



INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN PROGRESSIVE EDUCATION & DEVELOPMENT



Development of Teacher Innovation in Teaching Accounting Subject Through Implementation of Professional Learning Community

Afaf Ahmad Jalaludin, Suhaida Abdul Kadir, Arnida Abdullah, Siti Salina Mustakim

To Link this Article: <http://dx.doi.org/10.6007/IJARPED/v11-i4/15754>

DOI:10.6007/IJARPED/v11-i4/15754

Received: 08 October 2022, Revised: 12 November 2022, Accepted: 26 November 2022

Published Online: 15 December 2022

In-Text Citation: (Jalaludin et al., 2022)

To Cite this Article: Jalaludin, A. A., Kadir, S. A., Abdullah, A., & Mustakim, S. S. (2022). Development of Teacher Innovation in Teaching Accounting Subject Through Implementation of Professional Learning Community. *International Journal of Academic Research in Progressive Education and Development*, 11(4), 770–782.

Copyright: © 2022 The Author(s)

Published by Human Resource Management Academic Research Society (www.hrmars.com)

This article is published under the Creative Commons Attribution (CC BY 4.0) license. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this license may be seen at: <http://creativecommons.org/licences/by/4.0/legalcode>

Vol. 11(4) 2022, Pg. 770 - 782

<http://hrmars.com/index.php/pages/detail/IJARPED>

JOURNAL HOMEPAGE

Full Terms & Conditions of access and use can be found at
<http://hrmars.com/index.php/pages/detail/publication-ethics>



INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH IN PROGRESSIVE EDUCATION & DEVELOPMENT



www.hrmars.com

ISSN: 2226-6348

Development of Teacher Innovation in Teaching Accounting Subject Through Implementation of Professional Learning Community

Afaf Ahmad Jalaludin, Suhaida Abdul Kadir, Arnida Abdullah,
Siti Salina Mustakim

Faculty of Educational Studies, Universiti Putra Malaysia

Abstract

Critical thinking is important because critical thinking is a generic skill required by employers to produce students who can compete in today's global economic market. Teacher quality is the main focus in education management because the relationship between student achievement is closely related to the teacher's ability to manage student-based learning. Among the methods for teachers to be involved in professional development that leads to increased student learning is the Professional Learning Community (PLC). The purpose of this article is to examine how the implementation of PLC leads to the development of innovation among Accounting teachers. A total of seven Accounting teachers who teach Forms 4 and 5 in seven schools in southern Malaysia were selected as study participants using the purposive sampling. Three data collection techniques were used to obtain rich data, namely semi-structured interview, document analysis, and audio and visual material analysis. The validity and reliability of the findings of this study is ensured through triangulation, member checking, peer review, audit trail, and a prolonged and adequate engagement in the study. The findings of the study are categorized into 3 themes, namely Sharing Best Practices, Collective Focus on Student Learning, and Collaborative.

Keywords: Professional Learning Community, Teacher, School

Introduction

In Malaysia, Accounting is an elective subject for the Sijil Pelajaran Malaysia (SPM) examination for fourth and fifth forms of literary students (Lim & Goh, 2018). Based on the aspects of Accounting theories and practices, Accounting curriculum is formed and integrated into 15 topics. The topics consist of two areas, namely financial accounting and costing. The curriculum delivery of this subject is based on the practices of the accounting work process carried out from one level to another, which is called the accounting cycle.

In addition, the wisdom and creativity of the teacher needs to be integrated so that the students can be encouraged to use the potential of their multiple intelligences optimally. The implementation of the Accounting curriculum can produce Accounting professionals who meet international standard and are knowledgeable. They are also able to utilize the

knowledge and skills for themselves, the community, and the country and contribute to the development of developed countries. This curriculum meets the requirements of accounting professional bodies, such as MSAB, MIA, MICPA, CIMA, ACCA, and LCCI (Sukatan Pelajaran Prinsip Perakaunan KBSM (Mulai SPM 2011), 2011).

