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Understanding SAK EMKM Through Teachers' Lived Experiences: A Phenomenological Study

Febrian Kwarto[1], Wahyu Anggraini[2], Yanti Ariani[3]
Universitas Mercu Buana[1,2]
MGMP Akuntansi Keuangan Kota Tangerang[3]

Corresponding Author's Email: febrian_kwarto@mercubuana.ac.id

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ABSTRACT

This study aims to understand the meaning of vocational high school accounting teachers lived experiences in learning, interpreting, and implementing the Financial Accounting Standards for Micro, Small, and Medium Entities (SAK EMKM) in accounting education. A qualitative approach with a transcendental phenomenological design guided by Moustakas was employed to explore the meaning and essence of teachers' experiences. Five vocational high school accounting teachers with relevant experience in teaching and implementing SAK EMKM participated as informants. Data were collected through in-depth interviews, observations, and documentation and analyzed using epoche, horizontalization, clustering of meaning units, textural and structural descriptions, and synthesis of the essence. The findings reveal five central themes: (1) SAK EMKM as new professional knowledge that broadens teachers' perspectives; (2) SAK EMKM as an accounting standard relevant to the realities and needs of MSMEs; (3) SAK EMKM as a reinforcement of accounting curriculum and teaching practices; (4) teacher competence as a professional responsibility to prepare students for workplace readiness; and (5) teacher competence as a process of continuous professional development. The essence of the experience indicates that teachers' competence is not a static attribute but an ongoing process of professional transformation shaped by professional learning, reflection, contextual understanding of MSMEs, pedagogical translation, and attention to students' future work needs. The study contributes a contextual understanding of how vocational accounting teachers experience and translate SAK EMKM into meaningful accounting learning practices rather than measuring competency improvement as a quantitative outcome

***Keywords**: SAK EMKM; Vocational Accounting Teachers; Lived Experience; Transcendental Phenomenology; Professional Competence.*

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INTRODUCTION

Developments in accounting practice indicate that the preparation of financial statements is no longer viewed solely as an administrative activity, but has become an essential component of transparency, accountability, and the provision of information for economic decision-making. In Indonesia, the need for simpler reporting standards for micro, small, and medium-sized entities prompted the Indonesian Institute of Chartered Accountants (IAI) to issue the Financial Accounting Standards for Micro, Small, and Medium-Sized Entities (SAK EMKM), effective as of January 1, 2018 (IAI, 2018).

The existence of SAK EMKM holds strategic relevance because MSMEs are a vital part of Indonesia's economic structure. However, the implementation of these standards depends not only on their existence but also on the capacity of human resources who understand and are able to translate them into practice. Previous research has shown that accounting knowledge, awareness campaigns, perceptions, and the readiness of human resources are related to the implementation of SAK EMKM (Fajarani, 2023; Narsa et al., 2021).

In the context of vocational education, accounting teachers at vocational high schools play a crucial role as a bridge between professional knowledge, instructional content, and students' learning experiences (Kemendikbudristek, 2020) Teachers do not merely convey accounting definitions or procedures but also transform professional knowledge into learning experiences through the selection of examples, explanations, representations, and the connection of material to practical contexts (Shulman, 2005). In accounting education, the connection between technical knowledge and professional practice needs is also a crucial aspect in preparing students for the workforce (Jackling & De Lange, 2009). Thus, teachers' experiences in dealing with the SAK EMKM play a vital role in understanding how professional knowledge is interpreted, translated, and integrated into teaching practices.

The issue is that teacher competencies are often assessed through measurable indicators, such as educational level, certification, teaching experience, mastery of subject matter, or evaluation results (Kemendikdasmen, 2025). Such an approach is useful for describing certain aspects of competence but does not provide an in-depth explanation of how teachers experience, understand, and make sense of the process of becoming competent when dealing with specific accounting standards.

This study does not treat competencies as variables to be tested, but rather as experiences that need to be understood through the informants' perspectives. The research focuses on the lived experiences of vocational high school accounting teachers in understanding and implementing SAK EMKM, particularly when teaching the recognition, measurement, and presentation of financial statements. This focus aligns with the phenomenological approach, which seeks to understand the meaning of individuals lived experiences of a phenomenon and to uncover the essence of shared experiences among participants (Creswell & Poth, 2016; Moustakas, 1994). Therefore, the shift in focus from "how high the competency is" to "how competency is interpreted through experience" forms the basis for selecting the phenomenological approach in this study.

