

ABSTRAK

Penelitian ini dilatarbelakangi oleh pentingnya pengembangan kompetensi profesional guru akuntansi dalam meningkatkan mutu lulusan akademik di Sekolah Menengah Kejuruan. Kompetensi profesional guru memiliki peranan penting dalam menciptakan proses pembelajaran yang efektif sehingga mampu meningkatkan kemampuan akademik dan keterampilan peserta didik. Penelitian ini bertujuan untuk mengetahui profil, proses, langkah, dan strategi pengembangan kompetensi profesional guru akuntansi untuk meningkatkan mutu lulusan akademik di SMKN 1 Banjar. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan studi dokumentasi. Informan penelitian terdiri atas kepala sekolah, wakil kepala sekolah bidang kurikulum, ketua program keahlian akuntansi, guru akuntansi. Teknik analisis data menggunakan model Miles dan Huberman yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan. Keabsahan data dilakukan melalui triangulasi sumber dan triangulasi teknik. Hasil penelitian menunjukkan bahwa: (1) profil kompetensi profesional guru akuntansi di sekolah sudah cukup baik, terlihat dari penguasaan materi pembelajaran, kemampuan mengelola pembelajaran, serta keikutsertaan guru dalam kegiatan MGMP, pelatihan, dan workshop; (2) proses pengembangan kompetensi profesional guru dilakukan melalui pelatihan, supervisi akademik, kegiatan MGMP, diklat, dan evaluasi pembelajaran secara berkelanjutan; (3) langkah pengembangan kompetensi profesional guru dilakukan melalui identifikasi kebutuhan guru, pelaksanaan pelatihan, supervisi, evaluasi, dan tindak lanjut perbaikan pembelajaran; dan (4) strategi pengembangan kompetensi profesional guru dilakukan melalui peningkatan partisipasi guru dalam pelatihan, pemanfaatan teknologi pembelajaran, supervisi akademik rutin, serta penguatan kerja sama antar guru. Pengembangan kompetensi profesional guru tersebut berdampak positif terhadap peningkatan mutu lulusan akademik yang terlihat dari peningkatan prestasi belajar siswa, kemampuan praktik akuntansi, tingkat kelulusan, dan prestasi akademik siswa dalam kegiatan lomba. Kesimpulan penelitian ini menunjukkan bahwa pengembangan kompetensi profesional guru akuntansi berperan penting dalam meningkatkan mutu lulusan akademik. Oleh karena itu, diperlukan dukungan berkelanjutan dari sekolah dalam meningkatkan kompetensi profesional guru melalui pelatihan, supervisi, dan pengembangan pembelajaran yang inovatif.

Kata Kunci: kompetensi profesional guru, guru akuntansi, mutu lulusan akademik, pengembangan kompetensi, sekolah menengah kejuruan.

ABSTRACT

This research was motivated by the importance of developing the professional competence of accounting teachers in improving the academic quality of graduates in vocational high schools. Teacher professional competence has an important role in creating effective learning processes to improve students' academic abilities and skills. This study aimed to determine the profile, process, steps, and strategies for developing the professional competence of accounting teachers to improve the academic quality of graduates at SMKN 1 Banjar. This study used a qualitative approach with a case study method. Data collection techniques were carried out through interviews, observations, and documentation studies. The research informants consisted of the principal, vice principal for curriculum, head of the accounting study program, accounting teachers. Data analysis techniques used the Miles and Huberman model, including data reduction, data presentation, and conclusion drawing. Data validity was tested through source triangulation and technique triangulation. The results of the study showed that: (1) the profile of the professional competence of accounting teachers was quite good, as seen from the mastery of learning materials, classroom management abilities, and teacher participation in MGMP activities, training, and workshops; (2) the process of developing teachers' professional competence was carried out through training, academic supervision, MGMP activities, educational training programs, and continuous learning evaluation; (3) the steps for developing professional competence were conducted through identifying teacher needs, implementing training, supervision, evaluation, and follow-up improvement of learning; and (4) the strategies for developing teachers' professional competence were implemented through increasing teacher participation in training, utilizing learning technology, conducting routine academic supervision, and strengthening collaboration among teachers. The development of teachers' professional competence had a positive impact on improving the academic quality of graduates, as reflected in the improvement of student learning achievement, accounting practical skills, graduation rates, and student academic achievements in competitions. The conclusion of this study indicates that the development of the professional competence of accounting teachers plays an important role in improving the academic quality of graduates. Therefore, continuous support from schools is needed to improve teachers' professional competence through training, supervision, and innovative learning development.

Keywords: *teacher professional competence, accounting teachers, academic quality of graduates, competence development, vocational high school.*