
IMPLEMENTATION OF CHARACTER EDUCATION THROUGH ACCOUNTING LEARNING IN SHAPING STUDENT ATTITUDES AND BEHAVIOR IN VOCATIONAL HIGH SCHOOLS

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Abstract

The purpose of this study is to investigate the impact that character education plays in forming the perspectives and actions of students who are majoring in Accounting at SMK Negeri 6 Sukoharjo. The researcher used a method called purposive sampling to pick three participants, and then they conducted interviews with key informants who were involved in the formation and development of character education programs in schools. The data was gathered through many methods, including observation, interviews, and extra resources. Data was analyzed by thematic technique. The findings of the research indicate that SMK Negeri 6 Sukoharjo has successfully implemented character education in their school. The Inspirational Diary is a resource that students of Accounting use as a way to integrate character education into their curriculum. These findings are helpful for showing the significant role that character education plays within the setting of accounting education, and they provide vital insights that can be used to build school policies that are more efficient.

Keywords

Character Education, Accounting Learning, SMKN 6 Sukoharjo



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INTRODUCTION

Article 3 of Law Number 20 of 2003 concerning Education states that the main objective of the law is "to encourage the development of student's abilities to become human beings who have faith and devotion to God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independence, and democratic and responsible citizenship" (Noor, 2018). To transform its citizens from hapless individuals into productive citizens, Indonesia must invest in and prioritize education. The goal of the Indonesian education system is to develop citizens who will help maintain the honor of the country (Irawati et al., 2022).

Nowadays, it is not enough for a student to have a sharp mind; they also need to have good attitudes, good behavior patterns, and good character. There are many aspects of education problems in Indonesia that make them difficult to overcome. Education has become a bleak place as moral decline spreads (Muis, 2019). Various incidents, including student fights, widespread drug use, disrespect for authority figures, and chronic cheating, show that schools in Indonesia have failed to foster a strong national character. The need for schools to include character education in their curriculum is increasing. Currently, there is an emphasis on issues of national identity and culture (Muzaki et al., 2022).

Building and maintaining one's character is a deliberate and time-consuming effort. Contrary to popular belief, a person's character is not determined at birth like fingerprints. Knowledge, awareness, will, and action to apply character values are the three main components of character education (Omeri, 2015). It is thought that by incorporating character education into the classroom, children will be better prepared to grow as individuals. Many members of the school community, including educators, will have a role in shaping the character education curriculum as the curriculum is formed (Rahayu et al., 2020). Teachers have an important role in shaping students' character and encouraging them to think for themselves. The same thing also applies to the way innovative educators view and apply learning in the classroom. There is an increasing need for educators who can introduce new approaches to learning planning and evaluation. Sustainable learning outcomes are expected to be achieved as a result of cultivating discipline and providing resources for the cultivation of strong interpersonal and analytical skills (Burhanuddin, 2021).

Character development is the main focus of public education. According to the goals of national education policy, schools are not just about helping children learn but also about shaping their personality (Hasan & Firdaos, 2017). A strong character can inspire students to change their

behavior for the better (Mastiah et al., 2015) because of the close relationship between character development and ethics. Incorporation of character education into all learning settings. Studying and attending school cannot be separated from formal activities. Routine activities, religious, language, hobby, and ability development, and assignments are examples of informal and non-formal activities that can be included in character education. (Nizarani et al., 2020). Students, especially those in secondary and vocational education, need to receive character education that is coherent, democratic, and comprehensive. Learning is more applied and oriented toward job readiness in vocational schools than in traditional high schools, as demonstrated by the unique qualities of these institutions. Knowledge-based learning is taking center stage more than in high school, as most students hope to continue their studies after graduation. Character education in vocational schools can take place both in the classroom and in the real world (work-based learning). Knowing, caring, and doing or acting are all important in the implementation process. Developing student character is an ongoing activity that must be carried out simultaneously with academic learning (Abidin, 2012).

