



Analyzing the Implementation of Accurate Based Computerized Accounting Learning in Vocational High Schools: A Planning, Instructional Implementation, and Evaluation Perspective

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Abstract: This study aims to analyze the implementation of Accurate-based computerized accounting instruction in terms of learning planning, implementation, and evaluation. A descriptive qualitative approach with a case study design was employed. Data were collected through observations, interviews, and documentation and analyzed using an interactive data analysis model. The participants comprised an accounting teacher, the Head of the Accounting and Finance Program, and Grade 11 accounting students at SMK Negeri 10 Jakarta who had completed learning activities using Accurate accounting software. The findings indicate that the implementation of Accurate-based accounting instruction involves systematic planning supported by teacher preparedness, the provision of instructional modules, and alignment with the needs of the business and industrial sector. The implementation emphasizes hands-on practice through case-based learning using Accurate, followed by continuous evaluation through practical assessments. These findings have practical implications for vocational schools in designing accounting instruction that is more closely aligned with the needs of the business and industrial sector, strengthening teachers' pedagogical competencies, and implementing competency-based assessment to enhance graduates' work readiness.

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Introduction

Digital transformation can be applied to change both at the industry and organizational level (Safitri et al., 2024). In addition to technological transformation, the education sector is still required to innovate in all educational activities. Not only conveying theoretical understanding, but also about preparing students intensively to face real practice in the field. Therefore, educational institutions need to equip students with expertise and competencies in the field of information technology (Al-Maskari et al., 2024). All because the development of information and communication technology has succeeded in changing the way individuals interact, work, and learn (Prakash et al., 2023). Accounting is one of the fields that is now starting to develop by implementing computerized or digital recording after the manual recording phase. So, computerization is one of the elements of competence that must be mastered by students (Law of the Republic of Indonesia Number 20 of 20 Years, 2003). Computer accounting is an accounting system that utilizes computer technology through certain applications to process financial transaction data to compile a company's financial statements (Ahmad et al., 2022). Computer learning in accounting not only emphasizes understanding of financial transaction concepts, but also practical skills in



managing financial transactions to generate digital-based financial reports with software or *Software* and has also been listed in the learning outcomes of accounting subjects (Standards Agency, Curriculum, 2022). Accounting software is a very important tool in managing and processing an organization's financial data (Sadeli et al., 2024). One of the *Software* accounting that is often used in learning accounting is Accurate Accounting, because of the ease of preparing financial reports in real time (Sinaga et al., 2023). Therefore, the use of accounting software such as Accurate Accounting is a form of implementation of relevant technology-based learning even though there is no comprehensive regulation regarding the obligation to use Accurate in accounting computer learning.

Adoption *Software* Accurate has been carried out by more than 110,000 SMEs to large companies as a standard for recording financial statements (*Pembukuanku.Id*, 2023a). The advantages of a high data security system are also the main reason for PT. ABC chooses Accurate to assist in the preparation of the company's financial statements (Adrian et al., 2024). Likewise with PT. Icon Spirit Interior which also uses *Software* Accurate using Excel (Maulana & Komariyah, 2025). Therefore, the use of accounting software such as Accurate Accounting is a form of technology-based learning implementation. *Software* Accurate Accounting is always guided by the Financial and Tax Accounting Standards applicable in Indonesia so that it has always been recommended and trusted by entrepreneurs since it was established in 1999 by PT. Creating a Tool for Prosperity (Zeinora & Septariani, 2022).

Although the industry need for Accurate Accounting competencies is very high, this is evident with more than 163,209 companies having adopted it. However, the conditions of the world of education are still not quite equal because only 196 vocational schools have established official partnerships with Accurate (*Pembukuanku.Id*, 2023b). The Head of the Central Statistics Agency (BPS) revealed that based on the latest data, the Open Unemployment Rate (TPT) in the age group of 15-24 years reached 16.16% (Mili.id, 2025). Figures show that about one in six people of early productive age are still unemployed. In addition, the Central Statistics Agency (BPS) as of February 2025, Vocational High School (SMK) graduates are dominated by the open unemployment rate in Indonesia, which 8% (Indonesia, 2025).