Based on this focus, the research question is formulated as follows: How do vocational high school accounting teachers interpret their experiences in understanding and implementing SAK EMKM in their teaching, and what is the essence of the professional experience that emerges from this process? The purpose of this study is to uncover the meaning of these experiences in depth and to formulate the essence of the teachers' experiences through a synthesis of textual descriptions (what) and structural descriptions (how), in accordance with Moustakas's (1994) transcendental phenomenological procedure.

State of the Art and Research Gaps

This section is not intended as a theoretical framework used to test data. In transcendental phenomenological research, prior studies are presented as a scientific context to illustrate the research's position, the development of knowledge, and existing research gaps. The phenomenological concepts used to conduct the research are explained in the methods section; they are not treated as theoretical constructs imposed on the informants' experiences.

Research on the Implementation of SAK EMKM

Research on the implementation of SAK EMKM generally treats MSMEs as the unit of analysis, focusing on accounting understanding, education, outreach, training, and business characteristics. The existence of outreach on standards, human resource competencies, accounting understanding, and business size are related to the implementation of SAK EMKM. Mustafira et al. (2024) emphasize the importance of education, outreach, and training in supporting MSMEs' financial understanding and reporting. In a broader context, Kwarto et al. (2025) demonstrates that strengthening MSME capacity through contextual training and mentoring can support business management. Nevertheless, previous research has largely focused on conditions and factors that can be identified or measured at the business operator level. How knowledge regarding SAK EMKM is acquired, interpreted, and transformed through the educational process remains relatively limited. This gap opens up opportunities to understand the experiences of vocational high school accounting teachers as actors who translate SAK EMKM knowledge into teaching practices.

Research on Accounting Teachers' Competencies

Research on the professional development of vocational teachers indicates that teachers' competencies are shaped not only through mastery of knowledge but also through learning experiences, professional interactions, reflection, and the context of teaching practice.(Widayati et al., 2021), in a study of vocational high school teachers in Indonesia, found that teachers view continuing professional development as both a process of professional growth and a response to educational demands and policies. In line with this, a systematic literature review by Zhou et al. (2022) indicates that vocational teachers' professional learning occurs through various formal and informal activities and can influence teachers' knowledge and teaching practices.

In a context more closely related to this study, Kwarto and Budyastuti (2024) examined cash transaction training for accounting teachers who are members of the Tangerang City MGMP. Their study showed an increase in teachers' understanding, practical skills, and self-confidence after participating in the training. However, that study focused on the improvement in competencies as a result of the training, rather than on how teachers experienced and interpreted the process in their professional lives. Thus, there remains room to explore teachers' subjective experiences when dealing with specific accounting standards and translating them into teaching practices. This study fills that gap by focusing on the lived experiences of vocational high school accounting teachers in understanding and implementing SAK EMKM through a transcendental phenomenological approach (Moustakas, 1994).

Vocational Education and the SAK EMKM Learning Context

Vocational education is characterized by an emphasis on the connection between learning and the needs of the workforce. Therefore, the learning process is directed not only toward the mastery of knowledge but also toward students' ability to apply that knowledge in situations that resemble professional practice. Zhou et al. (2022) demonstrate that the professional learning of vocational teachers develops through the interaction between the educational environment, work experience, and professional contexts, making teachers' experiences a crucial component in shaping instructional practices. In the Indonesian context, Widayati et al. (2021) also show that teachers' experiences and perceptions regarding professional development are influenced by the school context, policy demands, and the need to improve the quality of instructional practices. This perspective is relevant to SAK EMKM instruction because teachers are not only required to understand the content of the standards but also to translate them into examples of transactions, financial statement preparation exercises, and learning experiences aligned with the characteristics of MSMEs. Thus, changes in teachers' understanding of SAK EMKM cannot be fully grasped merely through measurable increases in knowledge; they must also be viewed in terms of how teachers experience, interpret, and integrate that knowledge into their teaching practices.

Research Gaps and Research Position

Based on these research developments, there are areas that still need to be explored. Research on SAK EMKM primarily focuses on MSMEs as users of the standards, while research on teachers tends to address professional development, competencies, or the effectiveness of learning activities. There has been little research that brings these two perspectives together by positioning vocational high school accounting teachers as the subjects who directly experience the process of understanding and translating SAK EMKM into their teaching. This study, therefore, does not focus on the level of teachers' competencies or the factors determining the implementation of SAK EMKM, but rather on how teachers experience and interpret this process in their professional lives. The study's approach is grounded in a phenomenological research perspective, which views lived experience as the primary source for understanding the meaning of a phenomenon (Englander & Morley, 2023; Køster & Fernandez, 2023).

