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BASIC SKILLS OF STUDENTS DEALING WITH THE WORLD OF WORK THROUGH ACCOUNTING PRACTICES IN SMK NEGERI 3 BANJARMASIN

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A B S T R A K

This study aims to describe the learning, media and curriculum of the SMK Negeri 3 Banjarmasin Accounting expertise program, describe the debriefing provided by the school before the Accounting expertise program students carry out the internship and describe the experience gained by the accounting expertise program at the SMK Negeri 3 Banjarmasin accounting program from the implementation of the internship in the relevant agencies. The research method used is a qualitative research method with data collection techniques through interviews, observations, and document studies. Sources of data obtained from interviews with informants are productive accounting teachers, deputy head of the public relations department, deputy head of the curriculum, administrative staff and students of the accounting expertise program at SMK Negeri 3 Banjarmasin. Data was also obtained from document study results. The results showed that the Banjarmasin SMKN 3 in teaching and learning activities developed KTSP-based curriculum, as well as carrying out industrial work activities for three months while students were in the third and fourth semester, and using online learning media to support learning while students were in the business world of industry. As for debriefing by the school when the child will carry out an apprenticeship given by productive teachers, counseling guidance. the head of the expertise program, the deputy head of the school, to the head of the school regarding student matters and readiness regarding the implementation of the internship. Industrial work practices provide special experience and illustration for students related to business and the industrial world.

A B S T R A C T

Penelitian ini bertujuan mendeskripsikan pembelajaran, media dan kurikulum program keahlian Akuntansi SMK Negeri 3 Banjarmasin, mendeskripsikan pembekalan yang diberikan oleh sekolah sebelum siswa program keahlian Akuntansi melaksanakan prakerin dan mendeskripsikan pengalaman yang diperoleh siswa program keahlian Akuntansi SMK Negeri 3 Banjarmasin dari pelaksanaan prakerin di instansi yang terkait. Metode penelitian yang digunakan adalah metode penelitian kualitatif dengan teknik pengumpulan data melalui wawancara, observasi, dan studi dokumen. Sumber data yang diperoleh dari hasil wawancara dengan informan yaitu guru produktif Akuntansi, wakil kepala bagian hubungan masyarakat, wakil kepala bagian kurikulum, pegawai tata usaha dan siswa program keahlian akuntansi SMK Negeri 3 Banjarmasin. Data diperoleh pula dari hasil studi dokumen. Hasil penelitian menunjukkan bahwa SMKN 3 Banjarmasin dalam kegiatan belajar mengajar mengembangkan kurikulum berbasis KTSP, serta melaksanakan kegiatan prakerin selama tiga bulan selama siswa berada di semester ketiga dan keempat, dan menggunakan media belajar online sebagai penunjang pembelajaran selama siswa berada di dunia usaha dunia industri. Adapun pembekalan yang dilakukan pihak sekolah ketika anak akan melaksanakan magang diberikan oleh guru produktif, BK. kaprodi, wakasek, hingga kepsek terkait hal dan kesiapan siswa terkait akan pelaksanaan magang. Prakerin memberikan pengalaman dan gambaran tersendiri bagi siswa terkait dunia usaha dan dunia industri.

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PENDAHULUAN

Education as an investment that has strategic value for the continuity of human civilization in the world that can produce quality human resources. In Indonesia, manpower still faces complex problems including high unemployment, limited creation, and expansion of job opportunities, low productivity of workers/laborers, and the inadequate application of MSEs. Other labor problems, such as cases of strikes, work disputes, termination of employment, as well as cases of child labor and so on have also colored the labor sector.(Wibowo, 2016)

Vocational High Schools as educational institutions that aim to prepare students to become skilled workers and prioritize the ability to carry out certain jobs and be able to compete in various fields including technology with professional expertise in their fields so that they can meet increasingly complex life needs. (Valid, Taman, Ypkk, & Yogyakarta, 2012) The focus of education carried out by Vocational High Schools (SMK) is directed at creating quality human resources in various disciplines. (Diklat et al., 2014) The focus of education carried out by Vocational High Schools (SMK) is directed at creating quality human resources in various disciplines.