In this case, SMK Negeri 10 Jakarta was chosen as the research location because it has implemented Accurate-based accounting computer learning and is supported by the P1 Professional Certification Institute facility (LSP SMKN 10 Jakarta, 2026). Usage *Software* Accurate is chosen because it is relevant and updated according to the needs of the industry. With the existence of LSP, the learning target is not only to pursue academic grades, but also to demand the graduation of national competency certification. Based on initial observations, the main challenge in this area is not a basic understanding of how to use the application, but rather how to maintain a level of accuracy for learners when working on transactions into the digital system. This condition shows that the success of learning is also determined by how the learning process is designed and implemented by the teacher.

Previous research has examined the implementation of accounting curriculum and learning programs in vocational schools that are directed to the needs of the world of work through a project- and problem-based approach (Abimanyu et al., 2025). Other research shows that the success of computer accounting is determined by a balance between cognitive and practical skills (Ritonga et al., 2025) along with the effectiveness of the Problem-Based Learning model in improving students' critical thinking skills (Aprilianti & Siswandari, 2024). The integration of new technologies in accounting education is not only about the procurement of software, but also a complex process that relies heavily on the pedagogical



readiness of teachers (Hussain, 2026). In an international context, the benefits and barriers to computerized integration of accounting at the secondary school level in South Africa are identified, especially in relation to curriculum, teacher development, resources, and funding (Mdingi, 2024). Another researcher examined the use of digital devices in accounting assessments in Vietnamese universities and found that the integration of digital devices with achievement-based assessments is still fragmented (Nguyen, 2025). Likewise, research in universities in southern Africa looks at training *Software* accounting is important but there are still limitations in practical knowledge and competence (Cele et al., 2026).

Although previous research has discussed accounting computer learning and technology integration in vocational education, this study views the implementation of Accurate-based learning as a pedagogical process that takes place in an integrated manner. In addition, this research was conducted in vocational schools that already have a Professional Certification Institute (LSP P1). This study aims to analyze the implementation of Accurate-based computer learning in vocational schools, especially at SMK Negeri 10 Jakarta in the accounting vocational program reviewed from the planning, implementation, and evaluation of learning. In theory, this study enriches the literature on technology-integrated accounting education in vocational schools and practically this research provides insight for schools and teachers in designing, implementing, and evaluating accounting computer learning in accordance with industry competencies.

Research Method

This research applies a qualitative approach with a descriptive type of research and uses a case study method. Case studies are chosen because they are an in-depth exploration of an individual, group, or event through the collection of detailed data and involve a variety of sources of information (Widodo, 2021). Qualitative research uses intentional samples to select the participation or locations that play the most role in helping researchers understand the problem and answer research questions (Creswell, 2023).

The informants were selected using purposive sampling based on direct involvement in the implementation of computer learning. The informants consist of one accounting computer teacher based on direct involvement in planning and implementing learning and assessing students, one head of the accounting and finance program because he has a role in managing the expertise program and knowing the policy of aligning learning with competency needs, and two grade 11 accounting students who have completed accounting computer learning *Software Accurate*.

Research data were collected through interviews, observations, and documentation to obtain comprehensive information and facilitate the triangulation of data from multiple sources (Scott, 2024). The collected qualitative data were analyzed using the interactive model of qualitative data analysis proposed by Miles, Huberman, and Saldaña (2014). The analysis consisted of three interconnected analytical activities: data condensation, data display, and conclusion drawing/verification, which interacted continuously with the process of data collection.

Results and Discussion

The results of the research findings regarding the application of Accurtae-based accounting computer learning in vocational high schools were analyzed using NVivo 15 software. Interview transcripts were analyzed using Nvivo 15 to support qualitative data analysis. Nvivo is used during the initial coding stage by assigning code to a segment of



interview data. The similar codes are then grouped into nodes and subnodes, which are then mapped to three predetermined research subfocuses, including learning planning, learning implementation, and learning evaluation.

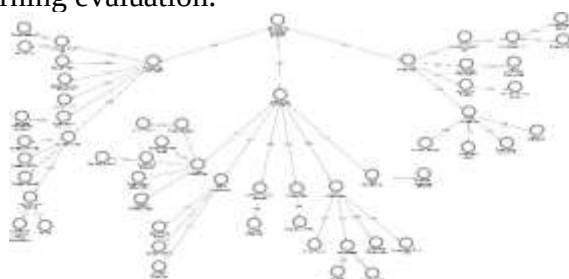


Figure 1. Visualization of Project Map_Data Researcher-Processed (2026)

Figure 1 shows the mapping of interthematic relationships as a result of data analysis using Nvivo 15. The visualization shows that the implementation of Accurate-based accounting computer learning is formed from three interrelated subfocuses, namely planning, implementation, and learning evaluation. At the planning stage, the findings are related to teaching resources and materials, material reviews, the relevance of DUDI, and teacher competence. Then the implementation includes learning processes and methods, the use of the Accurate application, time allocation, learning models, and various obstacles. Meanwhile, the evaluation stage is related to competency certification, learning achievement, assessment alignment, and learning impact. The mapping shows that the implementation of learning does not stand on one aspect, but rather a series of interconnected processes.



