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Competency Development through the Implementation of Professional Learning Community among Accounting Teachers

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Abstract: The selection of Professional Learning Community (PLC) as one of the mediums to improve practice is based on the trend and development of practice in developing countries. In PLC, teachers work with a sense of openness, share their experiences, ideas and expertise, and engage in a continuous assessment process that can foster deep team learning and critical reflection. The aim of this study is to investigate the implementation of PLC in improving the competencies of Accounting teachers. A total of seven Accounting teachers teaching Grades 4 and 5 in seven schools in southern Malaysia were selected as participants using purposive sampling. The aim of this study is to investigate the competencies building through the implementation of PLC among Accounting teachers. To achieve this purpose, a qualitative design was used as the guiding framework. Therefore, three data collection techniques were used to obtain rich data, namely semi-structured interview techniques, document analysis and also audio and visual materials analysis. The validity and reliability of the findings of this study were ensured through triangulation, member checks, peer review, audit trail and prolonged engagement. The findings of the study are categorised into 9 themes, namely mastering subject matter, instructional planning, instructional delivery, instructional evaluation, technology application, classroom management, facilitate student, motivate student, and student career development.

Keywords: Professional Learning Community, Teachers, School, Competency

Introduction

Malaysia has evolved in the economic, social, cultural and educational spheres. This means that the education system in Malaysia has also changed and taken on challenges related to the country's potential for progress. Moreover, at a time when Covid 19 cases are on the rise in Malaysia in 2020, the government has issued Movement Control Orders (MCO) across the country. This is causing schools and universities to be closed (Nurfadilla et al., 2020). In an effort to curb the spread of the pandemic, the Malaysian Ministry of Education (MOE) has therefore decided to replace face-to-face teaching and learning with home-based teaching and learning (PdPR) or online teaching and learning. Therefore, all stakeholders, including teachers, need to ensure that teaching and assessment is resumed and learning objectives are maintained.

One of the major issues in Malaysian education today is technical and vocational education or better known as TVET (Mohamed Nazul, 2019). In order to open up the same important technical pathways as the academic pathways at the tertiary level of education, there is a need to increase opportunities, student recruitment and

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quality improvement of the TVET curriculum. This is because TVET offers equivalent career prospects to academic education and is a flexible general education option, as is the case in most developed countries (Mohd Jalil et al., 2015). Vocational education is not only increasing in terms of skills, but also encourages the community to venture into vocational education and plays an important role in equipping students with the skills needed in the labour market and economic globalisation (Nur Iwani & Mohammad Hisyam, 2012). Therefore, the problem of school dropout can be reduced by introducing vocational education.

One of the subjects in TVET is Accounting. In Malaysia, the history of accounting education began in 1935 at the Day School of Commerce in Penang. At that time, accounting was one of the components of the commerce subject offered at the institution. Entrepreneurship education, including accounting as a subject, has also been included in the technical and vocational education curriculum at the secondary level to meet the growing demand for skilled manpower (Asnul Dahar et al., 2013).

In line with the curriculum changes, Accounting subject aims to produce individuals who possess accounting skills, critical and reflective thinking, responsibility, good communication skills through a meaningful learning approach, ethical work culture, knowledge of technological information, cultivation of lifelong learning and integration of accounting theory and practise expressed through learning objectives (Bahagian Pendidikan Guru, 2011).

Accounting is one of the elective subjects in the Sijil Pelajaran Malaysia (SPM) for fourth and fifth grade literature students (Lim & Goh, 2018). The accounting syllabus is based on aspects of accounting theory and practise and is divided into 15 learning topics. However, statistics show that students' performance in the SPM accounting subject examination in 2019 has declined in terms of the subject's average mark and pass percentage (Lembaga Peperiksaan Malaysia, 2019). According to Tuan Noormahanisa & Norasmah (2020), apart from the students' background, the teacher's teaching approach is also a factor in the decline of unsatisfactory performance in the accounting subject.

Moreover, according to Losius Goliong et al., (2016), the quality of education and the authority of teachers in schools are still questioned by the society. This is because teachers fail to effectively improve academic performance and apply relevant values to produce students who demonstrate leadership, mature thinking, pure behaviour, creative skills and communication skills. In addition, teachers also lack competence in implementing High Order Thinking Skills (HOTS) in students (Norfariza & Nur Fadhillah, 2018).

