Abstract—The lack of competencies possessed by teachers is still an unresolved problem. Teachers are one of the motivators to achieve the goals of national education. Law No. 14 Year 2005 on Teachers and Lecturers and Government Regulation no. 74 Year 2008, the competence of teachers includes pedagogic competence, professional competence, personality competence and social competence. Researchers want to examine the differences in the competence of accounting subjects in teaching and learning styles at Purnawarman Vocational High School in Purwakarta. The method used in this research is survey with quantitative approach. The data analysis technique used is single regression equation model. Based on the test of data, it has a positive effect on teacher competence. So also with the results of the teaching style, positively affect the competence of teachers.

Keywords—learning media; teaching style; teacher competence

I. INTRODUCTION

Teachers are one of the motivators to achieve the goals of national education therefore it is very important for teachers to be able to master the competencies that have been formulated by the government in Law No. 14 Year 2005 on Teachers and Lecturers and Government Regulation no. 74 Year 2008, the competence of teachers include pedagogic competence, professional competence, personality competence and social competence. The role of the teacher is improving the three categories of students, cognitive, affective, and psychomotor. Teachers must guide students from who do not know to know in terms of intellectual and morals, not just limited to know, the teacher still continues to guide students become competent.

Not only the material given in the process of teaching and learning but providing good guidance, exemplify the attitude of leadership, and build good character. To make competent students very required for teachers to become competent teachers. Teachers who have the quality and competence in order to meet the goal to develop themselves students both intellectual, morals and skills. If not accompanied by skills or competences from teachers, change, development of students to be better will be hampered, the statement of the former Minister of Education and Culture of the Republic of Indonesia Fuad Hasan found, "no matter how well the curriculum if not accompanied by qualified teachers, then everything will be in vain. Conversely, a poor curriculum will be supported by a qualified teacher." The size of the teacher's role must be balanced with the ability that teachers have, the teacher must be willing and able to improve his quality in order to implement the learning process goes well and reach the goal. The ability of teachers can be seen from how to plan the teaching and learning process to the evolution, as Sagala states [1]:

"If teachers have to plan their learning starting with the purpose of learning is made of the success of students in learning both in terms of cognitive, affective and psychomotor. Then determine the subject that will be taught, determine the method of teaching in organizing the class or in presenting the lesson material. Media selection will allow teachers to deliver the message and can facilitate students to receive messages, but it can make the students understand and are motivated because of the change of the abstract into the concrete. The last planning is evaluation, with the feedback obtained feedback that is used to revise materials or teaching methods or to adjust the material to the development of science".

The success of students in learning are based on the role of the four pillars designed by UNESCO there are: Learning to Know, learning to Do, learning to Live Together and Learning to Be. To achieve these four pillars students must be assisted by the teacher, the teacher must provide quality learning, in addition to careful planning the teacher must also be competence in finding learning resources, and managing the learning resources. Teachers must be able to package the teaching and learning process into an interesting, not boring, process and increase student’s enthusiasm in seeking knowledge.

On September 2 - October 5, 1966, a conference was held in Paris attended by representatives of 76 UNESCO member countries including Indonesia and 35 countries of international organizations. The conference resulted in Concerning the Status of Teachers Recommendations which emphasized the preparation of teacher professionalism especially in developing countries. Teachers as professions have been proclaimed many years ago, proving that teachers are very important aspects to help develop and advance a country. In Indonesia it was only
around 2003/2004 that teachers were considered as the profession stipulated in the National Education System Law Number 20 of 2003 [2], and in 2005 there was Law No. 14 concerning Teachers and Lecturers detailing the status of teachers and lecturers as professions as well as ways and procedures to make it happening reality there are still teachers whose competence is still low as it did with the previous studies, studies conducted by Heyneman and Loxley "29 countries found that among the inputs that determine the quality of education (indicated by the students' achievement of students) one third is determined by teachers. In 16 developing countries teachers are contributing to the outcomes studied by 34%, while management 22%, study time 18%, and physical sarama 26%. In 13 industrial countries, teacher's contributions are 36%, management 23%, study time 22% and physical facilities 19%" [3]. According Aryanta Organizations International Education Achievement describes the problem of the condition of teachers [4], among others: 1) the diversity of teachers' ability in the learning process and mastery of knowledge, 2) the absence of accurate measuring tool to determine the ability of teachers, 3) coaching does not reflect the needs.