Through industrial practical work, activities will provide valuable experience for students, skills obtained from the implementation of internship, and an overview of the real-world state of the industrial world, so that students know the needs of the world of work. According to Budiyana (2010:24) states that student performance in implementing an internship can be seen from several aspects including quality of work, accuracy, initiative, capability, and good communication. The important role of vocational competencies in the readiness of students who will enter the world of industrial work, each student must have their expertise program as the main support in the world of industrial work. A.M Sardiman (2012:31) argued that "experience is gained by learning". (Aditya, Surabaya, Ekonomi, Ekonomi, & Perkantoran, 2013)

According to Elfindri et al (2011: 67), soft skills are skills and life skills for alone, in groups or in a community, as well as the Creator. (Abdullah, 2017) Meanwhile, according to Sri Widiastuti dan Nur Rohmah Muktiani (2010:49) explaining skills (skills) are practical activities that are implied from activities. Basic skills must be possessed by someone. (Keolahra, 2010)

Basic skills in industrial practical work activities are important and must be possessed by every student, the reason is that it will affect their success in industrial practical work activities as well as their provision so that later when they graduate from school and work, they already have basic accounting following the demands of the industrial world. related.

Quoting the results of research in the city of Padang, it is stated that industrial work practices have a significant influence on the basic skills of office administration students at SMK Negeri Bisnis and Management in Padang City. The good implementation of industrial work practices can improve the skills of office administration students as well. Industrial work practices and student skills have a significant influence on students' readiness to enter the workforce. if the implementation of the apprenticeship is done well and the student's skills improve, students can improve the work readiness of the office administration students of SMK Negeri Bisnis and Management in Padang City (Perkantoran & Padang, 1900).

Industrial work practices have an important role for schools but in its implementation, there must be an agreement between the school and the industrial world regarding plans for implementing industrial work practices. The implementation of apprenticeship can occur if there is a willingness and willingness in the world of work to learn is adjusted to the curriculum agreed upon by both parties. Internships are also provided by the school as an illustration of how the internship will be located and how to bring attitudes and ethics as a student.

RESEARCH METHODS

This research uses qualitative research. The place of research was conducted at SMK Negeri 3 Banjarmasin, Jalan Pramuka Komplek Semanda No. 52, East Banjarmasin District, Banjarmasin City, South Kalimantan Province. The reason the researchers chose this location is that SMK Negeri 3 Banjarmasin is a Vocational School in Banjarmasin which has various kinds of expertise programs, namely travel business (UPW), hotel accommodation, accounting, and financial institutions, office automation and governance, online business, and marketing, multimedia. , computer and network engineering as well as broadcasting and film.

RESULTS AND DISCUSSION

Learning, Media, Facilities, and Accounting Expertise Program Curriculum

Fieldwork practice is one part of the dual system education pattern as a joint program between SMK and the industrial world business which is carried out in the business and industrial world. The PKL program is jointly arranged between schools and the community (Couples / Industry Institutions) in order to meet the needs of students, as well as a vehicle for contributing to the world of work (DU / DI) towards efforts to develop education in SMK. (Curriculum Team: 128).

The dual system of education in Indonesia is now known as an internship. The internship is a joint program between SMK and industry which is carried out at DU / DI and is work-based

learning. The internship has 2 places for learning activities that are carried out based on school (school-based learning) and work-based (work-based learning). Students in this case have the status of interns at DU / DI and as students at SMK. Industrial work practice activities for vocational high school students are indeed very important to improve students' abilities in entrepreneurship, in this activity students will be better able to develop the competency skills students have to solve problems in the industrial world and can provide real information in the world of work. So apprenticeship is a form of education and training organized by every vocational high school to improve the competence of skills that students have so that one day they can enter DU / DI in a professional business. (Chanawongse. 2011. Influence of competence, independence, 2014)

Asnaniah in her thesis entitled Practical Value of Bank Mini as Supporting Industrial Work Practices (Case Study of Class XI Students majoring in Accounting at SMK Negeri 3 Banjarmasin) that "The competency training system at SMK Negeri 3 Banjarmasin is called the apprenticeship system. The program implemented by SMK Negeri 3 Banjarmasin is carried out in two stages, namely in schools and industrial places. The stages carried out in schools are by carrying out practices in mini-banks, where students take turns practicing in mini-banks with the duties and obligations of the mini-bank, such as data collection or recording, either manually or by computer. The data that is inputted is in the form of data collection for students who want to save, collecting or recording students who are saving and collecting or recording students who withdraw their savings and printing the results of the recording or collection. The stages are carried out in industrial places such as PT, CV, and government that has collaborated with SMK Negeri 3 Banjarmasin and are carried out in the third semester for 6 months in stages with the first 3 months for two classes and the second 3 months for the two classes the next was held in the Banjarmasin area and in the fourth semester for 3 months it was held outside the South Kalimantan area ".

SMK Negeri 3 Banjarmasin through industrial work practices carried out by students there is a collaboration between the school and the business world and the industrial world that contributes to developing education in SMK, it is hoped that students who carry out these internship activities can take advantage of good partnerships between the school and the world business world. This industry is as good as possible, every job is done as well as possible and not just expecting the value of apprenticeship. Instead, students can get valuable experience from this activity and can apply skills in productive subjects in the business world of the industry.