The term "character education" refers to that part of moral education that emphasizes the development of commendable personal qualities. While further examination of the differences between the two main concepts here—"character" and "virtue"—is inevitable, for now, we can use the common usage (Yani et al., 1995). The study of character must include an examination of factors such as values, attitudes, conventions, and morality. A person's attitudes and actions are components of his character. The way a person acts reveals his inner state, and others draw conclusions about his character based on what he sees (Prasasti & Anggraini, 2020).

Indeed, the need for character education is currently not only felt in Indonesia. Other parts of the world also feel the need to develop and strengthen character education (or what is usually called moral education) in their respective countries. Character education itself is always an interesting study, so there is no suitable character education model in schools. This shows that character education is very serious to develop. The purpose of character education itself is explained by (2013), which is none other than to reduce student behavior problems and also increase academic engagement at school. Therefore, class-based character education is believed to be able to accelerate and make the implementation of character more effective in schools.

Presidential Regulation (Perpres) number 87 of 2017 concerning PPK and Ministerial Regulation (Permen) of Education and Culture number 20 of 2018 concerning PPK in formal education units argue that the government's role must be as a collaborator between schools, families, and communities to maximize the benefits of character education. Character education is simply the cultivation of ideals that shape national character in a broad and efficient manner (Muali, 2017). In line with these regulations, schools are required to be able to mobilize and implement character development because character education is a necessity that makes students intelligent, polite, and with character (Iswatiningsih, 2019). Therefore, schools must have a role in conveying and building character education to students.

Traditionally, formal academic environments have played an important role in fostering scientific and technological literacy. In addition to teaching children new skills, schools must instill in them a sense of morality that they can apply in their daily lives. Anti-corruption training can also be achieved this way (Wibawa et al., 2021). Schools are also required, based on Ministerial Regulation (Permen) Number 20 of 2018, to provide character education to their students. It can be used in the context of providing classroom content, implementing extracurricular activities, and fostering a sense of community among students. Community is one of the bases for improving character education in schools (Ramdani, 2018). However, in its conception, schools need to collaborate with stakeholders, namely the school committee and the community around the school.

Students who are the focus and object of character education may not have the same views as the program-organizing institution. The principal's top-down strategy makes it easier to manage and direct the school's goals by issuing explicit directions from above. However, the quality and skills of the principal himself must also be considered. In contrast, bottom-up methods encourage members to actively participate in developing school goals by listening and sharing the perspectives of others. In order for character education to be implemented effectively, it is important to involve all stakeholders in the school community, including students (Annisa et al., 2020). Schools are also required, based on Ministerial Regulation (Permen) Number 20 of 2018, to provide character education to their students. It can be used in the context of providing classroom content, implementing extracurricular activities, and fostering a sense of community among students. Community is one of the bases for improving character education in schools (Tutuk, 2015).

Moreover, (Fahlevi et al., 2021) reminded us that there are at least three obstacles to implementing character education. First, character education in the family. The second is the environment where students are located. This environment will dominate in character formation. So far, there have been many cases that show that no matter how good a family is at shaping the character of its children, the environment will be able to change the results of the character education they build. Third, curriculum and educators. The educational curriculum, which has frequently changed, is considered not optimal in shaping the character of students. In line with that, educators also focus more on cognitive aspects. So, the attitude aspect is often ignored.

Creating an environmentally friendly environment for character education is a joint task of all school constituents. Research findings (Julaiha, 2014) regarding the implementation of character education show that "School culture is very important to pay attention to in the process of internalizing character values in schools," therefore, this finding is in line with their findings. Although not all educators can be positive role models, this shows students' desire to play an active role in strengthening character education in their institutions. However, the same results can be seen from research conducted by (Maisaro et al., 2018) that the implementation of strengthening character education at SMK Negeri 5 Malang, which is running well, is hampered by a lack of professionalism and motivation of teaching staff, the negative impact of globalization and a lack of role from students' parents and the community. The role of teachers is not optimal because many teachers only prioritize academic factors, ignoring character education itself (Darim, 2020).

