

LESSON STUDY IN COMPETENCE DEVELOPMENT OF ACCOUNTING TEACHERS

Imam Hasan
Universitas Sebelas Maret

Trisno Martono
Universitas Sebelas Maret

Susilaningsih
Universitas Sebelas Maret

Abstract

This research aimed to find out and explore the lesson study practice in developing the accounting teacher's professionalism. This research employed qualitative research using a single instrumental case-study strategy. The data were collected using in-depth interview, observation, and documentation. Then, they were analysed using interactive model. The results of the research showed that with the implementation of the lesson study in schools, it succeeded in improving the four teachers' competencies. The improvement of the pedagogical competence can be seen from the well preparation of learning, the selection of teaching strategies according to the characteristics of the students and the implementation of memorable learning for the students. Professional competence can also be seen from the teacher's preparation in choosing relevant and up-to-date materials, teaching them by connecting to daily practice and always evaluating the material taught to maintain the quality of the material. The improvement of the social competence can be seen from the more effective communication between the teachers and students and their colleagues. The improvement of the personality competence is indicated by the teachers' attitudes that are increasingly wise and prestigious in responding to the conditions related to their work. The research implication is that the practice of lesson study can form accounting teacher learning groups that serve as a place for sharing and discussion in developing their professionalism.

Keywords: lesson study, teacher competence, learning community

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Contact Imam Hasan

 imamhasannudin@gmail.com

 Universitas Sebelas Maret, Jl. Ir. Sutami No.36A, Jebres, Kota
Surakarta, Jawa Tengah 57126, Indonesia

INTRODUCTION

Lesson study has been implemented for a long time and is said to be one of the keys to the success of education in Japan more than a century. It has been practised for many years in the country as a part of full education (Fang, Lee, & Yang, 2012, p. 66; Lewis & Tsuchida, 1998, p. 16; Wang & Paine, 2003, p. 75).

Lesson study has been used as a model in implementing the curriculum, analysing curriculum structure, helping teachers in connecting learning concepts and difficulties, and analysing the teaching materials used. The application of lesson study in the classroom learning practice also helps teachers in designing learning strategies in great detail. The design process is structured together so as to bring about a good process of interaction among teachers in schools (Tan-Chia, Fang, & Chew Ang, 2013, p. 257).

The success of lesson study has been proven and practised in education in several countries. In the United States, it is used to develop the pedagogical competencies of mathematics teachers (Lewis, Perry, & Murata, 2006, p. 4). In Singapore, the use of lesson study is more focused on improving teaching strategies for English subject (Lewis et al., 2006, p. 4; Tan-Chia et al., 2013, p. 257). In China and Hong Kong, lesson study is used officially pioneered by the government to test the curriculum, conduct classroom learning, and provide feedback on national curriculum and policy (Fang et al., 2012, p. 66; Tan-Chia et al., 2013, p. 257; Wang & Paine, 2003, p. 93).

The lesson study model has also provided several innovations that influence the world of education throughout the world. In learning activities, the use of lesson study provides an effective teaching experience, bridges teachers in linking theory and practice, and has a positive effect on students' learning achievement. This model can also foster a culture of mutual trust and support among fellow teachers in schools to collaborate to form learning communities. Lesson study is one of the recommendations of an innovative model in the teachers' ongoing professional development (Lewis, 2005, p. 83; Lo & Tang, 2009, p. 13; Y. Zhang, 2014, p. 9). In curriculum development activities, lesson study can be used to test the curriculum, look for existing shortcomings, and allow the use of the model for schools and

teachers to develop a school-based curriculum (Y. Zhang, 2014, p. 8).

During this time, the success of lesson study in making improvements and innovations in the curriculum, developing teacher competencies, and making innovations in lesson and learning is still dominated by linguistics, mathematics, and science (Tan-Chia et al., 2013, p. 258), and so is it in Indonesia. Only in the last few years has lesson study begun to be developed in other fields of science, one of which is accounting.

Lesson study research on accounting is a new research, and few researchers have examined the topic. Another reason that makes the researchers more interested in researching this topic is because of the difference in science and countries of the previous research. As mentioned above, lesson study has succeeded in improving the teaching of teachers of linguistics, mathematics, and science overseas. Furthermore, the researchers were curious about whether this would be the same if applied to the accounting learning in this country. More broadly, can lesson study develop the overall competence of the accounting teachers not only in teaching (pedagogic competence), but also in the other competencies. These questions increasingly lead to the high curiosity of the researchers

In addition, the issue of teacher professionalism begins to be lifted on the surface now. The community is more concerned about the teacher's performance in teaching at school. They are increasingly serious in looking at the teachers' teaching practices and increasingly vocal in voicing the findings of the teacher unprofessionalism.

