



## IMPROVING TEACHERS' PROFESSIONALISM APPROPRIATE TO NEW CURRICULUM 2017 FOR VOCATIONAL SCHOOLS BY CAPACITY BUILDING AND WORKSHOP ABOUT PREPARING LOCAL GOVERNMENT FINANCIAL STATEMENT; AN EXPERIMENTAL STUDY ON ACCOUNTING TEACHERS' FROM VOCATIONAL SCHOOLS IN WEST SUMATERA PROVINCE

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**ABSTRACT:** At the beginning of 2017 has been published SK Dirjen Dikdasmen No.130/D/KEP/KR/2017 about the new curriculum structure for vocational schools. In accounting major, one of the changes is new subject "accounting practice of the institution and local government agencies", which have never taught before, so that accounting teachers' should prepare themselves for this. This study aimed to use capacity building and workshop to improve teachers' understanding in preparing local government financial statement. Research methods used is an experiment, which classified as pre-experimental (nondesign) by the method of the one group pretest-posttest design. The results indicated that there are differences in teachers' understanding in preparing local government financial statement before and after got capacity building and workshop. It can be concluded that this capacity building and workshop can improve the teachers' understanding in preparing local government financial statement so that the teachers' be ready to teach the new subject "accounting practice of the institution and local government agencies".

*Keywords: accounting, capacity building, new curriculum, vocational teachers, workshop*

### 1. INTRODUCTION

In Indonesia, there are several types of upper secondary education, i.e. senior high schools (SMA), vocational secondary school (SMK), Madrasah Aliyah (MA) and Madrasah Aliyah Kejuruan (MAK). Vocational secondary school (SMK) is a form of formal education unit organizes vocational or skills-based education. That is, students will occupy the one on the existing majors since entering at that school. Unlike the SMA/MA, vocational schools working world oriented, though not rare are choosing to continue in college.

Competitiveness of Indonesia in the face of competition between countries as well as free trade is largely determined by the outcomes of coaching human resources. One of the efforts of countries in the fulfillment of the mid-level quality human resources is the construction of vocational education. According to the explanation of the Law Number 20 years 2003 Article 15, vocational education is secondary education that prepares students especially for working in a particular field. Vocational education consists of vocational high schools and Madrasah Aliyah Kejuruan (MAK) [4].

Based on statistics, a vocational secondary school in 2015/2016 issued by Kemendikbud to see that, numbers of vocational schools are having a fairly rapid development in Indonesia [2]. Especially for West Sumatera alone, there are currently 105 public vocational schools with a total of 5,260

teachers and 94 private vocational schools with total 1,516 teachers.

In accordance with the general provisions of UU No.14 in 2005 about Teachers and Lecturers [5]. The teacher is a professional educator with the main task of educating, teaching, guiding, directing, train, assess and evaluate learners in early childhood education path of formal education, elementary education, and secondary education. Given the importance of the duties of teachers, then teachers are required to develop the science of knowledge.

The success of graduates/students largely determined by the teacher, so also in vocational schools whose primary purpose is preparing graduates who are ready to enter the field of work and developing a professional attitude in accordance with the field the expertise has been provided in all schools. However, lessons (provision of science) provided by the teacher in the school must comply with the set in the curriculum. And we know that there is always also, curriculum changes and adjustments, it is caused due to the development of education and the development needs of its stakeholders. With the curriculum changes then consequently teachers have to prepare themselves for the changes, both in terms of learning methods, material or changes of subjects taught.

At the beginning of the year 2017 has been published SK Director General Dikdasmen No. 130/D/KEP/KR/2017 of the latest Vocational Schools Curriculum Structure since 10 February



2017 [3]. The structure of the curriculum is the arrangement/building various subjects required to form one competence that is arranged according to the grouping, sequence, and certain intensity. Curriculum structure of SMK 2017 is divided into 3 loads i.e. muatan nasional, muatan kewilayahan, dan muatan peminatan kejuruan. To the charge of muatan peminatan kejuruan the field of business and management, in particular, majoring in accounting and financial institutions experienced a change in part of the competency expertise. A change is the emergence of the subject "accounting practice of the institution and local government agencies" which will be taught in classes XI and XII.

