Accounting Learning Model Following ICT Development to Be Sustainable

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Abstract

The discovery and advancement of information technology in the form of computers is something that is very important and fundamental. Various types of computers have occupied their position in society. The computer not only helps carry out work, but changes work procedures and at the same time creates new challenges and problems in the environment. The 21st century is known as the century of globalization and the century of information technology. In this century there have been major changes in technological systems, including information technology. The proper use and utilization of information technology in the form of computers and the internet in education is able to overcome the emergence of obstacles and distractions for students or teachers in the teaching and learning process. The use of information technology must be based on the right selection so that it can enlarge the meaning and function in supporting the success of the teaching and learning process. The digital classroom connects teachers and students with the digital resources and tools needed to collaborate in the classroom and around the world. Schools of the future are schools that are based on ICT (Information Communication and Technology) in real terms.

Keyword : Virtual Class, ICT, Application, Accounting learning.

1. Introduction

Science and technology (Science and Technology), is currently the key word for the successful development of a nation. This shows that there has been a major shift in the development paradigm of a country, which initially only relied on natural resources as the foundation for development, changing to human resources and science and technology resources. Some developed countries have even made science and technology the main driving force in nation building for a long time. The concept of "knowledge base economy" (KBE or knowledge-based economy/EBP) is a concept that reflects this condition (Volkov/KBE1). Currently, the concept of EBP is widely developed in developed countries, which in essence emphasizes how very important the role of information technology is in the development of a nation (Odigie/kbe2) (Juliawan, 2007). The results of Dimelis' research conducted in 42 developing countries show that the contribution of IT is very influential for developing countries. The growth impact of IT is positive and important in increasing productivity in developing countries. To achieve insight and inspiration so as not to be left behind in the current development of the times, development in various fields must be based on computer technology. From an everyday perspective, computers are not only able to help make it easier to complete tasks, but also have the potential as a tool to improve the quality of teaching and accounting learning for almost all subjects. The presence of information technology in the form of computers opens a new era in the development of accounting learning media that will be used for the teaching and accounting learning process as a form of transfer of knowledge (Raharjo, 2006). The rapid development of information technology lately has finally changed the accounting learning conditions which are always bound by the limitations of space and time. With the rapid development of the internet, it makes it easier for education practitioners to carry out accounting learning activities.

In connection with equal distribution of accounting learning opportunities, in the current digital era the concept of distance accounting learning is strongly supported by electronic presence. This gave birth to the term e-accounting learning. There are many other terms that are often used to describe accounting learning activities with electronic and internet support. These terms include: on-line accounting learning, internet-

enabled accounting learning, virtual accounting learning, or web-based accounting learning. Even though the terms used are different, they all point to the same concept, namely distance accounting learning supported by electronics and internet-based (Deden, 2007).

Now the world is experiencing a revolution in the application of technological results, especially from computer technology. Computers have influenced our lives both personally, society, organizations and government. This means that computers have played a very important role in almost all areas of people's lives. Computers are one of the inventions of technological products, but computers are developing faster than other technologies (Santoso, 2008). The development of science and technology in the accounting learning process is the enrichment of accounting learning resources and accounting learning media. Computer media is used in accounting learning because it provides advantages that other accounting learning media do not have, namely the ability of computers to interact individually with students.