Pedagogical competence is an important competency for a teacher. This competence makes the difference between the teaching profession and other professions. Hendayana (2007, p. 6) explained that pedagogical competence is the ability of a teacher to manage learning in the classroom, from preparing learning instruments, implementing learning, and evaluating learning.

Pedagogical competence refers to the performance, knowledge, and skills in teaching, thus covering the ability of teachers to manage the teaching and learning process from planning to the evaluation stage. The quality of teaching relates to teacher's pedagogical knowledge, which includes knowledge of students'

abilities, effective teaching, and how students learn (Shulman, 1987, p. 3).

The pedagogical competence of teachers can be developed and improved through the application of lesson study. Trapero & Gómez (2017, pp. 75–79) stated that when teachers work together in analysing teaching practices they did, they work collectively and collaboratively to find out what works and what doesn't in learning. The results are used to make up alternative learning improvements and are re-practised. This method can build a learning culture through experiences experienced by the teachers. As a result, teacher confidence changed. Changes in teaching practices that are less appropriate and tend to be traditional are gradually disappearing. Teachers tend to pay more attention to effective teaching methods for use in teaching students.

The subsequent competence that support the teacher in guaranteeing the material conveyed in teaching in accordance with current needs is professional competence. The Government Regulation of the Republic of Indonesia Number 19 Year 2005 article 28 paragraph 3 point c (Presiden Republik Indonesia, 2005) stated that professional competence is the ability of the teacher in mastering the learning material widely and in depth so as to guide the students to obtain predetermined competency standards.

The ability of teachers to master the material is the main point of professional competence. The mastery of the material includes subject mastery taught at school, the mastery of scientific substances that covers the material being taught, and the mastery of the scientific structure and methodology (Kunandar, 2009, p. 77; Zulfija, Indira, & Elmira, 2013, p. 549). The teacher in giving the subject matter must always use the latest material (up to date) because naturally the subject matter always evolves and dynamically follows the development of the current science and technology.

Lesson study as a model for teacher professionalism development can also be used to develop teacher's professional competence. (Hakim, 2015, pp. 11–12) stated that the use of lesson study in the development of teacher's professional competencies is reflected in the level of understanding of teaching materials, the ability to understand concepts and their interconnectedness with other sciences, the mastery of steps in research, and the critical

analysis to explore teaching materials and to find a solution.

The social and personal competencies are two competencies that complement the two previous competencies. Teachers are part of the school, making them have to be able to interact in it. As individual beings, they must also show good attitudes and be accepted in the school community. Therefore, the social and personal competencies are believed to be the teacher's emotional intelligence. The intelligence helps their internal aspect to get along in the school community.

The Republic of Indonesia Government Regulation Number 19 of 2005 concerning the national education standards article 28 paragraph 3 point b and d (Presiden Republik Indonesia, 2005) explains the two competencies. First, social competence is the ability of teachers to communicate and interact effectively with their students and colleagues. Second, personal competence is the ability of the teacher to be a person who has wisdom and prestige.

In the previous studies, there were still few researchers who linked the lesson study with the development of the social and personal competencies, but did not rule out the possibility that these competencies could be developed with the lesson study model. The process in the lesson study cycle provides many opportunities for teachers to interact. In order for the interaction process to work well, the teacher must be able to communicate well with each other and show a good personal attitude as well.

In the learning process, the process of interaction with the students also occurs. It also trains the teachers to be able to communicate well with them so that the learning process can run smoothly. Likewise, teachers must be able to show good attitude and role models for their students. Therefore, it is very possible that both teacher competencies can be developed during the lesson study activities. In addition, this can also be a new research finding for the researchers.

Based on some of the above, the research was deliberately carried out to find out and explore the lesson study practices in developing the accounting teachers' professionalism.

RESEARCH METHOD

This research was a qualitative research using a single instrumental case study, which

studies in depth the phenomenon of a particular case focused on one issue or topic (Creswell, 2013, p. 139; Moleong, 2017, p. 6). This type of research is considered to be in accordance with the research topic because it can parse and describe the case study that exists in the research object comprehensively (Zhang, 2015, p. 143).

