

## The Analysis of Computerized Accounting Practicum: Study Case of Faculty of Economic, Universitas Catur Insan Cendekia

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**Abstrak:** The purpose of this study is to analyze and compare whether the computerized accounting laboratory is in accordance with computerized accounting practices in the work environment to support teaching and learning activities. The subjects of this study are Kantor Jasa Akuntan Langgeng, accounting lecturers, and accounting students. This is a qualitative study with a case study approach. The data collection techniques used for this study were interviews and observation. Based on the research that has been done, similarities between the two computerized accounting practices were found. The similarities found are from the workflow in general, such as data collection and database creation. Meanwhile, during the pandemic, learning can be done using online methods and also using blended learning methods.

**Kata kunci:** Accounting, Analysis, Laboratory, and Learning.

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## Pendahuluan

In the era of the Industrial Revolution 4.0, many things that humans have done have used tools in the form of computers. Work done on a computer will certainly be faster and easier. Likewise, with accounting activities that are currently carried out with the help of computers, there are still some business entities that still use accounting in the form of manual recording. This can hamper business processes because the accounting recording process takes longer. If things like that are continued, the business entity may lose out to its business opponents, who already use computers as a tool for carrying out the accounting process. Accountants in the digital era must not underestimate the impact of technology and need to master non-financial data such as data analysis, information technology development, and leadership skills. He revealed that the use of big data and cloud computing can increase the efficiency and effectiveness of accountants' work, and currently many companies have developed this technology (big data and cloud computing). This was conveyed by the Minister of Research, Technology, and Higher Education (Menristekdikti), Mohamad Nasir, while serving as a guest speaker at the "Talk show with the Guardians of the Country" in the framework of the Seminar on the XIII Congress of the Indonesian Institute of Accountants (IAI) at the Rafflesia Ballroom Balai Kartini, Jakarta (12/12).

Therefore, if accountants do not master accounting using computers, they can lose to people from outside the scope of accounting who are proficient at using computers to complete accounting processes, so if students in class only get theoretical material, of course it will not be enough to face the era of the Industrial Revolution 4.0.

Sanata Dharma University is a Catholic foundation private university in Yogyakarta. It has various faculties ranging from those related to science and technology, languages, economics, and others. The Faculty of

Economics is one of the faculties at the university, and one of its study programs is the Accounting Study Program. This university is one of the favorite campuses for high school graduates who will continue their education at tertiary institutions. This is evidenced by the number of applicants in 2019 reaching 9,232, but only 2,879 students were accepted ([pmb.usd.ac.id](http://pmb.usd.ac.id)). The Accounting Study Program has various facilities provided to support teaching and learning activities; one of these facilities is a laboratory. Laboratories owned by the Accounting Study Program consist of basic computer laboratories 1, 2, and 3, which are commonly used for practice in certain courses. Students also need practice in certain subjects so that they are proficient not only in theory but also in practice. In this study, what is meant by practice by the researchers is computerized accounting practices carried out in laboratories using computers. Practices that are held in the laboratory should use a laboratory that is specifically devoted to practicing one of these courses so that the arrangement, tools, and functions of the laboratory can be maximized to support the subject concerned. It is possible for a laboratory to be used simultaneously for several courses or other activities, but the function of the laboratory is not optimal because the needs of each course are different and the activities in the laboratory are also different if the laboratory is focused on a particular subject.

The laboratory at the university is, of course, an important facility because it is a means for accounting students to practice computerized accounting. The laboratory that is currently in the Accounting Study Program is quite good and quite helpful, even if it is only a learning tool. However, the laboratory does not adequately describe the computerized accounting practices that exist in companies when students work later. This is due to the use of laboratories that are not devoted to computerized accounting practices and are also used for other activities. So that the laboratory layout is made so that it can be used for the general public and not specifically for computerized accounting practice, as well as because the documents needed for practice cannot be directly stored in the laboratory due to limited space and the documents are already in the form of soft files.

The laboratory function, which is not devoted to computerized accounting practice, is feared to cause differences between laboratory practice when students are still studying and real practice in the world of work when students work. This is what causes students to experience confusion when doing accounting using a computer later when working because there are differences between practicing in the laboratory and the real world of work. Coupled with undergraduate students who do not get internship opportunities from universities, it is different from D3 graduates who have internship opportunities, so they have real experience of the world of work. If this is allowed to go on, it is feared that undergraduate students will lose out to D3 students who have deeper practical experience and are arguably more ready to work because they have a real picture of the world of work.