Changes in the structure of the new curriculum expected to expand world work for graduates of the vocational schools. The emergence of the subject "accounting practice of the institution and local government agencies" are expected to prepare graduates from vocational schools can work in the institutions and agencies of government. So graduates students from vocational schools with accounting areas of expertise no longer can only work in a business sector that is the field of trade and services, but also the public sector particularly acceptable in government.

This is in line with the results of a survey conducted in April 2017 in MGMP Accounting SMK West Sumatra. Vocational schools with an accounting major, MGMP team West Sumatra admitted that one of the problems facing teachers MGMP accounting now is any change of the curriculum/spectrum of accounting-related subjects are taught. That is, the appearance of government accounting subjects, but curriculum changes in the structure of the curriculum are now 2017 was made a compulsory subject. The existence of this change then the teachers should prepare themselves to teach government accounting, especially for schools that were previously never taught governmental accounting subjects. This is certainly a problem/concern for vocational teachers, especially at schools like never before.

On the other hand, the development of governmental accounting runs very rapidly. One of them is the publication of the Government Regulation Number 71 in 2010 with accrual-based accounting standards. With the development of related regulations of government accounting, then vocational teachers especially majoring in accounting should update the accounting knowledge of governance and development because for these vocational accounting teachers has not been too focused on it caused these subjects do not yet exist in the curriculum. However, now the subjects already entered in the curriculum structure of 2017, then it means that the teacher "had to" should update/learn about government accounting.

Related to the goals of vocational schools graduates are preparing students to directly enter the

field professionally work in accordance with their expertise, and we know also that the student/graduate of vocational schools has been considered most important part of the professional accounting tested through a test of competence. Technically, although it would not be burdened with the responsibility of superstar who set higher education accounting, they need to understand about the preparation of the financial statements, cost accounting, tax accounting, coupled with the presence of new curriculum so graduates/students of SMK expected they also gained control of government accounting. So, to equip students/graduates in order to master it, then teachers should update the knowledge related to accounting as a whole and in particular accounting, rule is the new subjects in the curriculum.

Based on the description of the problem above, it can be concluded that the updating of knowledge teachers against regulations and the latest developments of the science of government accounting becomes very important. To reduce the problem as mentioned above, capacity building and workshop on the regulation and development of the latest government accounting for science teachers is still badly needed.

## **2. LITERATURE REVIEW**

### **2.1 Improving Teachers' Professionalism**

In Indonesian context, teacher professionalism based on the national policy related to the ability of teachers in conducting their role and function and how they behave at school and in society context.

UU No. 14 the Year 2005 about the teachers and lecturers [5] mandates teachers as professional educators with the primary task of educating, teaching, guiding, directing, training, assessing, and evaluating students on early childhood education, formal education, primary education, and secondary education. The law required people who have talents, interests, vocation, and idealism; committed to improving the quality of education, faith, piety, and noble character; academic qualifications and educational background in accordance with its assignment; necessary competence in accordance with its duties; responsibility for the professionalism of the performance of duties; income determined in accordance with job performance; opportunity to develop in a sustainable manner with the professionalism of lifelong learning; guarantee of legal protection in carrying out the duties professionalism; and professional organization that authorize to regulate matters relating to the task of teacher professionalism.

In carrying out professionalism duties, teacher obliges to meet certain quality standards or norms and require professional education. Teachers must be own live, and control knowledge, skills, and behaviors as a set of competence. They require having the academic qualification of a bachelor or



four-years-diploma level of academic education to be possessed by the teachers in accordance with the type, level, and formal education units in where the assignment. Certification is also obligated as the process of granting certificates to teachers and teacher educators according to the Teachers Law. Educator certificate is evidence of formal recognition given to teachers and teachers as professionals by the state.