Professional Learning Community (PLC) is a teacher-led culture of partnership that critically engages with practical testing to improve student outcomes (Aydin et al., 2015). PLC is a promising strategy in school improvement efforts (Harris & Jones, 2010). PLC is seen as a way to drive teachers towards professional development, thereby supporting student improvement (Meijlof, 2018). According to DuFour et al., (2016), the PLC process is not a programme and cannot be implemented by anyone except the staff of an institution itself. The PLC process also cannot be bought and this process is ongoing and has a profound impact on the professional aspect. According to Mindich & Lieberman (2012), successful PLCs consist of teachers who have the autonomy to choose their own learning outcomes and have undergone training in collaboration. PLC is one of the school improvement practises that involves supporting all communities inside and outside the school to overcome challenges in improving student achievement (Chong et al., 2016). PLC is created through the adoption of cultural competencies by each and every member of an institution. Learning culture has a great impact on the community because it can make comparisons in the methods of instruction and mastery, management and leadership (Zuraidah & Muhammad Faizal, 2014).

In Malaysia, the implementation of the PLC programme was initiated by the Department of Teacher Education, Ministry of Education in 2011 by implementing strategic lesson plans in 289 low-performing schools. This effort was then continued in 2012 and implemented in 107 schools (Bahagian Pendidikan Guru, 2014). Implementation now includes all schools nationwide. To support the implementation of PLC, the Malaysian Ministry of Education (2015) approved PLC in the Malaysian Education Development Action Plan 2013-2025 as an instructional reform to promote collaboration among educators to improve concern and practise (Saad et al., 2017).

Literature Review

Professional Learning Community (PLC)

Professional Learning Community (PLC) refers to teachers who work together with great commitment to achieve better results, especially in action research and collective enquiry activities (DuFour, 2016). Therefore, it can be explained that the PLC is a community that forms a culture that shows that all school members learn and become students. The formation of this knowledge culture shows the PLC as a community of school members who practise lifelong learning. The presence of this culture can develop an internal culture that aims to encourage teachers to become experts in their respective fields.

A professional learning community should have and practice a number of specific criteria, each of these criteria supporting and connecting the community. This is because each KPP model has its own criteria. There are many KPP criteria presented by researchers to be implemented in schools and most of them are adapted from the five disciplines of learning organization introduced by Senge, (1990).

Since 1990 to 2004, various PLC models have been developed. Many educational practitioners, researchers and western scholars have developed their own models for PLC to be implemented in selected schools. They include Peter Senge (1990), Kruse et al., (1995), Hord (1997), Lambert (1998), Thiessen & Anderson (1999), DuFour (2004) and others. Although the models of PLC by Senge (1990), Hord (1997) and DuFour (2004) are often used as basic principles for the formation of professional learning communities, the models of professional learning communities presented by other researchers cannot be ignored.

While there are differences in the use of terminology, elements and dimensions, in principle these scholars have the same goal, which is to create a learning organisation and encourage its members to continue learning in order to enhance the development of personal professionalism and thus realise the goals of the organisation.

PLC Model by Kruse, Louis & Bryk (1995)

The PLC model of Kruse et al., (1995) was selected because the PLC module presented by the Teacher Education Department of the Malaysian Ministry of Education uses this model as the basis for implementing PLC in Malaysian schools. Kruse et al (1995) outlined five PLC criteria: Reflective Dialogue, De-Privatization of Practice, Collective Focus on Student Learning, Collaboration and Shared Norms and Values.

Reflective dialogue occurs when people talk about specific situations and challenges they face. They then collectively develop a set of norms, beliefs and values that form the basis for their actions. Community members can use these discussions to critique themselves and the institutions they work for. Through this critique, they can focus on the subject and how they teach it to students. For example, they focus on general teaching strategies, student learning and the development of that learning, and then on the state of the school environment, including issues of equity and justice.

In addition to reflective dialogue, the next PLC criterion is de-privatization of practice (Kruse et al., 1995). By de-privatization of practice, teachers share, observe and study each other's teaching methods and philosophies. For example, methods such as collegial consultation between teachers or career counsellors are used. By sharing the practise of personalisation, teachers can become closer as they learn new ways to study the activities they do together.

