the Principal. Then the Head of LSP is given the authority to arrange and share (job descriptions) for each competency certification test committee in accordance with established guidelines.

3. Process (process)

Process evaluation discusses the implementation of competency certification tests including the suitability of the competency units being tested, the suitability of the competency test site (TUK). The suitability of the competency units being tested is something that must be considered, through these competency units the assessors will work on and complete the competency units being tested. In its implementation, Yapimda Jakarta Vocational School has adjusted the Competency Certification Test competency units contained in the Competency Test Material (MUK) based on the Level II KKNI Certification Scheme on Accounting Competency and Financial Institutions. So that assessors can focus more on working on competency certification exams.

Compatibility Test Place (TUK) is a place where competency certification tests are carried out and where the tools to be used must be considered. In its implementation, SMK Yapimda Jakarta has adjusted the Competency Test Site (TUK) with the TUK Verification Guidelines provided by BNSP.

4. Product

The product produced from this program is a Competency Certificate as written evidence that will be obtained by the assessor as an acknowledgment that the assessor is declared competent through the competency certification test process. The competency certificate is given directly by the National Professional Certification Agency (BNSP) through the Professional Certification Agency. However, for assessors who are not yet competent, they are given a skill passport.

Competency certification is a supporting document that can be used by owners to apply for a job in accordance with competencies that are in accordance with work standards both nationally and internationally.

CONCLUSION

Based on the results of the evaluation discussion using the CIPP model (Context, Input, Process, Product), it can be concluded as follows:

1. Context

The implementation of the competency certification test on Accounting and Institutional Finance skills at SMK Yapimda Jakarta is based on:

- a) Law Number 13 of 2003 article 18, namely Workers have the right to obtain recognition of work competence after attending job training organized by government job training institutions, private job training institutions, or on-the-job training and to carry out work competency certification a national body is formed independent professional certification. Establishment of an independent national body for professional certification
- b) Law No. 20 of 2003 concerning the National Education System CHAPTER XVI Article 61, contains recognition of learning achievements in the form of diplomas or certificates, and certificates are given to students through certification bodies
- c) Vision, Mission and Goals of the School as well as LSP in improving the quality of educational graduates, especially graduates of SMK Yapimda Jakarta.

2. Inputs

Input as a support for the success of the competency certification test process includes:

- a. The availability of facilities and infrastructure at SMK Yapimda Jakarta greatly supports the process of implementing the competency certification test program by having practice rooms and practice tools that are in accordance with the needs of the competency certification test. Even so, it should be a must to update facilities and infrastructure so that they can keep up with the times.
- b. Human Resources at SMK Yapimda Jakarta already have qualifications in accordance with the Law on Teachers and Lecturers and productive teachers, especially Accounting and Finance Institutions, have competency assessor certification that can be used in competency certification test activities.
- c. Competency Certification Test Planning is good starting from synchronizing the school curriculum with SKKNI needed by the industry, making an MOU with the Education Office, scheduling assessors and placing competency assessors according to the competencies to be tested, preparing competency certification test materials (MUK) according to the competency skills being tested .
- d. The Competency Certification Test Committee carries out their duties and obligations in accordance with their respective job descriptions so that USK activities can run well and smoothly.

3. Process

The process of evaluation results shows that the process of carrying out the certification test has gone well, this is supported by:

- a. The suitability of the competency certification test competency units contained in the Competency Test Material (MUK) is in accordance with the Level II IQF Certification Scheme in Accounting and Institutional Finance so that assessors can focus more on carrying out and completing the competency certification test.
- b. The suitability of the place for the competency test is the place for the competency certification test to be carried out and the place for the tools to be used must be considered. In its implementation, SMK Yapimda Jakarta has adjusted the competency test location with the TUK verification guidelines provided by BNSP and provided practical tools that will be used by competency certification test assessors and SMK Yapimda Jakarta assessors can operate the practice tools used in the competency certification test .

4. Products

The results obtained from the assessment process are competent and not yet competent. If the assessee is declared "Competent", then the assessee will receive a competency certificate from BNSP which is valid for the next three years, but if the assessee is declared "Not Competent", then the assessee will receive a skills passport from LSP which contains competency units. Participants who are declared competent will receive a competent certificate with the logo of the Garuda bird logo which is valid for Southeast Asian countries.

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