

THE IMPLEMENTATION OF ACCOUNTING PROFICIENCY COMPETENCE INDUSTRIAL WORK PRACTICE AT VOCATIONAL SCHOOLS

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Abstract

This research aimed to describe the implementation of accounting proficiency competence industrial work practice (*prakerin*) at vocational schools. This research was survey research with cross sectional design. The subject of this research were 44 teachers and 180 students. Data collected through questionnaire and interview guideline. Those were validated through expert judgement and Aiken's V formula. Construct validity of the questionnaire was calculated with exploratory factor analysis and its reliability was estimated with Cronbach Alpha formula. Descriptive quantitative and descriptive qualitative data analysis were performed. Descriptive quantitative technique was utilized to describe each evaluated component or variable and descriptive qualitative was utilized to describe qualitative results of data research. Research showed that implementation of *prakerin* covering preparation of *prakerin* team, preparation of students and preparation of facilities and infrastructure. Implementation of *prakerin* in business or industrial sectors was supervised and assessed by DU/DI supervisor. *Prakerin* program gave benefits for students. Therefore, based on those explanations, it can be concluded that implementation of accounting proficiency competence industrial work practice (*prakerin*) at vocational school consisted of preparation, implementation and results.

Keywords: implementation, *prakerin*, accounting

INTRODUCTION

The success of vocational education depends not only on educators who are always required to teach professionally only, but the active role of students in the learning process is also crucial to the success of the educational process. Learning is a process of an individual who seeks to achieve learning goals, obtain information and knowledge or commonly called learning outcomes. Learning outcomes are a form of relatively sedentary behavior change. The objective of vocational school is to make sure that fresh graduates are ready to enter industrial or working world, to achieve that, good learning system is needed. Suryabrata (2012) gives his thought on learning, that learning is a behavioural changes to obtain or achieve a new skill. Learning system or good learning in vocational school can be shown in internships. In Germany, it is called as dual system or dual system education, because it combines work training with theory. It can be implemented through full time training and vocational school in the partnering institution (Deissinger, 2010).

Dual system education policy program is called as Industrial Work Practice (*Prakerin*). Ditmenjur (2008) explains that *prakerin* is a real effort of dual system education, which is learning program for what will be implement in working world. Taufik and Kartowagiran (2016) state that *prakerin* is an activity between vocational school and

industrial work as part of dual system education. The objectives of *prakerin* are: competence fulfillment, competence implementation, and experience growing in working world, (Dikmenjur: 2008). The component includes: Institution (vocational high school), business and industrial world, governmental institution, and others.

Prakerin are implemented in form of direct basic vocational practice, which implemented within both industrial and business world. The objective is to prepare the students in developing their ability and giving them a real working experience. Therefore, they can be ready during their time entering working world. *Prakerin* program is an obligatory for vocational high school, one of those is accounting proficiency competence. *Prakerin* as vocational high school program has problem or weakness, which is incompatibility of job description in industry with the qualification competence. Students within accounting qualification competence supposed to be employed within accounting field. Whereas, business and industrial world are not sufficient for *prakerin* program. Lack of preparation and *prakerin* as formality are also part of the problem. Those problems within *prakerin* program are the roots why research about implementation of *prakerin* is required; to describe the implementation of *prakerin* within perspective of students and *prakerin* team in vocational school. The result of this research can be utilized as input to improve *prakerin* program, especially for vocational school.

RESEARCH METHOD

This research was a survey research using cross sectional design and quantitative descriptive and qualitative descriptive approach. This research was implemented to describe the implementation of accounting proficiency competence industrial work practice (*prakerin*) at vocational schools. This research was held in Public Vocational School within Sleman Regency consisted of SMK Negeri 1 Godean, SMK Negeri 1 Tempel and SMK Negeri 1 Depok. The research was implemented within September 2016 until June 2017. The population of this research were *prakerin* team and XII students of accounting proficiency competence in Public Vocational School. Purposive sampling was chosen as rank-based schools in Sleman regency were determined. It was implemented through took representatives of *prakerin* team teachers. Meanwhile, proportional random sampling with Slovin formula was used. There were 180 students as respondents.