Thus, the novelty of this study lies in revealing the lived experiences of vocational high school accounting teachers in understanding and implementing the SAK EMKM, specifically how knowledge of these standards is received, related to the realities of MSMEs, translated into teaching, and interpreted in relation to students' work readiness. Through a transcendental phenomenological approach, this study further seeks to synthesize these experiences into the essence of teachers' professional experiences, rather than testing pre-established theories or competency constructs.

METHODS OF RESEARCH

Research Design and Approach

This study employs a qualitative approach with a transcendental phenomenological design. This choice is based on the research objectives, namely to understand teachers' lived experiences when dealing with the SAK EMKM and to uncover the meaning and essence of those experiences. Transcendental phenomenology was chosen because it provides a systematic procedure for exploring experience through epoché, horizontalization, clustering of meanings, textural description, structural description, and synthesis of essence (Moustakas, 1994). Contemporary phenomenological perspectives also emphasize lived experience and the meaning of experience as crucial components of phenomenology-based qualitative research (Køster & Fernandez, 2023).

In this design, the SAK EMKM is not treated as an independent variable, nor are teacher competencies treated as a dependent variable. The researcher draws on the informants' experiences and allows meaning and themes to emerge from the data. The literature and the researcher's prior knowledge are used to provide context and ensure scientific rigor, but are not treated as coding categories that must be imposed on the informants' experiences.

Philosophical Position and Epoche

Transcendental phenomenology begins with a focus on experience as it is lived and perceived by the individual. Therefore, this study employs epoche, or bracketing, as a reflective process to identify and temporarily set aside the researcher's initial assumptions regarding teacher competence, difficulties in understanding the SAK EMKM, and the effectiveness of the training (Moustakas, 1994). The practice of bracketing is viewed as a process that must be carried out consciously and reflectively because the researcher cannot simply eliminate all of their perspectives from the research process (Thomas & Sohn, 2023). In this study, epoche was conducted through reflective journaling prior to interviews, the identification of the researcher's initial assumptions, ongoing reflection during data collection and analysis, and discussions with peers.

Thus, epoche is not understood as an attempt to render the researcher entirely perspective-free, but rather as a reflective discipline to make the researcher's assumptions, experiences, and potential biases explicit so that they do not dominate the description and interpretation of the informants' experiences (Thomas & Sohn, 2023). This approach allows the researcher to maintain openness to the meanings that emerge from the informants' experiences and to ensure that the analysis process remains oriented toward the phenomena as experienced.

Research Location and Context

The research was conducted at vocational high schools (SMK) offering an accounting specialization in Tangerang City. The context was selected through purposive sampling because these schools offer accounting courses and have teachers experienced in teaching material related to financial statements and the Indonesian Accounting Standards for Micro, Small, and Medium Enterprises (SAK EMKM). The Tangerang City Financial Accounting Teachers' Working Group (MGMP) served as a partner in helping to identify informants who met the research criteria.

Research Informants

The research informants consisted of five vocational high school (SMK) teachers specializing in accounting who participated in training on the implementation of SAK EMKM. The criteria for informants were as follows: (1) actively teaching accounting; (2) having at least five years of teaching experience; (3) having taught SAK EMKM material; (4) having participated in training or workshops related to SAK EMKM; (5) having experience preparing or guiding the preparation of financial statements based on SAK EMKM; and (6) being willing to share their professional experiences in depth.

In phenomenology, the adequacy of informants is determined primarily by the depth and richness of their experiences, not by statistical representation. Since this study involved five informants with relevant firsthand experience, the analysis focused on the depth of their experiences and the recurring meanings that emerged in the data, rather than on statistical generalizations.

Data Collection Methods

Data were collected through in-depth interviews, observations, and documentation sources that complement one another in providing a contextual understanding of the informants' experiences (Creswell & Poth, 2016). Interviews were conducted in a semi-structured manner with open-ended questions so that informants could freely express their life experiences using their own words, in accordance with the principles of phenomenological interviews, which emphasize the exploration of experiences related to the phenomenon under study (Moustakas, 1994). Exploratory questions covered the informants' first experience with SAK EMKM, their experience participating in training, their experience teaching the recognition, measurement, and presentation of financial statements, the challenges they faced, changes in their teaching methods, and the meaning of teacher competence after undergoing this process. Observations and documentation were used to enrich the understanding of the context of the informants' experiences and to support the interpretation of the interview results (Creswell & Poth, 2016).

Observations were used as supporting data to examine how teachers' experiences and interpretations were translated into teaching practices. Documentation included learning modules, lesson plans, presentation materials, worksheets, MGMP documents, and examples of students' financial statements. Observation and documentation data were not used to replace the informants' voices but to enrich the context of the experiences recounted in the interviews.