This research was conducted in one of the schools which became the pilot project for the implementation of a special lesson study at the first vocational high school in Yogyakarta, Indonesia with accounting skill program, Indonesia, namely Muhammadiyah Vocational High School Wonosari. This research was conducted from January to June 2018.

Lesson study is said to be a model for the teacher professionalism development. The model has three stages, namely the plan, do and see stages. These three stages are intended to foster teacher professionalism to create better teaching and learning activities. The lesson study activity was carried out in collaboration between a group of teachers, experts/practitioners and school parties related to applying the principles of mutual learning (Abizar, 2017, p. 55; Winarsih & Mulyani, 2012, p. 44).

The teacher acts as the subject who carries out the model. The experts/practitioners act as the program facilitators from universities. The school, in this case the principal and the vice principal of the curriculum, play a role as the party who makes policy and cooperates with the university.

Teachers are said to be professional if they master 4 teacher competencies, namely pedagogical, professional, social and personal competencies. The indicator of the pedagogical competence is that teachers are able to understand their students in depth, design and apply learning, and design and carry out learning evaluations. The indicator of the professional competence is that teachers have the knowledge related to the field of study taught and the structure and scientific method of the field of study. The indicator of the social competence is that teachers are able to communicate effectively with the participants, and with their colleagues. The indicator of personal competence is that teachers are able to show wisdom and prestige.

The data were collected using documentation on secondary data sourced from written documents and audiovisual materials; non-

participant observation which places the researcher as an outsider from the group being studied, watches and makes field notes and recording; and deep interview to informants (Creswell, 2013, pp. 231–232; Emzir, 2010, p. 40).

In qualitative research, researchers are the main research instrument (Sugiyono, 2015, p. 305). The three instruments above were deliberately made by the researchers to facilitate the data collection process. Then, the researchers validated the instrument to the expert appraisal so that the instrument used was appropriate to collect the data. The research subjects were the principal, the vice principal of the curriculum field, the head of the accounting department, accounting teachers and students majoring in accounting.

After all the data were collected, they were tested for validity. The purpose of this test is to see the validity of the research data, so that the data obtained are not defective or invalid (Gunawan, 2015, p. 219; Moleong, 2017, p. 330). The data validity test technique used was source triangulation technique. This technique is the most appropriate because the data were obtained from a variety of different sources.

The data were then analysed using interactive model developed by Miles and Huberman. The distinctive feature of this model is that each stage is flexible that the collected data can represent and answer all research objectives. The Miles and Huberman model has four stages: data collection, data reduction, data display, and conclusion drawing/verification (Miles & Huberman, 2007, pp. 139–140).

RESEARCH RESULTS AND DISCUSSION

The application of lesson study to accounting teachers at Muhammadiyah Vocational High School Wonosari began in the 2012/2013 academic year. The practice of lesson study on accounting was not different from that on linguistics, mathematics, and science that have been applied previously. Lesson study was implemented through three stages, namely plan, do, and see.

In this research, the development of teacher competence was traced to the daily practices of teachers in the school. The description of this competency development is outlined in each stage of the lesson study cycle.

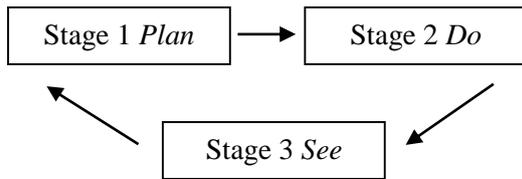


Figure 1. Lesson Study Cycle (Aimah, Ifadah, & Bharati, 2017, p. 69)

Lesson Study Practices in the Development of Accounting Teachers' Pedagogical Competencies

In daily practice at school, lesson study provides an opportunity for teachers to develop and improve the pedagogical competencies of accounting teachers. The teachers formed a team to work together in analysing, preparing, and implementing effective learning for students. The team formed by the school was a team consisting of teachers who supervised the same subjects or those who taught at the same class level. The reason is to make it easier to establish communication and facilitate exchanging relevant pedagogical information. Based on the findings in the field, the development of pedagogical competencies was seen at each stage in the lesson study cycle.

In the plan phase, the teachers worked together in preparing the right lesson plan to be used in the classroom learning process. During this activity, they had the opportunity to develop pedagogical competencies seen in several findings. First, before learning was done, they exchanged information and experiences about the state of the students, their abilities, and the ways or strategies of learning carried out so far in a class. The results of the information exchange would then help the teachers in determining the right strategy to be applied to the class they taught.