Data collection technique were utilized questionnaire and in-depth interview. Therefore, the instruments were questionnaire sheet and interview guidelines. There were two types of questionnaire sheet: *prakerin* team questionnaire sheet and students questionnaire sheet. Open-ended questionnaire and close-ended questionnaire were provided with four answers and two fillings space that can be filled by respondents. The score determined that if the answers were in gradation, the scoring will be in 1-4 scale and if it were complementary, the scoring was based on the answers chosen (from 1 up to 4). Then, the fillings for respondents were the answer or additional information from them. There were three guidelines: guidelines for *prakerin* team, guidelines for students, guidelines for business and industrial world. Content validity and construct validity were carried up in this

research. *Expert judgment* and Aiken's V formula were utilized to show its content validity's evidences.

Questionnaire experiment toward 180 students has KMO with 0.744 rate or KMO score > 0.5 . Therefore, factor analysis can be continued. Anti-image correlation from 24 items shown that there were items which has ≤ 0.5 , which was item 17. Thus, it had to be eliminated. Researcher did exploratory factor analysis once more and obtained KMO 0.754 and all anti-image correlation score were ≥ 0.5 . Therefore, all items were valid and suitable to be used to collect data. Reliability of the instrument was estimated by used Alpha Cronbach formula with result 0.813. Djemari (2012) states that reliability coefficient score can be decided as good if it is more than 0.7 (>0.7). Therefore, this instrument reliability considered high.

RESULTS AND DISCUSSION

Table 1. The Implementation of *Prakerin*

The Implementation Of <i>Prakerin</i>		The Results of Research
Preparation of <i>Prakerin</i>	Preparation of the students	Students did the preparation before <i>prakerin</i> , such as: collected information related to <i>prakerin</i> and attended the preparation.
	Preparation of <i>prakerin</i> team	<ol style="list-style-type: none"> 1. Teachers were competent as <i>prakerin</i> team, which were the teachers who experienced in <i>prakerin</i> team for more than 4 years. 2. Teachers prepared <i>Prakerin</i> Guideline Book and did the preparation.
	Preparation of infrastructures and facilities	Facilities and infrastructures were functioned well within preparation.
Implementation of <i>Prakerin</i>	Implementation of <i>prakerin</i> in business and industrial world	<ol style="list-style-type: none"> 1. Students did the learning during <i>prakerin</i>, in form of helping and working as same as employees did. 2. Advisors or teachers did the visitation during <i>prakerin</i> for three times at minimum. 3. Students gained training which suitable with their competence. 4. Students did activities during <i>prakerin</i> which suitable with their competence. 5. Students' work assessment during <i>prakerin</i> were appropriate as procedure, which were implemented by business or industrial world and then were reported into <i>prakerin</i> team.
Results of <i>prakerin</i>	Benefit of <i>prakerin</i> implementation	Students gained the benefit in form of working experience.
	Graduate results of <i>prakerin</i> implementation for school and for business and industrial world	Students were interested to being recruited by industrial or business world where <i>prakerin</i> took place

1. Preparation of *Prakerin*

Preparation of *prakerin* consists of: preparation of the students, preparation of the *prakerin* team, and preparation of facilities and infrastructures. There are 9 items that

must be filled by students, and there are 10 items that must be filled by *prakerin* team related to preparation of *prakerin*.

2. Implementation of *Prakerin*

Implementation of *prakerin* means that implementation within business or industrial world. There are 11 items that must be filled by *prakerin* team, and there are 10 items that must be filled by the students related to implementation of *prakerin*.