Based on studies conducted in Accounting education in schools, there are several teaching methods organized and carried out by teachers in schools. One of them is problem-based learning method that has an impact on critical thinking (Faridah & Hartini, 2018). Critical thinking in Accounting subject is important because critical thinking is a generic skill required by employers to produce students who can compete in today's global economic market. In addition, the case-based learning method (CBL) is also carried out by Accounting teachers (Tuan Noormahanisa & Norasmah, 2020). CBL gives students the opportunity to solve each given case. Therefore, the CBL approach is student-centered and the teacher acts as a facilitator.

Furthermore, the application of elements of creativity and innovation in teaching and learning also increases the thinking power, ideas, and quality of student learning because innovation is an element of development and progress (Widodo, 2018). According to Nazariyah (2014), innovation is the act of creating, starting, and holding something new and up to date. This means that the implementation of innovation requires teachers to be dynamic, resilient, adaptable, innovative, and creative.

In addition, based on a study of school effectiveness, it is found that student performance is influenced by a high-performing school system that is supported by two main components: leadership quality and teacher quality (Bahagian Pendidikan Guru, 2014). Therefore, to obtain success, an organization must work together and act as a team (Hazri Shahreen et al., 2015). One the methods for teachers to be involved in professional development that leads to increased student learning is through the Professional Learning Community (PLC) and this concept has been widely accepted in schools (Watson, 2014).

PLC refers to teachers who give high commitment in carrying out collaborative work to produce better findings especially in action research and collective inquiry activities (DuFour, 2004). Therefore, it can be explained that PLC is a community that forms a culture that shows that all school members learn and become students. The formation of this culture of knowledge shows PLC as a community of school members who practice lifelong learning. They are always looking for and sharing learning to improve the effectiveness of the school and the students' learning.

Problem Statement

One of the challenges faced by Accounting teachers includes innovation in the Accounting curriculum in the formation of high-level thinking skills in the Accounting subjects. To enable this transition, in wave 3, as stated in the Malaysian Education Development Plan (2013–2025), the Malaysian Ministry of Education intends to establish a PLC that emphasizes a culture of professional excellence and role models for colleagues, including teachers encourage, guide each other, ensure that colleagues are responsible for complying professional standards, and share best practices.

However, the implementation of PLC in schools is considered something difficult for teachers because they are burdened with existing tasks, especially managing classes and students. In fact, instructions from administrators are always sudden (Chong et al., 2018). This is in line with the study of Saad et al (2017), which shows that teachers are still doubting PLC due to time constraints to implement the new concept of PLC in schools. In addition, a

previous study shows that there are teachers who express doubts about the stability of the PLC policy, as they have the perception that the PLC implementation policy is short-term (Imants et al., 2020). PLC is considered by teachers as something created by outside parties for their benefits and not something that can be used by teachers. Therefore, they ignore the actions or strategies contained in the PLC that should be practiced (Prabjandee, 2019). Therefore, teachers are less interested in benefiting from the implementation of PLC when they think that this learning session is not relevant to the activities carried out in the session.

There is a need to understand effective PLC implementation strategies. Past studies, whether in the country or abroad, are mostly conducted only in the aspect of readiness and level of implementation of the PLC itself. In addition, the studies carried out related to PLC abroad and in Malaysia that examine the implementation of PLC, specifically among Accounting teachers, are very limited. Furthermore, COVID-19 has spread drastically and as we know, all schools have been ordered to close for a long time (Hin, 2020). This will have an impact on the implementation of PLC among teachers in schools since this situation has forced everyone to work from home with no other option.

Therefore, the researcher chooses a study that uses a qualitative approach based on various data collection methods, such as interviews, document analysis, as well as audio and visual materials to holistically study the actual process that occurs in the implementation of PLC, especially in the Accounting subject.

Research Purpose

The purpose of the study to be achieved is to generally explore the implementation of PLC among Accounting teachers. A research question will be answered through the implementation of this study, which is how PLC helps to improve the innovation of Accounting teachers?

Literature Review

This section discusses the concept, theoretical background of the study, and past studies related to PLC among Accounting teachers. In detail, the topics discussed in this section are the diversity of definitions of PLC due to the differences in viewpoints of several prominent researchers and the application of this concept in the context of innovation development among Accounting teachers.