### **Studi Literatur**

Noeng Muhadjir (1998: 104) suggests the notion of data analysis as "an effort to systematically search for and organize records of observations, interviews, and others to increase the researcher's understanding of the cases studied and present them as findings to others. Meanwhile, to increase this understanding, the analysis needs to be continued by trying to find meaning. Data analysis is the process of systematically searching for and organizing interview transcripts, field notes, and other materials you collect to increase your understanding of them and to enable you to present what you have found to others. The laboratory is an important facility for universities as a support for the learning process. Students will more easily understand the theory taught in class if it is complemented by laboratory practice for certain subjects. According to Decaprio (2013: 16), a laboratory is a place for a group of people who carry out various kinds of research activities, observation, training, and scientific testing as an approach between theory and practice from various disciplines.

### **Research Methodology**

This type of research is qualitative and uses a case study approach. "Case study research is research that seeks to explore a problem from clear boundaries with accurate data accompanied by various appropriate sources" (Adnan and Mujahidin 2014:126). The sampling technique used in this thesis is purposive sampling. Sugiyono

(2017:85) Purposive sampling is a sampling technique with certain considerations." The sample used in this study was accounting students from the class of 2016 who had taken computerized accounting practice courses. Data collection techniques using the forms of interviews and observation.

## Results

As many as eight of these students stated that computerized accounting practicum activities had provided an overview of accounting practices in the world of work. As many as two people stated that the practicum of computerized accounting practices had not been able to describe the situation in the world of work on the grounds that in the world of work things were more complex, not just about the use of applications. Six out of ten students stated that the practicum for computerized accounting courses could run even better if the hardware used was repaired and maintained. Then the remaining 4 people think that teaching methods and modules need to be improved so that the teacher is not too fast in explaining.

According to Mr. Hansiadi Yuli Hartanto, the background and purpose of making the AKBTB course is for students to have the ability to practice various concepts in accounting courses, especially introductory accounting, financial accounting, and cost accounting, using software. In addition to this, he also stated the reason for using Accurate 5 software: Accurate Accounting Software can be used to study accounting processes, starting from "creating" companies, coding accounts (accounts), entering transactions, printing transaction documents, and making financial reports. And according to user data, the most widely used for small and medium companies is Accurate Accounting Software. Ms. Feroza explained what documents were used in KJA Langgeng, the room layout used, and the system specifications needed to run fero.co.id. In addition, she also provided input, namely that accounting graduates should not only be good at accounting but also have good speaking skills so they can be diplomatic and make presentations so they can convey the meaning of data to external parties.

The result of the observations made by the researcher is the process of working on the Langgeng KJA, which begins with making a contract with the client and then collecting data from the client. After the data is collected, the next step is to process the data in Microsoft Excel by distinguishing which are sales, purchases, debt transactions, and so on. If the data has been processed, the next step is the journaling process, which is carried out on the fero.co.id software. In the AKBTB course, students are asked to create a fictitious company by creating a company database. The database is created in Microsoft Excel, and the size of the database required depends on the type of company. If the database has been created, the next step is to setup the database on Accurate 5. After that, students input transactions, and financial reports will be automatically compiled by the system.

To provide a better understanding to students, the campus provides additional courses in the form of computerized accounting practice courses, also known as computerized financial accounting and applied cost accounting courses. This practice is carried out in the campus computer laboratory using Accurate software. Students will be positioned as users of the software, whose job it is to create databases and carry out transactions. In this section, the things that will be discussed are the processing steps, the documents used, the facilities used, and the available room layouts.

First, students will be asked to create a fictitious company by creating a database of the company. The database is a Microsoft Excel file containing data on a list of fixed assets, a list of accounts, a list of goods, a list of customers, and a list of suppliers. The next step is for students to work on transactional questions. This transaction has three modules, namely purchase, sale, and RMA (Return Merchandise Authorization), which is used to record actions taken by the company on goods returned by customers. At this stage, students will be guided by lecturers and teaching assistants to fill out the forms used for each transaction. The last step is the financial report, which is automatically made available by the system. In this section, students only do an analysis of the financial statements based on the questions given.