Transcendental Phenomenological Data Analysis

Data analysis was conducted through the stages of transcendental phenomenology, which include epoché, horizontalization, clustering of meaning, textural description, structural description, and essence. In the epoché stage, the researcher reflected on and suspended initial assumptions regarding the phenomenon under study. Next, through horizontalization, every statement relevant to the informants' experiences was treated as a significant statement without any hierarchy of importance in the initial stage. These statements are then grouped based on semantic proximity to form meaning units and themes. Textural description is used to describe what the informants experienced (what), while structural description explains how those experiences were formed through the surrounding conditions, contexts, relationships, and situations (how). The final stage involves synthesizing the textural and structural descriptions to derive the essence that is, the core of the informants shared experience. The entire analytical process is conducted iteratively among the transcripts, significant statements, meaning units, themes, textural descriptions, structural descriptions, and synthesis of the essence; thus, themes are not predetermined before the data is analyzed.

Data Validity

The validity of this research is based on the principle of trustworthiness as defined by Lincoln et al. (2011). Credibility is strengthened through member checking, adequate engagement with the context, source triangulation, and methodological triangulation. Transferability is ensured through a thick description of the research context, informant characteristics, and the experiences identified. Dependability is supported by an audit trail documenting the processes of interviewing, transcription, data coding, and interpretation. Confirmability is strengthened through reflective journals, epoché, peer discussion, and documentation of the analysis process.

Research Ethics

Prior to data collection, informants were provided with an explanation of the research objectives, the nature of their involvement, the use of data, confidentiality, and their right to withdraw from the study. Consent to participate was obtained through informed consent. The identities of the informants were anonymized using the codes I1 through I5. The research data were used for academic purposes and their confidentiality was maintained.

RESULT AND DISCUSSION

An analysis of the experiences of five informants yielded five main themes, which were then synthesized into a single essence of experience. The presentation of the results begins with the informants' narrative accounts of their experiences, followed by a phenomenological interpretation that remains grounded in significant statements and units of meaning. With this format, the discussion is not presented as a separate theoretical review, but rather as a process of interpreting the findings.

Overview of the Informants' Experiences

All five informants are vocational high school (SMK) teachers specializing in accounting who have experience teaching and participating in training on the implementation of SAK EMKM. Their initial experiences with SAK EMKM varied. Some informants were already familiar with accounting standards in general, while they gained a deeper understanding of SAK EMKM after participating in the training. Based on their accounts, this experience went beyond simply acquiring technical knowledge; it evolved into a shift in perspective regarding the relevance of accounting material, teaching methods, and teachers' professional responsibilities.

Theme 1: SAK EMKM as New Professional Knowledge

The first theme indicates that SAK EMKM is perceived as new professional knowledge that broadens teachers' horizons. Informant I1 stated:

> *"In my opinion, this training is very beneficial because until now I was only familiar with general accounting standards. SAK EMKM is something relatively new to me, so it has opened my eyes to the fact that there are standards specifically designed for micro, small, and medium-sized enterprises. (I1)"*

The same informant emphasized the simplicity of the standards:

> *"What struck me most was their simplicity. These standards are easier to understand than others, so I immediately envisioned how this material could be applied by MSME operators around my school and in my neighborhood. (I1)"*

The meaning that emerges is not merely "knowing the standards," but experiencing a shift in how one views the subject matter. Knowledge that was previously general becomes more specific and connected to potential applications. From a phenomenological perspective, these significant statements demonstrate that the learning experience transforms teachers' interpretive horizons regarding the SAK EMKM. Professional awareness shifts from a general familiarity with the standards toward an understanding of their functions and contexts of use.

This finding is consistent with research on vocational teachers, which emphasizes that professional learning develops through experiences, professional interactions, and the context in which teachers practice.

Widayati et al. (2021) found that vocational teachers in Indonesia perceive professional development as a process of professional growth and adaptation to educational demands. Similarly, Zhou et al. (2022) demonstrate that vocational teachers' professional learning develops through interactions between formal learning activities and professional contexts.

The experience of the informants therefore suggests that SAK EMKM becomes meaningful when newly acquired knowledge is connected to the teachers' existing professional experience and the context in which the knowledge will be applied.

Theme 2: SAK EMKM as an Accounting Standard Relevant to MSME Practices

The second theme concerns the teachers' experience of connecting SAK EMKM with the actual conditions and needs of MSMEs. The informants did not perceive SAK EMKM merely as a regulatory document. Instead, they increasingly understood it as an accounting standard that could provide relevant learning contexts because MSMEs constitute a significant part of the business environment encountered by students and communities.

