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Evaluation Competency-Based Vocational Education: A Study of the Accurate V5 Accounting Software Training Program for Vocational High School Teachers

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ABSTRACT

The development of information and communication technology has brought significant changes to various sectors of life, including accounting and education. In modern accounting practice, the processes of recording transactions, processing financial data, and preparing financial statements have largely shifted from manual systems to computer-based systems. Accounting software is no longer merely a supporting tool but has become an essential component of professional practice in the modern accounting field. Teachers are not only responsible for delivering theoretical concepts but also act as facilitators of practical skills that are relevant to the needs of the business and industrial sectors. This study is a program evaluation research. Program evaluation is a design and procedure for systematically collecting and analyzing data to determine the value or usefulness (worth) of an educational practice. The evaluation model used in this study is the CIPP (Context, Input, Process, Product) evaluation model developed by Stufflebeam. This research employed a quantitative method with a survey approach. The data were obtained from a sample drawn from a specific population using data collection techniques such as questionnaires, tests, interviews, and other instruments. The respondents in this study were all teachers who participated in the Accurate V5 accounting software training program in the JABODETABEK region. Based on all evaluated aspects, namely Context, Input, Process, and Product, the results can be concluded to fall into the *excellent* category. Specifically, the Context aspect achieved a percentage of 96.24%, Input 93.996%, Process 94.46%, and Product 94.1%. These results indicate an excellent level of program implementation. The findings demonstrate that the teacher competency development program through training in accounting software operation can be continued and implemented optimally to enhance the competencies of both teachers and students in vocational high schools.

Keywords: Teacher Competence, Vocational, Accounting Software, Accurate V5

INTRODUCTION

The development of information and communication technology has brought significant changes in various sectors of life, including in the fields of accounting and education. In modern accounting practice, the processes of recording transactions, processing financial data, and preparing financial reports have largely shifted from manual systems to computer-based systems. Accounting software is no longer just a tool, but an

essential part of professional practice in the modern accounting world. According to many reports, the use of accounting software has become a major need in the industrial environment, so competence in operating it has become a professional skill that must be possessed by accounting workers (Wibowo et al., 2024). Accounting software such as Accurate V5 is now widely used by business actors in Indonesia to speed up transaction processes, reduce input errors, and present accurate and reliable financial reports (Fadila et al., 2025).

In the educational environment, teachers have a role in learning activities, namely as correctors, inspirators, informers, organizers, motivators, initiators, facilitators, mentors, demonstrators, class managers, mediators, supervisors, evaluators (Suyitno, 2022). A teacher plays a role in shaping potential human resources in the field of development (Andriansyah, Megayanti, et al., 2025). Teachers not only function as teachers of theoretical concepts, but also as facilitators of practical skills that are relevant to the needs of the business and industrial world (*DUDI*). Mastering accounting software such as Accurate V5 is one form of skill that must be possessed so that learning can reflect actual accounting practices in the world of work (Musa et al., 2024).

However, in reality, not all accounting teachers have adequate competence in operating the accounting software. Various community service studies show that there is still a *gap* teacher competence in the use of modern computer accounting applications. For example, in some vocational schools, accounting teachers still have difficulty using Accurate application features effectively to teach transaction recording and financial statement preparation (Andriansyah, Lestari, et al., 2025).

To enter the industrial world, relevant competencies are needed. Therefore, vocational school graduates are expected to have skills in accordance with their fields after graduation, not only having skills, but also being competent in their fields (Andriansyah, 2025). This condition demands the world of education, especially vocational education, to be able to adapt to the needs and developments of the world of work. Vocational High Schools (SMK) as educational units that are oriented towards preparing work-ready graduates have a major responsibility in equipping students with competencies that are relevant to the demands of the business world and the industrial world (DUDI). One of the main competencies that must be mastered by vocational school graduates of accounting expertise programs is the ability to operate accounting software that is actually used in the world of work.