Figure 2. Visualization of Word Cloud_Data Processed by Researchers (2026)

Figure 2 presents the frequency of words that appear in the interview data. The words "Accurate", "already", "teacher", "use", "learning", "computer", "practice", and "learner" seem dominant which shows that the informant's discussion focuses a lot on the use of Accurate in the accounting computer learning process as well as the involvement of teachers and students in practical activities. The dominance of the word also strengthens the finding that learning is directed to hands-on practical experience using Accurate *software* with teachers playing a role in providing explanations, guidance, and mentoring during the learning process.

Figure 3 shows the distribution and structure of the theme of the research data encoding results. The Tree Map shows that the theme of learning implementation has a wider scope of findings than the theme of planning and evaluation, especially in the aspects of mastery level, independence, basic understanding, collaboration, learning methods, and obstacles faced during practice. Meanwhile, the Hierarchy Chart shows the structure of the relationship between subthemes and subnodes formed from the coding process, starting from planning, implementation, to learning evaluation. The visualization supports the results of the analysis that the implementation of learning is the part that produces the most variation in



findings because it includes students' practical experience, the use of Accurate, learning methods, and constraints during the learning process.



Figure 3. Visualization of Tree Map and Hierarchy Chart_Data Processed by Researchers (2026)

Based on the visualization in the image above, the results of the data analysis show that the implementation of Accurate-based accounting computer learning includes three main topics, namely planning, implementation, and learning evaluation. In the planning aspect, learning is supported by the availability of teaching resources and materials, material reviews, the readiness of laboratory facilities, relevance to the business and industrial world (DUDI), partnerships with DUDI, and teacher competencies developed through MGMP training and activities. In the implementation aspect, learning is carried out in stages through basic understanding, assignment, practice using Accurate Accounting, and the application of various learning methods. The process encourages independence, collaboration, and mastery of students, although there are still obstacles such as limited devices, package books, internet connections, and inaccuracies in processing transactions. Meanwhile, in the evaluation aspect, learning is directed at the achievement of student understanding, alignment of assessment indicators, and competency measurement through LSP certification. The results of the evaluation also showed the impact of learning on internship readiness, the suitability of graduate competencies with the needs of the world of work, and the improvement of student competence.

Discussion

Learning is an activity that seeks to teach a person or a group of people in gaining knowledge, skills, and attitudes by utilizing various things in their environment (S., 2023). In addition to teachers and students, the interaction process is also carried out with learning resources (Zulyadaini & Kasiono, 2025). The use of learning media can increase the effectiveness and efficiency of the learning process and support the establishment of good relationships between teachers and students (Darmawati et al., 2025). Therefore, accounting computer learning is a learning process that is systematically designed through interaction between educators, students, and learning resources to build knowledge, skills, and attitudes in operating a computer-based accounting system by utilizing software as a practice medium. Government regulation from the Minister of Education and Culture Number 16 of 2022 also states that the standard of an effective and quality learning process consists of three series of activities, namely learning planning, learning implementation, and evaluation of learning outcomes (Ministry of Education, Culture, Research, 2022).

Learning Planning

Planning is the initial stage because it is a reference in the implementation of the quality learning process that will be implemented. In the context of vocational learning, planning is not only oriented towards the preparation of learning media, but also on how teachers design learning experiences that are able to connect academic competencies with the needs of the business and industrial world. Therefore, the planning of accounting computer