Professional Learning Community (PLC)

PLC refers to teachers who give high commitment in carrying out collaborative work to produce better findings, especially in action research and collective inquiry activities (DuFour, 2004). Therefore, it can be explained that PLC is a community that forms a culture that shows that all school members learn and become students. The formation of this culture of knowledge shows PLC as a community of school members who practices lifelong learning. The existence of this culture can develop an internal culture, which is an effort towards encouraging teachers to become experts in their respective fields. Everyone in the school community plays their own role and is responsible for each other to learn to ensure the well-being of all school members. They are always looking for and sharing learning to improve the effectiveness of the school and the students' learning.

Based on past studies, there are several main principles of PLC. Hipp and Huffman (2003) state five dimensions of PLC in their five-year study, namely (i) supportive and shared leadership; (ii) shared values and vision; (iii) collective learning and application of learning; (iv) supporting conditions; and (v) shared personal practice. The statement can be supported

by DuFour's study which emphasises that there are three main ideas of PLC, which are (i) ensuring that students learn; (ii) a culture of collaboration; and (iii) a focus of result (DuFour, 2004).

Besides Hipp and Huffman (2003) and DuFour (2004), there are various PLC models that have been developed since 1990 to 2004. Many educational practitioners, researchers, and western scholars have developed their own PLC models to be implemented in selected schools. Among them are Senge (1990); Kruse et al (1994); Hord (1997); Lambert (1998); Thiessan and Anderson (1999); DuFour (2004), and others. Although the PLC models expressed by Senge (1990); Hord (1997); DuFour (2004) are often used as the basic principles for the formation of professional learning communities, the PLC models presented by other researchers cannot be ignored.

Although there are differences in terms of 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 to improve the development of self-professionalism and this will realise the goals of the organization.

PLC Model by Kruse, Louis and Bryk (1994)

The model presented by Kruse et al (1994) is chosen by the researcher to guide this study. This is because this model is a reference by KPM in issuing PLC kits to be used by schools (Kit PLC: Professional Learning Community, 2019)

Kruse et al (1994) have outlined five PLC criteria, which are reflective dialogue, privatisation of practice, collective focus on student learning, collaboration, and sharing of norms and values.

Reflective dialogue occurs when community members talk about specific situations and challenges they face. In addition to reflective dialogue, the next PLC criterion is the privatisation of practice (Kruse et al., 1994). Through the de-privatisation of practice, teachers share, observe, and discuss teaching methods and philosophies with each other. A collective focus on student learning is also a PLC criterion. This means that teachers focus on student learning.

Among others, another PLC criterion is collaborative practice. A good professional community encourages teachers to collaborate to produce materials and activities that improve teaching, curriculum, and assessment for students, develop shared understanding of students, curriculum, and teaching policies, and produce new and different approaches for teacher development. Finally, shared norms and values are the basis of PLC expressed by Kruse et al. (1994). Teachers join the PLC through their words and actions, affirming the values of beliefs built on critical educational issues and supporting their collective focus on student learning.

The PLC model by Kruse et al. (1994) is adapted in the PLC kit issued by the Malaysian Ministry of Education which outlines the five criteria of PLC by Kruse et al. (1994) into five strategies, which are reflection dialogue, best practice sharing, collective focus towards student learning, collaboration, and sharing norms and values.

Innovation Diffusion Theory by Rogers (1964)

The theory of diffusion of innovation was popularised in 1964 by Everett Rogers. In his book titled 'Diffusion of Innovations', he explains that diffusion is a process when an innovation is communicated through several channels with a certain period in a social system.

Diffusion of innovation theory is a theory that discusses how new ideas and technologies spread in a culture.

The diffusion of innovation has several characteristics that can influence the level of acceptance of certain individuals and social groups because the main goal of the diffusion of innovation is the acceptance of ideas or knowledge either by individuals or certain groups. Among the four characteristics that can influence the spread of innovation is relative advantage, which is the extent to which an innovation can be said to be better or not than the previous innovation. Second is in terms of the aspect of compatibility, which is the suitability in the spread of innovation that is closely related to how an innovation can fit the situation, culture, and values in the society itself. The third is complexity, which is the level when an innovation is considered to have such complexity that is quite difficult for someone to understand and use the latest innovation. Finally, it can be tested (tryability), that is, if an innovation can be tried on a small scale, then the innovation can usually be adopted faster than innovations that cannot be tried first.