Informant I2 stated:

> *"I see a very close relationship between the two. There are far more MSMEs around us than large companies. Therefore, students need to understand how to prepare accurate financial statements tailored to the conditions of MSMEs." (I2)*

The experience subsequently influenced the informant's teaching approach:

> *"Yes, previously I focused more on teaching theory. After this training, I realized that learning must be more contextual. Students need to be given examples of real transactions that frequently occur in MSMEs so they don't just memorize concepts." (I2)*

These statements demonstrate that the meaning of SAK EMKM was constructed through the relationship between accounting knowledge and the surrounding business environment. The relevance of SAK EMKM emerged from teachers' recognition that students would encounter MSMEs in their professional and social environments.

The experience also illustrates a shift from predominantly theoretical instruction toward contextual learning. Teachers began to consider real transactions, business situations, and MSME-related examples as important elements in helping students understand accounting concepts. In this sense, SAK EMKM functions as a bridge between accounting knowledge taught at school and the practical environment in which that knowledge may be applied.

This finding complements previous studies concerning the implementation of SAK EMKM. Mustafira et al. (2024) emphasize the importance of education, socialization, and training in supporting understanding and implementation of SAK EMKM among MSMEs. Narsa et al. (2021) similarly highlight the importance of awareness and perceptions concerning SAK EMKM. The present study extends this discussion by shifting attention from MSME actors as users of the standard to teachers as actors who interpret the standard and translate its relevance into educational experiences.

Thus, the essence of this theme is that teachers experience competence not only as knowing an accounting standard but also as the ability to make that knowledge meaningful within the real-world context of MSMEs.

Theme 3: SAK EMKM as a Reinforcement of Curriculum and Teaching Practices

The third theme shows that teachers experienced SAK EMKM as closely connected to the accounting curriculum and as a means of strengthening the practical dimension of classroom instruction. The informants recognized that concepts related to accounting recognition, measurement, recording, and financial statement preparation were already part of the vocational accounting curriculum. SAK EMKM provided an additional professional context through which those concepts could be presented more concretely.

Informant I3 stated:

> *"In my opinion, it's very appropriate. Topics such as recognition, measurement, recording, and the preparation of financial statements are already included in the curriculum. SAK EMKM actually makes this material more practical." (I3)*

The informant further explained:

> *"Teachers have more concrete examples to share with students. So learning isn't just based on textbooks, but also on standards that are actually used by MSMEs." (I3)*

These statements are important because they show that teachers did not experience SAK EMKM as a separate subject that had to be added independently to the curriculum. Instead, they interpreted the standard as a professional reference that could strengthen existing accounting material.

The experience involves what can be described as pedagogical translation. Teachers translate professional accounting standards into forms that can be understood and practiced by students. Accounting concepts that may initially appear abstract are connected with examples, transactions, exercises, and financial statement preparation activities. This process demonstrates that the implementation of SAK EMKM in vocational education is not simply a transfer of accounting regulations from the professional environment into the classroom. Teachers actively interpret the standard according to the curriculum, students' learning needs, and the practical context of MSMEs.

This interpretation is consistent with Shulman's (2005) perspective that teachers' professional knowledge involves more than mastery of subject matter; teachers must also transform knowledge into forms that are accessible and meaningful to learners. It is also consistent with accounting education research emphasizing the importance of connecting curriculum and professional practice in preparing students for employment (Jackling & De Lange, 2009; Churyk et al., 2024).

Therefore, the meaning of teacher competence emerging from this theme lies in the ability to translate SAK EMKM from professional knowledge into contextual learning practices.

Theme 4: Teacher Competence as a Responsibility for Preparing Students for Workplace Readiness

The fourth theme focuses specifically on the relationship between teachers' understanding of SAK EMKM and their responsibility to prepare students for the world of work. This theme is separated from continuous professional development because it represents a different dimension of competence: the orientation of teachers' instructional decisions toward students' future professional needs.

Informant I4 stated:

> *"I'm optimistic that we can do it. In fact, through project-based learning or work projects, students can practice preparing financial reports in accordance with SAK EMKM while they're still in school." (I4)*

The informant further explained:

> *"They'll be better prepared to enter the workforce because they're already accustomed to preparing financial statements tailored to the needs of small businesses. So, when they start working, they won't be starting from scratch." (I4)*

These statements demonstrate that teachers interpret competence in relation to students' ability to apply accounting knowledge in practical situations. The value of SAK EMKM therefore extends beyond teachers' personal understanding of the standard. It is also associated with their ability to design learning experiences that allow students to practice accounting in contexts resembling professional situations.
Project-based learning and practical assignments are perceived as opportunities to connect accounting concepts with workplace requirements. Through such activities, students are expected not merely to recall accounting procedures but to experience how accounting information can be prepared and used in an MSME context.