Relevance study that researchers consider almost the same as their research. The first research, entitled "The Role and Coordination of Stakeholders in Developing the Minapolitan Area in Nglegok District, Blitar Regency, was compiled by Mahfud (2015). This study employs a qualitative methodology and a descriptive research type in order to provide an explanation of the significance of the development of "soft skills" through character education programs that are integrated into the educational framework of Vocational High Schools (SMK). A set of program forms is required in order to still character education in children. These program forms can be found in the Education Unit Level Curriculum (KTSP). As for the forms, they can take the form of curriculum structure, curriculum content, integration in subjects, school culture, and the learning process. The concept of developing students' character and personality is directly related to the function that each type of program serves, which in turn leads to the meaning of the phrase "soft skills development." According to the findings of the research, it is possible to draw the conclusion

that numerous different types of character education programs can be effective in helping students develop their soft skills. This is able to be proved by the achievements of students as well as the increased absorption of graduates into the working world.

Second, research entitled “Character Education in Accounting Learning is an Effort to Form Accounting Students with an Anti-Corruption Character” was compiled by (Suprapti et al., 2021). The findings of this research indicate that accounting teachers have a fairly good understanding of character education and anti-corruption education despite the fact that the results achieved are not yet satisfactory. This is demonstrated by the significant number of students whose actions and attitudes demonstrate corrupt attitudes. It is entirely feasible to incorporate anti-corruption teaching into the curriculum of accounting courses. Anti-corruption education is identical to character education; despite the fact that anti-corruption education is not yet offered at the vocational school level, the two are interchangeable. In order to ensure that the incorporation of anti-corruption education may be carried out in the same manner as the incorporation of character education that has already been carried out, these moral standards should be incorporated into the course material, the course syllabus, and the lesson plans. The challenges that must be overcome include the high number of pupils, each of whose actions must be watched individually, as well as the students' personalities, which have been developing from a young age. The efforts that have been made up until this point has consisted of carefully guiding, motivating, and directing students in the right way.

Third, research entitled “Student Character Education Through Islamic Religious Extracurricular in State Vocational High Schools 2 Kota Jambi” was arranged by (Ridwan et al., 2023). The results of this study were the character education that they have received in Islamic Religious Education classes. These students have demonstrated positive character traits such as honesty, diligence, and helpfulness.

Fourth, research entitled “Contribution of the Implementation of Character Education and the School Environment to Creative Thinking and its Impact on Vocational Competence” was compiled by (Khoiron & Sutadji, 2016). The results showed that (1) the implementation of character education contributes directly and significantly to the competence of vocational students; (2) the school environment contributes directly and significantly to the competence of vocational students; (3) creative thinking contributes directly and significantly to the competence of vocational students; (4) the implementation of character education contributes indirectly to vocational competence

through creative thinking of learners; and (5) the school environment does not contribute indirectly to vocational competence through creative thinking of students.

Lastly, research entitled "Implementation of Character Education in Productive Accounting Subjects in State Vocational High Schools" was compiled by (Cahyani, 2013). The results showed that the implementation of character education in accounting productive subjects in vocational high school 3 Surakarta has been going pretty well with inserting 18 value characters into the learning devices (Syllabus and RPP). However, there has not been a focus on development in the specific form of junior technician accounting characters in real action, which is commanded and exemplified by the teacher to the student. There are several obstacles and efforts in implementation.

From the whole research above, the researcher concluded that the implementation of character education in various curricula, especially in vocational high schools, was successful. Therefore, in this research, I took research with the title "Implementation of Character Education through Accounting Learning in Shaping Student Attitudes and Behavior in Vocational High Schools."

