

ABSTRAK

PERANCANGAN LABORATORIUM PRAKTEK AKUNTANSI MANUAL (STUDI KASUS PADA PROGRAM STUDI AKUNTANSI UNIVERSITAS SANATA DHARMA YOGYAKARTA)

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Penelitian ini bertujuan untuk memberikan usulan desain laboratorium guna menunjang kegiatan praktikum akuntansi manual. Penelitian ini penting untuk mengoptimalkan kegiatan praktikum yang sesuai dengan harapan program studi akuntansi yaitu menghasilkan lulusan yang mahir dalam praktek menyusun laporan keuangan dengan baik.

Subjek penelitian ini adalah alumni, mahasiswa aktif, serta pejabat dan dosen Program Studi Akuntansi Universitas Sanata Dharma. Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan adalah kuesioner, wawancara, diskusi, dan analisis dokumen. Teknik analisis data penelitian ini adalah pendeskripsian data, penyusunan bahan praktikum, penyusunan desain laboratorium, analisis prasyarat instruktur, dan penyusunan prosedur operasional standar.

Perancangan laboratorium praktek akuntansi manual dilakukan dengan cara memodifikasi bahan praktikum sebelumnya yang disesuaikan kebutuhan. Desain ruangan laboratorium dilakukan dengan identifikasi kebutuhan ruangan, desain tata letak ruangan, identifikasi sarana prasarana, dan rencana anggaran renovasi. Ruang yang dibutuhkan adalah dua ruangan besar berukuran 12 x 18 meter. Ruang tersebut dibagi menjadi enam ruang praktek dan dua ruang instruktur. Kebutuhan instruktur berdasarkan hasil analisis data yaitu mahasiswa atau lulusan yang memiliki potensi mendampingi praktikum. Prosedur operasi standar disusun untuk mengatur jalannya praktikum bagi mahasiswa maupun instruktur dan dosen. Dengan demikian usulan ini dapat direalisasikan program studi agar membantu kelancaran praktikum dan pencapaian *learning outcome* yang optimal.

Kata Kunci: Bahan Praktikum, Desain Ruangan, Pra-syarat Instruktur, dan Prosedur Operasi Standar

ABSTRACT

**DESIGNING THE LABORATORY FOR MANUAL ACCOUNTING
PRACTICE**
(CASE STUDY AT ACCOUNTING DEPARTMENT, SANATA DHARMA
UNIVERSITY YOGYAKARTA)

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This study aims to provide laboratory design recommendations to support the activities of manual accounting practicum. This research is important to optimize laboratory works which are in line with the expectations of accounting department which produce graduates who are proficient in preparing proper financial reports.

The subjects of this study were alumni, active students, and officials as well as lecturers at Accounting Department, Sanata Dharma University. Data were collected through questionnaire, interview, discussion and document analysis. Data analysis techniques of this study were description of data, preparation of practicum materials, preparation of laboratory designs, analysis of instructor prerequisites, and preparation of standard operational procedures.

The design of the laboratory practice for manual accounting was conducted by modifying the previous practicum material which was adjusted to the identified needs. Laboratory room was designed according to identification of room requirements, room layout design, identification of infrastructure facilities, and renovation budget plans. The required space were two large rooms with the size of 12 x 18 m. The room was divided into six practice rooms and two instructor rooms. Based on the analysis, instructor requirements were students or graduates who have the potential to assist the practicum. Standard operating procedures were arranged to regulate the operational of the practicum for students, instructors and lecturers. Hence this proposal can be realized in the department to assist the operational of the practicum smoothly and to achieve optimal learning outcomes.

Keywords : Practicum Material, Room Design, Instructor's Prerequisites, and Standard Operating Procedures