3. Results of *Prakerin*

Results of *prakerin* consists of benefits of *prakerin* implementation and graduates results of *prakerin* implementation in business or industrial world. There are 2 items that must be filled by *prakerin* team, and there are 4 items that must be filled by the students.

Qualitative data results from the questionnaire and interview guidelines show that teacher has competence as the facilitator, *prakerin* team has *prakerin* preparation activities, facilities that supports *prakerin*. However, according to the some students, there is a school that the preparation only 1 or 2 days before *prakerin* starts. The date of preparation is very close to the *prakerin* initiation. Thus, the students are not quite understand about *prakerin*. There is any school that have not provide *Prakerin* Guideline Book for the students. Therefore, it makes the students obtain little information related to it. There is any school that provide preparation only in terms of explanatory material, without any practice using electronic media.

When *prakerin* implementation, full activity for the students in business or industrial world, teacher visitation in business or industrial world are about 3-4 times average, students receive training in business or industrial world and it is for about 3 months, work assessment is implemented by representatives of business or industrial world, work scoring procedure which based on format determined by school is suitable, *prakerin* team implement evaluation meeting after *prakerin* ends. However, there are some implementation of *prakerin* that are not suitable with the accounting proficiency competence, for example: training during in business or industrial worlds, *prakerin* activities, and learning material were not suitable with students' accounting competence. Work description provided by business or industrial worlds were meant to be related with the accounting competence. However, there were accounting activity that could not be permitted to be done by the students. For example: financial reporting and information of business or industrial worlds or agency. Therefore, students were only allowed to do work such as transaction entry, jurnal entry, note registry, filling annual income tax, and administration.

Prakerin is very useful for the accounting proficiency competence students, as shown in form of: fulfilling school curriculum program, increasing students' knowledge in terms of industry, putting them to interact with others, and gaining on the job training or gainig work experience. Some of them are interested to work in business or industrial world where *prakerin* took place. The students are interested to work within accounting and finance area. *Prakerin* gave good impact, that the students were able to know job vacancy, competence requirements, and school understood the employees recruitmen and may continue the partnership with business and industrial world.

As Ariani (2014) states that her research results are relevant with this research results in terms of dual system education participant management and its facilities and infrastructures were good to prepare students doing *prakerin* program. *Prakerin* gave benefit for the students in form of work experience. As Pratiwi (2016) states that *prakerin* gives significant contribution to increase academic skills and there are significant contribution between *prakerin* and academic skills result. Sudarsono dan Sukardi (2017) in their research state that *prakerin* model implementation is one of the solutions to raise practical learning process. It is connected with this research result, that *prakerin* is useful for the students, especially to gain work experience and information. Ghalayini (2017) states that human resources practices has synergical impact on employees' character. Hence, this research hopefully able to give benefit to students. Peni (2009) stated there were obstacles identified: costly *prakerin* fee, *prakerin* duration which was short, lack of mental preparation, limited time to consult, inappropriate placement within business or industrial world for the students, lack of communication, and students which were not proactive enough. Those were relevant with the results of this research. This research shows that there are some problems when implementation of accounting proficiency competence *prakerin* in public vocational school. There were obstacles in this research that the material taught in business and industrial world were not suitable as the material taught at school. It means that the placement was inappropriate. There are limitation within this research: there is no observation instrument in this study, relatively short time to collect research data with its instruments and the students as respondents, and the students as respondents occupied in preparing their national exam.

CONCLUSION AND RECOMMENDATION

The implementation of *prakerin* consisted of preparation of *prakerin* team, preparation of students and preparation of facilities and infrastructure. Implementation of *prakerin* in business or industrial sectors was supervised and assessed by business or industrial sectors supervisor. *Prakerin* program gave benefits for students. It can be concluded that there are several recommendations: 1) schools are preparing for improvement before the *prakerin* program begins, 2) the implementation of *prakerin* conducted periodic evaluation involving business or industrial sectors, 3) continuation of cooperation between school and business or industrial sector after *prakerin* program is completed.

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