All educators, from English instructors to mathematics trainers, have a role in character education in the classroom. Good deeds taught as part of character education strengthen the relationship between thoughts, emotions, and behavior. Classroom teaching and school culture both contribute to the internalization of students' character education. Students should play an active role in creating a school climate that supports character education (Afriyeni, 2018). Accounting is a fundamental component of the accounting skills curriculum at the technical college level. Accounting, at its core, is the science of record-keeping and has many practical applications. Accounting tells us that, just as debits and credits must be equal, brains and character must also be equal.

Students interested in pursuing a career in finance or accounting can start at a Vocational High School (SMK), specifically in the Accounting section. Vocational schools teach students the basics of accounting and give them the skills they need to become effective bookkeepers after graduation. The basic nature of accounting education in vocational schools makes it an ideal environment in which anti-corruption values, norms, and practices can be introduced (Sulystio, 2014). Based on my conversation with one of the teachers at SMKN 6 Sukoharjo, who teaches accounting, I now know that making a daily "Inspiration Diary" is one way to incorporate character education into the accounting curriculum. Accounting students at SMKN 6 Sukoharjo use a new

approach in preparing and integrating all educational and character values in order to achieve a balance between academic and non-academic abilities, which is the mandate of improving the nation's quality of life through practice pocket money bookkeeping (inspirational diary design). Students can deepen their character education by using tools such as the Inspiration Diary.

Research on the implementation of character education in accounting learning at SMK 6 Sukoharjo is essential not only because it makes a number of key contributions to the existing body of literature but also because it is relevant in the educational context in Indonesia, particularly in the vocational school level. This research is relevant for a number of reasons, including the following:

- 1) Cultivate constructive attitudes and behaviors. Through the incorporation of character education into the curriculum of accounting, students will be instructed in the importance of values such as honesty, accountability, and integrity. Students will be better able to cultivate positive and ethical attitudes and behaviors in their day-to-day lives as a result of this.
- 2) Enhance your moral and social values: In a world that is becoming increasingly complex and dynamic, it is essential for students to have a solid understanding of what constitutes good social values. Students will have a better understanding of the significance of teamwork, fairness, and empathy if character education is incorporated into their accounting study. They will develop into persons who are compassionate, responsible, and attuned to the requirements of those around them as a result of this.
- 3) Accounting is taught at the vocational school level with the goal of preparing students to enter the workforce as capable workers. This goal is accomplished by preparing students to enter the workforce as competent workers. Students will learn about qualities that are crucial in the working environment, such as self-discipline, teamwork, and initiative if character education is incorporated into their educational experience. Because of this, they will be better prepared to become prospective workers who are able to meet the problems that are present in the working world.

The purpose of this study was to give empirical data on the efficacy of incorporating character education in accounting learning at vocational schools. This is the contribution that this research makes to the current body of literature. This research will fill a gap in our understanding of the ways in which character education can influence the attitudes and behaviors of students in the setting of accounting education. Aside from that, the findings of this research can also serve as a guide for other institutions that are interested in including ethics training in their accounting curriculum at the vocational school level.

In the context of education in Indonesia or at the level of vocational schools, the relevance of this research is to provide a solution to the issues of character education at the vocational high school level. In this day and age of increasing interconnectedness, it is more essential than ever to place an emphasis on the construction of quality persons through the cultivation of a decent character. Students attending vocational schools can benefit from receiving character education through the study of accounting if the curriculum is presented in the appropriate manner. This will enable the students to cultivate key values as well as positive attitudes and behaviors in relation to the working environment.

The research that is being conducted at SMKN 6 Sukoharjo on the incorporation of character education into accounting learning is essential since it will make a substantial contribution to the body of previously published knowledge. This is significant in the context of education in Indonesia, particularly at the level of vocational schools, because the development of a student's character is an essential component that must be taken into account in the process of shaping the attitudes and behaviors of students.

This study's objective is to determine whether or not the "Inspiration Diary" approach is useful in fostering positive character development in accounting students through classroom instruction. With the help of this research, it is intended that a piece of greater knowledge can be developed regarding how character education can be integrated into the accounting learning that takes place in vocational schools, as well as the success of the "Inspiration Diary" technique in terms of molding student character.