### 2.2 Government Accounting

In 2010, the Government published the Government Regulation Number 71-year 2010 [9] on Government accounting standards (SAP) to improve the quality of accountability for the performance of the Government. The very real changes from SAP previously controlled by government regulation Number 24 year 2005 [7] is anyone the use of accrual-based accounting (accrual) by Governments, including local governments, from previously using cash-based accounting toward accrual (cash toward accrual). Change the base accounting does not immediately show up because in fact already required by previous regulations i.e. on article 1 of the Act No. 17 of the year 2003 explained that [6]:

1. The revenue of the country or regions is the Central Government rights/areas that are recognized as net worth value enhancer.
2. Shopping country/region is the obligation of the Central Government/region which is recognized as a deduction on the value of net worth.

From the description above that income and expenditure is in fact already based accrual that would affect the net worth on the balance sheet. So it's actually from the year 2003, the recording and presentation of financial statements already directed to accrual-based.

However there is a transition to full accrual described in article 36 paragraph (1) of the same Act that, provisions on recognition and measurement of income and accruals based expenditure implemented no later than within 5 (five) of the year.

On article 70 paragraph (2) of law number 1 Year 2004 [8] confirmed began when implementing accrual begins, namely, provisions on recognition and measurement of income and accruals based expenditure implemented no later than fiscal year 2008.

### 2.3 Accrual-Based SAP Structure

A complete explanation of the accrual-based SAP is described in Appendix I of the Government Regulation Number 71 Year 2010 [9] writing based on the structure are arranged as follows:

- a. Conceptual Framework of Government Accounting
- b. Governmental accounting standards Statement (PSAP):

- 1) PSAP number 01 about the presentation of the financial statements;
- 2) PSAP number 02 on the budget realization report;
- 3) PSAP number 03 about the cash flow statement;
- 4) PSAP number 04 of notes to financial statements;
- 5) PSAP number 05 about accounting of inventories;
- 6) PSAP number 06 on Accounting of investment;
- 7) PSAP number 07 about accounting of fixed assets;
- 8) PSAP number 08 about accounting in the Construction Workmanship;
- 9) PSAP number 09 about accounting of obligations;
- 10) PSAP number 10 about error correction, the accounting policy change, and the change in accounting estimate, and Discontinued Operations;
- 11) PSAP number 11 of the consolidated financial statements;
- 12) PSAP number 12 on the operational Reports.

### 2.4 Benefits of the Application Of Accrual-Based Accounting

In Study No. 14 which was published by the International Public Sector Accounting Standards Board (2011), said that the information presented on the accrual-based accounting in financial reporting enables stakeholders (stakeholders) in order:

- a. Assess the accountability of the management of all resources of entities as well as the dissemination of these resources.
- b. Assess the performance, financial position and cash flows of an entity.
- c. Decision making about provision of resources, or do business with an entity.

Furthermore, a more detailed level in the Study number 14 stated that the reporting on the basis of the accrual will be able to:

- a. demonstrate how government-funded activities and meet the needs of the Fund;
- b. to allow users of the report to evaluate the ability of the current government to finance his activities and to meet the obligations and their commitment;
- c. indicate the government's financial position and changes in financial position;
- d. give the opportunity to the government to demonstrate the success of the arranged of resource management;
- e. Useful to evaluate the Government's performance in terms of efficiency and effectiveness use of resources.

## 2.5 Points of SAP With Accrual-Based

Good financial report was compiled based on SAP. Points accrual-based SAP is covered within the framework of conceptual and presentation of financial statements (PSAP number 01). Some of the staples of the SAP are to know to compile financial statements based accounting:

### 2.5.1 Accounting and reporting Entity

In paragraph 21 the conceptual framework of government regulation Number 71 Year 2010 there is an explanation of the Accounting Entity in addition to the reporting Entity [9]. On the paragraph explained that the accounting entity is a government unit at module 1 – concept and the accounting Cycle in local government manage budgets, wealth, and the obligation of conducting accounting and presents financial reports on the basis of accounting which asked suit SOTK local governments respectively, among others:

- a. Regional Secretariat;
- b. Secretariat of the Board;
- c. Service;
- d. Agency;
- e. the Office;
- f. Subdistrict; and
- g. Village

Then the reporting entity is the government unit that consists of one or more accounting entities according to the provisions of the legislation of compulsory liability report, presenting the financial statements aimed at the public in the context of the reporting entities, local government consists of:

- a. the Government of the region; and
- b. Organizational Unit in an environment of local government or other organizations, if according to the laws and regulations of the organization unit the meant mandatory presents financial reports for example BLUD.