The International Mathematics Science Study (TIMSS) Trend has conducted four surveys with one of the indicators being the understanding ability of students [5]. The solid survey results in 1999 of the understanding ability of students in Indonesia ranked 34th out of 38 countries, in 2003 Indonesia ranked 34th out of 46 countries and fell in 2007 which was ranked 36th out of 48 countries. Indonesia has an average of 405, it can be said that Indonesia is in a low position compared to Southeast Asian countries that participated in TIMSS in 2007 such as Singapore which ranked 3rd with a score of 593, and Malaysia with an average of 497 with the 20th rank.

International standards for the advanced category 625, height 570, medium 475, and low 400, the results achieved by teachers' ability in the learning process and mastery of knowledge, the condition of teachers [4], among others: 1) the diversity of students in the indicator of comprehension ability are low.

Widayanti and Ratnasari say “there are many that problem arise and faced by every participant educate in reach achievement learn that optimal [6]. Achievement learn Accounting Finance participants educate class XI Program Expertise Accounting SMK Negeri 1 Depok 2011/2012 Teachings in part participants educate less than optimal views from results value repeat daily semester gasal still there some participants educate that yet reach Criteria Minimal completeness (KKM). Related with p the wrong one components that need be noted for achievement Learn Accounting Finance participants educate corresponding with KKM that set is concerned competence professionalism of teachers”. Another study conducted by Arieska and Susanto says “From the explanation Chairman Foundation Ittaku obtained that the teacher's skill at Foundation Ittaku almost 50% yet have ability in make presentation with PowerPoint. So that learning in the classroom sometimes less than optimal. Even though ability make presentation from power point very needed for teachers” [7].

According to the Indonesian Educational Statistic in Brief 2015/2016, the number of teachers in secondary schools in West Java whose education level under S1 in secondary school more than other provinces, for the State High School there are 1,531 people, while the Private 4,335 people. This situation is inconsistent with statute 14 of 2005 regarding teachers and lecturers that lead to the teacher's academic qualifications, which will affect the competence of the teacher. Researchers also see a change in the average value of the National Exam that occurred at Purnawarman Vocational High School, in 2015 there are 60.48, in 2016 decreased to 54.93 and in 2017 yesterday again a decline of 53.12. Based on the above and previous research not discussion about teacher competence problems, with the goal of research is to know teacher competence at Purnawarman Vocational High School. We use skill of using learning media and teaching style as the metode to know the teacher competence.

II. METHODS

The method used in this research is survey with quantitative approach. The population in this study are all students of Accounting class 1, 2 and 3 of Purnawarman Vocational High School in Purwakarta as many as 121 students, with Slovin method obtained a sample of 73 students. The data collection was taken from questionnaire using Likert scale with 36 items of statement which included student’s perceptions about the teachers' skills using learning media as much as 2 items after validation, teaching style as much as 6 items of indicators, and 18 items of indicator. The Questionnaire spreads on March 15, 2017. The variables studied were student’s perceptions of teacher’s skills in using instructional media and teaching styles as independent variables, and teacher competence as a dependent variable. Data analysis technique used is multiple linear regression.

| Variables | Indicator |
|-----------|-----------|
| Teaching Style (X2) | 1. Use of Voice Variations |
| | 2. Centralizing Attention Students learn |
| | 3. Teacher silence |
| | 4. Holding a Contact of View and Motion |
| | 5. Body Move |
| | 6. Substitution of Teacher Position |
| Master Competencies (Y) | 1. Understanding of the students |
| | 2. Learning design |
| | 3. Implementation of educational and dialogical learning |
| | 4. Showing themselves as noble personality and role model for students and society |
| | 5. Be honest and respected |
| | 6. Able to handle and develop the field of study he is responsible for |
| | 7. Understand and be able to apply varied learning methods |
| | 8. Able to develop and use relevant tools, media and learning resources |
| | 9. Communicate orally, in writing and gesturing |
| | 10. Using communication and information technology functionally |
III. RESEARCH RESULT AND DISCUSSION