In addition to that, the purpose of this study is to assess how successful the "Inspiration Diary" approach is in shaping the personalities of schoolchildren. The students' daily notebooks are used as a tool in this method to facilitate reflection on the values and conduct that are wanted in the accounting learning process. With the help of this research, it is hoped that we will be able to achieve the goal of enhancing the quality of student character education at SMK 6 Sukoharjo through accounting learning, and we will also evaluate whether the "Inspiration Diary" technique is helpful in helping us reach this goal. In the end, the purpose of this research is to achieve an increase in both the attitudes and behaviors of students regarding the learning of accounting. It is intended that via the implementation of character education, children will be able to develop positive attitudes such as honesty, integrity, and responsibility, as well as appropriate behavior in critical thinking, teamwork, and communication. Considering this context, the main aim of this research is to assess

how character education is applied in the context of accounting education at SMK Negeri 6 Sukoharjo.

METHOD

This type of research is a case study. Case studies form the basis of the qualitative methodology of this research. A case study is a method of in-depth, comprehensive description and study of an object that does not limit itself to a certain period or location. To understand the context and significance of the unit, the researcher selects examples, examines them, and evaluates them (Hancock et al., 2021). The researcher used class. The sample selection technique was carried out randomly. After the sample is determined, students take a test in the form of a questionnaire to measure the extent to which they have implemented the educational character formation that has been taught previously. This research requires sources who have special knowledge relevant to the research subject (Herlina et al., 2019) in order to collect more reliable data and information. This is done to obtain reliable data and valid information.

This research was carried out at State Vocational School 6 Sukoharjo, located in Dusun II, Blimbing, Kec. Gatak, Sukoharjo Regency, Central Java 57557 Email: smaknam.skx@gmail.com TLP: 0271-7894205. Meanwhile, the time used to conduct this research was April 10 to 17, 2023, namely during the 2023/2024 odd semester learning. The researcher made three observations in accounting learning. Apart from that, the author also conducted interviews with the school principal, head of the accounting department, accounting teacher, and students at SMKN 6 Sukoharjo in the accounting department.

In collecting the data and information needed in this research, the author used data collection methods or techniques by observation, interviews, and documentation. The explanation of data collection techniques is as follows:

Observation is a complex process and a process of biological and psychological processes. This observation also takes the form of observing the object to be studied (Sugiyono, 2013). Observation is defined as the systematic observation and recording of symptoms that appear on the research object. The observations that the author made were non-participant and structured observations. Non-participant observation is observation where the researcher is not directly involved and is only an independent observer. Researchers record, analyze, and then make conclusions about the process and results of implementing the character education model.

Structured observation is the observation that has been designed systematically regarding what will be observed, when, and where.

In this research, the author conducted observations on the learning of Islamic Religious Education subjects at SMKN 6 Sukoharjo. The study is about the implementation of character education in the learning of Worship, Aqidah, and Morals, where these three subjects are part of a family of subjects that direct students to develop noble character. The author is only an observer, so he is not directly involved with the activities of the people being observed. In accordance with observation guidelines, in using this method, the author goes directly to the research location and then systematically observes and records the phenomena being investigated. Observations were carried out to obtain data regarding the implementation of the concept of character education, which in this case is represented by Islamic Education Teachers who are applied in learning.

An interview is a conversation with a specific purpose carried out by two parties, namely the interviewer who asks questions and the person who gives answers (interviewee) to the questions asked (Moleong, 2007). An interview is a dialogue conducted by an interviewer to obtain information from the interviewee. Interviews were conducted in a structured manner and face-to-face with the interviewee. When conducting an interview, the interviewer has prepared a research instrument in the form of written questions. When conducting an interview, apart from bringing a question instrument as a guide for the interview, the interviewer also uses a recorder, pictures, and cell phone.