This finding reinforces the vocational education perspective presented by Zhou et al. (2022), in which professional learning and teaching practices are closely connected to workplace contexts. It also corresponds with Jackling and De Lange (2009), who emphasize the importance of alignment between accounting education and the skills expected by employers. From the phenomenological perspective, the experience indicates a shift in the meaning of competence. Competence is no longer experienced merely as the teacher's ability to master and explain accounting material. It is increasingly understood as the ability to create learning experiences that help students develop practical readiness for their future professional roles.

Theme 5: Teacher Competence as Continuous Professional Development

The fifth theme concerns the teachers' understanding that professional competence does not end after completing a training program. Instead, competence is experienced as a continuing process of learning, adaptation, reflection, and professional development.
Informant I5 stated:

> *"I believe that teacher competency isn't just about mastering accounting theory, but also about being able to keep up with evolving standards. If teachers have a solid understanding of SAK EMKM, then students will also receive instruction that is more relevant to the needs of the workforce." (I5)*

The informant further emphasized:

> *"It's absolutely necessary. Accounting standards are constantly evolving. Teachers must also continue to learn so that the material they present to students always keeps pace with developments in the accounting profession." (I5)*

These statements indicate that training is not experienced as the final stage of professional learning. Instead, training becomes a starting point for further reflection and application. Teachers compare newly acquired knowledge with their previous understanding, consider its relevance to classroom instruction, and recognize the need to continue updating their professional knowledge.

This interpretation is consistent with Widayati et al. (2021), who found that vocational teachers perceive continuing professional development as a process of professional growth and a response to educational and professional demands. Zhou et al. (2022) similarly show that vocational teachers' professional learning develops through a combination of formal and informal learning experiences.

The finding also complements Kwarto and Budyastuti (2024), whose study of accounting teachers in the Tangerang City MGMP demonstrated improvements in understanding, practical skills, and self-confidence following accounting training. While that study emphasizes changes in competencies following training, the present study focuses on how teachers experience and interpret the knowledge gained from professional learning and subsequently connect it with teaching practice.

Thus, continuous professional development represents a distinct dimension of teacher competence. Teachers experience competence as a dynamic process that develops through continuing learning, reflection, adaptation to professional developments, and the ongoing need to provide relevant learning experiences for students.

Synthesis of the Five Themes

The five themes collectively demonstrate a progressive pattern in the teachers' lived experiences. The experience begins with SAK EMKM being encountered as new professional knowledge, followed by the recognition of its relevance to MSME practices. This knowledge is subsequently translated into curriculum and teaching practices, then directed toward students' workplace readiness. At the same time, teachers recognize that their own competence must continue to develop through ongoing professional learning.

The five themes should therefore not be understood as isolated categories. Rather, they represent interconnected dimensions of the teachers' experience in constructing meaning around SAK EMKM. New knowledge acquires meaning when connected to MSME realities; that contextual understanding influences pedagogical practice; pedagogical practice is directed toward students' future professional needs; and the entire process encourages teachers to continue developing their own competence.

Textural Description Synthesis

From a textural perspective, the teachers experienced SAK EMKM as a professional learning experience that broadened their accounting knowledge, increased their awareness of MSME contexts, strengthened the practical dimension of accounting instruction, and encouraged greater attention to students' workplace readiness. These experiences emerged through training, professional discussions, teaching activities, reflection, and teachers' awareness of the business environment surrounding their schools. The experience was therefore not limited to what teachers learned about SAK EMKM. It also involved how they experienced the process of applying and translating the knowledge into classroom learning.

Structural Description Synthesis

Structurally, the teachers' experiences were shaped by the context of vocational education, which requires a connection between professional knowledge, curriculum, classroom learning, and workplace needs. The school environment, accounting curriculum, teacher–student interactions, teachers' prior knowledge, professional training, and awareness of MSME realities formed the conditions through which teachers constructed meaning around SAK EMKM. These structural conditions explain why SAK EMKM was not experienced merely as an accounting regulation. Within vocational education, the standard became meaningful when teachers could relate it to practical accounting situations and students' preparation for professional work

The Essence of Experience

The synthesis of the textural and structural descriptions reveals that vocational high school accounting teachers experience SAK EMKM as a process of professional transformation. The experience begins with the acquisition of new professional knowledge, develops through recognition of the relevance of SAK EMKM to MSMEs, is translated into curriculum and teaching practices, and becomes oriented toward preparing students for workplace readiness. At the same time, teachers understand that their own competence must continuously develop in response to changes in accounting standards and professional requirements.