According to Kruse et al. (1995), a collective focus on student learning is also a PLC criterion. This means that teachers focus on student learning. Teachers believe that students have the potential to achieve optimal learning outcomes despite the many obstacles they may face outside of school. In a strong professional community, the focus on student learning is implemented based on the sense of responsibility of the teachers themselves, not on instructions from the school administration.

Another PLC criterion is collaborative practise. A professional community that encourages teachers to collaboratively develop materials and activities that improve instruction, curriculum and assessment for students, the development of a shared understanding of students, curriculum and instructional guidelines, and the development of new and different approaches to the development of teachers themselves.

Finally, shared norms and values are the foundation of the PLC, as Kruse et al. (1995) put it. Teachers participate in PLC through their words and actions, affirming the values of beliefs built around critical educational issues and supporting their collective focus on student learning. These values can guide children and their capacity to learn, using time and space in a school environment appropriate to the role of parents, teachers and administrators. For example, teachers ask students who are not attending class for tutoring after school

hours. This shows that teachers value the potential of their students and take responsibility for providing extra help to students who are failing by creating school policies to manage the system around this extra work time. Based on this PLC Model by Kruse et al., (1995) the Teacher Education Division has detailed it in the PLC Module as below:

Table 1. Strategies for developing PLC

	Critical Elements of PLC	PLC Strategies
1	Reflective Dialogue	Using Discussion Protocols Book Clubs Study Groups Video Critiques of Teaching Moments
2	De-Privatization of Practice	Learning Walks Peer Coaching/ Instructional Coaches Lesson Study Teacher Sharing Sessions
3	Collective Focus on Student Learning	Data Analysis Curriculum Mapping Common Assessments Critical Friends Groups
4	Collaboration	Horizontal and Vertical Teams Teacher Induction / Mentoring Interdisciplinary Units and Projects Problem Solving Groups
5	Shared Norms and Values	Vision Activity Guiding Principles Value Activities Common Rituals and Strategies

TVET Teacher Professional Competency Framework

According to the article by Dayangku et al., (2020) who developed a framework for TVET teachers' professional competence in Industry 4.0, technical skills, non-technical skills, personal attributes, motives and and also mental and physical fitness are the five constructs that TVET teachers need in Industry 4.0. This study focuses on technical skills, which include mastering subject matter, instructional planning, instructional delivery, instructional evaluation, technology application, classroom management, facilitate student, motivate student, and student career development.

TVET teachers need to prove to their pupils that they are knowledgeable and skilled. TVET teachers must comprehend the rapidly evolving technologies employed in the sector and update the curriculum and syllabus used in their individual institutions to satisfy the needs of business. To support and facilitate students at different stages of the learning process, TVET teachers must keep up with the latest developments in theory, practise, and industry.

Before choosing the best learning resources and tools, TVET teachers should be able to evaluate the technology resources that are already available. In order to maximise learning, they must arrange their curriculum materials, plan their lesson plans, and build their curriculum accordingly. However, pupils today use smart devices from a young age, which presents challenges for teachers. Therefore, it is crucial that TVET teachers organise and get them ready with effective teaching techniques.

To address the educational needs of this age, TVET teachers must also use e-learning to incorporate digital instructional content into the classroom and personalise learning for each student. TVET teachers must carry out their lesson plans to offer students information and practical skills in the era of industry 4.0. To interest students in the learning process, TVET teachers need to possess strong presentation abilities. To maximise learning and foster the development of advanced knowledge and skills in the age of industry 4.0, TVET teachers must utilise the proper pedagogy approach to correspond with the available technology and employ various learning techniques for various instructional contexts.

In order to connect student performance to learning outcomes, TVET teachers must also be able to organise, implement, and select assessment procedures. They should be able to conduct virtual evaluations and use e-

portfolio technology as a tool for evaluation in this digital era. To create an environment that is conducive to learning, TVET teachers should be able to arrange and manage their classrooms. In order to plan curriculum and learning activities for efficient teaching and learning processes, they also need interpersonal and time management abilities.

Additionally, one of the sub-constructs of technical competence explored in this study includes the application of technology. The ability of instructors to utilise the use of new technologies in the educational process is highly crucial in the growth of this digital era. TVET teachers must be proficient with digital tools and software programmes for education technology in order to properly design, carry out, and assess their lessons.