The author used this method to conduct direct interviews with the principal, Mr. Yusak Sugiato, S.Pd., M. Pd Deputy head of SMKN 6 Sukoharjo, Mrs. Parjini, S.Pd., Worship Teacher, Mrs. Latifah Handayani, S.Ag., as well as three students who were selected at SMKN 6 Sukoharjo use obtain data regarding understanding of character education and the implementation of character education used and how and how teachers apply it in learning. School policies related to efforts to build character in students and create a school environment with character will also be explored using this method.

Documentation is the search for data regarding things in the form of notes, transcripts, books, letters, or documents recording events that have passed. Documentation is no less important than other methods. Documents can be in the form of writing, images, or monumental works by someone (Moleong, 2007). The author uses this method to obtain documentary data, which includes a clear picture of the establishment, organizational structure, condition of teachers, students, employees,

vision, mission, facilities, and infrastructure at SMKN 6 Sukoharjo, as well as other documents relevant to research that researchers are careful about. For example, a document review was carried out to find out the design of the PAI teacher's learning process in an effort to implement character education in schools.

FINDINGS AND DISCUSSION

Findings

Character education integrated into the RPP can be included in the following components:

1) learning objectives, 2) learning materials, 3) learning methods, 4) learning steps, and 5) assessment. The RPP has included the Diary Inspiration method in learning Accounting at SMK Negeri 6 Sukoharjo.

The teacher's role is very important in providing daily assessments of the attitudes and behavior of their students. To support teacher performance, the school implements a daily attitude journal. This attitude journal functions to record students' attitudes and behavior in everyday life. An explanation of this attitude journal will be explained in the Strengthening Character Education section.

The need for supporting factors such as curriculum, teaching staff, facilities, and infrastructure to strengthen class-based character education is absolutely necessary. This is a consideration in implementing character education in the classroom. What is mandated by Class-based character education is built and socialized at SMK Negeri 6 Sukoharjo by integrating it into subjects.

Attitude journals are provided (researcher assessments such as student diary reports) to support class-based character education. This attitude journal functions to record students' attitudes and behavior in everyday life. Good and bad attitudes will also be recorded neatly in an attitude journal. This is what will be used as material for teacher evaluation of their students. Inspiration Diary is an effort to internalize character education in accounting learning. The details of the implementation can be seen in the following table below:

Table 1. Implementation of Character Education in Forming Attitudes and Behaviour through Accounting Learning at SMK Negeri 6 Sukoharjo

No.	Socialization Steps	Descriptions
1.	Dissemination of Diary Inspiration to students, teachers and guardians	This socialization stage is the stage of introducing Diary Inspiration to students, teachers, and student guardians.
2.	Implementation and provisions of Inspiration Diary	This stage is the implementation stage of the Inspiration. Diary, which is prepared in accordance with applicable regulations
3.	Evaluation of program implementation	Evaluation is carried out as a monitoring stage in the Diary Inspiration program that has been implemented.

It is possible for individuals to cultivate healthy morals, ethics, and values with the assistance of character education that is incorporated into the process of shaping attitudes and behaviors through the educational system. The following are the stages that must be completed before character education can be implemented:

The first thing that has to be done is to determine the morals and virtues you want to teach to the participants of the educational program. These could include things like sincerity, integrity, diligence, a sense of duty, cooperation, and so on.

In addition, these moral standards should be incorporated into the academic curriculum or training program that students participate in. This might be accomplished by incorporating lessons on moral principles into previously established coursework.

Develop teaching materials with a strong emphasis on the building of character. This material must be suitable for the student's age and stage of development, and it must incorporate real-life scenarios that are pertinent to the morals that are being inculcated.

The educational personnel, including teachers, need to be trained to be able to teach character qualities and incorporate those values into their lessons. In addition to this, they need to have an understanding of the significance of character education in melding the attitudes and behaviors of pupils.