Development of Innovation through The Implementation of PLC

PLC becomes a space for teachers to work collaboratively in obtaining knowledge and best practices that can improve their level of professionalism (Lee & Lee, 2018). A study conducted among rural primary school teachers reflects that after the implementation of PLC, they can increase their capacity as educators in initiating best practices for students' excellence (Tahir & Musah, 2020). PLC also encourages teachers to push their thoughts and practices forward and focus on students' needs and development (Sperandio & Kong, 2018).

Findings show that the important role of PLC in educational change occurs when PLC can stimulate professional development that focuses on practices, such as consultation, information exchange, and collective decision-making and this activity is an approach that can realise changes in teaching practices. Therefore, PLC activities provide opportunities and space for teachers to innovate (Datnow, 2018). For example, through lesson study activities, teachers are collectively involved in an inquiry process that begins with questions and problems presented by teachers about teaching and learning. They develop hypotheses in the form of lesson plans and then test the hypotheses by teaching and observing their teaching. Then, they analyse the teaching results and generate new knowledge. Through the transfer of information presented from the facilitator to the teacher, this scientific teaching and learning research allows teachers to create new knowledge (Lewis & Potts, 2019).

The implementation of PLC indirectly instills a culture of innovation among teachers when the implementation is not limited to an activity or program. This means that teachers can also make improvements in the activity or program (Lee, 2020). PLC is also positively related to the innovation climate of PLC implementation and positively contributes to the innovation climate (Parlar et al., 2020). Teachers can build knowledge, apply new practices, and evaluate the results of these practices when they have the opportunity to ask questions through a cycle of reflective practice to solve common problems related to their work. The cycle of reflective practice helps teachers achieve interaction between the three elements of community inquiry, which are cognitive, social, and teaching. As a result of this interaction, the level of teacher learning increases in PLC (Alzayed & Alabdulkareem, 2021).

Research Methodology

This section describes the procedures used by the researcher to conduct this study. This section will also explain aspects of research methods that include research design, data

collection, and sampling. This matter is given attention to answer the question of how PLC helps to improve the innovation of Accounting teachers.

Research Design

In this study, the researcher has adopted the 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 previous experience and basic knowledge of an individual. Individuals develop their own new goals through interactions based on their belief system, cognitive, situational, and life tasks they face (Ultanır, 2012).

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

Data Collection

In this study, the items studied are the approach, method, and process of PLC implementation used among Accounting teachers and the effects of PLC on the development of innovation among Accounting teachers. To obtain in-depth data about the PLC process among these Accounting teachers, the data collection technique used is a semi-structured interview with the participants as well as document, audio, and visual material analysis.

Research Participants

A total of 7 Accounting teachers provided the rich data needed by the researcher in the researcher's efforts to complete the study. All participants took part voluntarily after consultation with the administrators and the study participants themselves. Through interview transcripts and analysis of documents such as PLC reports, all participants were identified with their educational and service backgrounds. All participants were also ensured to have teaching experience of not less than 3 years of experience as an educator.

Validity and Reliability (Trustworthiness)

The validity and reliability used by the researcher in this qualitative study involves several steps as suggested by Bogdan and Biklen (2003) and used largely by Izham (2009), which are the verification of a semi-structured question inventory by supervisors and field experts, triangulation, member checking, peer review, audit trail, and a prolonged and adequate engagement in the study.

Findings

The following is a summary of the findings of the PLC strategy that can shape the innovation practice of Accounting teachers. There are three main themes namely i) Best Practice Sharing, ii) Collective Focus on Student Learning, and iii) Collaborative.