In order to give students the kind of feedback, they need and use technology for supplementary learning activities, TVET teachers must also be aware of their students' qualities. Teachers today must engage pupils to learn independently by inspiring them to use the tools for learning that are available in imaginative and inventive ways. The effectiveness of learning is determined by how TVET teachers run their lessons, assist, and inspire their pupils.

Finally, teachers of TVET must also help their students comprehend their options and offer career guidance. The goal of vocational education is to create skilled, competitive workers for the workplace. In order to make the transition from school to the job easier, TVET teachers are supposed to provide their pupils with appropriate industry expertise.

Problem Statement

The Ministry of Education Malaysia aims to create a culture of professional excellence exemplified by colleagues, namely teachers encourage, guide each other, ensure that colleagues are responsible for meeting professional standards and sharing best practices. However, the implementation of PLC in schools is considered something that is difficult for teachers because they are burdened with existing tasks especially managing classes and students, in fact, instructions from administrators on an ad hoc basis (Chong et al., 2018). This is in line with the study of Saad et al., (2017) who showed that teachers' acceptance of PLC is still in doubt due to time constraints to implement the new concept of PLC in schools. In fact, PLC is also said to be carried out only in core subjects such as Mathematics, Science, English and History (Dima Mazlina, 2015).

Due to the lack of understanding and appreciation among school people related to PLC due to the constraints stated, it is feared that this PLC strategy does not reach the targeted level (Fullan, 2006). In fact, schools place less emphasis on this initiative because of the perception that PLC is just a new innovation like other innovations that do not need to be implemented if other new innovations emerge.

Research Purpose

There is a purpose of this study to be achieved which is to explore the implementation of the PLC among teachers of Accounting. Based on the purpose of the study to be achieved, there are research questions that will be answered through the implementation of this study which is how does PLC help improve the competence of Accounting teachers?

Method

This section also describes the procedure used by the researcher to carry out this study. This section will describe aspects of research methods that include research design, data collection and sampling. This is given attention to answer the questions of how does PLC help improve the competence of Accounting teachers?

Research Design

The philosophical worldview of a research usually determines the methodology used in that research. The philosophical worldview conceptualizes how knowledge is produced and created, which is epistemology, influencing the approach used in understanding the world and how one understands it. Therefore, in this

research the researcher has adopted the world view of constructivism. Constructivism is seen as a theory of learning or meaning that provides justification about the characteristics of cognitive content and the process of how individuals learn. Real purpose is only created based on the individual's previous experience and basic knowledge. Individuals develop their own new goals through interactions based on their belief systems, cognitive, situational, and life tasks they face (Ultanir, 2012). In other words, the purpose of acquiring this knowledge focuses on the internal cognitive process of the individual. Therefore, constructivist researchers conduct their studies in the "field" where the participants live and work in order to gain an understanding of what the participants are saying (Creswell, 2018).

After examining the research questions based on the literature highlights, the researcher has chosen to use qualitative research methods based on phenomenology as a research method. This chosen method is very suitable for literature review and research questions because the main purpose of the study is to subjectively deepen PLC activities to show the extent to which learning takes place in PLC can contribute to meaningful professional and personal growth among Accounting teachers.

Through the phenomenological approach used, the researcher was able to dig into the depth of the findings and enrich the study information from the experience of accounting teachers. Based on the discussion related to qualitative research and phenomenology approach, the researcher determined the exploratory study of learning practices in PLC implementation among accounting teachers by using qualitative case study research. According to Creswell (2018), a phenomenological study describes the shared significance of numerous people's individual lived interpretations of a term or reality.

Data Collection

In this study, the items studied are the approaches, methods and processes of PLC implementation used among Accounting teachers and the effect of PLC towards Accounting teachers' competency. To obtain in-depth data on the PLC process among these Accounting teachers, the data collection technique used was semi-structured interviews with participants and also document, audio and visual material analysis. Analysis of these data allows an in-depth description and overview of the implementation of PLC among Accounting teachers.

Selection of Participants

A total of 7 Accounting teachers will provide the rich data needed by the researcher in the researcher's effort to complete the study. All participants were involved on a voluntary basis after consultation with the administrator and the study participants themselves. Through interview transcripts and analysis of documents such as lesson plans and PLC reports, all participants will be identified their educational background and services. All participants were also ensured to have teaching experience of not less than 3 years of experience as an educator.