2. Literature Review
2.1. School Nature.
The essence of the school was initially not emphasized on the existence of the institution but on its function. An American educational critic named John Apdike in Kardiawarman (1999) states the following: The Founding Fathers in their wisdom decided that children were an unnatural strain on parents. So they provided jails called schools, equipped with tortures called an education. School is where you go between when your parents can't take you and industry can't take you. The critic clearly feels "irritated" by the misuse of school functions so that schools are like prisons (jails) and education is torture (tortures). Besides that, he also said that schools are places for children's care and a place to forge themselves before the industry finally needs these children. This tendency is also starting to appear in society, where parents are starting to care less about education and the condition of their children at school. Parents in the community began to think that the school was the only institution responsible for their child's education. Only a small number of parents think that the real role of parents at home is as important as the school itself. So that only a few parents have the awareness that the essence of the school is not emphasized on the institution (the institution) but on its function. A school is an institution designed for the teaching of students (or "students") under the supervision of a teacher. Most countries have a system of formal education, which is generally compulsory. In addition to core schools, students in certain countries may also have access to and attend schools both before and after primary and secondary education. Kindergarten or pre-school provides schooling for some very young children (usually 3-5 years old). University, vocational school, college or seminary may be available after high school. A school may also be dedicated to one particular area, such as an economics school or a dance school. Alternative schools can provide non-traditional curricula and methods. There are also non-government schools, which are called private schools. Private schools may be for children with special needs when the government cannot provide special schools for them; religion, etc., or schools that have a higher standard of education or seek to develop other personal achievements. Schools for adults include corporate training institutes and military training.

The word school comes from the Latin sckhole, scola, scolae, schola which means "free time" (source: www. Big Indonesian Dictionary.com). The problem is, the understanding of the meaning of free time has been distorted. Free time is defined as relaxing time after a full day of activities. Free time is defined as when a person does not have any activities so he can read newspapers, chat, watch TV, go to the mall, chat with family, and various other activities outside of routine activities. This is the true meaning of school. School is not only a place to gain as much knowledge or information as possible, but what is far more important than all that is a place for teachers and students to learn together and observe what is happening in the surrounding environment. All of that has to happen when the mind is calm and that is the true meaning of leisure. Accounting learning can take place perfectly when the mind is calm without pressure.

2.2. Class Concept
School as a work organization consists of several classes, both parallel and those that show levels. Each class is for independent work and is located as a sub-system that is part of a school as a total system. School development as a total system or an organizational unit, is very dependent on the implementation and management of classes. Both in the environment of each class as a stand-alone work unit and in working relationships between one class and another class. Therefore every class teacher or homeroom teacher as a middle manager or class administrator, occupies an important position and role, because it bears the

responsibility of developing and advancing their respective classes which affect the development and progress of the school as a whole, every student. and teachers who are the driving components of class activities, must be utilized optimally so that as a unit each class becomes a dynamic part in order that as a unit each class becomes a dynamic part in the school organization.

From the description above it is clear that the class program will develop when the teacher/homeroom teacher makes maximum use of the class potential which consists of three elements namely: teacher, student and class process or dynamics.

1) Class in the narrow sense is a room bounded by four walls, where a number of students gather to participate in the teaching and accounting learning process. Classes in this traditional sense contain static properties because they simply designate groupings at the limit of each chronological age.
2) Class in a broad sense is a small community that is part of the school community, which as a unit is organized into a work unit that dynamically organizes creative teaching and accounting learning activities to achieve a goal. (Muaffi: 2011).

2.3. Curriculum

A class should not simply be interpreted as a place where students gather to learn a number of sciences. Likewise, a school is not just a building where students seek and gain knowledge. Schools and classes are organized to meet the needs of society in educating children, who must not only be matured from an intellectual aspect, but in all aspects of their personality. For this reason, for each level and type of school, a curriculum is needed that is able to meet the increasingly complex needs of society in its development. The curriculum used in schools has a great influence on class activities in realizing an efficient teaching and accounting learning process for the formation of student personalities. In other words, the activities of a class are strongly influenced by the curriculum used in schools (Wardiana, 2007). A class will be able to meet the needs of society if the curriculum used in schools is designed according to the dynamics of society. Schools whose curriculum is designed traditionally will result in class activities taking place statically. The traditional curriculum is defined as a number of past knowledge and cultural material that must be mastered by students to reach a certain level, which is stated by the provision of grade promotion or the award of a diploma to the student. In such a curriculum the subjects are given separately (subject center curricula which are generally intellectualistic in nature). The two curricula mentioned above are not in harmony with the conditions of Indonesian society who have a Pancasila view of life. On the one hand, the traditional teacher-centered curriculum will be characterized by an authoritarian attitude that kills student initiative and creativity. The curriculum will not be able to meet the demands of personal formation based on different interests, talents, abilities and personality traits, between one student and another in one class. Everything related to the contents of the curriculum to be carried out in class has been regulated and determined by the superior agency, which even closes the possibility for teachers to develop activities based on their initiative and creativity in accordance with the needs of children and the surrounding community. On the other hand, a modern curriculum that emphasizes maximum individual development will reflect freedom on the basis of liberal democracy, making it impossible to effectively carry out classical accounting learning activities for personal development as social beings and creatures of God Almighty.

