

Readiness of Accounting Teacher Candidate to Teach Creative Products and Entrepreneurship Subjects in Vocational High School

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Abstract. The objective of this study is to describe the factors that cause the unpreparedness of prospective accounting teachers in the subject even though there is a conformity of the curriculum in vocational school and universities. This study uses a mixed method approach with a sequential exploratory design. Through this mixed method, the researcher utilizes the results of quantitative and qualitative analysis. The results of the questionnaire show that only about 43% of accounting education students are ready to teach PKK subjects. This result is in accordance with the FGD with the teacher who stated that the students were afraid because they had no previous experience. The study program has provided adequate entrepreneurship education both in the curriculum in entrepreneurship courses and in extracurricular activities, namely the student creativity program. To improve the readiness of accounting teachers candidates, accounting education students need to be given advanced courses with more practical activities and real experience in the field so that they have adequate experience.

Keywords: Teaching Readiness, Accounting Teacher Candidate, Entrepreneurship Education, Product Creative and Enterpreneurship

1 Introduction

Indonesia is entering the demographic bonus period in 2021. This is shown from the results of the 2020 Population Census which recorded that there were 270.2 million people in Indonesia and around 75% were of productive age. Demographic bonus is a condition in which the population entering the productive age is greater than the population of the unproductive age. The productive age in question is between 15 to 64 years. The demographic bonus is like two sides of a coin, if it is used properly it will increase the pace of the economy, but if it is not properly regulated it will cause a big problem, namely unemployment. The Central Statistics Agency (BPS) noted that the largest increase in unemployment occurred in the group of young people aged 20-29 years. In terms of education, the highest unemployment rate is experienced by graduates of high school, vocational school, and university higher education.

Indriyani (2017) [1] said that entrepreneurship is an alternative solution to solving unemployment problems in Indonesia. Entrepreneurs help overcome the government's limitations in preparing job opportunities, but in reality the number of Indonesian entrepreneurs is still small and the quality cannot be said to be great, so the problem of developing Indonesian entrepreneurs is an urgent problem for the success of development.

Rasmussen et al. (2015) [2] explain that to provide added value to an entrepreneur, entrepreneurship education is needed.

Entrepreneurship education includes content, methods, and activities aimed at providing/developing knowledge, mindset, attitudes, motivation, skills, and entrepreneurial experience [3]. Entrepreneurship education is carried out from the earliest level up to university. Sumarno and Gimin (2017) [4] explain that at the level of Early Childhood Education (PAUD) entrepreneurship education places more emphasis on building entrepreneurial values or attitudes including building independent and responsible traits and characters through play approaches and or activities that contain the principle of play. At the Elementary School (SD) level, it focuses on developing entrepreneurial values including innovativeness, independence, added value, daring to take risks, and being able to see opportunities, as well as extracurricular and habituation activities such as Market Day activities. Entrepreneurship education for elementary school level also develops entrepreneurship skills in an integrated manner in Arts, Culture and Crafts Subject.

Entrepreneurship education for secondary education has begun to lead to the development of broader and deeper entrepreneurial knowledge and skills. Especially for Vocational High Schools (SMK), entrepreneurship education is highly emphasized to equip graduates to enter the world of work. Entrepreneurship education in vocational schools is carried out in an integrated and separate manner. Implementation in an integrated manner by inserting in general subject. In addition, there is Creative Products and Entrepreneurship (PKK) Subjects as separate subjects which are separate implementations of entrepreneurship education. Besides through subjects, entrepreneurship education in SMK is also carried out through production-based practices and business support subjects. These practices include: Teaching Factory, Techno Park, Business Center and Student Cooperative.

At the higher education level, entrepreneurship education is carried out separately and also integrated. Entrepreneurship education which is carried out separately is carried out through entrepreneurship courses and or extra-curricular entrepreneurship activities, while integrated ones are held through non-entrepreneurship courses or intra-curricular activities. Wiratno (2012) [5] describes several integrated entrepreneurship education programs in universities including the Entrepreneurial Student Program (PMW), Student Creativity Program (PKM), implementation of Business Work Lectures (PKU), Entrepreneurship Internship Program (MKU), and Business Incubators (INBIS).