Reliability and Validity

According to reliability and validity aspect, this article will look in more detail at the unique components of qualitative research in relation to qualitative rigor. These are: truth-value (credibility); applicability (transferability); consistency (dependability); and neutrality (confirmability).

In an article written by Thomas & Magilvy (2011), to prove credibility, researchers need to study individual transcripts by looking for similarities among participants or vice versa. This allows others to identify the experiences found in the study through the interpretation of the participants' experiences. A study is considered reliable when presenting an interpretation of the experience that can be understood by the participants. In this study, the strategies used by the researcher to build credibility are peer review, member checks, and research diary.

Transferability refers to the ability to transfer research results or methods from one group to another and this element is external validity (Thomas & Magilvy, 2011). One way to establish transferability is to provide a solid picture of the population being studied by describing the demographics and geographic boundaries of the study. The ways in which transferability aspects can be applied by researchers is by using the same data collection method with different demographic groups or geographic locations as well as the use of research diaries.

Additionally, dependability occurs when other researchers can follow the trail of results used by the researcher. This track will be achieved by describing the purpose of the study, discussing the justification of the participants selected for this study, describing the technique and period of data collection, explaining how the data was formed for analysis, discussing the interpretation and presentation of the findings and finally explaining the techniques used to determine the credibility of the data. Strategies used by researchers to establish reliability include research diary.

Confirmability occurs after credibility, transferability and reliability have been determined (Thomas & Magilvy, 2011). Qualitative research must be reflective and maintain awareness and openness to the research process and research findings. The researcher needs a critical attitude towards the researcher by considering how the researcher's perception affects the research. Techniques used by the researcher to achieve a level of validation include preparing a research diary. The researcher will make notes about feelings, biases and personal views immediately after the interview. In addition, the researcher followed the flow of the interview naturally by not determining the direction of the interview. The researcher will ask for clarification when necessary.

Results

This section describes the results of the study that have been obtained through the data collection process. This study aims to understand the implementation of PLC in the aspect of competency development among accounting teachers. To answer the question of this study, a total of 7 teachers of Accounting were selected and they agreed to volunteer to help the researcher obtain information for the purpose of completing this study. In this case, the researcher is responsible for protecting the security of the personal information of the participants by using non-real names.

Technical competencies listed in this study are explicitly related to TVET teacher roles in the instructional and learning process in industry 4.0 era (Dayangku Suraya et al., 2020). The sub-constructs for technical competencies are in the aspect of mastering the subject matter, instructional planning, instructional delivery, instructional evaluation, classroom management, motivating and facilitating student, student career development, and technology application.

Mastering Subject Matter

Through the PLC activities conducted, all teachers gave their views to improve the level of knowledge of their subject content. Among the PLC strategies that help teachers in improving their knowledge related to the subject of Accounting are Teacher Sharing Sessions and Peer Coaching.

"That's how it is. We use certain acronyms to make an interesting story. Then the application students. Then they can remember the format for the financial statements. That's also the PLC sharing from friends."

(Forth participant)

Furthermore, the sixth participant also had the same views as follows.

"It's positive. Because PLC really wants to help. Collaborative help each other. Like me, a young teacher..that's it..that's it..sometimes this young teacher too..experience..he's direct from university and continues to be a teacher, right? So, like me, I used to work. So I'm easier..the content is a bit strong for me. Insya Allah. That thing is very positive. That's good"

(Sixth participant)

Instructional Planning

PLC activities assist Accounting teachers in lesson planning through the sharing between teachers of relevant information on the types of teaching materials to be used in the classroom. In fact, there are some teachers who share the use of such materials.

"It helps. Sometimes the reason may be in terms of material. Ok. In terms of materials. Sometimes we don't know when we want to use something like that. What kind of example that day, like ... I don't remember. How do

we use mahjong paper? If it is not suitable, we use manila card. Like that. That way we can share. Actually, if this material is not suitable, we can use this material.”