Therefore, efforts are needed to integrate the two curricula in the life of formal education institutions in Indonesia so that they are in harmony with the needs and dynamics of society. The curriculum must be designed as a number of educational experiences which are the responsibility of the school in helping children achieve their educational goals, which are carried out in a planned, systematic and directed and organized manner. Schools designed with such a curriculum allow class activities not only to be focused on conveying a number of intellectualistic subject matter/knowledge, but also to pay attention to aspects of personal formation, both as individual beings and social beings as well as moral beings.

2.4. Buildings and Facilities

Planning in building a building for a school is related to the number and area of each room, its location and decoration which must be adjusted to the curriculum used. However, because the curriculum can always change while the space/building is permanent, creativity is needed in managing the utilization of the available space/building based on the curriculum used. Schools that use the traditional curriculum have simple room arrangements because teaching and accounting learning activities are held in face-to-face classes for a number of students of the same grade. For schools that use a modern curriculum, classrooms

are arranged according to types of activities based on programs that have been grouped in an integrated manner. In addition to the rooms being arranged based on integrated fields of study, there is also room for joint activities in the form of a classroom for listening to lectures and other rooms such as a library, sports hall and others. For schools that use a combined curriculum, in general, classrooms are still arranged according to the needs of student groups as a unit according to level and permanent class groupings. Special space is usually provided in a limited way in the form of a laboratory, library, a hall for sports activities, arts and other extra-class activities (Johan, 2008). From the descriptions above it is clear that for schools that use a traditional curriculum and a combined (traditional and modern) curriculum, the number of classes is greatly influenced by the planning for enrollment or the number of students they have. Therefore, in planning for building construction or adding classrooms, it is necessary to have accurate population records by also estimating how much has been absorbed by other schools in a certain area. To establish a school, a feasible (proper) plan is needed as a result of careful research or survey, especially to obtain the right location. In addition to the population aspect, this research must also be carried out on the environmental situation, soil conditions, public opinion, the possibility of communicating with educational sources in the surrounding environment that are in accordance with the curriculum/program to be implemented and so on. After a school building is erected, teaching and accounting learning facilities are needed that can support the efficiency of embodiment of the school curriculum/program or class. The minimum equipment for a school that uses one of the forms of the curriculum mentioned above is student desks and chairs. Teacher's desk and chair, blackboard and chalk. Furthermore, for schools that use a traditional curriculum and a combined (traditional and modern) curriculum, at least a number of teaching aids are needed, while for schools using a modern curriculum, more suggestions are needed according to the type of program they are responsible for.

2.5. Teacher

The class program will be meaningless if it is not translated into activities. For this reason, the teacher's role is very decisive because of his position as an educational leader among students in a class. etymologically or in a narrow sense the teacher who is obliged to realize a class program is a person whose job is to teach or give lessons at school or class. More broadly, teachers mean people who work in the field of education and teaching who are also responsible for helping children to reach their respective maturity. The teacher in the last sense is not just a person who stands in front of the class to convey certain knowledge material, but is a member of the community who must be active and free-spirited and creative in directing the development of his students (Chaeruman, 2005). To become a member of society as an adult. Every teacher must understand its function because it has a great influence on the way of acting and acting in carrying out daily work at school and in the classroom. His knowledge and understanding of teacher competence will underlie the pattern of his activities in fulfilling the profession as a teacher. Teacher competencies in question include personal competencies, professional competencies and social competencies. Every teacher as a professional officer is also responsible for achieving educational goals effectively. Therefore the teacher must participate in determining educational policies in the class/school. Teachers who understand their position and function as professional educators are always encouraged to grow and develop as a manifestation of feelings and attitudes of dissatisfaction with the preparatory educators they have received. And as a statement of his awareness of the development and progress of his field of work that must be followed, in line with advances in science and technology.