learning at SMK Negeri 10 Jakarta consists of teacher readiness, availability of learning resources, and suitability of learning materials which are interrelated components in creating an effective learning process. The government has provided flexibility to teachers in choosing and adjusting learning tools according to the needs of students (Berkah & Handayani, 2024). Learning hours have been determined in the regulation of the Minister of Education and Culture Number 6 of 2022 which stipulates the division of lesson hours with an allocation of 40% theory and 60% practice (Permenikbud Number 6 Years, 2022) has been implemented in the learning plan. Some of the learning components include learning objectives, learning materials or materials, learning media, learning resources, and learning outcomes (Mudrikah et al., 2021). Learning methods are the procedures, sequences, steps, and ways that teachers use to achieve learning objectives (Rahma et al., 2023). Meaningful learning experiences do not arise spontaneously when students practice, but need to be designed from the planning stage. The provision of learning modules, case modules, and adaptation of materials to accounting practices in the world of work is a form of learning experience design that allows students to gain concrete experience as a basis for building conceptual understanding. Thus, learning planning is the initial stage that creates an experiential learning cycle that supports the gradual mastery of accounting competencies. As found in the results of the study others point out that the integration of new technologies in accounting education is not just about software procurement, but a complex process that relies heavily on teachers' pedagogical readiness to integrate technology into teaching materials (Hussain, 2026).

This study strengthens other research that found that the development of accuracy-based learning resources to improve the quality of accounting computer learning (Purba et al., 2025). However, this study provides an additional understanding where the effectiveness of learning resources does not only depend on the quality of the modules or media used, but also on the ability of teachers to integrate these learning resources into learning planning that suits the needs of the world of work as teachers do who also provide learning from modules obtained from their training. This is supported by findings that emphasize the importance of teacher readiness in computer accounting learning (Rohmah & Susilowibowo, 2023). This study complements these results by showing that teacher readiness needs to be supported by the alignment of learning materials, the development of learning resources, and partnerships with the business world and industry so that implementation can be carried out contextually. The implementation of accounting computer learning planning at SMK Negeri 10 Jakarta focuses on aligning academic competencies with the needs of the world of work. The initial stage is characterized by the application of 60% practice and 40% theory. Teachers design learning experiences through the provision of modules and case studies that reflect real accounting practices in the business and industrial worlds. The effectiveness of the planning is supported by pedagogical readiness and the use of modules that are also taken from the teacher's experience.

Learning Implementation

The implementation of learning is the core stage of learning implementation, because it is the process of turning learning planning into a real learning experience for students. The implementation of learning is not only oriented towards mastering the features of the software, but also aims to build students' understanding of the accounting cycle through demonstration activities, practice, discussions, and completion of transaction case studies. Learning is the process of providing education and training to students with the aim of achieving learning outcomes (Hendra et al., 2023). The implementation of accounting computer learning is in line with the theory *Experiential Learning* because of the acquisition



of knowledge through direct experience (Kolb, 1984). Students obtain *concrete experience* when carrying out transaction recording practices using *Software Accurate*. During the process, the teacher provides an opportunity for students to discuss the recording of errors and obstacles that arise so that they are formed *reflective observation* for the learning experience that has been experienced. Reflection then develops into *abstract conceptualization*. It is then that learners begin to understand the relationship between accounting concepts and the procedures performed in software. Then, this understanding is reapplied to complete other transaction case studies through *active experimentation*, so that students can improve their problem-solving strategies based on previous experiences. Kolb's view is in line with Jean Piaget's (1970) constructivist approach which states that the learning process takes place when students actively form their own knowledge through direct experience and interaction with the surrounding environment.

The findings of this study also provide an idea that teachers have a role as facilitators who provide demonstrations, mentoring, and feedback during student exercises. The process of discussion and completion of case studies applied in learning provides an opportunity for learners to develop critical capacity, solve problems, and relate accounting theory to conditions that resemble professional practice. This is also in line with research (Afifa & Saleh, 2024) The emphasizing that mastery of accounting software is not only technical fulfillment, but investment in the competencies needed to support the competitiveness of graduates in the midst of the dynamics of the world of work that demands an understanding of adaptive information systems. On the other hand, This research is supported by (Ritonga et al., 2025) Which explains that practice-based accounting computer learning can improve students' understanding of the accounting process because they are directly involved in completing tasks that resemble working conditions. However, this study shows that the effectiveness of learning is not only due to the practical activities themselves, but also to teachers' strategies when providing demonstrations, mentoring, and discussion opportunities during the learning process. On the other hand, there is research (April 2024) which emphasizes the importance of problem-solving-based learning in improving student competence. In this study, the completion of a case study using *Accurate Desktop* not only aimed to train application operational skills, but also encouraged learners to understand the relationships between transactions, identify recording errors, and compile financial reports systematically. The implementation of accounting computer learning at SMKN 10 Jakarta focuses on practical learning experiences using *Software Accurate desktop* version combined with a troubleshooting model. This process runs interactively through four stages where students practice recording transactions concretely, discuss especially if there are errors and obstacles that arise with the teacher, understand the logic of the relationship between accounting theory and procedures in software, which is then tested again by completing other case studies. The effectiveness of the implementation is determined by the active role of the teacher as a facilitator who provides demonstrations, mentoring, and feedback, so that students are not only technically proficient but also honed their critical thinking skills and competency readiness in facing the dynamics of the world of work.