Based on the user survey of graduates in 2021, one of the inputs from users is that accounting teachers candidates or graduates of accounting education tend to avoid or even refuse to teach the PKK subject in vocational high school. This subject has the most time and is usually taught by an accounting teacher. This study tries to describe the factors that cause the unpreparedness of accounting teachers candidates in the subject even though there is a conformity of the curriculum in SMK and Universities. This research is important so that teachers candidates are ready to teach entrepreneurship education in SMK. The readiness of teachers candidates affects the competence of SMK graduates to become entrepreneurs which will directly reduce the number of unemployed who are dominated by productive age and indirectly take advantage of the potential demographic bonus and ultimately increase Indonesia's growth rate.

2 Method

This study uses a mixed method approach with a sequential exploratory design [6]. Through this mixed method, the researcher utilizes the results of quantitative and qualitative

analysis. Quantitative methods are used to determine the factors that cause the unpreparedness of accounting teachers candidates through questionnaires. Questionnaires were given to accounting education students in Sebelas Maret University (UNS) Surakarta. The population in the study were active students of accounting education who had taken entrepreneurship courses as many as 160 students. The sampling technique used simple random sampling using the slovin formula with a margin of error of 5%. The number of samples is 110 students, but the complete data were only 81 respondents.

Qualitative methods identified the implementation of entrepreneurship education in secondary schools and higher education. Qualitative data was obtained by conducting a Focus Group Discussion (FGD) with the Accounting Teacher Association (MGMP) in Central Java.

3 Result and Analysis

Student questionnaires to provide an overview of the entrepreneurship material they received during their lectures. With sufficient material, students are expected to be ready as prospective teachers to teach courses in PKK subject. The survey also identified the readiness of candidates for accounting desert based on the study material of PKK subjects. The results of the questionnaire show that only 43% of accounting education students are ready to teach PKK subjects. They stated that they did not have sufficient ability to teach these subjects. This result is not in accordance with the statement about the availability of entrepreneurship education in the accounting education study program. The results of student questionnaires showed that 99% of accounting education students stated that the study program had provided entrepreneurship education in a separate course on entrepreneurship.

The entrepreneurship course at UNS is a general university course. This course is mandatory for all UNS students in all study programs. The weight of the credits for this course is 2 credits with a time allocation of 100 minutes face-to-face, 120 minutes of structured assignments and 120 independent study. The learning outcomes of this course include general attitudes and skills. This course is planned for 16 sessions including the midterm and final exams. Field practice begins in session 13 and is carried out in 3 sessions. Entrepreneurship course study materials are described in table 1.

Table 1. Entrepreneurship Study Material

No	Material
1	Importance of entrepreneurship education and development, student creativity program
2	Conditions of entrepreneur in Indonesia & Theory of entrepreneurship
3	Self-knowledge, mental weakness and entrepreneurial success, motivation
4	Creativity and creative thinking
5	Leadership theory and style
6	Marketing Planning
7	Fundamentals of financial management (pricing, bookkeeping, financial reports, production planning, product development, layout, product management, new product development)
8	HR planning and development
9	Business Ethics
10	Business Communication and Negotiation
11	Preparation of Business Feasibility Proposal

Entrepreneurship training is not only carried out through the curriculum but also through

extracurricular activities. The survey results also show that 90% of accounting education students participate in other supporting activities so that they are ready to teach creative products and entrepreneurship subjects. One of the supporting programs is through the student creativity program. The percentage of students participated in this program is 75% , and 90% stated that this program supported the readiness of students in teaching this subject. Ramlan and Nikmat (2019) [7] stated that the Student Creativity Program, especially in the field of entrepreneurship, increases students' interest in entrepreneurship.

Accounting education students feel they are not ready to teach because they are not experienced and do not master some of the study materials in the PKK subject. PKK subjects are given in SMK in grades XI and XII. The time allocation for this subject is 158 lesson hours or the equivalent of 11,760 minutes. The distribution of study materials for PKK subject can be seen in Table 2.