### 2.5.2 The role of the financial statements

In paragraph 25 the conceptual framework of government regulation Number 71 Year 2010 [6], explained that the reporting is necessary for the purposes of:

- a. Accountability;
- b. Management;
- c. Transparency;
- d. the balance between generations; and
- e. performance evaluation

Reporting for the benefit of performance evaluation is not previously described in the Government Regulation Number 24 of the year 2005. Basically, all government accounting standards statement is a standard to develop the components of the financial statements of the Government, where these components are described in paragraph 28 of the conceptual framework of government regulation Number 71 The year 2010 as follows [6]:

- a. report on the realization of the budget;
- b. budgetary balance changes report (SAL);
- c. balance sheet;
- d. cash flow statement;
- e. operational Reports;
- f. report of the equity change; and
- g. Notes to financial statements.

According to the PP 71-year 2010 [6] financial reporting Government should present information that is helpful for the users in assessing accountability and make economic decisions, social, or political with:

- a) Provides information about the source, allocation and use of financial resources.
- b) provides information on the adequacy of the acceptance period runs to finance the entire global
- c) provides information on the number of economic resources used in the activities of the reporting entity and the results that have been achieved
- d) provides information on how the reporting entity funded throughout its activities and adequate cash needs
- e) provides information on the financial position of the reporting entities and the conditions relating to acceptance of the sources, both short term and long term, including those derived from the levy of taxes and loans
- f) provides information about changes to reporting entity's financial position, does increase or decrease, as a result of activities undertaken during the reporting period

## 3. RESEARCH METHODOLOGY

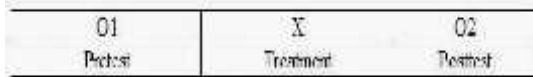
### 3.1 RESEARCH DESIGN

Research methods used in this research is a method of experimentation. The experimental method is a method of research that is used to search for a particular treatment influence against the other in conditions completely (Sugiyono 2011:72) [10]. Experimental research is also more suitable done in the field of education. This is due to two reasons as follows: (1) teaching method which gives a more precise will be compared naturally and in a State that is not biased; (2) basic research with the aim of lowering the General theoretical principles into applied science which corresponds to the problems faced by schools.

According to Sugiyono (2011:73), there are some forms of experimental design [10]. Experimental design to be used in this research is a type of pre-experimental (nondesign) by the method of the one group pretest-posttest design. On the one group pretest-posttest design there is a pre-test prior to treatment (the treatment), the results of treatment can be assessed more accurately because it can be compared with prior treatment. Variable treatment in this study was the use of capacity building and



workshop about preparing local government financial statement. The design of chart form is as follows:



The steps in this experiment research referring to Gay (in Hidayat, 2001) [1] as follows:

1. The existence of a significant problem for the researcher.

At the beginning of 2017 has been published SK Dirjen Dikdasmen No.130/D/KEP/KR/2017 about the new curriculum structure for vocational schools. In accounting major, one of the changes is new subject "accounting practice of the institution and local government agencies", which have never taught before, so that accounting teachers' should prepare themselves for this.

2. The selection of the subject enough to be divided into groups of experiments.

The subject in this study is accounting teachers from vocational schools in West Sumatera Province.

3. The making or development instruments.

The instruments used in this research was capacity building and workshop about preparing local government financial statement.

4. The selection of design research.

Design research is the one group pretest-posttest design.

5. Execution of the procedure.

The initial procedure in this study is to use capacity building and workshop about preparing local government financial statement. This procedure will last for 2 days. In the beginning, researchers will conduct a pre-test to find out accounting teachers' understanding about preparing local government financial statement. Then, accounting teachers' will get capacity building and workshop about preparing local government financial statement. At the end of the meetings will be conducted post-test to see the influence of using capacity building and workshop about preparing a local government financial statement to improve teachers understanding in preparing local government financial statement.

