

Developing "Mini Office" as a Learning Media in the State College of Accountancy: Mandatory or Optional?

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Abstract

The competencies of graduates of STAN (*Sekolah Tinggi Akuntansi Negara*, State College of Accountancy) through its Official-Service Education (*Pendidikan Kedinasan*) program are expected to meet the qualifications to be employees for the Ministry of Finance as the equivalent to the civil servants as the executors. The cognitive competencies can successfully be achieved through the learning process, while the psychomotor competencies are still limited to be met only by means of computer laboratory. As a place for vocational education activities, STAN will need not only rooms for the classical learning processes, but more importantly it also needs a replica of work environment designed to be similar to the workplace where they will be working after completing education.

Program of education in STAN provides ready-to-work graduates equal to educational levels of Diploma I and Diploma III. Therefore, in order to provide ready-to-work graduates, the curriculum should be designed for the fulfillment of knowledge as well as the fulfillment of skills. The fulfillment of skills for the graduates as prospective employees can be set by working at an environment resembling a replica of servicing office in the form of "Mini Office". This Mini Office is developed in accordance with the educational specialization held in STAN, and in accordance with the latest condition of the users, i.e. the servicing office unit in the Ministry of Finance.

Mini Office is also a part of the media learning in shaping reliable workers in implementing the tasks and functions in the field of services to public. The comprehensive and solid competencies can be expected to be obtained faster by means of the Mini Office, before the graduates are to enter the workforce. It is because the students have already gained the experience through the replica of work environment during their learning process, not only when they conducted the field practice (PKL). The Mini Office becomes something obligatory when STAN is characteristically meant to have vocational education, but it can also be something "optional" if such characteristic is not entirely attached to the organization structure of STAN. Therefore, Mini Office is left to be a choice of "obligatory" or "optional" to STAN.

Keywords: mini office, State College of Accountancy, learning media.

Introduction

Any educational activity in general always needs space in conducting the learning process (delivering the theoretical matters) with certain methods such as discussions, exposure, lecturing, question-and-answer, etc. For vocational education, it is not only the space or rooms needed for classical learning processes; but more importantly it needs one replica of work-environment for students, a kind of laboratory designed to resemble the place to work after their graduation. Several reasons why it is necessary to have a training room or laboratory are as follows:

1. The principles of vocational and technology education imply that vocational education should **pay attention to market demand** and also constitutes an **efficient social service** if it suits the needs of someone who requires it.

2. Technology and Vocational Education should **emphasize** more on the **needs of learners in the community groups** in general and the **unit of users** (government agencies) in particular.
3. Vocational and Technology Education will be more effective if the learners are conditioned to have a **habit of thinking and working** as required in the future workplace itself.
4. Vocational and Technology Education will be more efficient if the environment in which the learners are trained constitutes a replica of work environment where the learners will work later.

According to article 29 of the National Education System Act No. 20 in 2003 [7], education in the State College of Accountancy (STAN) is an Official-Service Education (*Pendidikan Kedinasan*), which serves to enhance

the abilities and skills in performance of tasks limited to prospective employees and civil servants a Ministry or Government agency non-Ministerial Department. That means, in setting up a potential employees who have the competencies of knowledge and skill in accordance with their fields it needs to be supported by providing facilities not only for learning theory but also for practicing the work as a medium of instruction.

With respect to that, the provisioning of space for classroom and practice lab in the learning process is mandatory if we pay attention to the mandate of the Government Regulation No. 60 in 2009 article 4 paragraph 2, article 4 paragraph 4, and article 5 paragraph 3 [8]. The mandate of the regulation generally confirms that professional education is an education which is directed mainly on the readiness of certain application expertise either through the Diploma I or Diploma III programs. In other words, the design of learning patterns in official-service education should be in accordance with the principles of vocational education, namely providing a replica of the work environment in the place of education in order to achieve the objective of vocational education.

State College of Accountancy (STAN)

State College of Accountancy (STAN) is an Echelon II at the Finance and Education Training Agency (BPPK), Ministry of Finance with its official-service education programs. The programs provide ready-to-work graduates equivalent to Diploma I and Diploma III levels; so STAN mentions its educational programs as Diploma Program (shortened as *PRODIP*, *Program Diploma*). The graduates of Prodi I and III Financial are equivalent to the executing civil servants (PNS) in the rank/group of II/a and II/c in the Ministry of Finance. Up to the academic year 2008/2009 STAN has some departments or the so-called specialization that suits the needs of Echelon I in the Ministry of Finance.