Learning Evaluation

Learning evaluation is a stage that ensures the achievement of learning objectives and the level of mastery of students' competencies after participating in computer-based learning *Software Accurate*. Evaluation is a form of readjustment to the goals set from the beginning (Khairunnisa et al., 2025). Learning outcome assessment is a form of evaluation carried out by teachers to determine the level of understanding and mastery of the material that has been



obtained by students (Fitria et al., 2024). In vocational education, evaluation is also used to assess students' readiness to apply accounting knowledge and skills in accordance with the demands of the business world and the industrial world. Therefore, the evaluation process must be able to accommodate the assessment of aspects of knowledge, skills, and abilities of students in completing the entire accounting cycle using accounting software. As for what was conveyed by the students, computer accounting learning always focuses on services and trade and hopes to learn in the manufacturing field. However, this does not show that the learning is not optimal, it's just that teachers and schools have goals for school graduates later.

The evaluation of learning at SMK Negeri 10 Jakarta shows that the evaluation is carried out through practical assessment, completion of case studies, preparation of financial statements, and implementation of expertise competency tests (UKK) for grade 12. This form of evaluation reflects the principle of *Experiential Learning*, where the learning process does not stop at practical experience but continues with reflection on the results of students' work through feedback provided by the teacher. The success of learning implementation is shown through several indicators, namely the achievement of students' understanding of the stages of transaction processing using Accurate, the ability to complete practical tasks and case studies, the conformity of assessment results with competency indicators. The findings of this study are in line with other studies that state that practice-based evaluation is able to provide a more comprehensive picture of students' competency mastery than evaluations that focus only on cognitive aspects (Maharani et al., 2025). However, this study expands on these findings by showing that evaluation is not only carried out at the end of learning, but also takes place during the learning process. In addition, the evaluation also aligns the assessment process with LSP competency standards. The overall findings of the study have practical implications for accounting majors in vocational schools. In addition to emphasizing only technical proficiency in operational accounting software, the curriculum should integrate industry-based case studies, structured practical activities, and competency-based assessments that reflect authentic workplace practices. In addition, ongoing professional development for teachers and ongoing collaboration with industry partners are essential to ensure learning materials remain in line with current accounting practices and workforce needs.

Conclusion

This study shows that the implementation of Accurate-based accounting computer learning at SMK Negeri 10 Jakarta is carried out through interrelated planning, implementation, and evaluation stages. The success of learning implementation is also determined by the readiness of teachers in planning learning, implementing learning that provides learning experiences to students, as well as evaluation through practical assessments to students and feedback that supports the achievement of student competencies. However, the effectiveness of the entire process is still hampered by the limitations of books, personal devices used during classroom learning. In addition, the decrease in the level of accuracy of students when entering transactions in adjustment journals and general journals of the taxation section is still the main obstacle that requires special attention in the process of improving further learning. This research has several limitations, including this research was conducted in one school with specific accounting computer learning characteristics until the findings could not be generalized to all vocational schools and the research informants were



limited to teachers, vocational heads, and students so that they did not include direct industry perspectives.

Recommendation

This study recommends that vocational schools that have vocational programs can strengthen learning by continuously updating teaching modules based on current accounting practices. In addition, the school is also considering adding accounting materials for manufacturing companies to accounting computers to suit the needs of the current world of work. The results of the research can also be considered in the development of curriculum policies to encourage the use of relevant accounting software such as Accurate to be more comprehensive. For teachers, providing extra guidance and training on materials that often make students mistaken, such as adjustment journals and journals that contain tax elements. For future researchers, the research can examine the effectiveness of the use of accounting software on the mastery of competencies and readiness of students to face the world of work.

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