Table 1

Themes and Subthemes Derived from Interview Transcripts Based on Research Questions

Research Question:	How can PLC improve teacher innovation in PdPC Accounting?
Themes	Categories
Best Practice Sharing	A. Learning Walk B. Peer Coaching/ Instructional Coaches C. Lesson Study D. Teacher Sharing Sessions
Collective Focus on Student Learning	A. Data Analysis B. Common Assessments
Collaborative	A. Problem Solving Groups

Best Practice Sharing

For the first PLC strategy, which is the Learning Walk, the Accounting teachers also agree that this strategy can help them in designing innovation elements, which are quality changes in their teaching. This is shared by P1 as follows:

“So after that, we always monitor. Monitor that through the learning walk. Aaa so there have been many changes in terms of the quality of teachers' teaching.”

– P1

Through the Learning Walk as well, Accounting teachers can combine ideas to make teacher teaching effective.

“After the learning walk we will talk back. After seeing that, we will talk back, sit down. It means that we don't want to criticize, but we want to build. What is his view, what is this view. What can we combine to be better in terms of our PdPc. More to teachers PdPc.”

– P3

Besides that, Accounting teachers also revealed that Peer Coaching/ Instructional Coaches strategy helped them gain new knowledge or skills in their service as shared by P3 and P2 as follows:

“It is very appropriate to improve not to mention that sometimes we need Peer Coaching. We usually do Peer Coaching mainly because I have a new teacher who doesn't mark, while I have experience in marking SPM examination papers. So that's where we help. Help how to mark.”

– P3

While in the Lesson Study strategy using the Daily Lesson Plan, the teacher said that through this activity, the teachers discussed with each other to simplify difficult subtopics to facilitate student understanding. This is shared by P3 as follows:

“A'ah. Lesson study. It means that the difficult topic is the first to discuss how we want to convey it to the students. Because if there are first content chapters in that measure, you have to do this first, this first, this first, this first.”

– P3

Finally, the Teacher Sharing Session was also agreed by the teachers as a strategy that can help them in exploring new teaching methods. This is shared by P7 as follows:

“After that, the most effective for me. One of those strategies. That teacher sharing session. Ha, that's really good for me. When the teacher shares..we have a meeting. make a performance dialogue.. that's all right.”

– P7

In conclusion, most PLC strategies in the Best Practice Sharing element can help Accounting teachers to implement reforms either directly to teaching methods or techniques or to improve their performance as a whole.

Collective Focus on Student Learning

The element of Collective Focus on Student Learning through data analysis was said by teachers to help develop innovation in their teaching methods as shared by P4:

“Data analysis. Right? Data analysis. Head count. Okay. I, as the head of the committee, usually pass the 4th level examination at the end of the year, all of us head of the committee have already done the analysis. We analyse the previous SPM achievement for at least 3 years. 3 years of SPM achievement”.

– P4

Collaborative

Problem Solving Groups is also a PLC strategy under the Collaborative element that can develop the value of innovation among Accounting teachers. This is shared by P5 as follows:

“So we will collaborate with GKMP once, we will tell the name of the student, where we ask for the opinion of our friends, we will ask our friends if they have taught the same student.”

– P5

After implementing the PLC, the Accounting teachers shared that they were able to practice innovation from several aspects. Among the innovations made by the Accounting teachers after implementing PLC strategies are the diversity of teaching methods, better class management, and positive effects on students.

There are Accounting teachers who said that after implementing PLC, they can diversify their teaching methods in the classroom. This was shared by P4 who used the acronym method after he learned about it from the PLC strategy with his colleagues. His sharing is as follows:

“Usually, if it's for the financial statement, I'll make a story. How do you start from sales, J, J? Huh. go where Go P. Ha. Like that lah. We use certain acronyms to make an interesting story. Then learn the application”

– P4

Meanwhile, P7 also revealed that they got an idea to solve \students' problem in remembering the financial statement format through the sharing of teacher friends through PLC. Her disclosures are as follows:

“The teacher has already moved school. Transfer my school now. She did..For me, what she does is good. She told the students to copy the format..For the students who..who don't master this anymore”

– P7

In addition, the PLC strategy also provides opportunities for Accounting teachers to innovate through improved class management. P1 shared his experience of doing a learning tour with his fellow teachers and found that after being guided, there was a change in that the fellow teacher was improving his class management. The sharing is as follows:

“So after we call our teacher aaa guide him what to do and what not to do so when there is regular monitoring, now I look aa the way the teacher delivers and then

how he wants to manage the students how to overcome the problem of students who are not present for the PdPr aa class has been improved”.