Students' personalities can be molded in significant ways by participation in extracurricular activities such as clubs, student groups, and social events. These exercises can be tailored to instill moral principles in students and provide them with opportunities to put those principles into practice in authentic contexts.

It is essential to construct a school culture that encourages the growth of positive character traits. All stakeholders in the educational system, including students, staff, and faculty, as well as parents, are required to participate.

Maintain a consistent evaluation schedule to track the student's progress in terms of their character and the attitudes they exhibit. By analyzing these data, it will be possible to determine which aspects of the operation require enhancement and which steps should be taken to rectify the situation.

The efforts to teach good character must include participation from both the community and the parents. They are able to uphold the moral principles that are instilled in them at school and put those principles into practice at home.

Establish suitable rewards and penalties in order to rectify conduct that is not in agreement with the character values that are being taught, as well as to encourage desired behaviors.

In conclusion, it is essential to communicate the outcomes and successes of character education to all parties involved, including parents, members of the community, and any other relevant organizations or individuals. This will help support and sustain efforts being made toward character education.

Education in moral principles is an ongoing process that requires cooperation from all of the people who are engaged in an individual student's educational experience. It is hoped that children will be able to create favorable attitudes and behaviors, as well as reflect positive character values, if the implementation is done well.

The Learning Implementation Plan (RPP) for each subject should include character education. Meanwhile, there is a need to create, clarify, and contextualize learning materials that are linked to values and norms. Therefore, learning moral principles should include not only intellectual assimilation but also practical application in students' daily lives. The RPP also contains entries from students' diaries as an example of how the school intends to include character education in the accounting curriculum at SMK Negeri 6 Sukoharjo.

The Inspiration Diary display can be seen in the research documentation at SMK N 6 Sukoharjo below:

Table 2. Pocket Diary“ Inspiration”

Pocket Diary "Inspiration"

Date	Information	Ef	Debit	Credit	Balance

Description: This Inspiration Diary is used to record students' pocket money income and expenses.

(Research Documentation: Diary Inspiration View, 2023)

Table 3. Student Activities Related to the Use of Pocket Money

Month: Week :

Character Values	Time Limit	Desired Goal	Activity	Result	Suggestions	Teacher Initials
Honest Tolerance Discipline Hard work Creative						

Visible progress

Things that need to be improved

Note: Completed by students and checked by the teacher (discussed face to face) once every 2 (2) weeks.

(Research Documentation: Diary Inspiration View, 2023)

Discussion

Based on these findings, Character Education at SMK Negeri 6 Sukoharjo thrives thanks to careful planning, thorough preparation, careful supervision, and thorough assessment. Utilizing an Inspiration Diary is one way to prepare and integrate all educational ideals and characteristics so

that there is a balance between academic and non-academic talents in the field of accounting. These notebooks are inspired by the idea that students can record their money spending and aspirations for personal growth and have their progress monitored by their teachers (Thoha, 2016). Keeping track of pocket money is a great way to teach children financial responsibility, parental respect, gratitude, love, and discipline.

The role of every educator in the classroom includes character education. Knowledge of virtues, the will to do good, and the ability to connect thoughts and actions are all part of the goals of character education (Suwardani, 2020). Each student will be able to cultivate traits such as self-control, responsibility, and honesty by privately recording their progress in an Inspiration Diary. In addition, this has the potential to improve anti-corruption education and a sense of discipline. Saving is a form of financial management that functions to set aside a certain amount of money for later use. The process of saving may teach you, indirectly, how to prioritize your spending. In an effort to fortify and uphold moral principles, habituation exercises can be used in the classroom (Syaparuddin & Elihami, 2019). Schools strive to develop students' moral character through a variety of classroom and extracurricular activities, but these initiatives are strengthened when students develop these traits through daily routines at school.