Asnaniah in her thesis entitled Practical Values of Mini Bank as Supporting Industrial Work Practices (Case Study of Class XI Students majoring in Accounting at SMK Negeri 3 Banjarmasin) that in field implementation or Industrial Work Practices students are provided with

several aspects such as aspects of knowledge which consist of mastery of the material in the form of theory and practice, aspects of skills, and aspects of attitude. The provisions provided by the school are student support in the implementation of Industrial Work Practices, thus if the knowledge aspect is in the form of theory received by students in the class, the skills aspect is in the form of practice carried out by students in mini banks, and the attitude aspect is in the form of discipline, cooperation, politeness, responsibility. Responsibility, cleanliness, and initiative, are to support the readiness of Industrial Work Practices that are not first understood by students who will carry out Industrial Work Practices, it will affect students' readiness in carrying out Industrial Work Practices.

The implementation of compulsory group subject learning A and B in the period of implementing industrial work practices can be carried out in educational and/or industrial units (integrated with Field Work Practices). If the learning of group A and B subjects is not integrated with PKL activities, group A and B subject learning is carried out in the education unit (after students return from PKL activities in partner / industrial institutions) with some hours equivalent to the number of hours one semester. (SMK Negeri 3 Banjarmasin Curriculum Team: 128).

As long as students carrying out PKL activities in related industries cannot carry out teaching and learning activities such as in-class by directly interacting face-to-face with the teacher for about three months, a media that can be used by teachers to share knowledge with students is developed without having to be limited by space and time. Such as online learning media, Edmodo, google form, or google classroom which has been socialized with teachers and students of SMK Negeri 3 Banjarmasin. Through this learning media, the teacher can provide material to students or provide quizzes or interactions about learning related to distance learning.

Permendikbud Number 60 of 2014 states that PKL can be implemented using a block system for half a semester (about 3 months) or it can also use a semi-block system for 1 (one) semester, namely implementing PKL with a composition of 3 days implementing PKL on DU / DI partners and 3 days of learning at school every week. The implementation of apprenticeships or PKL conducted by SMK Negeri 3 Banjarmasin, especially the Accounting and Financial Institution expertise program, is usually carried out in a block release for 2 periods, namely when students are in the third semester and fourth semester or to be precise in class XI, odd and even semesters, and carry out an internship for six months so for 3 months each semester odd and even semester students take turns in school and at the internship so that each semester students can still take part in-class learning. That way there is still time for students 3 months to participate in face-to-face class activities.

In addition to learning and media, educational facilities at SMK Negeri 3 Banjarmasin that support the teaching and learning process in the classroom, especially the accounting expertise program, and financial institutions are classrooms, accounting practice rooms that also provide computers as a place to practice certain subjects, usually students who need this room. will experience moving classes, tables, chairs, and tools that support the implementation of learning and practice activities in accounting and financial institutions.

Bank Mini is one of the facilities used to support student learning practices in schools that position students like in a bank but on a small scale as a provision for practice and from this practice they will later get a value where student customers who practice this are students and teachers. SMK Negeri 3 Banjarmasin itself. Facilities and infrastructure are one of the educational resources that need and are very important to be managed well by all residents at school, whether they are students, educators, education personnel, school employees, staff, and every level of society in the school to maintain and maintain facilities and infrastructure. education which is indeed useful as a support in teaching and learning activities carried out in schools, is because school facilities and infrastructure are an important part that we cannot just ignore because of their important role.

Law Number 20 of 2003 concerning the National Education System states that the curriculum is a set of plans and arrangements regarding the objectives, content, and learning materials as well as the methods used as guidelines for implementing learning activities to achieve certain educational goals. Based on this understanding, there are two dimensions of the curriculum, the first is the planning and arrangement of the objectives, content, and learning materials, while the second is the method used for learning activities.

The curriculum is developed with a philosophical foundation that provides the basis for the development of all potential students to become quality Indonesians, as expected in the goals of national education. The curriculum of SMKN 3 Banjarmasin is structured to carry out a mission to be able to support the development of culture and human life in a positive direction.