Table 2. Creative Product and Entrepreneurship Study Material

No	Material	Grade (Class)
1	Entrepreneurial attitude and behavior	XI
2	Business opportunities for goods/services	XI
3	The concept of intellectual property rights	XI
4	Design concept/prototype and product/service product packaging	XI
5	Stages of making prototypes	XI
6	How to make a worksheet for prototyping goods/services	XI
7	Production cost and cost budget	XI
8	Work process for prototyping of goods/services products	XI
9	Mass product planning	XII
10	Success of mass production stage	XII
11	Process of mass production of goods/services	XII
12	Method of assembling product/service	XII
13	Product function testing of goods/services	XII
14	Conformity of the results with the design	XII
15	Promotion media	XII
16	Marketing strategy	XII
17	Business development of goods/services	XII
18	Preparation of Financial Statements	XII

Figure 1 shows the knowledge of accounting students towards study materials in PKK subjects. The level of knowledge of accounting students regarding PKK study material is an average of 61%. This level is still in the low category. If converted to the minimum completeness criteria (KKM) it is still in category C (sufficient).

Figure 1 also showed Accounting teachers candidates tend to be unprepared in terms of product manufacturing. This manufacturing product is included in the study material number 3 by 51%, number 5 and 6 by 43%, number 8 to number 14 by 33-48%. PKK subject study materials that are mastered by accounting education students are management, finance, and reporting study materials. Study materials number 1, 2, 7, 15, 16, 17, and 18 with a percentage of 79-94%. This is a common thing because accounting education students also receive this study material in other courses in the curriculum. However, accounting education students must master all entrepreneurship study materials. Susilarningsih (2015) [8] states that entrepreneurship education in higher education is needed in any field regardless of the field or profession.

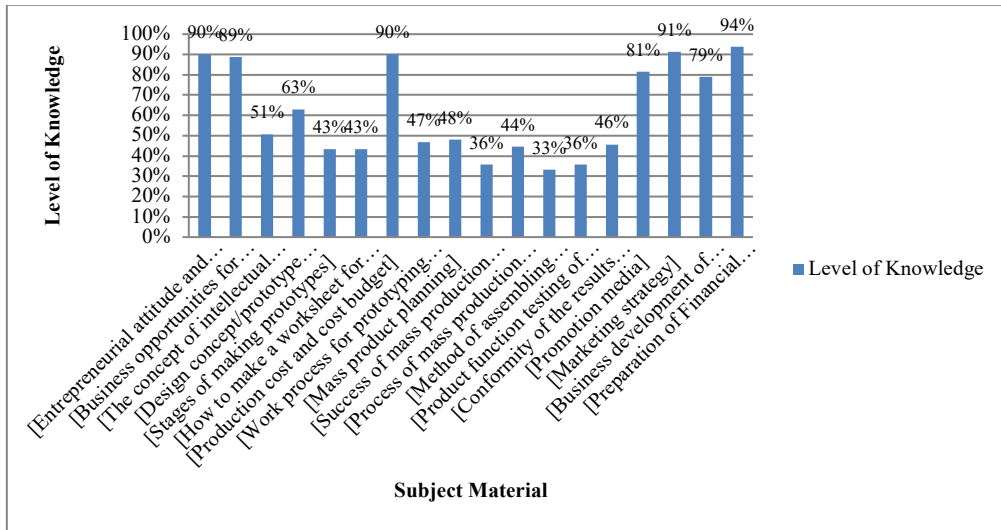


Fig. 1. The level of knowledge of accounting students on PKK study materials

Qualitative data obtained by FGD. FGD has several objectives. The first objective is to explore how PKK subjects are taught. The second objective is to find out the difficulties or obstacles in teaching this course. The next objective is to assess how prepared accounting students are as accounting teachers candidates according to experienced teachers in handling this course. The last is to provide input for improvement of entrepreneurship education at universities, especially for learning plans for entrepreneurship courses.

