
**ENTREPRENURSHIP INTERNSHIP MODEL: CASE STUDY ON
ACCOUNTING VOCATIONAL PROGRAM IN DEVELOPING COUNTRY**

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Abstract

This research was aimed to formulate entrepreneurship internship program for vocational student majored in Accounting at Business and Economy Faculty of Jenderal Soedirman University. This research is a development research adapted from the development procedure of Four-D model. Steps in this model include define, design, develop, and disseminate. Population in this research was all vocational students in Accounting major of Jenderal Soedirman University, lecturers on Accounting Vocational Program at Jenderal Soedirman University, establishment of Accounting Diploma of Jenderal Soedirman University (UNSOED), and the manager of Indonesian Civil Servant Cooperative (ICSC) "KOSUKU" Jenderal Soedirman University. This research used qualitative method. Data analyzed with interactive model analysis technique which consist of components such as data collecting, data reduction, data display, data quality test, and conclusion. Result of this research was an internship model for vocational student in Accounting major at Business and Economy Faculty, Jenderal Soedirman University that can be depicted in 'rich picture'. Rich picture contain depiction of recruitment process, workshop, registration, selection, selection result, briefing, execution, and evaluation

Keywords: Entrepreneurship, Internship Model, Accounting Vocational Student

1. INTRODUCTION

Entrepreneurship education as one of the government efforts to grow entrepreneur passion in people in productive age is executed by including entrepreneurship knowledge inside the curriculum. College as a place to study for people in productive age also trying to integrate entrepreneurship knowledge inside the learning process through various program and events. This was to increase the amount of entrepreneur in Indonesia in the effort to strengthen the prosperity and economic security of the nation.

Based on the data from BPS-Statistics Indonesia until the end of 2017, the amount of entrepreneur in Indonesia has reached 3,1% of total population which around 260 million people. This number is more than 2% of the international standard. Government wished that the percentage of entrepreneur in Indonesia can reach up to 5% of total population. Business and Economy Faculty of Jenderal Soedirman University is contributing in creating entrepreneurship passion for student through various methods such as holding Student Creativity Program that is aimed for student with business ideas, facilitating entrepreneurship laboratorium, and also providing vision and knowledge through entrepreneurship workshop for students.

Accounting Vocational program as one of the major under Business and Economy Faculty is very potential in creating student with entrepreneurship passion. This is because the course in Accounting Vocational Program is tightly related with entrepreneurship activity. However, all the while Accounting Vocational Program does not have any special program in its curriculum that is able to develop entrepreneurship passion. Based on preliminary study, we know that internship activity or practical work that has been done all this time for 2 months in companies in collaboration with an Accounting major or other companies where the students get recommendations at internship activity was executed to apply accounting knowledge that has been taught during lecture.

Internship activity that has been done all this time could not give entrepreneurship ability because student only been tasked to finish accounting work in that companies. Student was not taught to think creatively and innovatively during the internship activities. Therefore, we need an entrepreneurship internship model for student in Accounting Vocational Program that is able to facilitate the development of entrepreneurship's aspects of the students.

2. LITERATURE REVIEW

2.1 Entrepreneurship

According to Prawirokusumo (2010), entrepreneurship is someone who is taking creative and innovative effort by developing ideas and formulating resources to find opportunities and betterment in his life, while Alma (Sumarti, 2008) said that entrepreneurship is emphasizing more on passion, passion, which then applied to every aspect of life. According to Frinces (2011), entrepreneur comes from the French word *entreprendre* which means 'to undertake' or 'trying'. In simple Indonesian, entrepreneurship can be defined as an ability which include effort, activity, action, etc to complete a task. Osborne & Gaebler (1992) said that in the development of the world today the government is pressured to be an Entrepreneurial Government. By having entrepreneurship passion then birocracy and institution will have innovation, optimisme and competing to create more efficient, effective, innovative, flexible and adaptive new ways.

According to Hartanti (2008), passion is something abstract, learned only with expression that is apparent by the body, or by symptoms that is seen as gestures so that passion is spirit, every human has their nature and abstract indication that appear from feeling, thought, ideas, and so on. It can be said that passion is something abstract inside. Entrepreneurship passion is passion that is able to create more benefit from limitation in the effort to create more advantage, by catching business opportunities and managing resources to realization. Actually, capital does not

have to be money. Our creative brain is the main capital to start a business. Network also one of the Capital (Hartanti, 2008).