Table 1. Table 1 Specialization of STAN

NO	Specialization	Diploma Program	
		I	III
1	Government Accounting	-	OK
2	Taxation	OK	OK
3	Penilai	-	OK
4	Customs	OK	OK
5	Treasury	OK	OK

The Diploma Program (Prodi) of Finance is divided into two, i.e.:

1. Prodi I (2 semesters) is to provide graduates who are ready to work in the administrative

level of the executing civil servant (PNS) with the rank/group of Young Manager (*PengaturMuda*) (II/a)

2. Prodi III (6 semesters) is to provide graduates who are ready to work in the administrative level of the executing civil servant (PNS) with the rank/group of Manager (*Pengatur*) (II/c)

The package of education program consists of 30% theory and 70% practice considering the objectives of preparing a ready-to-work clerical or administrative workforce in accordance with their respective Specialties. In the academic year 2011/2012 the programs administered by STAN consists of Prodi I Finance with Specialization in Taxation and Prodi I Finance with Specialization in Customs

Learning Media

Learning media can be categorized as part of the educational technology. Heinich, et.al. (1993: 16) [2] states that applying the scientific knowledge about human learning process for the practical tasks in learning and teaching is through the learning media. Learning media as stated by Shambaugh and Magliaro (2006: 67) [5] function as follows: “*the use of media and technology is based on a need to give students experiences they could not have otherwise.*” In other words it can be said that actually instructional technology will generate a medium that can be used in the process of teaching and learning.

The applied learning strategies will affect on the determination of chosen learning media. If it is stressed more on a goal of verbal competency, the media selected is the one which is not interactive. More clearly, Dick, et.al. (2005: 210) [1] reveals as follows:

if the instructional goal is in the domain verbal information, there is still the requirement of eliciting responses from learners, but there is less need for intelligent, adaptive feedback. Students can easily compare their own responses to the correct answers, so there is less need for interactive media with verbal information goals.

The learning process is supported by elements of teaching method and learning media. Both of these elements are intertwined with each other. It means that the selection of a specific teaching method will affect in the use appropriate type of learning media as well. However, the other aspects in the selection of the learning media--such as objectives, types of assignments, and the response expected to be mastered by the participant and the context of learning--still must be taken into consideration. Thus, learning media is a tool that serves to convey the message of learning. Learning

is a process of communication between learners and teachers concerning the learning materials. Such a communication will not run without the assistance of the means or media to deliver the message. Messages to be communicated is the content of learning in the curriculum which is conversed over by the teacher or facilitator or other resources into symbols of communication, either in verbal, non-verbal or visual symbols.

There are six basic types of learning media according to Heinich and Molenda (2005)[3], namely: 1) text, i.e. the basic element to convey any information that has a variety of types and forms of writing that attempts to give attraction in the delivery of information; 2) audio media, i.e. media that help convey information in a more interesting way, by helping increase the attractiveness to certain performances, such as background noise, music, or other sound recordings; 3) visual media, i.e. media that can provide visual stimulations such as pictures/photos, sketches, diagrams, charts, graphs, cartoons, posters, bulletin boards and so on; 4) motion projection media, i.e. motion films, television programs, video tapes (CD, DVD, or VCD); 5) mock objects or miniatures, i.e. three-dimensional objects that can be touched and hold by the students. These media are created to overcome the limitations of either objects or situations so that the learning process continues to run well; and 6) human beings, i.e. the teachers, students and experts.

Mini Office

The official-service education is the kind of education which is required to always be dynamic in making changes and adapting to any developments in science and technology, as well as in the needs of the users. This education will be effective and efficient when the learning environment also constitutes a replica of the work environment that will be faced by the graduates as prospective employees. It may imply that the existing facilities in the learning environment do not only function as a contributing factor but rather as part of the curriculum of instruction. Why? Because these facilities should function as a means of learning media, as a major part of the learning process in the fulfillment of both knowledge competencies and skill competencies.

Room for practicing or workshop will generally be referred to as laboratory. The currently available laboratory in STAN is only the computer laboratory. The computer laboratory is used for administrative office computing and also for database management concerning the available educational specializations. However, the laboratory which serves as a replica of the work

environment is not yet available at present. A replica of the work environment is important in setting up the ability of graduates as the prospective employees both from the substance of services and from the techniques of services in the user-units.

