

THE AUDIT OF THE CERTIFIED ACCOUNTING TEACHERS PERFORMANCE AT SMK NEGERI-2 KUTOARJO PURWOREJO

By

Ngadirin Setiawan, Dhyah Setyorini, dan Amanita Novi Yushita

This research is aimed at exploring 2 important aspects, namely (1) to know certified accounting teacher's performance at SMKN 2 Kutoarjo whether their performance is good or not, and (2) to know the effects of giving teachers's certificate to the certified accounting teachers at SMKN 2 Kutoarjo.

This research is an evaluative research using descriptive-qualitative approach and supported by the quantitative data. The data were collected using such techniques as structural interview or questioner, observation, and documentation.

The findings of the research are as follows (1) In reference to the audit of the certified accounting teachers performance, 64,7% of 6 teachers show middle-level performance and 2 teachers (32,3%) show good work. Although they have good performance, their performance is not optimal yet therefore they need to improve their performance, (2) Giving teacher certification for the accounting teachers at SMKN 2 Kutoarjo gives positive impacts to the teacher performance in accomplishing his duty as a teacher. However the impacts are not significant because the accounting teachers who get teacher certification had shown sufficient-range performance viewed from the aspects of discipline and teaching practice which include some competencies such as pedagogical, profesional, personality, and social. In reference to the summary above, certified accounting teachers do not show satisfying result within two years therefore their professional allowance should be evaluated in the next year.

Keywords: Audit, Accounting teachers performance, teacher certification

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