The essence of the experience is therefore that teacher competence is a process of becoming competent rather than a static attribute. It develops through professional learning, contextual understanding, pedagogical translation, reflection, and professional orientation. In this process, SAK EMKM gains meaning not merely as an accounting standard but as professional knowledge that teachers interpret and transform into meaningful learning experiences for students.

Phenomenological Reduction Matrix

The following phenomenological reduction matrix illustrates the process of transforming data from informants' experiential statements (significant statements) into units of meaning, themes, and ultimately the essence of the experience. This process is carried out by maintaining fidelity to the informants' narratives and grouping statements based on commonalities of meaning that emerge from their experiences. The results of the reduction show that teachers' experiences in understanding and implementing the SAK EMKM evolved through five main themes: the SAK EMKM as new professional knowledge; a tool relevant to MSMEs; a reinforcement of the curriculum and teaching practices; a means of preparing students to enter the workforce; and a component of continuous professional development. These five themes were then synthesized to derive the essence of teachers' professional experiences in interpreting the SAK EMKM.

Table 1. Phenomenological Reduction Matrix of Teachers' Experiences in Interpreting and Implementing the SAK EMKM

Significant Statements	Meaning Unit	Theme	Essence
"SAK EMKM is something relatively new to me, so it broadens my perspective..." (I1)	Teachers experience an expansion of their professional knowledge.	SAK EMKM as new professional knowledge	Competence is developed through professional learning experiences that broaden perspectives.
"Learning should be more contextual..." (I2)	Teachers connect the standards with the practical needs of MSMEs.	SAK EMKM as an instrument relevant to MSME practices	Competence is understood as the ability to make knowledge relevant to real-world contexts.
"In my opinion, it is highly consistent with the vocational school curriculum." (I3)	Teachers perceive alignment between the standards and the materials being taught.	SAK EMKM as a reinforcement of curriculum and practice	Competence encompasses the ability to translate professional standards into learning practices.
"Through project work, students can practice preparing financial statements..." (I4)	Teachers direct learning toward practical experiences.	Competence for preparing students for the workplace	Teacher competence is oriented toward students' work readiness.
"Teachers also need to continue learning..." (I5)	Teachers view competence as an ongoing process.	Continuous professional development	Competence is a dynamic process that develops alongside changes in standards and the profession.

Source: Author Interpretation (2026)

Discussion

The research findings indicate that teachers' experiences in understanding the SAK EMKM develop through a gradual process of meaning-making. The SAK EMKM was initially understood as relatively new professional knowledge; it later took on a more practical meaning as teachers connected it to the realities of MSMEs, the curriculum context, and students' learning needs. This experience subsequently drove changes in how teachers view and implement instruction, including the use of more contextual examples and a focus on students' work readiness. This pattern suggests that teachers' professional experience does not end with the acquisition of new knowledge but evolves through a process of connecting knowledge, teaching experience, social context, and students' needs. These findings align with those of Widayati et al. (2021), who showed that vocational high school (SMK) teachers in Indonesia perceive professional development as a process related to self-improvement and the demands of professional practice. These findings also reinforce the study by Zhou et al. (2022) that vocational teachers' professional learning occurs through various experiences and contexts and can influence their knowledge and teaching practices.

The informants' experiences also indicate that training is not the end point of the competency development process, but rather a catalyst for ongoing professional learning in practice. After acquiring knowledge about the SAK EMKM, teachers compared it with their prior knowledge, related it to the conditions of MSMEs, developed lesson plans, and reflected on students' needs. Thus, the meaning of the SAK EMKM is shaped through the interaction between teachers' prior experiences and the new experiences they have gained. This finding expands upon the research results of Kwarto and Budyastuti (2024), which showed that cash transaction training for accounting teachers in the Tangerang City MGMP could improve teachers' understanding, practical skills, and self-confidence. While that study demonstrated changes in competencies as a result of training, this study illustrates how knowledge gained through professional development experiences is subsequently interpreted and translated into teaching practice. This distinction positions teachers' subjective experiences as a crucial component in gaining a deeper understanding of the competency development process.