The tools used in this practicum are: Accurate 5 accounting software, which has minimum operating system specifications of Windows XP or above, a Core 2 Duo processor, 80 gigabytes of hard disk storage, a minimum of 2 gigabytes of RAM memory, and a Wi-Fi or LAN network. The next facility is a computer with the specifications of an Intel Core i3 processor, 2 gigabytes of RAM, and 500 gigabytes of storage, as well as

tables and chairs that are used for each computer that will be operated by each student. Apart from these two facilities, the next one is air conditioning, so that the computer can work optimally and does not experience overheating or the computer's working temperature is too hot, and so that students and laboratory users are more comfortable when doing activities in the laboratory. Then another facility is an LCD projector that will be used by lecturers and teaching assistants to explain material to students.

The next thing in this lab is the layout of the room. The laboratory has the shape of a rectangular room with a blackboard and LCD projector on the front, and then there is also a computer set complete with tables and chairs used by lecturers and teaching assistants; the position of this computer is facing the students. Meanwhile, other computers are neatly arranged on the right and left sides of the laboratory, facing the blackboard.

The COVID-19 pandemic has of course also had an impact on lecture activities, which were originally conducted face-to-face but are now carried out online in order to reduce the spread of COVID-19. During this pandemic, the AKBTB lecture process reached the database setup stage. So students are asked to install the Accurate 5 software on their own laptops, and students who don't have a laptop can use a teaching assistant's laptop. At this time, Accurate Online could not be used because it was different from Accurate 5, which was owned by teaching assistants. In order to make it easier for students in the learning process, the teaching assistant makes a video tutorial on setting up the database. Next, students perform database setup, as exemplified by the teaching assistant. The assessment method at this stage is by means of students taking screenshots when setting up the database, then the results of the screenshots are entered in Microsoft Word with information on each step and sent to the teaching assistant via email.

At the end of the semester, exams are carried out in two ways because there are two types of questions. Questions with this type of practice using Accurate 5 are carried out in the same way as at the database setup stage. For questions with multiple choice types, students will work on these questions on a Google Form and are given 180 minutes. With this method, it will be easier because the answers will be recorded directly on the Google Form. The obstacle is that students need to install Accurate 5 software on each laptop. The next obstacle is that some students do not have laptops, and the last obstacle is difficult communication due to signal limitations for some students.

In the AKBTB course, the first step of work to be done is to create a database and setup or prepare the Accurate software so that it can be used properly and in accordance with the company being created. Meanwhile, in KJA Langgeng, the first step is to make an agreement with the client and collect the data needed from the client. After the required data is sufficient, the next step is to create a database for the client. The database includes a list of accounts, a list of suppliers, a list of customers, a list of inventories, and other data according to the type of business of the client.

In the AKBTB course, students will work on questions in the form of transaction simulations that occur in companies. Students will input transaction data into Accurate software, and the software will process transactions automatically to produce financial reports. In this course, students will role-play as operators or users of the Accurate software. Whereas in KJA Langgeng, if the data from the client has been collected and is sufficient for the preparation of financial reports, the staff will immediately process the data to make it easier to prepare financial reports. If the data is well organized, work on financial reports will start with making general journals before compiling financial reports.

From the analysis above, we can see that the work steps in the AKBTB and KJA Langgeng courses in general do not differ much. The first is collecting the required data, the second is creating a database, and the third is doing their respective tasks. Indeed, there are differences in the tasks, but that is reasonable because the goals of each party are different. The purpose of the AKBTB course is to prepare an internal accountant who works for a company, and the goal of the KJA Langgeng course is to prepare a company that provides financial reporting services.

This second analysis is an analysis of the document requirements used by the AKBTB course and at the Langgeng KJA. In the AKBTB course, the documents used are a list of fixed assets, a list of accounts, a list of goods, a list of customers, and a list of suppliers. These data will be used to create a fictitious company database in the Accurate software. Next, the documents used at KJA Langgeng are checking accounts, cash book



records, records of income and expenses, sales and purchases, lists of assets, lists of regular tax payments, lists of stock items, and other documents that differ from company to company. Document requirements at KJA Langgeng cannot be generalized to every client because KJA Langgeng accepts various types of companies. The similarity of the AKBTB course with KJA Langgeng is that it requires documents to be used as a database. The types of documents required are indeed different, due to their different purposes.

The main tool used in KJA Langgeng and in the AKBTB course is a personal computer, commonly known as a PC. The difference is that KJA Langgeng uses the employees' personal laptops, while the AKBTB course uses the university's computer available in the laboratory. Then in the AKBTB course, using the Accurate 5 software, according to the results of an interview with one of the lecturers for the AKBTB course, namely Mr. Hansiadi, the use of Accurate 5 in this course is based on two factors. The first is that Accurate 5 can be used to study the accounting process, starting from creating companies, coding accounts, entering transactions, printing transaction documents, and making financial reports. While the second factor is according to user data, the most widely used for small and medium companies is Accurate Accounting Software. In KJA Langgeng, the software used is web-based software called fero.co.id. This software is internal to KJA Langgeng.