The FGD involved 32 teachers. PKK subjects are taught in a project based learning model. Students are given the task of making products up to selling the products. Products made according to students' interests. Teachers directly participate and guide student projects. Students practice directly starting from field observations, making promotions, to selling products by utilizing the media and even facilities in schools such as school cooperatives, bazaar, and entrepreneurship day. To develop an entrepreneurial spirit by presenting success profiles and direct examples of entrepreneurship

In the FGD, the accounting teacher said that it was not easy to teach this course because of the demands to produce real products with a long time allocation. This allocation aims when students have graduated, they are ready to become entrepreneurs or even just continue the business they started. Some of the difficulties experienced include embedding entrepreneurial spirit for students, synchronizing with accounting courses, and creativity in making products as the output of this subject. Because of the difficulties experienced by the teacher, accounting education students feel they are not ready to teach PKK subjects. To improve the readiness of these students, this FGD also seeks to discuss entrepreneurship education in universities especially in entrepreneurship courses. Teachers with backgrounds outside the PKK subject have difficulty in implementing this subject. These subjects have different characteristics so that their implementation is not optimal [9].

The analysis of the study materials shows that the study materials in the entrepreneurship course are adequate and good, but there are some suggestions for this course. The first suggestion is related to learning outcomes, it should not only refer to general attitudes and general skills, but also specific skills. The second thing is related to time allocation. When

compared with the allocation of hours for entrepreneurship subjects which are only 5,440 minutes, this allocation is very inadequate. The allocation of very few lecture hours and more about theoretical issues, not direct practice. Practical activities are only 3 sessions or as many as 1,020 minutes, then the amount of this allocation is very less. This fact shows that only taking entrepreneurship courses is not enough to equip prospective teachers to teach in vocational schools. The third, in this course already using project based learning but not given from the beginning so that students lack experience. This can be seen from the results of a survey to teachers that the study materials for entrepreneurship courses owned by students have high scores in theoretical activities, especially related to accounting. The last one is related to the study material. Additional study materials are needed, such as digital marketing, creative and innovative product development. The study material that accounting education students know best is in terms of finance and report preparation by 72%. The level of knowledge of the entrepreneurship study material for accounting education students can be seen in detail in Figure 2.

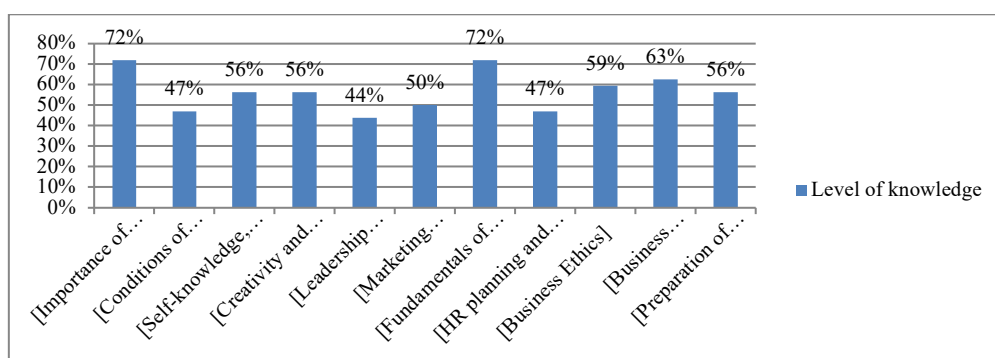


Fig. 2. Level of knowledge in Enterprenuership Study Material

Input from accounting teachers need to add advanced courses such as entrepreneurship practicum. This is done considering that it is impossible to insert any more study material in the entrepreneurship course which already contains a lot of study material. Another thing to do is insert in appropriate subjects for example for service and trade accounting. Students are asked to make an accounting cycle but by using real evidence of the product/service which is the output in the PKK subject. This is in line with the suggestions from students in the questionnaire which is to align the courses with PKK subjects in SMK. Another thing, students suggest to study programs to provide real experiences and more practical activities that increase their readiness to teach this subject.

4 Conclusion

Accounting teachers candidates are not ready to teach PKK subjects. This fact was obtained from the results of student questionnaires and FGDs with accounting teachers. Entrepreneurship study materials that have been mastered well are related to management, finance, and report preparation. The study material that needs to be added is related to the manufacture of the product. Students are not ready to teach PKK due to lack of experience and practical activities, because the courses offered are mostly theoretical.

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