2.6. Student

Students are the potential of the class that must be utilized by the teacher in realizing an effective teaching and accounting learning process. Students are children who are growing and developing both physically and psychologically in order to achieve their educational goals through formal educational institutions, specifically in the form of schools. Students as an element of the class have a feeling of togetherness which is very important for the creation of a dynamic class situation. Each student must have a feeling of acceptance (membership) towards his class in order to be able to participate in class activities. The class is a separate unit whose maximum management must be carried out by involving students. Successful classroom management will foster class pride thereby increasing a sense of solidarity and a desire to participate among students in the class. Classes are dynamic social groups that must be used by each class teacher for the benefit of students in their education. Class dynamics basically means class conditions. Which includes the urge to be active in a directed manner that is developed through the creativity and initiative of students as a

group. Classroom dynamics are influenced by the way the class teacher/guardian implements education administration and educational leadership and in using the classroom management approach, the implementation of these activities is as follows. Classroom management requires planning, organizing, directing, coordinating, communicating and controlling as steps in administrative management activities (Nusa, 2007). Classroom management operative activities Classroom administrative management activities must be supported by operative management activities so that all class programs are effective for achieving goals. The leadership of the homeroom teacher/class teacher Class dynamics is directly influenced by the leadership of the homeroom teacher or class teacher, for that leadership is defined as the process of directing, guiding, influencing, or supervising the thoughts, feelings or actions and behavior of other people. Class discipline is an important part of class dynamics, class discipline is defined as an effort to prevent violations of the mutually agreed provisions in carrying out class activities, so that the imposition of punishment on a person or group of people can be avoided. Class discipline can also be interpreted as an atmosphere of order and adrift but full of dynamics in implementing class programs, especially in realizing the teaching and accounting learning process. Schools that are implemented with a modern curriculum will basically be able to organize class activities that are dynamic. The modern curriculum is defined as all activities that influence the personal formation of students, both those that take place inside and outside the classroom/school, including the surrounding environment that supports accounting learning activities.

3. Method
After discussing some understanding of education above then the question arises then what is the difference between educators outside school and school education. This study uses a descriptive pattern. In this descriptive method, the researcher explains the problems raised through narrative based on a literature review. The most common way to do is to compare the details of the characteristics of school education on the characteristics of out-of-school education Sudjana (2001). As an illustration, on the one hand, school education has a sequential program for each type and level of education and can be applied uniformly in all places that have the same conditions. On the other hand, out-of-school education has a program that is not always fixed and not always tiered although it can be sequential, and in the program hearing the needs of accounting learning and local conditions more attention. This research uses descriptive method, by describing the condition of the implementation of blended accounting learning in schools. School education programs have a strict level of uniformity, while the educational programs are more varied and broader education. However, the characteristics of school education are more absolute to identify than the characteristics of off-school education.

4. Result
An ideal organization is an organization that is able to adapt to environmental developments that occur both internally and externally. By adapting, every organization will be able to know its weaknesses and strengths so that it can determine the right strategy to be superior in the competition. The right strategy for one of its components is how the organization's ability to be able to take full advantage of information and communication technology followed by professional human resource management. The synergy between the use of information and communication technology (ICT) and the availability of competent human resources will be able to create a competitive advantage as well as being a powerful weapon to guarantee the existence of an organization in the future. It is no exception for educational organizations facing the same challenges and competition. The development of Information and Communication Technology (ICT) in recent times, both directly and indirectly, has changed the life of the Indonesian people, especially the world of education in implementing the accounting learning and education process for both primary and secondary education. Functionally, ICT has shifted from being just support to being key operational to organizational activities. So that the use of ICT in the teaching and accounting learning process in an educational institution is not something that is luxurious anymore, but rather a necessity in improving the process and results of the implementation of education carried out.