The difference in software between the AKBTB and KJA Langgeng courses is caused by different objectives. If the AKBTB course studies the accounting flow of making a company, then it uses Accurate 5, and if KJA Langgeng aims to make financial reports, then it uses fero.co.id, which is only for processing financial reports. The advantage of Accurate 5 is that this software is a product of PT. Cipta Piranti Sejahtera, which is a trusted software developer. This makes Accurate 5 have a minimal risk of interference or errors. But Accurate 5 also has drawbacks, namely that this software is app-based, so it can only be used on computers in laboratories. This is a deficiency that has quite an impact, especially during a pandemic like now that requires employees to work from home. Meanwhile, fero.co.id, which is web-based software, has the advantage that it can be opened anywhere as long as there is internet access and a computer. But the drawback is that because fero.co.id is software that was developed by KJA Langgeng, there is a greater risk of errors, and its development requires large resources.

The next facility is the supporting facility used in the AKBTB and KJA Langgeng courses. These facilities include internet connection in the form of Wi-Fi, air conditioning (AC), work desks and chairs, as well as printers and bookcases. The most important difference between these facilities is the internet connection. Fero.co.id is a web-based application, which of course requires an internet connection to access it. Meanwhile, Accurate 5 is app-based software and does not require an internet connection to use it. Apart from the differences in internet connection, for other facilities, there are no significant differences based on function. The only difference is the shape or design.

This fourth analysis contains the room layout used by the AKBTB and KJA Langgeng courses. The layout of the room in the AKBTB and KJA Langgeng courses has significant differences. In the AKBTB course, it has the shape of a rectangular room with a blackboard and LCD projector on the front, and then there is also a computer set complete with tables and chairs used by lecturers and teaching assistants. The position of this computer is facing the students. Meanwhile, other computers are neatly arranged on the right and left sides of the laboratory, facing the blackboard. This layout is a standard layout for a class that has quite a lot of student capacity. With this layout, it is expected that all students can pay attention to the teacher clearly because it is neatly arranged and the teacher's view is not obstructed. This layout is certainly in accordance with the function of the laboratory as a classroom. The layout of this room does not directly affect the process of using the Accurate 5 software because all the data needed is already in the form of a file on the computer, so it does not affect the room layout.

At KJA Langgeng, there is only one large room on the second floor, which contains several work desks that are provided with partitions; these tables are used by employees. The preparation of the table does not have a specific layout; the only thing that is considered in preparing the table is the tidiness factor. In addition to this room, there is a round table on the first floor at the front of the office, which functions to receive guests. On the first floor, there is also a room that functions as the managing director's room and as a meeting room. The layout of the room at the Langgeng KJA is structured to pay attention to neatness and comfort factors and does

not have a direct effect on the processing of financial reports. This happens because all the documents needed are available online, and the data transfer process is also carried out online so that it does not require a special layout and that data transfers can take place more quickly. In the AKBTB and KJA Langgeng courses, the room layout does not reduce the level of efficiency in work because at this time the documents used are already in the form of soft files and not physical documents anymore, making it easier in all aspects.

The use of web-based software at this time is very helpful because it can be accessed easily. As in KJA Langgeng, which is not too affected in carrying out its activities and is different from the AKBTB course, which relies on Accurate 5 software. The obstacle experienced in KJA Langgeng and in the AKBTB course is difficulty in communication. This happens because the communication is not done directly but through online, the message in question cannot be conveyed clearly, and the recipient cannot understand the message properly.

## Conclusion

Based on data analysis of computerized accounting practices at universities and in the world of work, in general, they have the same flow. The first step is collecting the required data, and the next step is creating a database. After that, the work process is carried out according to their respective roles. This makes computerized accounting practices at universities have similarities with computerized accounting practices in the world of work. Next, other deficiencies were also found, namely several mice and keyboards that were damaged. This is felt by students as an obstacle that affects practical activities. A new thing was also found in the AKBTB course: distance learning during this pandemic, which presented challenges for both students and teachers. Learning during this pandemic has several obstacles, namely: teaching and learning activities, learning media used, learning outcomes, and how to conduct an assessment of learning that still requires adjustments. To overcome this problem, the researcher provides several recommended solutions that have been described above.

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