(Second participant)

In addition, through teacher sharing activities sessions and lesson study, teachers plan together the activities that will be carried out in their classes as stated by the informant below:

“We do each chapter together. To me that thing helps too. At least we get an idea of what activities we want to do every time we teach, what other activities we want to do every time we have to think. So, when we want to make it together, we did it through a PLC with account teachers from other schools.”

(Seventh participant)

Instructional Delivery

In teaching delivery, especially in this time of pandemic, all teachers agree that PLC are very important in improving their competencies in ensuring their effective delivery to students as stated by the informants below:

“Yes, again now in this pandemic, we need various methods. Need various partnerships between teachers to improve. We can't just use the same momentum. So now aaa.. I see that last week there was aaa.. sharing about what aaa ICT uses.”

(First participant)

“But there was one method after PLC, we all agreed to use the method at that time.”

(Fifth participant)

Instructional Evaluation

Through the learning walk which is one of the PLC strategies can help teachers, especially Accounting teachers to re-evaluate their effectiveness in teaching as stated by the informants below:

“That is getting better now. The teachers I once watched. They are getting better. They know how to evaluate student correctly. And then they also know about how to evaluate themselves.”

(Sixth participant)

This was also agreed to by seventh participant.

“This assessment can also be done in terms of monitoring. Monitoring from administrators. Indeed, we will do the monitoring ... see what SKPMG has. Ever heard of it? SKPMG is standard 4. Where we will enter we will see that we have a way of teaching.”

(Seventh participant)

Technology Application

Competence in terms of technology application is most helped by the implementation of PLC as the use of technology is very much needed in teaching nowadays. This was agreed by the informants below:

“The media teacher who gave such an example earlier, I said please give us guidance on what to do with Google, Google Meet. How to do Zoom. Lots of methods right. How to ask a question about Google Form? All sorts of things. Many applications he guided us. So from there, the teacher's competence will increase.”

(Forth participant)

Classroom Management

In PLC there is a strategy that is very helpful for teachers in managing their students which is data analysis. Through data analysis, teachers can categorize their students so that they can be given guidance according to the appropriate level of their performance. This is as stated by the informants below:

“Indeed, we always do. After all, now we practice 21st Century Learning (PAK21) where children are placed in groups in the classroom. Although The Ministry wants PAK21 to mean that all children are equal, but we still practice. But it doesn't feel so bad that we're worse, no.”

(Third participant)

“Several committees, namely the Accounting Committee, Agriculture Committee, SRT Committee and Business Committee implement a reward system for students that are consistent and committed in PDPR. Students receive gifts in the form of food, ‘top up’ as motivation and encouragement. This program is called ‘real reward’.”

(PLC Report)

Facilitating Student

Through data analysis as mentioned earlier, this PLC activity assists teachers in guiding their students, as stated by the informants below:

“Here, we're doing item analysis. For instance many students cannot answer question number 1. Why? At least we can know what it means like an incomplete record. He or she is a weak student. Incomplete records are no longer proficient. So we will do more revision for such incomplete records.”

(Second participant)

Motivating Student

In motivating students, most of the teachers interviewed agreed that PLC helped them indirectly in motivating their students, as stated by the informants below:

“It means if we make a PLC, we are more confident right. Oh, apparently I want to teach you like this. We will use the method. So the meaning of the students is not the same as what we mean, sometimes the teacher has to be sure. Sure. So, the students are confident with us.”

(First participant)

“Because PLC is among our teachers. Collaborative among teachers. So, it is not direct to us..from PLC direct to the students. Motivating the student earlier, right? It does not motivate students directly. But with us talk about being a quality teacher.”

(Sixth participant)

Student Career Development

Like the practice of motivating students, guiding students in choosing their work in the future can also be helped by PLC activities indirectly, for example Accounting Principles teachers can collaborate with counselor in disclosing work to students. This is as stated by the informant below:

“From the beginning of the time he or she in Form 4, we have already given the exposure.”

(Seventh participant)

Discussion

In the education profession, teacher competence is an important foundation (Abdul Razif et al., 2020). Therefore, the level of teacher competence determines the effectiveness of teaching and learning in the classroom. Referring to the article by Dayangku Suraya et al. (2020) this study focuses on technical competence which consists of mastering subject matter, instructional planning, instructional delivery, instructional evaluation, technology application, classroom management, facilitate student, motivate student, and student career development.