The creation of the Inspirational Diary learning media has many benefits, including the ability to save money, teaching entrepreneurship through utilizing students' existing talents and providing a priority scale to help students maintain self-discipline. Inspiration Diary's mission is to develop and foster an entrepreneurial spirit in children, as well as foster superior character and teach the younger generation the importance of managing pocket money. Educators have a number of tools they can use, such as Diary Inspiration, to design accounting lessons that include anti-corruption features in accordance with Ministry of National Education regulations. And strengthen the educational process so that it becomes new, interesting, and not boring. It's not easy, but as a teacher, you have a responsibility to make class time a positive experience for everyone. Accounting educators use case study models, provide real-world experience to students through participation in UPJ activities at school, and instill a positive mindset by consistently motivating them to think critically (Imam Turmudi, 2022).

Several studies show that accounting classes and mock bank management exercises play an important role in instilling character education in students attending vocational institutions. Production unit management is used as a teaching method in schools to foster effective learning

groups. Mini banks are the most suitable manufacturing units to hone one's accounting skills. It is hoped that the maximum management or management of the mini bank production unit can be used as a means/place to prepare vocational school graduates who have accounting competence so as to produce junior accountant technicians who are ethical and have character so that they are able to become a qualified workforce to face challenges. Changing times, including facing the MEA.

In terms of attitudes and behavior, educators must also provide positive examples. They must ensure that they speak and act respectfully towards students and others and that they treat all students fairly and without discrimination (Purnama, 2021). This will help students understand character education and learn how they should communicate and interact with others. Instructors must utilize a number of effective learning tactics to ensure that students understand character education. They can use various tactics (Kusnadi et al., 2022), such as group discussions, games, and group assignments (Siregar et al., 2023), to help students understand and appreciate the essential values of life. Instructors must also ensure that students understand how these ideals apply to everyday life. They can do this by demonstrating how these principles are applied in everyday life and by helping students understand how to apply them in their own lives (Tuhuteru et al., 2023).

Inspirational diaries are a powerful tool in education, providing opportunities for students and educators to record, reflect, and motivate themselves (Paris & Winograd, 2003). This diary not only records daily experiences but also serves as a place to monitor growth, reflection and a source of inspiration. In an educational context, inspirational diaries have a significant impact in shaping students' attitudes improving skills and academic achievement. First of all, an inspiration diary allows students to monitor their own progress (Sierens et al., 2009). By recording their daily achievements, challenges, and successes, students can be more aware of their progress in various aspects of life, both academic and non-academic. With this monitoring, students can identify areas that need improvement and plan steps to achieve their goals. Apart from that, an inspirational diary also functions as a place for reflection (Korthagen, 2005). Students can use this diary to reflect on their values, goals, and dreams. This helps them develop a deeper understanding of themselves, strengthen their identity, and form positive attitudes toward themselves and others. Reflection also teaches students to overcome failure, evaluate mistakes, and celebrate their achievements. Inspirational diaries also help in motivating students (Robertson, 2011). When students feel demotivated or struggling, they can return to their diaries and read notes about their accomplishments, hopes, and goals. This can give them encouragement and confidence to continue

their efforts. Apart from that, this diary can also be a place to record inspirational quotes, long-term goals, and action plans. In an educational context, educators can utilize inspirational diaries as a tool to increase students' self-understanding. By reading what students record about their experiences, educators can understand students' individual needs and provide more effective support. This diary can also be used in teaching to stimulate discussions about values, ideals, and personal development. In conclusion, an inspirational diary is a valuable tool in education. They help students monitor their growth, reflect on themselves, and stay motivated. In the hands of a wise educator, an inspirational diary can be a tool to help students reach their full potential in all aspects of life.

CONCLUSION

Using the method of the Inspirational Diary, the purpose of this study is to investigate the impact that character education plays in forming the perspectives and actions of students who are majoring in Accounting at SMK Negeri 6 Sukoharjo. The researcher used a method called purposive sampling to pick three participants, and then they conducted interviews with key informants who were involved in the formation and development of character education programs in schools.

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