

# **Exploring Accounting Teachers' Understanding of Vocational Competencies**

**by Ani Widayati, Siswanto, Endra Murti Sagoro, Eka Ary Wibawa**

## **ABSTRACT**

This study aims to explore teacher's understanding of accounting knowledge, teacher's understanding of accounting skills, how teachers improve their vocational competencies, identifying factors supporting and constraining teachers in improving their vocational competencies. Six accounting teachers in Yogyakarta province, consisting four certified civil servant and two uncertified non-civil servant teachers were interviewed regarding their understanding of vocational competencies. Interpretative qualitative approach was employed to find out the teacher's understanding of vocational competencies covering accounting knowledge and skills. Data were analyzed using thematic analysis and interpreted based on the relationship between categories in the emerging themes.

The results show that (1) all the six teachers understood accounting knowledge was theoretical, gained at teaching college, and not enough for teachers to teach accounting (2) the teachers understood accounting skills was practical, gained at teaching college, and not enough for teaching provision (3) all the six teachers had similar ways to improve vocational competence, namely by participating in various academic activities, doing internships, and experiencing accounting in the current real-world-setting (4) supporting factors in improving vocational competencies include colleagues, principals, infrastructure and family (5) constraining factors in improving vocational competence are physical conditions, limited infrastructure, limited scientific activities followed, and teacher administration activities.

*Kata Kunci: accounting teachers, vocational competencies, Yogyakarta province*