2.2 Internship program

Practice means real execution of what is in the theory. On the job training is a training model with the purpose to give competency needed in certain job according to the demand of the job (Bondan Arum Pratiwi, 2009). As explained by Oemar Hamalik (2008), the advantage of 'on the job training' are: (1) to provide opportunities for participant to train management abilities in an actual field situation. This is important in learning to apply the learned theory or principle, (2) to give practical experience to participant so that the result of the training can be expanded more, (3) participant has he chance to solve various management problem in the field by using their capabilities, (4) as a bridge for participant in the preparation to go into the job field after the training program. According to Wardiman Djojonegoro's opinion (197:58) on the job training as one of the Execution of the education and training in the vocational field supported by the factor that became the main component. Those components are (1) business/ industry world pair, (2) education and training program, which consist of competence standard, education and training standard.

2.3 Accounting Vocational Program

Accounting Vocational Program Study is a program study in Economy and Business Faculty of Jenderal Soedirman University that is managed by accounting major. The establishment of this study program is based on Establishment Decree No 101/DIKTI/Kep./1998 in March 1st, 1998 and has been starting its activities on May 21st, 1997. Based on BAN-PT decree no 017/BAN-PT/Ak-VI/Dpl-III/X/2011 this program has been accredited as 'A' with emphasize in applied accounting oriented in Small and Medium Enterprise and country-based economy. Main course in Accounting Vocational Program are accounting, intermediate finance accounting, cost accounting, government accounting, accounting system, taxation, banking accounting, company budget, auditing, finance management, management information system, accounting computer, advanced finance accounting, management accounting, financial report analysis, internal axamination, also supported by accounting practice, intermediate finance accounting practice, accounting system practice, taxation practice, company budgeting practice, cost accounting practice, auditing practice, and advanced finance accounting practice. Accounting Vocational curriculum is emphasizing on mastering the knowledge and practice of accounting, so that the graduate can compete with other graduates either from the same or even different major. Graduates of accounting diploma can be placed in accounting or as teller in bank and or financial report organization in government institution and or accounting and finance in general companies. The orientation to create graduates who are able to be accounting technician in companies or banking should always be evaluated because in reality there are still some graduates of diploma that is still unemployed.

Accounting Vocational Study Program aims to produce graduates who: (1) Able to become an intermediate accounting technician capable of carrying out work in the field of accounting at a large-scale and / or public company (business entity) service, trade and / or manufacturing company in accordance with standards and generally accepted and relevant principles in the field

of accounting , through general and relevant processes in the field of accounting, through the process of analyzing financial data and selecting appropriate methods, supported by capabilities in management, information technology, interpersonal and communication skills; (2) Mastering the theoretical concepts of accounting in general and other concepts relevant to solve problems and / or going public; (3). Able to work together and communicate effectively in a work group (team work) both in its position as a member and / or as the leader of the work group, to complete work in the field of accounting including documenting work results in the form of written reports; (4) Able to conduct evaluations and supervision of the achievement of work results in the field of accounting which are his responsibility both as a member and / or leader in a work group

3.METHOD

Model development in this research followed the development procedure of Four-D model (Thiaragajan et al., 1994). Steps in this model include define, design, develop, and disseminate. The model design in this research has not reached the stage of disseminate. Subject in this research are the students in Accounting Vocational Program of Jenderal Soedirman University, lecturer in Accounting Vocational Program of Jenderal Soedirman University, manager in Indonesian Civil Servant Cooperative (ICSC) “KOSUKU” Jenderal Soedirman University. While the object that become the main attention in this research is the design of entrepreneurship internship model at Edumart “KOSUKU” Jenderal Soedirman University. Data was analyzed with interactive model analysis technique that includes components such as data collecting, data reduction, data display, data quality check, and conclusion drawing. Data quality check was taken by source triangulation and data triangulation. Source triangulation is by comparing and checking the confidence level of the acquired information through different time and tools. While data triangulation is by checking the confidence level of outcome of the research’s result from some data sources by the same method.

4. RESULT

The organization and implementation of business at Edumart "KOSUKU" Jenderal Soedirman University has been well managed. The research team focused on Accounting Vocational Program students based on previous research, namely the level of confidence Accounting Vocational Program students is still low. In the entrepreneurship internship program, the research team will play a role in the selection process and the determination of prospective students who are apprentices. In addition, the research team also played a role in evaluating so that it could be seen how effective the entrepreneur internship program was carried out. The flow of Entrepreneurship internship program can be described in rich picture as follows:

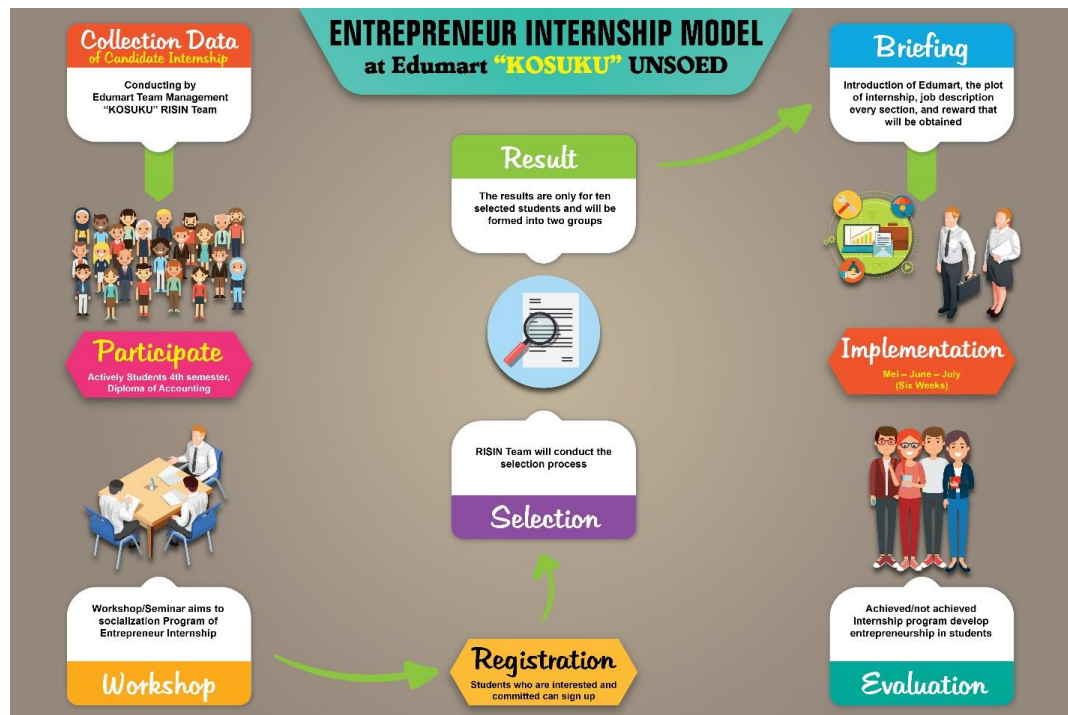


Figure 1 Rich Picture

The explanation of the Entrepreneurship Internship Model in Edumart "KOSUKU" UNSOED in accordance with the Rich Picture above is as follows:

1. The activity begins with the data collection of prospective participants of entrepreneurship internships program. Prospective participants in the entrepreneurship internship are fourth semester students of Accounting Vocational Program, Economics and Business Faculty, Jenderal Soedirman University.
2. After that, a workshop was held aimed at socializing the objectives of the Entrepreneurship Internship Program held at Edumart "KOSUKU" Jenderal Soedirman University.
3. Students in Accounting Vocational Program who are interested and committed to take part in an internship can register with the research team
4. The next stage is the process of selecting prospective entrepreneurial internship participants. The selection process is carried out by means of written tests and interviews to find out the personality and abilities of prospective trainees.
5. Then the results of the selection of apprentices are announced. The internship participants are planned to consist of 10 students who are divided into 2 groups.
6. Each group will carry out apprenticeship activities in each of the Edumart "KOSUKU" sections for 6 weeks or 25 days. Apprentices have assignments in 5 parts, namely cashiers, assistant customer service coordinators, assistant shop chiefs, admin assistants in which there are customer service and salespeople. In the cashier section, students are required to be deft so they can face various situations and not make mistakes when giving change to customers. Students who are placed in the administration section have tasks including inputting data, providing barcodes for new items and also keeping bookkeeping journals. Students who help

the head of the store have the task of supervising all fields, students in charge of being sales clerk cleaning, tidying up items that would not have been neatly, cleaning them automatically and also checking if there are items that have not been priced. There is stock to record the items that are carried out once every 1 month. Internship students are required to come 25 times and for students who have not been able to meet the attendances do not get a certificate. Every week students have different tasks so that students are expected to have the full experience of the internship program and have an overview of the implementation of business activities.

7. The last stage is evaluation. An evaluation is carried out to determine the effectiveness of the implementation of entrepreneurship internships. Students give their opinions and at the same time provide input regarding the implementation of entrepreneurship internships. The evaluation also aims to determine the changes in entrepreneurial spirit that students have whether they have a positive or negative impact.

5. CONCLUSION

Internship program in Accounting Vocational Program is expected to increase the entrepreneurship passion for students of accounting vocational program. "KOSUKU" in Jenderal Soedirman University through Edumart became the right place in the entrepreneur internship program. The execution of the program was taken structurally following the steps starting from recruitment process, workshop, registration, selection, briefing, execution, and evaluation. Task of the student in the internship program including helping the head of the shop, administrator, coordinator of the customer service, and also became customer service and waiter/waitress. This is expected to help the students in providing them with real experience as their provision in establishing a business

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