– P1

Among other things, through PLC as well, Accounting teachers can cultivate group work as their practice. This means they can innovate from working alone to working in groups. This point is shared by P4 as follows:

“That's the PLC if Puan Afaf looks at it, our PLC continues you know. For example, if we get only course work questions, we will discuss what kind of method, the method we want to do”.

– P4

In conclusion, the strategies in PLC can help the development of innovation which is an important element in the teaching and service of a teacher. This is because in this digital age, various aspects must be emphasised in managing students who are exposed to various technological challenges. So, teachers need to be aware of the latest changes and apply them in the teaching world.

Discussion

The PLC programme can be categorised as a staff development programme that introduces teachers to teaching strategies and teachers are expected to be able to implement these strategies into daily practice. Therefore, teachers implement innovations based on the information and training provided during the staff development program and they will use perceptions and appropriate modifications. According to (Frei-Landau et al., 123 C.E.). Rogers (2003) who introduced the Innovation Diffusion Theory, sustainability in the use of interventions is strengthened when an individual works through a concept called 'reinventing'. Reinventing is a phase of individual learning, and they participate as they work through the implementation stage. In this study, the findings show that in the implementation of the PLC strategy, teachers can always implement learning with their peers in creating something new for the students' effectiveness.

Therefore, PLC activities provide opportunities and space for teachers to innovate (Datnow, 2018). For example, this study found that through the lesson study strategy, teachers are collectively involved in an inquiry process that begins with questions and problems presented by teachers about teaching and learning. They develop hypotheses in the form of lesson plans and then test the hypotheses by teaching and observing their teaching. Then they analyse the teaching results and generate new knowledge.

The implementation of PLC indirectly instills a culture of innovation among teachers when the implementation is not limited to an activity or program. This means that teachers can also make improvements in the activity or program (Lee, 2020). In a study conducted among Accounting teachers, teachers often share teaching methods that are appropriate to the level of student performance. For example, there are teachers who modify songs by including lyrics related to account formulas to help students who are weak in remembering the format of preparing accounts and financial statements.

In the Innovation Diffusion Theory, there are four elements of innovation diffusion, namely innovation, communication channel, time period, and social system. In this study, the elements of innovation that emerge after the PLC strategy, namely the reforms, are implemented by teachers through teaching methods or techniques.

Conclusion

In the implementation of the PLC strategy, teachers are always able to implement learning with their peers in creating something new for the effectiveness of students. PLC strategies that often provide opportunities for teachers to innovate are Best Practice Sharing, Collective Focus on Student Learning and Collaborative. Through these strategies, teachers implement innovations based on the information and training provided.

Consistent and systematic implementation of PLC can solve the challenges of new teachers who are not good at teaching to try the methods and techniques that have been suggested by experienced teachers through PLC strategies. In fact, not only new teachers need to learn from teachers who have been serving for a long time, teachers who have been serving for a long time also need to learn from new teachers, especially matters involving the use of technology as shared by the study participants.

In addition, through consistent and lifelong learning, this can also help teachers who have been serving for a long time to improve the quality of their teaching in line with the current situation considering that syllabus changes are likely to happen, like the change from KBSM to KSSM in 2017. Clearly, teachers can increase their knowledge and improve their expertise and teaching skills through PLC strategies. This matter can increase the level of professionalism of Accounting teachers.

Teachers also need to involve the use of various other PLC strategies as an effort to further improve their skills in teaching Accounting Principles. Another strategy under the PLC element that can also help teachers gain knowledge and improve teaching methods is Reflection Dialogue and Sharing Norms and Values.