In order for the application of ICT, both Information Systems and Information Technology to provide benefits to the organization, it is necessary to pay attention to the alignment between organizational strategy and IT implementation strategy. The IT Masterplan (ITMP) is a development plan for the application of ICT as a solution in translating the organization's vision and mission into information needs as an integral part in supporting routine activities in organizational activities. The development of

information and communication technology (Information and Communication Technology) has touched all aspects including the world of education. Information and Communication Technology (ICT) in the Indonesian context is called Information and Communication Technology (ICT) in a very short time has become an important building material in the development of modern society. In many countries, understanding ICT, mastering basic ICT skills and owning ICT concepts are part of the core of education, parallel to reading, writing and numeracy. Sugiana (2008) argued that the educational approach in schools would later be "just on time". The new teaching techniques will be two-way, collaborative and inter-disciplinary. Bishop G in Sugiana (2008) predicts that future education will be flexible, open, and accessible to anyone who needs it regardless of type, age, or previous educational experience. Mason R. in Johan (2008) argues that future education will be determined more by information networks that allow interaction and collaboration, not just school buildings. Based on the summary of the predictions of the education experts mentioned above, it can be concluded that with the era of globalization education will shift to be open, two-way, competitive, multidisciplinary and try to meet work productivity right away.

The digital classroom connects teachers and students with the digital resources and tools needed to collaborate in the classroom and around the world. "Information technology for education is a powerful tool that can assist students and make changes to the way teaching is taught in the modern classroom," developments made in connected classrooms are helping transform the traditional classroom into an environment in which students can be nurtured and prepared for life in the digital age. This, will help teachers to adopt accounting learning practices based on individual, collaboration and project, while enhancing traditional teaching methods, ultimately increasing student engagement and promoting content mastery. Designing a future school includes several aspects which include what should be taught in schools and accounting learning objectives in schools. There are five main theories about what should be taught in schools according to Dryden and Vos, in Chaeruman (2005). First; essentialism, containing core subjects, is necessary for a good education. Essentialism is given to an early age. The material relates to instilling values to build character. Second; encyclopedism, covering basic subjects with a wider scope and open to everyone. Third, the sensory-based early education model, this model was first carried out by Aristotle and then developed by Itard, Seguin, Rousseau, Pestallozi, Froebel, and Montessori. Fourth, pragmatic movement oriented towards children. The pragmatic movement can be traced from John Dewey's concept in Experiencing and Accounting learning. Fifth, the common sense approach, in this approach uses common sense and is critical of dogma. The commonsense approach uses philosophical principles that cover three main domains which include ontology, epistemology, and axiology. The implementation of the five theories about what should be taught in schools departs from age periods and accounting learning that is systematic, uninterrupted and does not overlap. The second aspect is accounting learning goals, these goals are very dependent on the vision and mission of educational institutions. Nevertheless accounting learning should have three objectives:

a) Study the skills and knowledge of specific subject matter.

b) Develop general conceptual abilities.

c) Develop personal abilities and attitudes that can easily be used in all actions taken.

The strategic plan becomes an action plan for education providers in building the future including:

a) School of thought, designed to be a center for sustainable accounting learning. This concept leaves the banking concept model which is just pouring material on students. Schools should train thinking, not filling students' minds.

b) An opportunity is provided for each school to procure information technology.

c) One computer in school for every two students in five years. Think creatively as part of the new curriculum to achieve excellence in math and science.

d) The curriculum is also aimed at building pride in the achievements achieved.

e) Innovations that are 'top down' are abandoned. SBM (School Based Management) was developed, only the implementation was relatively lacking.

f) Schools are grouped to disseminate best practices. In this context, a satellite school can be designed whose task is to improve the quality of the madrasa for which it is responsible.

The example of the master plan above can be used as a reference in developing institutions in managed schools. From the master plan each institution can design the future of its school. Without a master plan and action plan, the future of the school and its products will be out of date. And the end is distrust of school

institutions. Schools must transform themselves in a good direction, otherwise school is dead, as stated by Neil Postman, will become a reality.