6. Doing data analysis.

To see the effects of capacity building and workshop about preparing local government financial statement, then data analysis will be performed with a different test, that is, to see if there is a difference on understanding about preparing a local government financial statement before and after got capacity building and workshop about preparing local government financial statement. Then the hypothesis presented in this study are:

HO: there is a difference in accounting teachers' understanding about preparing local government financial statement before and after got capacity building and workshop about preparing local government financial statement courses.

### 3.2 RESEARCH SUBJECT

The subject of this research is the accounting teachers' from vocational schools in West Sumatera province.

### 3.3 RESEARCH PLACE

Research was done at Siti Nurbaya Room at SMKN 2 Padang.

## 4. RESULT AND DISCUSSION

The following is a description of participants in this study:

- a. Gender

**Table 2. Gender Participants**

Gender	Numbers	%
Men	4	8,70
Women	42	9,30
Total	46	100,00%

Based on the data, show that the majority of participants were women, as many as 42 people or 91.30% of all participants while the number of male participants only 4 people or 8.70% of total participants. So it can be inferred that the majority of the accounting teacher who became participants on this studied were female.

- b. Teaching experience

**Table 3. Participant's Teaching Experience**

Respondents' Experience	Numbers	%
0 - 5	6	13.04%
5 - 10	13	28.26%
10 - 15	14	30.43%
16	13	28.26%
Total	46	100.00%

Based on table 3, it can be seen that only 6 people or 13.04% who has teaching experience in less than five years. While a number of the other 13 people or 28.26% has been teaching accounting during the period between 5 to 10 years, 14 people or 30.43% has taught accounting for 10 to 15 years even the rest as many as 13 people or 28.26% have had teaching experience of more than 15 years. So it can be concluded that participants in this study isn't a junior accounting teacher but mostly it is the teachers who had experienced teaching accounting for more than 5 years.

We also asked questions related to the knowledge of the participants to the materials of the government accounting especially about the preparation of local government financial statements:

**Table 4. Knowledge of Government Accounting**

Question	Ever		Never	
	amount	%	amount	%
Have you ever taught government accounting courses?	1	2.17%	45	97.83%
Does Mr / Mrs attended training about the preparation of local government financial statements	0	0%	46	100%
	Knowing		Do not know	
	amount	%	amount	%
Do you know about accrual-based accounting in government accounting?	4	8.96%	42	91.31%

Based on the chart above to see that subjects government accounting is a new thing for accounting teachers from vocational schools at West Sumatra Province, it's shown from the answer to the first question where only 1 participants who ever taught lessons relating to the topic of government accounting, while others never taught government accounting before. Overall participants also have never followed the training theme of government accounting especially about the preparation of the financial statements of local government. The third question asks whether participants had known about the implementation of accrual-based accounting in government accounting, most participants do not know about this. Overall participants answer the question shown the importance of capacity building and workshop about the preparation of the local government financial statements since most of the participants have never received training related to this topic and the majority of participants also have yet to find out the latest updates from government accounting. Whereas the new curriculum 2017 demanding participant to the new subject "accounting practice of the institution and local government agencies".

Following are the results of the comparison of pretest and posttest to find out the extent of the understanding of participants related to government accounting especially in preparing the local government financial statements:

**Table 5. Comparison of pretest and post-test**

	Mean	N	Std. Dev
Pre Test	11,48	46	2,739
Post Test	21,04	46	3,651

Based on the chart above show that average score of pre-test is only 11.48 for 30 questions or just around 38.26% whereas after getting capacity building and workshop about the preparation of local government financial statements there are increases in score which became 21,04 or 71,03%.

This indicated that capacity building and workshop about preparation of local government financial statement can improve participants understanding' about government accounting especially about preparation of local government financial statement.