Recommendation

To dignify the field of Accounting education which is no exception in implementing the culture of PLC to improve the skills of teachers in teaching the process of preparing accounts, the perspective of students as clients can also be studied in more detail. This is because this study only examines the perspective of teachers on the implementation of PLC on the improvement of teachers' skills in teaching the subject of Accounting. In a related matter, this study is likely to provide different findings if the student's perspective is also considered because students and teachers play different roles in the teaching and learning process. Teachers have been guided in PLC to strengthen teaching in the classroom. At a different angle, performance improvement of students displayed in this study is not comprehensive even though it has been documented in the committee's report and evaluation. If this study is continued, it is recommended so that interviews are also carried out among students so that in the end, the teaching and learning process of Accounting can be implemented effectively and any difficulties during the teaching and learning process will be able to be dealt with efficiently.

Among other things, some studies that focus on the implementation of PLC in schools in Malaysia only examine how PLC is implemented in general without focusing on the implementation of PLC to improve the skills of teachers teaching certain subjects through the PLC strategy outlined by previous scholars. Although this study examines the implementation of PLC on teacher skills through innovation and competence developed, overall, the findings of this study using a qualitative phenomenological approach cannot be generalised comprehensively. This is because the participation of study participants is limited in certain contexts, such as location, time, and circumstances. Even so, this limitation can be addressed if further research can be carried out.

Finally, it is suggested that the selection of study locations be more comprehensive by considering wider locations and not focusing on certain areas only. This study is conducted in Johor. There is a study on PLC conducted in Cluster of Excellence Schools and High-Performance Schools, but the study was only conducted in general without referring to the effectiveness of PLC in improving teachers' teaching skills in certain subjects.

Acknowledgement

The authors would like to thank the Educational Planning Research Department (EPRD), Ministry of Education (MoE), State Department Education (Johor), Universiti Putra Malaysia (UPM), and secondary school administrators for granting permission to conduct this research. This research is financially supported by Geran Putra Initiative- GPI (GPI/2022/9720600).

References

- Alzayed, Z. A., & Alabdulkareem, R. H. (2021). Enhancing cognitive presence in teachers' professional learning communities via reflective practice. *Journal of Education for Teaching*, 47(1), 18–31. <https://doi.org/10.1080/02607476.2020.1842134>
- Sukatan pelajaran Prinsip Perakaunan KBSM (Mulai SPM 2011), 1 (2011).
- Bahagian Pendidikan Guru, K. P. M. (2014). *Komuniti Pembelajaran Profesional: Strategi 2 amalan penswastaaan (de-privatization of practise)*.
- Kit PLC: Professional Learning Community, 40 (2019).
- Chong, C. K., Muhammad Faizal, A. G., & Zuraidah, A. (2018). Cabaran amalan Komuniti Pembelajaran dalam kalangan guru Sekolah Rendah Berprestasi Tinggi Malaysia. *Jurnal Kurikulum & Pengajaran Asia Pasifik*, 6(3), 1–14.
- Datnow, A. (2018). Time for change? The emotions of teacher collaboration and reform. *Journal of Professional Capital and Community*, 3(3), 157–172. <https://doi.org/10.1108/JPC-12-2017-0028>
- DuFour, R. (2004). What is a “professional learning community”? *Educational Leadership*, 61(8), 6–11.
- Frei-Landau, R., Muchnik-Rozanov, Y., & Avidov-Ungar, O. (123 C.E.). *Education and Information Technologies Using Rogers' diffusion of innovation theory to conceptualize the mobile-learning adoption process in teacher education in the COVID-19 era of innovation · Mobile learning · Distant learning · Multilevel analysis · Higher education*. <https://doi.org/10.1007/s10639-022-11148-8>
- Hazri Shahreen, H., Zuraidah, A., & Zulkifli, A. M. (2015). *Professional Learning Community : The synchronisation of collaboration and corroboration to form collegiality in achieving success. ii*, 1–15.
- Hin, K. K. (2020). Interaksi tidak bersemuka dan Perintah Kawalan Pergerakan wabak Covid-19. *Jurnal Dunia Pendidikan*, 2(3), 202–211.
- Hipp, K. K., & Huffman, J. B. (2003). Professional learning communities : Assessment development effects. *International Congress for School Effectiveness and Improvement*, 4, 1–22.
- Imants, J., Meijer, P. C., & Blankesteyn, E. (2020). Expansive Learning in Teacher Education's Hybrid Spaces: The Challenges and Possibilities in and Beyond Learning Studios. *Frontiers in Education*, 5. <https://doi.org/10.3389/educ.2020.00064>
- Jalaludin, A. A., Kadir, S. A., Abdullah, A., & Mustakim, S. S. (2022). Development of Teacher Innovation in Teaching Accounting Subject Through Implementation of Professional Learning Community. *International Journal of Academic Research in Progressive*