Safe and orderly environment. Superior schools have an orderly, purposeful, serious atmosphere and are free from physical or psychological threats and are conducive to teaching and accounting learning. A healthy school atmosphere has a positive effect on productivity, morale, and teacher and student satisfaction. Good relationship between home and school. Parents should understand the school's mission and vision. They must be given the opportunity to play a role in the program in order to achieve the vision and mission. Monitor student progress regularly. Student progress is monitored continuously and the monitoring results are used to improve student behavior and performance and to improve the overall curriculum. That is, all monitoring results are entered into a data base that describes the student's academic development as a whole which will become a guideline in making the next school program.

Meanwhile, the school of the future that is being awaited is one that is based on ICT (Information Communication and Technology) in real terms. This means that a learner will be facilitated by his accounting learning needs with existing ICT facilities by actively reporting his observation activities via a computer notebook in his hand, while students who are unable to attend attend the accounting learning process via teleconference as if they were also in class. Classrooms here can suddenly turn into 'virtual classrooms' so that students can follow the distance accounting learning process, and discuss it (via the internet) with their teachers. This is what is called the Four Dimensional Class of the Future School. A class that is able to facilitate the accounting learning process both face-to-face and without meeting physically because it is done 'virtually' through active hands holding the 'cursor' and looking at the laptop monitor. The four-dimensional class illustration above is one of the hopes, and it is felt that there is a need for a project called OLIPC (one laptop and Ipod per child) - one laptop and Ipod for each child, a program to provide laptops and Ipods at affordable prices for children throughout Indonesia , with the hope that they can access modern knowledge and education through ICT. There are at least 7 parameters of the future school, namely:

First, schools based on religion. Religious education is the strongest fortress to protect them from the negative impacts of globalization.

Second, schools with social care: these schools are able to serve students from any social strata. Especially from the orphans and the poor.

Third, schools with an environmental perspective: Schools teach the importance of the environment for humans. Programs for sorting and managing waste, introducing family medicinal plants, making compost, planting trees and the like are concrete forms of an environmentally sound school.

Fourth, IT-based schools: information technology or IT needs to be taught to students from an early age. In the future, people who do not master IT are the same as people who are illiterate today. The era of globalization is marked by the closer the distance and time that is made possible by the presence of information technology.

Fifth, Schools with academic achievement: academic achievement is something that cannot be left behind in a school. Academic sciences are still needed as a basis for the development of applied sciences.

Sixth, multiple intelligence schools: in addition to academic achievement, future schools must be able to develop all the potential possessed by students. Every human being has advantages in their respective fields.

Seventh, a school for developing an entrepreneurial spirit. Entrepreneurial spirit is one of the important factors for the progress of the nation. It is hoped that by cultivating an entrepreneurial spirit from an early age it is hoped that in the future new jobs will be created by them. Thus, they will not depend on existing jobs.

The future school version of The Accounting learning Revolution is to make students, parents, and the social community around it a accounting learning society. It is the school that remains responsible for student success. Because the school of the future is a combination of school elements and the business world, the principle is to ensure student satisfaction. There is a written guarantee regarding guaranteed success, where students are guaranteed success in every competency studied. If students have not met these targets, the school is 'obliged' to provide 'intensive private tutoring'. Here, the school-student-parent tripatriate sits together to make a 'political contract' against the school's guarantee for student achievement. The school 'guarantees' to educate students to achieve certain academic qualifications with mutually agreed terms. What is truly revolutionary for future schools is the grading system: 50 percent is self-assessment, 30 percent is peer assessment, and 20 percent is teacher/supervisor's assessment.

Schools of the future are schools that are based on ICT (Information Communication and Technology) in real terms. This means that a learner will be facilitated by his accounting learning needs with existing ICT facilities, for example, such as communicating directly via the internet with a biological science expert when the learner is at the Zoo while actively reporting his observation activities via a computer notebook in his hand, while the learner who is unable to attend field studies, can use ICT facilities so it seems as if he is also in a forest or zoo as a "habitat" for the biological object being studied. Teaching materials and various digitization references.