Further research findings indicate that teacher competence is not merely defined as the ability to understand or explain the SAK EMKM, but as the ability to translate that professional knowledge into relevant learning experiences. Teachers connect the SAK EMKM to real-world transactions relevant to the lives of SMEs, adapt it to the material being taught, and consider students' needs as they prepare to enter the workforce. From this perspective, competence emerges through the interplay of knowledge, pedagogical experience, social context, and professional orientation. This interpretation aligns with developments in accounting education research, which increasingly emphasizes the relationship between curriculum, teaching practices, and professional needs (Churyk et al., 2024) Thus, this study contributes by demonstrating that teachers' professional competencies can be understood not only as inherent capacities but also as experiences that are continuously shaped through professional practice and reflection.

The implications of these findings are significant for the professional development of accounting teachers. Training on SAK EMKM should not merely convey the substance of the standards; rather, it should provide teachers with opportunities to connect the standards to real-world MSME cases, practice preparing financial statements, discuss their teaching experiences with other teachers, and reflect on how to translate the standards into learning activities. This approach aligns with the informants' experiences, which indicate that the meaning of SAK EMKM evolves once that knowledge is applied in a practical context. This is consistent with Zhou et al. (2022), who found that professional learning for vocational teachers can occur through a combination of formal and informal activities and through connections to practical contexts. Thus, experience- and context-based professional development can serve as an alternative to strengthen teachers' ability to translate accounting standards into practical learning experiences.

From a phenomenological perspective, these findings collectively indicate that the essence of teachers' experiences lies in the transformation of professional knowledge into contextual, practice-oriented interpretations. SAK EMKM is no longer understood merely as a set of accounting regulations, but as professional knowledge that gains meaning when connected to the realities of MSMEs, teaching experiences, the curriculum, and students' career readiness needs. This essence reveals that teachers' professional experience is a dynamic and continuously evolving process through the interaction between new knowledge, prior experience, teaching practices, and professional reflection. Thus, the primary contribution of this study lies not in measuring improvements in teachers' competencies, but in revealing how those competencies are interpreted through teachers lived experiences in understanding and implementing SAK EMKM.

The research findings must be understood in light of the characteristics of the phenomenological design employed. This study was not intended to statistically test the effectiveness of the SAK EMKM training or to generalize the experiences of the five informants to all vocational high school teachers. The value of this research lies in the depth of exploration into the informants' life experiences and the synthesis of meaning derived from those experiences. Therefore, the research results are best understood as a contextual understanding of the essence of teachers' professional experiences in comprehending and translating the SAK EMKM into classroom instruction. These findings can serve as a foundation for future research to explore teachers' experiences in different school contexts, regions, or accounting standards, as well as to develop further studies on the relationship between teachers' professional development and accounting teaching practices.

CONCLUSION

This study shows that vocational high school accounting teachers experience the implementation of SAK EMKM as a process of professional transformation. Five central themes emerged from the informants' experiences: SAK EMKM as new professional knowledge; SAK EMKM as an instrument relevant to MSME practices; SAK EMKM as a reinforcement of curriculum and teaching practices; teacher competence as preparation for students' workplace readiness; and teacher competence as continuous professional development.

The essence of the experience indicates that teacher competence is not a static attribute but an ongoing process of becoming competent through professional learning, reflection, pedagogical translation, contextual understanding of MSMEs, and orientation toward students' workplace needs. Thus, the meaning of SAK EMKM in vocational accounting education lies not only in understanding the standard itself but also in teachers' ability to translate it into meaningful and contextual learning experiences.

Implications

In practical terms, the development of teachers' competencies related to SAK EMKM should be focused on experience-based learning, MSME case studies, financial statement preparation exercises, peer discussions, and pedagogical reflection. For schools and MGMPs, these findings can serve as a foundation for designing professional development programs that go beyond the mere transfer of standard knowledge and instead support teachers in translating those standards into learning activities. For curriculum development, SAK EMKM can be positioned as an authentic context for linking accounting competencies to the needs of the business world.

Research Limitations

This study has limitations regarding the number of informants five teachers and the research context, which focuses on an accounting vocational high school in Tangerang City. The experiential data also rely heavily on the informants' ability to recall and articulate their professional experiences. In addition, observations and documentation were used as supporting data, while the depth of the experiences was primarily obtained through interviews.

These limitations do not detract from the phenomenological objectives of the study but do restrict the generalizability of the findings. Future research could broaden the context by involving teachers from different regions or by comparing teachers' experiences before and after a specific professional development program, while maintaining the consistency of the phenomenological design.

Future Research Agenda

Future research could explore teachers' experiences in implementing SAK EMKM through project-based learning, students' experiences while learning SAK EMKM, or teachers' experiences when interacting with MSME practitioners as sources of authentic learning. Further studies could also employ an interpretive phenomenological approach if the research focus is directed toward the process of interpreting experiences, with methodological implications that differ from those of transcendental phenomenology.

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