Second, before learning, they made a minimum limit of competency for each material. The minimum competency limit for each material was arranged differently according to the characteristics of the material. Even though the KKM (Minimum Mastery Criteria) from the school has been determined, it was still redetermined so that the value of students varies and helps each other at the final grade. The process of preparing the KKM was also carried out jointly and by mutual sharing among teachers so that the KKM value determined is

appropriate and representative of the material in question.

Third, the teachers made teaching materials in the form of material summaries and practicum sheets. The preparation of this teaching material was undertaken because there was no book or module given by the government, so the teachers must make their own teaching materials. It is also in line with what is mandated by the 2013 curriculum that teachers can creatively make their own teaching materials according to their needs. Based on these circumstances, the accounting teachers made teaching materials independently and collaboratively among teachers who teach the same subject.

Surono & Wagiran (2016, p. 99) stated that as an ideal teacher, in carrying out his professional duties, a teacher's pedagogical competence must be maintained because overall the competencies fall into an important category and are very important in their research. The teachers' abilities to understand the characteristics of the students, master the learning model, and make up learning designs are some of the teachers' competencies before learning that must be prepared.

Lesson study can bridge this because through which the teacher is facilitated in preparing it. The teachers' works feel light because of the division of works and duties in carrying it out among them. The three findings above show the teachers' efforts to improve and develop their pedagogical competencies in pre-learning activities.

Then at the do stage, the teachers' focus was to develop their ability to teach in class. An interesting finding in this study was the teacher's strategy in teaching.

We see the students' intakes. In general, their intakes are still relatively low, so we as teachers must be diligent, patient, and really guide them. It must be done repeatedly. The point is that it must be done continuously (Interview with Dwi Handriyani, accounting teacher, 2018).

The key to accounting teachers in teaching is patience to students. This is because the students' intakes in the accounting department were still relatively low. However, the teachers must create effective learning so that the teacher functions more as a facilitator and mentor to the students in the class. The teachers' teaching

strategy was by assisting their students individually so that their learning difficulties can be identified more quickly and the teachers understand their students' wants and needs. In order for the strategy to work well, the teachers also utilized peer learning.

The use of such teaching strategy was considered to be more effective and made it easier for the students to understand the material being taught. This is also supported by Syahrudin et al. (2013, p. 214) which stated that a teacher should do teaching and learning activities in accordance with the students' learning styles and prior knowledge or the previous intakes so that learning can run better and be memorable for the students.

The method that is often done by the teachers in teaching to involve students in learning is by utilizing the existence of teaching materials in the form of practicum books. The availability of the practicum book made learning livelier because the students were actively involved in completing the practicum questions given. In the learning, the main facilitator is the teacher concerned. The students who already understood and mastered the material also helped the others who got difficulties. This method makes learning livelier because there is a two-way relationship between students and teachers, and the collaboration between them occurs.

The use of lesson study practiced in the daily pedagogical activities of teachers has resulted in changes in the teachers' mindset. The teachers who initially taught in class using traditional learning method that tend to be stilted, hard and teacher oriented turned into those using modern learning method. Now in learning, the teachers tend to be more lenient with their students. They followed the development of the students. They also adjusted to their environment by positioning as parents, siblings, or even as friends but there were still limitations. The goal is that the students will be more open and willing to express the obstacles they face during the learning process, so that learning can run better.

This is in line with the research of Trapero & Gómez (2017, p. 79) which examines lesson study on Mathematics teachers in the USA. The findings of their research stated that the use of lesson study can change teacher's beliefs. Changes in teaching practices that are less appropriate and tend to be traditional

are gradually disappearing. The teachers tend to pay more attention to effective teaching methods to be used in teaching students.

For students, the application of lesson study in learning also benefits them. They get an impressive learning experience. The teachers explained the lesson in detail and step by step slowly and patiently. The students were also required to concentrate on learning because sometimes the teacher gave sudden questions. They also sometimes gave interludes with stories of motivation and jokes in teaching so learning is not boring and not stilted.

As the professional teachers, they must understand and apply quality learning. In teaching practices, they must be able to make learning interesting and meaningful for students. The application helps students to gain knowledge and memorable learning experiences for them. If this can be done, the learning process can be said to be successful (Waluyanti & Sofyan, 2018, p. 101).