Classrooms here can suddenly turn into a "virtual forest" so that students can research species that they have never found in their home environment, and discuss them (via the internet) even with experts in animal and plant classification. This is what is called the Four Dimensional Class of the Future School. A class that is able to facilitate chemical practicum, without chemicals and without fear of damage or explosion as a result of an incorrect reaction, because it is done "virtually" through active hands holding "pictures/shadows" of chemical equipment (test tubes, pipettes, funnels, erlen meyer, stative, measuring pipe), complete with the color change of the reaction result and the simulation of smoke and the smell it causes (Setya, 2005). Laboratories that are supported by technological solutions for creative accounting learning to take place are indeed designed as laboratories with multi-sensor functions accompanied by ICT facilities that can mimic the various kinds of environment that students need, and can already be enjoyed by students. It needs at least cooperation with at least 4 International Consortium involved in this spectacular mega project such as Hewlett-Packard from England, Sing Tel, ST Technologies and CIVICA. Schools must have the courage to make changes to conventional laboratory services with "VIRTUAL LAB" through audio-visual rooms with in-focus hard-ware and PC computers and practicum software in schools. The advantages of a virtual lab include the freedom of manipulation and work safety and the low cost of being free from chemicals (which are very expensive). One of the weaknesses is the low kinesthetic activity which is dominated by the use of fingers on the computer keyboard, but now it can be reduced by virtual "touchscreen" model activities on images/shadows of objects that are held or moved. So that laptops and Ipods are affordable, they can be mini computers that require very little power, use flash memory instead of hard drives, and use Linux as the basic operating system. In the latest development, the world's largest software producer Microsoft Corp. has modified the Windows XP operating system so that it can run on XO and Ipod laptops (originally XO and Ipod laptops were operated with the open source SUGAR system based on LINUX for reasons of lower cost/price). with Mobile ad-hoc networking which will be used to allow several laptops and Ipods to access the internet together from just one internet access.

Laptops and Ipods can use Geode processors made by AMD, with Intel Classmate PC processors. This laptop prototype uses a 7-inch LCD screen. Classmate includes a TPM (Trusted Platform Module) module from Infineon Technologies that allows installation of the Windows XP Embedded operating system from Microsoft. The Classmate project is intended to provide uncompromised proprietary technology that can be used to enter higher computing environments. The rapid development of information technology is currently making this sector the dominant sector. Like it or not, humans must evolve by using their minds to continue to survive. In this case information technology continues to grow driven by globalization. Globalization has triggered a shift in the world of education from conventional face-to-face accounting learning towards more open accounting learning. Globalization itself is characterized by (1) increased interaction between citizens of the world, either directly or indirectly; (2) more information is available and can be obtained; (3) expanding intellectual horizons; (4) the emergence of currents of openness and democratization both in politics and the economy; (5) the lengthening of the cultural distance between the older and younger generations; (6) increasing awareness of the need to maintain world balance; increased awareness of economic interdependence; (7) the blurring of certain territorial boundaries due to unstoppable information. Mustardiyah (2009). In addition, schools in Indonesia must have digitally connected classrooms. Enhancements like the Latitude 2110 released by Dell are a must have for schools and classes. The Latitude 2110 allows screen rotation so students can open the netbook and hold it like a book to read. Another device is the Dell Mobile Computing Station, which can accommodate 24 netbooks which allows teachers and students to move Latitude 2110 from one classroom to another, including a wireless access point. The Dell S300wi Interactive, combines an interactive pen with a projector for a variety of needs where teachers can create almost any surface seamlessly in an interactive accounting learning space. Moodle needs to be used, Moodle is an application that can change a accounting learning media in web form. With Moodle, students are welcome as if they are entering a digital classroom "room" in which there are various modes that

students can access. Students in this case can create quizzes, assignments, electronic journals and various other accounting learning needs in a web view that students can easily access. *"I'm committed to continuing my work on Moodle and on keeping it Open and Free. I have a deeply-held belief in the importance of unrestricted education and empowered teaching, and Moodle is the main way I can contribute to the realisation of these ideals." – Martin Dougiamas* in Juliawan (2007).