In this regard, various programs need to be carried out to improve the quality of teacher performance in developing aspects of education and learning (Ardiana, 2017). In the context of learning in vocational schools, accounting teachers have a strategic role as the spearhead in the process of transferring knowledge and skills to students. Teachers are not only required to master theoretical accounting concepts, but also must have professional competence in aspects of technical skills, including mastery of accounting software. Teachers who have good digital and technical competence will be able to design learning that is contextual, applicative and in accordance with industry needs.

Various empirical findings show that the competence of accounting teachers in mastering accounting software is still not optimal. In the results of community service carried out by Yusdita & Astuti (2020) that in the use of technology, teachers appear to be still unfamiliar with operating the accurate program, while students are faster at operating the program. However, the teacher's basic understanding of accounting is stronger, making it easier in these activities.

As a response to these problems, Universitas Indraprasta PGRI postgraduate program has implemented an accounting teacher competency improvement program through Accurate V5 software training in the form of community service activities. This training program aims to improve the ability teachers in operating Accurate V5 software comprehensively so that it can be implemented in learning.

However, most of these training programs have not been accompanied by systematic and thorough evaluations. Evaluations are generally still limited to participant satisfaction, not objectively measuring the improvement of teacher competence and its impact on learning. Therefore, evaluating the accounting teacher competency improvement program through Accurate V5 training is very important to do in order to assess the effectiveness of the program, identify supporting and inhibiting factors, and provide recommendations for future improvements.

The research gap lies in the importance of improving the competence of vocational school teachers through competency-based training. Previous research has generally only focused on efforts to improve the professional competence of teachers studied by (Jamin, 2018). This research only explains that teacher professional development is something that must be well planned by the principal by considering various aspects. In terms of methodology, this planning can be called *Rational* or *Systematic Planning,* because this planning uses the principles and techniques of systematic and rational scientific thinking. Then in thecommunity service carried out by Alexander et al., (2024) shows a significant increase in students' technical understanding and practical skills in using Accurate accounting software. Most participants successfully completed the simulations provided with high accuracy, including creating fictitious company databases, recording daily transactions, managing inventory, and compiling financial reports automatically. From the evaluation carried out at the end of the session, more than 70% of students showed a good understanding of the Accurate system workflow, and were able to identify the features most relevant to accounting tasks in the industrial world. However, the data obtained is not sufficient to prove that more than 70% of students show a good understanding of operating accurate.

RESEARCH METHOD

This research is a program evaluation research. Evaluation research is a design and procedure for collecting and analyzing data systematically to determine the value or benefit (*worth*) of a practice (education) (Arif, 2019). The evaluation model used in this research is the model developed by Stufflebeam, namely the CIPP evaluation model (context, input,process, Product) (Junanto & Kusna, 2018). Using CIPP because this research aims to look at the program as a whole, starting from program planning to the results obtained by the program. In this research, the method that researchers use is a quantitative method with a survey approach. According to (Sugiyono, 2019) in the survey method, data is obtained or produced naturally in the form of opinions, characteristics, behavior, and relationships between variables. This data is obtained from a sample taken from a certain population, with data collection techniques in the form of questionnaires, tests, interviews, and so on. The respondents in this study were all teacher participants in the Accurate V5 accounting software training in the JABODETABEK area. And the total population used in this study was 28 teachers accounting. In this study, the sampling technique used was a saturated sample in which the total population would be used as a sample.

In this study, the researcher has aspects that are evaluated, namely as follows:

Table 1 Criteria for Interpreting Program Evaluation Results Based on CIPP Components

Component	Aspects Evaluated
Context	Program suitability with teacher needs, vocational school curriculum, and DUDI demands
Input	Quality of speakers, materials, infrastructure, and participant readiness
Process	Implementation of training, learning methods, interaction, and schedule implementation
Product	Improvement of teacher competence and impact on learning

Source : Researcher (2026)

Table 2 Classification of Values in Percentage

No	Percentage	Classification
1	80-100%	Very good
2	66-79%	Good
3	56-65%	Good Enough
4	40-55%	Not good
5	<39%	Not good

Source : Arikunto, (2012:281)

RESULTS AND DISCUSSION

Result

The implementation of the training program was carried out in June 2025 and has been published in the form of a community service journal, but the researcher realizes that the results of community service have not fully become a benchmark for the success of the training program. With this research, the researcher hopes to provide a real impact from the results of accounting software training, namely using Accurate V5, especially in improving teacher competence and the quality of learning in their respective schools. The results of this research are as follows: the following:

Table 3 Percentage of Evaluation Results *Context*

Indicator	Percentage	Classification
Accounting software training using accurate 5 is in accordance with my needs as an accounting teacher	97,85%	Excellent
The training objectives are in accordance with current industry needs	94,28%	Excellent
This training is in accordance with the accounting expertise program curriculum	96,42%	Excellent
I have high expectations for the results of this training	96,42%	Excellent
Total	96,24%	Excellent

Source : Researcher data processing (2026)

Based on the results of data processing carried out by researchers by distributing questionnaires to training participants which included vocational program teachers in the JABODETABEK area, it can be seen that Program suitability with teacher needs, SMK curriculum, and DUDI demands in the context aspect as a whole obtained an average result of 96.24% is included in the very good category. Supported by the first indicator, namely Accounting software training using accurate 5 is in accordance with my needs as an accounting teacher obtained an average score of 97.85%, which is included in the excellent category. That means accurate V5 accounting software training is needed by accounting vocational program teachers to improve their competence. In the second indicator, namely tTraining objectives are in accordance with current industry needs obtained an average of 94.28% which is included in the very good category. This means that this training is in accordance with current industry needs, especially in the field of accounting and institutional finance.

In the third indicator, namely pThis training is in accordance with the accounting expertise program curriculum obtained an average of 96.42% including in the very good category. That means training which is carried out in this research is in accordance with the current curriculum. Indicator to four namely sI have high expectations for the results of this training that is at 96.42% which is in the very good range. This means that the training participants have high hopes for this training, especially in improving their competence. Then in the fifth indicator, namely mtraining material is relevant to my duties and competencies is in the range of 96.42 which is in the excellent percentage. That means the material presented in this training is relevant to the duties and competencies of the participants.

Table 4 Percentage of Evaluation Results *Input*

Indicator	Percentage	Classification
The training resource persons have competencies and experience that are appropriate to their field	95,71%	Excellent
The facilities provided during the training are adequate	95%	Excellent
The training method encourages active participation from the participants	96,42%	Excellent
Training material is relevant to my duties and competencies	96,42%	Excellent
The time allocated is sufficient to achieve the training objectives	86,43%	Excellent
Total	93,996%	Excellent

Source : Researcher data processing (2026)

Based on the results of data processing above, it can be seen that Quality of resource persons, materials, infrastructure, and participant readiness in the aspect of input as a whole obtained an average result of 93,996% is included in the very good category. Supported by indicator 1, namely ntraining resource persons have competence and experience that is appropriate to their field is at a percentage of 95.71%, which is in the very good category. Ameaning in this training the resource persons provided have experience

and competence that is relevant to the field being taught. Then on indicator 2 namely facilities provided during training are adequate is at a percentage of 95%, which is in the very good category. This means that during the training process that is carried out the facilities provided are very adequate, starting from learning modules to case studies given to training participants.

On indicator-3, namely method of training encourages active participation of participants is at a percentage of 96.42% which is in the very good category. Armeaning in this training the method used can encourage active participation of participants. Pon indicator-4 namely mtraining materials are relevant to my duties and competencies is in the range of 96.42 which is in the very good percentage. This means that the material presented in this training is relevant to the duties and competencies of the participants. And on indicator 5, namely wtime allocated is sufficient to achieve the training objectives is at a percentage of 86.43% which is in the very good category. This means that the training implementation time is still sufficient to achieve the objectives of the training.

Table 5 Percentage of Evaluation Results *Process*

Indicator	Percentage	Classification
Training is carried out according to schedule and plan	89,28%	Very Good
Participants actively interact and discuss during the training	95%	Very Good
Training is managed well and professionally	96,42%	Very Good
My knowledge as a teacher has increased after the training	97,14%	Very Good
Total	94,46%	Very Good

Source : Researcher data processing (2026)

Based on the results of data processing above, it can be seen that Implementation of training, learning methods, interaction, and schedule implementation in the aspect of process as a whole obtained an average result of 94.46% including in the very good category. Supported by indicator 1, namely pImplementation of training, learning methods, interaction, and schedule implementation is at a percentage of 89,28% which is in the very good category. This means that in this training the implementation of this training is in accordance with the schedule and plan. Then on indicator 2 pParticipants actively interact and discuss during the training is at a percentage of 95% which is in the very good category. This means that during the training process participants actively interact and discuss during the training.