At the see stage, the teachers tend to discuss and share about the findings in teaching and the learning problems that occurred. In order for the process to work properly, the school facilitated the teachers by arranging seats in the teacher's room in groups according to the same skill programs. This made it easier for the teachers to continue to meet and gather without being far apart.

Indeed, we did the evaluation activities in a non-formal atmosphere. The seats were close together. it was easy for us to talk to each other and argue and respond. The activities of exchanging information, talking about student development, and chatting with others were effective (Interview with Dwi Yuli Musi Rahayu, teacher accounting, 2018).

The finding at this stage was that the teachers talked to each other about the appropriate learning strategies for a particular class, discussed the results of students' learning evaluations, and looked for solutions to the problems that occurred in learning. Another interesting finding was also found that one and another teacher helped each other. This can be seen from the junior teachers who were always guided by the senior teachers regarding appropriate teaching methods in schools, how to deal with students, and other teaching experiences. Meanwhile the senior teachers received a lot of

inputs from the juniors regarding the latest developments in accounting science, curriculum development, technology, and others.

The collaboration indirectly forms learning communities among themselves. This learning community is used as a place for teachers to share with others and help each other in the learning process. The existence of this community further strengthens them in cooperation and team work in working so that the work will get lighter, and the results are more optimal.

Doig & Groves (2011, p. 93) and Herawati (2009, p. 2) stated that in the long run the application of lesson study had an effect on teachers on their own initiative to meet again. The meeting was used as a place for discussion about learning. The teachers shared information and worked collaboratively in preparing the right lesson plan and evaluating to get the ideal teaching model for certain subject matter.

Lesson Study in the Development of Accounting Teachers' Professional Competencies

Teachers have a very large mandate to always provide qualified services and education to students. Therefore, they must always improve their professionalism in working by developing their competencies (Munawar, 2011, p. 171). In order for the quality of learning to be maintained, the material delivered to students must also be of high quality. The characteristics of quality material are relevant and up to date with the development of its science. Lesson study can be one of the models that bridge this.

The ability of teachers to make up and provide quality material to students is professional competence. The main key of this competence is the mastery of the material delivered in learning. Mastery of the material includes mastery of subjects taught in the classroom and mastery of scientific substances that cover the taught material (Kunandar, 2009, p. 77; Zulfija et al., 2013, p. 549).

The practice of lesson study in schools is also aimed at developing the professional competence of accounting teachers. These competencies are considered important and support each other with pedagogical competence. After a teacher has conducted good teaching practice to students, there must be certainty that the

material taught is also relevant and up to date. Therefore, the school continues to improve these competencies. In practice, the development of professional competence can also be observed in each stage of the lesson study cycle.

In the plan phase, the teacher made up the material in accordance with the curriculum. Material preparation was conducted by discussing among fellow teachers. The teachers who taught the same subjects shared the task of finding relevant and up-to-date materials from various sources. The sources that are often used are books, internet, and the materials from the discussion results of MGMP (Teacher Working Group). The material search results were then discussed together and agreed upon what materials would be taught the following year. It is possible that in the middle of the discussion, there will also be revisions to the material taught if there are additional or recent material changes.

The school makes the rules by dividing the same subjects to be taught by more than one teacher to foster team work among fellow teachers. The goal is very supportive with the implementation of the lesson study that is being carried out because it enlarges the collaboration and intensive interaction among teachers. The rules prepared by the school above are in line with Hadiprayitno's (2016, p. 316) opinion which stated that in supporting and encouraging teachers to always develop their competencies, the principal can make rules for teachers to work in teams and allow regular discussions with peers or other forms that can facilitate them.

In the do phase, the development of teachers' professional competencies was seen in the learning process in the classroom. The teacher delivered the materials related to everyday life. In addition, they gave the benefits gained from studying the science and exemplified job vacancies for accounting graduates.

Teachers in teaching sometimes provide examples in everyday life. The example is about transaction. What do we buy at a store? Then, how to record it? Besides that, it was also exemplified that after graduation we could work in a bank, as a cashier, or in a cooperative (Interview with Alifah Nur Setyani, Student of Accounting, 2018).

Rusman (2009, p. 233) and Danim (2010, p. 23) also explained similar things. One of the indicators of the teacher who has professional competence is the ability of the teacher to connect the concept of material taught with daily life that the students understand the purpose of their learning the material.