Before performing a difference test it should check for data homogeneity and normality. Here are the results of the test of normality and its homogeneity:

a. Test of normality

**Table 6. One-Sample Kolmogorov-Smirnov Test**

		skor_pre_test	skor_post_test
N		46	46
Normal	Mean	11.48	21.04
Parameters <sup>a</sup>	Std. Deviation <sup>b</sup>	2,739	3,651
Most	Absolute	,156	,170
Extreme	Positive	,156	,118
Differences	Negative	-,105	-,170
Test Statistic		,156	,170
Asymp. Sig. (2-tailed)		,007 <sup>c</sup>	,002 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on table look that normality test results show that the value of asymp. sig (2-tailed) data from pre-test is 0.007 to post data in a test of 0.002 where value of asymp. sig (2-tailed) smaller than 0.05 so that it can be concluded that the data pretest and post-test is not distributed normally. So, in this study will use nonparametric analysis.

b. Test of homogeneity

Based on the chart (in Appendix 1) shown that the value of sig of this is 0.982 where the value of the sig > 0.05 it means that value of sig is bigger than 0,05, then it can be said that the data homogeneous.

c. Test of difference

Based on table 7, it shown that 44 of participants get post-test score is higher than pre-test score, while 2 of participants got the same score for their pre-test and post-test. But no one gets lowest score after getting capacity building and workshop about preparation of local government financial statement. It proves that capacity building and workshop can improve participants understanding' about government accounting especially about the preparation of the local government financial statement.

Subsequent hypothesis testing is done by using Wilcoxon ranks test indicated that significant value 0000, meaning significant value smaller than 0.05 so that the hypothesis in this study is acceptable. This indicates that there is a difference in understanding of the participants before and after getting the capacity building and workshops on the preparation of the financial report of the government of the region.

**Table 7. Wilcoxon Ranks**

		Ranks		
		N	Mean Rank	Sum of Ranks
skor_post_test	Negative	0 <sup>a</sup>	,00	,00
skor_pre_test	Positive	44 <sup>b</sup>	22,50	990,00
	Ties	2 <sup>c</sup>		
	Total	46		

- a. skor\_post\_test < skor\_pre\_test  
b. skor\_post\_test > skor\_pre\_test  
c. skor\_post\_test = skor\_pre\_test

Test Statistics<sup>a</sup>

	skor_post_test - skor_pre_test
Z	-5,780 <sup>b</sup>
Asymp. Sig. (2-tailed)	,000

- a. Wilcoxon Signed Ranks Test  
b. Based on negative ranks.

The teacher is a professional educator with the main task of educating, teaching, guiding, directing, train, assess and evaluate learners in early childhood education path of formal education, elementary education, and secondary education. Given the importance of the duties of teachers, then teachers are required to develop the science of knowledge. As an educator, teacher should update their competence and capability to improve their professionalism.

In addition to the improving teachers' qualification and obligating certification, teachers need opportunity to involve in the professional development in order to maintain and grow up their knowledge, skills, and practice. The kinds of professional development have been made in Indonesia to improve teacher professionalism such as, PKG (Pusat Kegiatan Guru or Centre for Teacher Activity), KKG (Kelompok Kerja Guru or Teachers Working Group), and MGMP (Musyawarah Guru Mata Pelajaran or Forum of Teacher-subject) that allow teachers to share their experiences in solving the problem they face in teaching activities. The other forms of professional development held for teachers are training and workshop with generally or specifically purposes. The programs proposed in it will be melting the daily-faced problem in learning and teaching and improve teachers' innovation and creativity for the success of the students. [11]

## 5. CONCLUSION

Government accounting is new things for accounting teachers from vocational schools in West Sumatera province. Most of the teachers never taught government accounting and never joined any training or workshop that related to this topic. Capacity building and workshop is use to improve their understanding in government accounting especially preparing local government financial statement. The results indicated that:

- There is a difference in teachers' understanding in preparing local government financial statement before and after got capacity building and workshop.
- Capacity building and workshop can improve the teachers' understanding in preparing local government financial statement, so that the teachers' be ready to teach the new subject "accounting practice of the institution and local government agencies".

Some limitations in this research are:

- research is only using multiple choice question for pretest and post-test.
- the time limitations in capacity building and workshop, so that has not shown maximum results.
- types of experiment that was done in this study a new type of pre-experimental (nondesign) by the method of the one group pretest-posttest design.

Hence the advice to next researchers are:

- the next research can design more complex cases related to government accounting to checked participants understandings in preparation of local government financial statement.
- subsequent research can develop another type of research experiments such as true-posttest only control include experimental design, pretest-control group design or other types of research experiments.

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