The quote above is the words of Martin Dougiamas, the creator of Moodle in Juliawan (2007). Martin Dougiamas himself is a doctor in education with a good background in computer science. Through the philosophy of Social Constructionist Pedagogy, Martin tries to create Moodle as an open source accounting learning management system. Another advantage of Moodle is that teachers can create subject matter in various formats in the form of Microsoft Words, Power Point, Flash animations, even audio and video files can be embedded as access. In addition, Moodle also provides the convenience of changing themes. Moodle also supports the SCORM (Shareable Content Object Reference Model) format. SCORM is a standard for distributing electronic accounting learning packages that can be used to accommodate various formats of accounting learning materials, both in the form of text, animation, audio and video. By using the SCORM format, accounting learning materials can be used anywhere in other e-accounting learning applications that support SCORM. With the support of SCORM, lecture material can be shared among fellow teachers from different institutions in support of e-accounting learning, so that a teacher can simply create one lecture material in a SCORM file and deliver it wherever he is assigned. The initial step is to formulate information needs and formulate ICT solutions (IT applications and infrastructure) based on the information needs that have been identified in the previous stage. Furthermore, applications that have been justified as ICT solutions are then mapped into application portfolios based on the level of importance (urgency) of the application in achieving organizational goals. Making this portfolio application is followed by making an investment analysis and defining the minimum capabilities that the application must have in providing the required information. The application portfolio is then translated into an Information Technology infrastructure portfolio which contains the hardware and computer networks needed to support the planned application work. Next is to determine the strategy for developing ICT and the strategy for managing ICT. The ICT development strategy determines how the planned application is built, whether the application will be built in-house or handed over to a third party (outsourced), of course on the basis of sufficiently mature considerations such as whether the ICT human resources owned are capable of developing the system, the cost , time constraints and others. In addition to determining ICT development strategies, strategies are also determined in managing ICT services. Management of ICT services in question such as computer network management, domain management, server management, and others. The management strategy can be done outsourcing (co-location) or self-managed which of course requires its own ICT resources. The final step in designing this Master Plan is the creation of a work plan (Master Plan) for both short, medium and long term work plans. This work plan clearly describes the ICT implementation plan that will be carried out by the organization within a certain period of time along with the required budget predictions.

In education, Jones On the other hand, Ken Jones in Kardiawarman (1999) offers an accountability model that is very popular and familiar in the corporate world, the balanced scorecard, a balanced scorecard perspective including: finance, customers, business/internal processes, accounting learning and growth. There are at least four main components that can be used as general criteria as a reference for determining the health of a school organization, which include (1) student accounting learning, (2) opportunity to learn, (3) responsiveness to students, parents, and community, and (4) organizational capacity for improvement. The four elements must appear and be carried out simultaneously. According to Jones in Kardiawarman (1999), a school system is needed that (1) is able to create conditions that allow students to learn independently (students accounting learning), (2) is able to align the curriculum according to increasingly diverse needs including local needs, (3) emphasizing applicable accounting learning activities, thinking skills that are not just declarative knowledge and/or basic skills thinking skills, (4) being able to integrate various principles of educational measurement and assessment including the use of various assessment formats, including extended essays, open-response questions, and performance-based tasks, as well as being able to accommodate students who have different accounting learning styles (accounting learning styles) with different levels of intelligence, strengths and limitations, and have diverse cultural backgrounds.

5. Conclusion

So, prospective schools of the future are schools that contain local advantages but have international competitiveness: the curriculum and accounting learning design do not only focus on aspects of increasing student knowledge but also personal growth, life skills and accounting learning to learn; school management based on an Information Technology System based on Quality Management which is integrated as a guide in efforts to plan, organize, implement and evaluate accounting learning activities.

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