A. Effect of Media Skills (X1) on Teacher Competence (Y)

Data analysis techniques used are multiple linear regression models. Based on the results of the data analysis, it can be concluded that student perceptions of teachers’ skills in using media have a positive effect on teacher competence with a coefficient of 0.03, which is statistically significant at the 0.05 level.

| Model   | RR   | R²(Adjusted R²) | R²(Change) | BB    | SESE | ββ | tt   | SigSig |
|---------|------|-----------------|------------|-------|------|----|------|--------|
| Constant| 0.319| 0.076           | 0.102      | 17818 | 4.463| 3.993| 0.000|        |
| X1      | 1.306| 0.606           | 0.246      | 2.156 | 0.035|     |      |        |
| X2      | 0.602| 0.292           | 0.236      | 2.063 | 0.043|     |      |        |

B. Effect of Teaching Style (X2) on Teacher Competence (Y)

There is a positive influence of teaching style on teacher competence. The coefficient value is 0.04, indicating a positive effect at the 0.05 level. This means that if teachers increase their teaching style, it will positively affect their competence.

C. Effect of Student Perception on Teacher Skills Using Learning Media (X1) and Teaching Style (X2) on Teacher Competence (Y)

The results showed that student perceptions of teachers’ skills in using learning media and teaching style have a positive effect on teacher competence. The coefficient values for X1 and X2 are 0.03 and 0.04, respectively, both of which are statistically significant at the 0.05 level. This indicates that student perceptions of teachers can positively influence teacher competence.

Areas developed by 36.4% are styles of teaching, communicating, and developing media, which are developed by 36.4%, to communicate orally, in writing, and using learning media. It is said that to have a certain noble and exemplary 28% and the lowest indicator is to use communication and information technology functionally and understanding the students.

The result of the data above is known about students’ perception of accounting teachers in Purwakarta Vocational School in accordance with the theories that have been put forward in the study of theory if you want to create a good generation and achieve the goal of education then the teacher must have high competence, competence can be seen from the teacher's understanding in planning, the material will be delivered and teachers are also required to creative in explaining the material to attract the attention of students to focus on the material presented by the teacher. The skills of teachers in using learning media greatly affect the level of teacher competence at Purnawarman Vocational High School in Purwakarta, the same level occurs in teacher skill variables in using learning media, can be seen in Table 4.2 according to the perception of students say if there are 56% or as many as 41 students who say if accounting teachers are competent in using learning media.

Accounting teachers at Purnawarman Vocational High School in Purwakarta can be categorized as teachers who often use the style of teaching, the existence of two-way interaction between teachers and students in the classroom during the teaching and learning process. According to the perception of students in Table 4.3, as many as 41 students or 56% say if the accounting teacher to do teaching style when explaining the material. This research does not have previous research so based on theories and results that have been studied if the perception of students about the skills of teachers in using learning media and style of teaching have a positive effect on teacher competence. Perception of students can be obtained if the competence of teachers at the intermediate level or can be of teacher competence in accounting subjects teacher at SMK Purnawarman good enough.
IV. CONCLUSION

Based on the test data obtained results that the skills of teachers in using the media have a positive effect on teacher competence. So also with the results of the teaching style, positively affect the competence of teachers. Student’s perceptions of teacher’s competence using instructional media and influential teaching styles affect teacher competence. The results of the questionnaire that has been spread also said if the accounting teacher accounting essence at Purnawarman Vocational High School followed by the perception of students about the skills of teachers using instructional media and teacher’s teaching style. Accounting teachers at Purnawarman Vocational High School means being competent in using instructional media and using variations of every teaching style to explain the material.

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