The quality of rooms for learning theory in STAN has met the standard minimum requirements. Laird in Sugiyono (1998) [6] suggests that there are 4 (four) criteria that must be met to be a room for education and training, i.e. flexibility, ventilation, insulation and lighting. The flexibility of the classrooms are designed with a level of ease and speed to set the contents of rooms to suit the needs of learning (also in accordance with the development of the curriculum). Isolation here does not mean there should be no windows or ventilation; but that the room is isolated from disturbing sound effects (near crowded highway-traffic, near airport, near railroad, etc.) that may interfere with the process of teaching and learning. Lighting here means that it should be possible to control the darkness of lightness of the room. In other words, whenever necessary for drawing or writing activities which require sufficient lighting, it can be set to be light due to the process of observation. Whereas when doing activities such as playing a movie, using a projector, etc., it can be set to be a bit dark. In quantity, the number of rooms in STAN is already sufficient regarding the number of students being prepared to be the prospective employees.[4]

The rooms for workshop practice for students before taking the practice of Fieldwork (PKL) have not yet been provided by STAN. If such rooms are available then the process of the establishment of the knowledge competence can be in line with developing the skill competence using replica of the work environment referred to as "Mini Office". Mini Office can be provided in accordance with the educational specialization of the Diploma Program, in which there will be facilities and working tools as their future work environment.

The availability of Mini Office will facilitate the teachers in shaping the knowledge and skill competencies of the prospective employees, and the prospective employees (in this case the students) will get it faster and easier to adopt the knowledge and skills they have obtained to do the job simulation in the replica of the work environment. However, to achieve such advantages needs a well-managed learning curriculum. It means, the management should always follow the development of needs of the user-units so that the users of the mini office will always be in line and synergies with the work environment existing in user-units within the Ministry of Finance.

Developing Mini Office for the Office of State Treasury Services (KPPN)

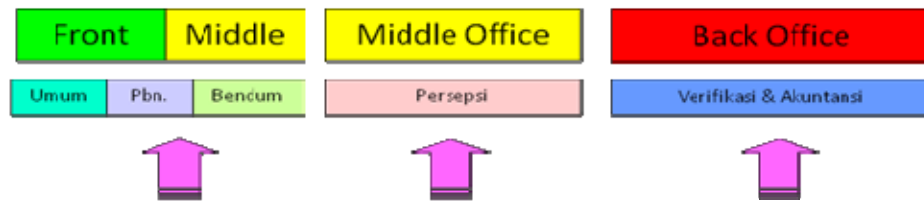
The Office of State Treasury Services (*Kantor Pelayanan Perbendaharaan Negara*, KPPN) is a vertical institution from the Directorate General of Treasury, the Ministry of Finance, throughout the territory of the Republic of Indonesia with the tasks to: 1) carry out part of the authority and power of the General Treasurer, 2) channel the expenditure for the allocated budget, and 3) conduct the administering acceptance and expenditure budgets through and from the State Treasury pursuant to

applicable regulation. In accordance with the Decree of Ministry of Finance (PMK) No. 100/PMK.01/2008 [10] about the organizational structure of the Ministry of Finance, the types of services provided by KPPN are: 1) One Stop Service, the stakeholders will only relate to the Front Officer, 2) Simple Business Process supported with the suitable and secure IT, 3) Real Time Information, 4) Minimizing paper work, and 5) More transparent and accountable.

Therefore, the organizational structure of KPPN has changed as follows:



Future Planning



Future Planning of Organizational Structure

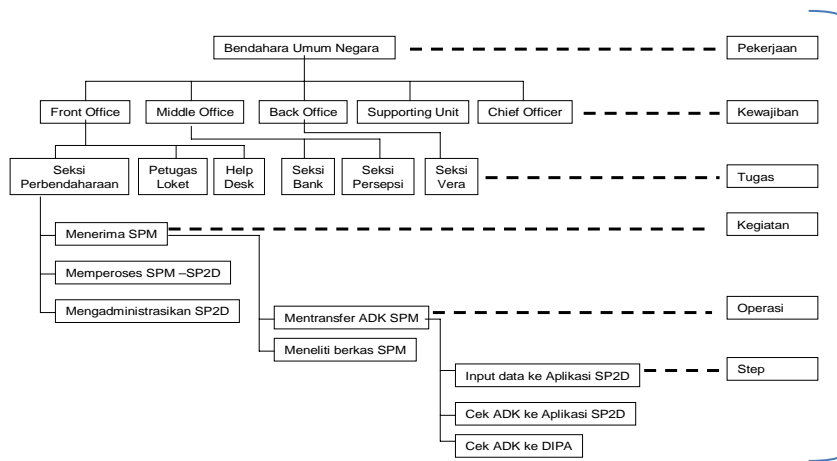
The differences between the tasks and functions of the Front Office, Middle Office and Back Office are as follows:

- 1) *Front Office*: budget disbursement by testing the SPM and ADK and examining that the bill will certainly be paid.
- 2) *Middle Office*: completing SP2D and testing/escorting, verifying and administering the State revenues, bookkeeping the state expenditures ad revenues, and accepting confirmation for state deposit receipts
- 3) *Back office*: accounting and reporting (ADK and reconciliation), internal and external

reconciliations, preparing cash position report, preparation the LKPP, shipping documents, administering archive documents, and guidance and counseling services.

Therefore it requires the support of specific human resources with the following requirements: 1) the quantity of employees, 2) qualifications of employees (in terms competence and morality), 3) cooperation (vertical, horizontal, and functional)

From the description of tasks of KPPN above we can generate the concept of curriculum for Prodiip I/III Finance with Specialization in State Treasury based on the following figure:



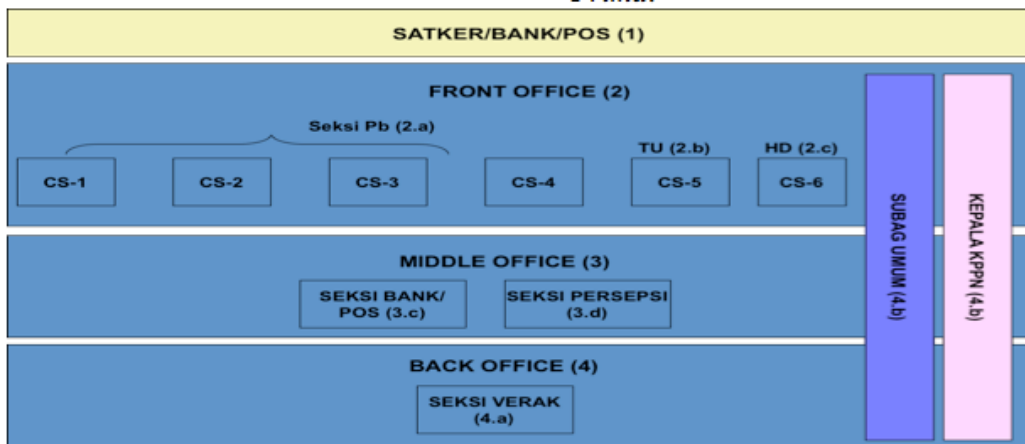
The result of survey:
 The proportion of curriculum (30% for theory, 70% practice):
 Receiving documents
 Checking documents
 Transferring the manual data
 Transferring "ADK" to application
 Processing the "SPM"

Figure 1 The Tasks of KPPN

From Figure 2 above it is inferred that the proposed curriculum will use instructional media of work environment replica in which learners will work later. Why is the work environment replica significantly emphasized? Because up to now, there is something missing in the education and training program for prospective civil servants run by the State College of Accountancy (STAN), i.e. the

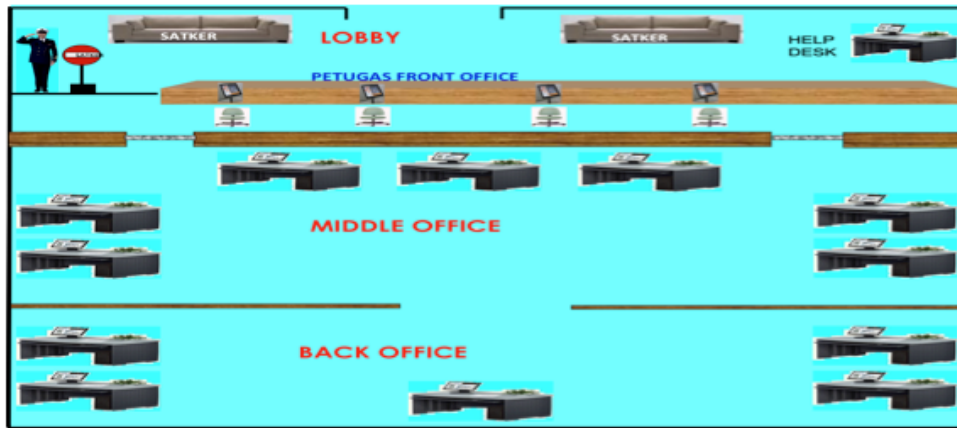
"practice" of working before being placed in user-units (institution).