In the see stage, the finding that stands out is the use the study group as a place to share information and to discuss the development of material in accounting subjects and the selection of materials to be taught in the new subjects of the 2013 curriculum. The collaboration among teachers seems to be done in preparing and evaluating some of the activities above. This is evidenced by the frequency of the teachers' meeting and discussion in their leisure time. In addition to the discussion about subject matter, the study groups were also used to share information about the teaching profession, especially in preparing UKG (Teacher Competency Test) held by the government.

The Development of Accounting Teachers' Social Competencies during Lesson Study Practices

The practice of lesson study has proven to be able to improve teachers' social competencies. It can be seen from their ability to establish effective communication among them and between them and their students. According to Tubbs & Moss (2005, p. 69), communication is said to be effective if the message conveyed by the communicator to the communicant can be conveyed properly. The message must also be understood according to what the communicator wants.

First, effective communication is built among teachers. This is evidenced by two research findings. (1). In the plan and see stages, their communication was well built and ran effectively in preparing and evaluating learning. They often met, shared and discussed to each other. The process trains the teachers to express opinions, speak effectively, and prepare the right words to use in communicating so as not to offend other teachers and communicate the message perfectly.

(2). The existence of effective communication, also builds close family relationships among the teachers. It can be evidenced from the smooth communication, lack of awkwardness, and jokes when they gathered. Proximity was also seen between senior and junior teach-

ers. They did not discriminate status, and they could even cooperate with each other.

An effective communication process must be able to deliver the message properly to the communicant. The message information also benefits them. In an intense process, communication is also able to improve close relations between the two parties because they can choose the right words and do not hurt the other person. Therefore, the benefits of effective communication are broad (Arsjad & Mukti, 2005, p. 18; Tubbs & Moss, 2005, p. 69).

Second, effective communication was also built between the teachers and students. This is evidenced by two findings. (1). The teachers are able to make learning run in two directions. The students were given the freedom to communicate in class. They are free to express opinions, ask questions, and even allowed to discuss during the learning process. The teachers were no longer the only source of sound in learning, but the students were also given the freedom to speak.

(2). The teachers are able to convey the contents of the message in the communication to their students well. This can be seen from the way they teach that always emphasizes the important things/core of the material being taught. This method that facilitates the contents of the message can be conveyed properly. Besides that, the teachers also always made notes on it that the students received verbal and non-verbal communication.

The Teacher's Personal Competencies Seen in the Lesson Study Activities

There are two characteristics that appear in the observations of the researchers during the lesson study practice of the teachers; they are wisdom and prestige. Both of these traits can be developed well, so that they can impact on their personal manifestations to become even stronger.

First, the teachers show wisdom. This is seen at all stages in the lesson study cycle. (1). They are able to show an open attitude in thinking. They are willing to receive inputs from other teachers and accept new things. (2). The teachers show their usefulness in learning for the students. The teachers' coming to the class gives a great effect for students. Besides getting additional knowledge, they also get character guidance and mentoring on it.

Second, the teachers show the prestige. This can be seen from the students' attitudes who respect them inside and outside the class. In the classroom, the students paid attention to the lessons and were cooperative. Outside the classroom, they also greeted their teacher. This condition occurs because of the personality of the teacher himself. The students will naturally respect the teacher because he also respects them as students and treats them as his own children.

Samani & Hariyanto (2012, p. 128) argued that respect is an attitude that values oneself, others and the environment. Treating others like their desires to be respected, civilized, polite, and not insulting. The fact that the teachers are respected by their students shows that it is the behaviour that makes students appreciate their teacher because basically people will respect others if they themselves want to respect other people too.

CONCLUSION

Based on the explanation, conclusions that can be drawn are as follows: First, the practice of lesson study succeeded in developing pedagogical competencies. This can be seen from the success of the teacher in compiling, implementing and evaluating their teaching. Second, teachers' professional competencies can also be maintained and developed. This happens because of the cooperation and team work among teachers to always update the materials and teach them to their students by connecting theory to everyday life. Third, teachers' social competence can be developed well with the establishment of effective communication with their colleagues and between the teachers and students. Fourth, teacher's personal competencies can be seen from the observation of the researchers. They show wisdom and prestige in working.

The implication of the application of lesson study is the formation of study groups which are used as a place for sharing and discussion about accounting lesson and learning. Suggestions and recommendations that can be given are as follows: First, the next researchers can increase the research of lesson study in the social sciences. Second, other schools can follow the sample school that becomes the pilot project for the implementation of lesson study so that teachers can learn together in devel-

oping their professional competencies. Third, government can use lesson study to apply new policies made on national lessons and learning.

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