In this study, teachers constantly update their knowledge through teacher sharing sessions, there are teachers who, before they became teachers, worked in non-educational sectors such as the banking sector and accounting offices. Their work experience can be applied in their teaching in addition to theoretical sciences.

The Accounting teachers also need to evaluate existing technology resources before choosing appropriate learning tools during the teaching planning process. Teachers need to implement their lesson plans effectively in conveying knowledge to students. In this study, the PLC strategy that can help teachers in planning teaching and learning is learning to use Daily Lesson Plans and learning walk.

In addition, teachers need presentation skills during the learning process. Accounting teachers need to use appropriate pedagogy to match available technology and use different learning strategies for different learning situations to maximize the effectiveness of learning in line with the era of industry 4.0. In this study, the PLC strategy that can help improve teaching delivery competence is the learning trail.

TVET teachers should also be able to manage and organize their classrooms to create conducive learning. TVET teachers also need to understand the characteristics of their students in order to provide appropriate feedback to meet the needs of students and be able to utilize technology for additional learning activities. The findings of this study found that through PLC activities which are teacher sharing sessions and problem-solving groups, Accounting teachers become more creative in managing students. They put their students in special groups and guidance is given according to the suitability of those groups.

In this digital era, TVET teachers, especially Accounting teachers should be able to conduct virtual assessments by using technology such as e-portfolio as an assessment instrument. In this study, Accounting teachers always share their information and knowledge related to how they evaluate themselves and their students through PLC strategies such as learning walk, data analysis and teacher sharing sessions.

The application of technology is also considered as one of the important elements in the competencies discussed in this study. In the development of the digital era, the ability of teachers to take advantage of the use of new technology in the teaching process is very important. TVET teachers are required to be digitally literate and able to use educational technology tools and software such as applications that help them plan, deliver and evaluate their teaching process effectively. As found in this study, through the PLC strategy which is teacher sharing sessions, Accounting teachers get a lot of sharing either among themselves or from teachers of other subjects or teachers of other schools related to technology applications related to Accounting Principles subject. This sharing became more frequent when the Covid 19 pandemic hit the country.

To motivate students to learn independently, teachers need to encourage students to be creative and innovative with learning resources which is in line with current technological developments. Through the way TVET teachers manage classes, teachers will facilitate and motivate their students to determine the success of student learning. This matter was agreed by the Accounting teachers in this study, which is that they think that if the teachers know how to teach in a way that attracts interest and supports their students to be creative, their students will be motivated.

Finally, they also need to provide understanding and career advice for students. Vocational education aims to produce skilled and competitive workers for the industrial environment. Therefore, TVET teachers need to equip their students with relevant industry knowledge to ease the transition from school to the workplace. In this study, Accounting teachers collaborated with school counselor and external agencies to hold programs that reveal career opportunities to Accounting students.

Conclusion

PLC is a good way to enhance the self-quality of teachers by gathering a group of them together for collaboration. Many local and international scholars have concluded that there is a correlation between PLC and academic achievement. Some authors have stated that where there is a good teaching and learning process, there will be a successful PLC. Nonetheless, PLC's success is heavily reliant on the support of a variety of parties, particularly school leaders and other colleagues. Without their participation in PLC practise, the PLC would fail. PLC in a school could not be sustained over time and would be a seasonal practise. Nonetheless, PLC's success is heavily reliant on the support of a variety of parties, particularly school leaders and other colleagues. Without their participation in PLC practise, the PLC would fail. PLC in a school could not be sustained over time and

would be a seasonal practise. As a result, for academic excellence and school success, school leaders and teachers should collaborate equally in implementing PLC in the classroom.

Recommendations

Future studies need to emphasize the use of various PLC strategies as an effort to improve teachers' competency in teaching Accounting. In this study, the participants only used a few strategies from the entire PLC strategy as a vehicle to guide teachers to learn how to teach effectively. Future studies should also examine other strategies that help teachers gain knowledge and improve teaching methods such as reflective dialogue, shared norms and values and so on. Since this study is still new in the implementation of PLC to improve the teaching skills of Accounting teachers, future studies should be more thorough by examining the variety of strategies used for more in-depth reference.

Scientific Ethics Declaration

The authors declare that the scientific ethical and legal responsibility of this article published in EPESS journal belongs to the authors.

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