In accordance with the business program of *KPPN Prima process*, the established curriculum should then provide a learning media of work environment replica that resembles the *KPPN Prima*.



Layout of Mini Office of KPPN

Note:
 CS (1-4) = Treasury Service
 CS (5) = Customer Service
 CS (6) = Help Desk



Cross-View of Mini Office of KPPN

What are required in the establishment of “Mini Office” of *KPPN Prima* are as follows:

- 1) WORK UNIT area
A waiting room for the “clients”, so the supporting material must be provided to make them comfortable when queuing/waiting for service. Enough chairs with a good quality (should not be the hard wood bench), appropriate air conditioner, water dispenser facilitated with supplies of plastic cups, and the position of the room near the main entrance or lobby to make it easier for the “clients” to access.
- 2) HELP DESK area
With officers who will provide consultation about the errors or mistakes made by “clients” concerning both the administrative and substantive mistakes on their SPM. The table should be equipped with a computer with its system network connected to the Verification and Accounting Section (Back Office).
- 3) FRONT OFFICE area
The Treasury section serving the “clients” to receive their proposed SPM to be processed into SP2D. A network of computer systems connected from CS-1 until CS-4, i.e. the MPN (*Modul Penerimaan Negara*, State Revenue Module) and SP2D Applications as well as the web service.
- 4) MIDDLE OFFICE area
The authorized official equivalent to the Echelon IV structural officials, i.e. Bank/Post Section and Perception Section (as the signer/endorser of SP2D document); still with a required staff to enter data. The main task is to verify and conduct bookkeeping on the receipts of SPM. Equipped with a computer system connected to the Front Officer.
- 5) BACK OFFICE area
The authorized official equivalent to the Echelon IV structural officials, i.e. the Verification and Accounting Section (as the signer/endorser of reconciliation document); also with a staff required to enter

data. Equipped with a network computer system connected to the Front Officer.

Closing

The Official-Service Education (*Pendidikan Kedinasan*) has the mandate to provide prospective civil servants as employees with knowledge competence and skill competence to be applied in user-units in the Ministry of Finance. Therefore, not only does it require classroom for learning the knowledge, but it also requires room to shape their skills. As an effort to meet this need it is necessary to develop “Mini Office” as a medium of instruction for prospective employees.

Mini Office serves as a learning medium for the students to practice the tasks they will face in their work environment later by learning through a replica of the work environment. Mini office is provided in accordance with the educational specialization of Diploma Program held by STAN to establish the skills of the prospective employees. The development Mini Office KPPN as a replica of the work place for students of Prodi P/III Finance with Specialization in State Treasury can be an example of how Mini Office is developed. This development might be far from perfect, yet it is expected to meet the demand that the **Finance Diploma Program** held by STAN will generate competent human resources with high morals who will be able to answer the future challenges in administering governmental tasks later.

In the end, it all depends on the decision to produce the policy that the establishment a replica of work environment in the form of “Mini Office” will in turn depend on the understanding of fulfilling the mandate of regulation governing the official-service education (*Pendidikan Kedinasan*). Either in the Act No. 20 in 2003 on National Education System, in the Government Regulation no. 60 in 2009 on Higher Education, or in Government Regulation no. 14 in 2010 on Official-Service Education [9], there is no statement regulating the replica of work environment in the

form of Mini Office, but implicitly it is stated that Official-Service Education constitute a professional education to improve the knowledge competence and skill competence of the prospective employees.

Therefore, the unavailability of work environment replica as a part of the curriculum makes it to be “optional”. However, considering the demands on quality of knowledge and skills of the prospective employees who will work on the user-units later, the availability of work-environment replica becomes “obligatory”. It, after all, depends on the comprehensiveness of understanding to the governing laws as well as the demands for quality of graduates that will be produced from the official-service education itself. “Obligatory” or “Optional” is left to STAN; which one to choose? We’ll see.

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| tentangSistemPendidikanNasional | | | |
| PeraturanPemerintahNomor | 60 | Tahun | 2009 |
| tentangPendidikanTinggi | | | |
| PeraturanPemerintahNomor | 14 | Tahun | 2010 |
| tentangPendidikanKedinasan. | | | |
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