- Education and Development*, 11(4), 770–782.
- Kruse, S., Louis, K. S., & Bryk, A. (1994). Building professional community in schools. *Issues in Restructuring Schools*, 6(6 (Spring)), 3–6.
- Lee, D. H. L., & Lee, W. O. (2018). Transformational change in instruction with professional learning communities? The influence of teacher cultural disposition in high power distance contexts. *Journal of Educational Change*, 19(4), 463–488. <https://doi.org/10.1007/s10833-018-9328-1>
- Lee, S. Y. (2020). Analysis of the effect of school organizational culture and professional learning communities on teacher efficacy | Analisis влияния школьной организационной культуры и профессионального учебного сообщества на эффективность деятельности учителей. *Integration of Education*, 24(2), 206–217. <https://doi.org/10.15507/1991-9468.099.024.202002.206-217>
- Lewis, J., & Potts, P. (2019). Collaborative Practitioner Research: A Case of Lesson Study in a Small Jewish School. *Journal of Jewish Education*, 85(2), 209–220. <https://doi.org/10.1080/15244113.2019.1599609>
- Lim, H. L., & Goh, P. C. (2018). Keprihatinan guru terhadap pelaksanaan tugas projek pentaksiran berasaskan sekolah (PBS) Prinsip Perakaunan Sijil Pelajaran Malaysia (SPM). *Jurnal Kurikulum & Pengajaran Spesifik*, 6(2), 1–10.
- Nazariyah, S. (2014). *Inovasi guru Linus membantu murid menguasai literasi*. 1–18.
- Parlar, H., Polatcan, M., & Cansoy, R. (2020). The relationship between social capital and innovativeness climate in schools: The intermediary role of professional learning communities. *International Journal of Educational Management*, 34(2), 232–244. <https://doi.org/10.1108/IJEM-10-2018-0322>
- Prabjandee, D. (2019). Unwelcome truths of the professional learning community policy in Thailand: Teacher’s sensemaking. *Issues in Educational Research*, 29(1), 223–242.
- Saad, K. A., Walsh, B., Mallaburn, A., & Brundrett, M. (2017). Exploring the Implementation of a Professional Learning Communities in Malaysian’s Schools. *International Journal of Education Psychology and Counseling*, 2(5), 1–18.
- Sperandio, J., & Kong, P. A. (2018). Forging professional learning communities: the role of external agency. *International Journal of Leadership in Education*, 21(1), 80–94. <https://doi.org/10.1080/13603124.2016.1182646>
- Tahir, L. M., & Musah, M. B. (2020). Implementing professional learning community in rural Malaysian primary schools: Exploring teacher feedback. *International Journal of Management in Education*, 14(4), 422–451. <https://doi.org/10.1504/IJMIE.2020.108007>
- Tuan Noormahanisa, T. M., & Norasmah, O. (2020). Peringkat keprihatinan guru Prinsip Perakaunan terhadap pembelajaran berasaskan kes. *International Journal of Education and Pedagogy*, 2(3), 27–36.
- Ultanır, E. (2012). An epistemological glance at the constructivist approach: constructivist learning in dewey, piaget, and montessori. *International Journal of Instruction*, 5(2). <https://doi.org/10.1089/jmf.2006.9.422>
- Watson, C. (2014). Effective professional learning communities? the possibilities for teachers as agents of change in schools. *British Educational Research Journal*, 40(1), 18–29. <https://doi.org/10.1002/berj.3025>
- Widodo, W. (2018). Peranan organisasi pembelajaran dalam mengoptimalkan inovasi guru. *TERAPUTIK: Jurnal Bimbingan Dan Konseling*. <https://doi.org/10.26539/1377>