Then on indicator 3, namely ptraining is managed well and professionally is at a percentage of 96.42% is in the very good category. This means that the classes managed in this training are managed well and professionally. On indicator 4, namely pMy knowledge as a teacher has increased after the training is at a percentage of 97,14% with the very good category. This means that the knowledge of accounting teachers has increased very well after participating in this training.

Table 6 Percentage of Evaluation Results *Product*

Indicator	Percentage	Classification
I feel more confident in carrying out my teaching duties after participating in this training	95,71%	Excellent
I gained new skills that can be applied in the classroom	95,71%	Excellent
I have started implementing the training results in school	89,28%	Excellent
This training has a positive impact on my students' learning	95,71%	Excellent
Amount	94,1%	Excellent

Source : Researcher data processing (2026)

Based on the results of data processing above, it can be seen that Improvement of teacher competence and impact on learning on the pro aspectduct overall obtained an average result of 94,1% including in the category of excellent. Supported by indicator 1, namely teacher feel more confident in carrying out their teaching duties after participating in this training is at a percentage 95,71% which is in the excellent category. It meansa, teachers feel more confident after participating in this training, especially to provide understanding to students about the accurate V5 accounting program. Then on indicator 2 teacher gained new skills that can be applied in the classroom is at a percentage of 95,71% which is in the excellent category. It means, this training provides new skills that teachers can apply in their classes.

Then on indicator 3, namely teacher have started implementing the training results in school is at a percentage 89,28% is in the excellent category. It means after participating in this training, the participating teachers have implementing the results of this training in their respective schools. On indicator 4, namely pThis training has a positive impact on my students' learning is at a percentage of 95,71% with the excellent category. It means after participating in this training and implementing it in their respective schools, the results of this training have a positive impactpack that is positive for students in their respective schools.

Discussion

Based on the results of data processing carried out by researchers, on the component *context* is at a percentage of 96.24%, which is can answer the indicator that in this training carried out there is kprogram suitability with teacher needs, vocational school curriculum, and DUDI demands. In terms of *Input* is at a percentage of 93.996% can answer the indicator kquality of speakers, materials, infrastructure, and participant readiness. In terms of process is at a percentage of 94.46% can answer the indicator Implementation of training, learning methods, interaction, and schedule implementation. and *Product* is at a percentage of 94.1% can answer the indicator Improvement of teacher competence and impact on learning.

Overall, the evaluation of this program is in the excellent category because it is at an average percentage of 94.699% in the aspect of *Context, Input, Process, Product*. This can be accounted for in table 2 Value Classification in Percentage according to Arikunto, namely in the range of 80-100 including in the excellent category. Thus evaluation results in the competency-based vocational education improvement program through accurate V5

software training overall shows very good results. Similar research was conducted by Suyitno et al., (2022) that guru play an active role in assisting students in carrying out activities *Teaching Factory*. Supervision *Teaching Factory* on production/service results is carried out involving internal school stakeholders. Therefore, the process variable in the implementation of the program *Teaching Factory* in DKI Jakarta State Vocational Schools gets very appropriate criteria.

CONCLUSION

Based on all aspects including Context, Input, Process, and Product, it can be concluded that the results fall into a very good category. As described in the data, the Context aspect reached a percentage of 96.24%, the Input aspect 93.996%, the Process aspect 94.46%, and the Product aspect 94.1%. These results indicate a very good category. The findings show that activities aimed at improving teacher competence through training in the operation of accounting software can be continued and implemented optimally in order to enhance the competencies of both teachers and students in vocational high schools. However, this study was limited to teachers of the accounting specialization program in public and private schools in the JABODETABEK area and has not yet been conducted comprehensively, due to limitations in available human resources.

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