Based on the results of research and discussion regarding the implementation of the 2013 curriculum for accounting subjects at SMK Negeri 1 Surabaya, it can be concluded that for aspects of the learning process, the teacher has implemented the 2013 Curriculum learning based on the scientific approach, the teacher also uses the existing learning models in The 2013 curriculum and the assessment aspects apply an assessment system following the 2013 Curriculum. From the results of the recapitulation of the implementation of the 2013 curriculum for accounting subjects at SMK Negeri 1 Surabaya, the average percentage of all interview aspects is 59.5%, so that the results of the percentage are the implementation of the curriculum. 2013 according to the

perceptions of teachers and students is quite well done based on research subjects. (Study et al., 2013)

In connection with the 2018/2019 academic year, SMKN 3 Banjarmasin seeks to implement Law Number 20 of 2003, refers to the provisions of the applicable Law, also sees and pays attention to the interests, issues, and concepts of vocational education globally, besides paying attention to as well as the potential, abilities and local wisdom possessed so that SMKN 3 Banjarmasin develops KTSP for class XII and uses the 2013 curriculum for new students.

Preparation of Schools Before Students Carry out Industrial Work Practices

According to Seeker (Rismiati, 2016) the industrial work practice management cycle consists of three phases, namely planning, coaching, and evaluation. The description of the meaning of planning is a phase of defining and discussing measurable roles, responsibilities, and expectations. This planning leads to a coaching phase, where students and team members are guided and developed, encouraging or directing their efforts through support, feedback, and appreciation. (Rismiati, 2016) From the description of good and effective internship planning above, it can be concluded that internship planning must go through many stages/steps to produce quality planning.

Students who are involved in practical internship activities will of course get provisions in advance from their respective supervisors at school. The provision from each supervisor is usually in the form of basic knowledge about the business world or industry that vocational students will cultivate in accordance with their major. Thus, vocational students are able to adapt and face obstacles that may occur in internship activities and the possibility of dealing with new knowledge that they have never learned in a vocational school. In addition to the briefing from the supervisor, vocational high school students will also get special subjects related to the internship, namely productive subjects.

The apprenticeship provisioning at SMK Negeri 3 Banjarmasin was carried out since the beginning of the students stepping on SMK Negeri 3 Banjarmasin, namely since class X about productive knowledge materials taught by productive teachers related to material knowledge and practices that students usually do in the Accounting laboratory, then supported by other teachers about how students carry themselves and the good name of the school in the industrial world. So that during their apprenticeship they will apply the knowledge gained in school into skills in the industrial world, supported by their attitude in this new environment.

Guidance is usually also given by BK teachers regarding disciplinary issues and student personalities in the business world and the industrial world. Then from the head of the study program about practical internship guidance, policies on internship. Public relations staff also

delivered materials related to the value system problem in Dudi as well as student attitudes and responsibilities in the business world of the related industry. Finally, approaching the time of the internship, the students will be left behind by the school principal.

Education and training in the world of work aim to equip competent students' productive abilities. Fostering an attitude of work value in students which includes an entrepreneurial spirit, a high work ethic, productive, and competitive. In accordance with the SOP, the implementation of apprenticeship begins with preparations which include the formation of a committee, preparation of all administrative equipment, data collection of participants, socialization, search for industrial premises, debriefing, and the appointment of supervisors.

For the selection of a place for student apprenticeship, usually according to the request of students who want to do an internship which is adjusted to their abilities as a consideration, and sometimes the industrial world also asks high-achieving children in school to be placed in their companies. If the excess is in the capacity of the number of students requesting a place in the same industrial world, the school will help place the student where the apprenticeship will be.

Then the implementation in the industry which includes activities to take participants to the industry, monitoring by supervising teachers, picking up students from the industry. And at the end of industrial work practice, students get an assessment from the industry and a certificate as a sign that they have industrial experience and job readiness. Apprenticeship assessment is obtained from the assessment of student learning outcomes which is carried out through tests both written and oral tests, and an assessment of mastery of expertise which includes student competency tests in carrying out internship and professional exams.

Through industrial work practices that are carried out by every SMK, it is hoped that SMK graduates will be able to immediately enter the world of work after later getting an SMK diploma and from the provisions of the apprenticeship they have been carried out to get the certificate so that when SMK graduate students apply for work they already have a handle in the form of a diploma and internship certificate can be easily accepted to work in the desired business/industry world. And this will also have an impact on welcoming the MEA by reducing unemployment. Apart from that, with the skills they get when students do an internship, if they have the capital, they can open their own business field so that it will reduce the negative impact of unemployment.

Student Experience in Accounting Expertise Program from Internship Implementation

Industrial Work Practice is a collaboration between the school which in this case is represented by students along with the business world and the industrial world. The cooperation that exists between the parties involved with the students certainly provides positive benefits for

all parties. The benefits are as follows, every student is always required to be disciplined in time, in fact, this discipline is not only a demand for students but for anyone who works, it is always demanded that way. In addition to time discipline, regulatory discipline, and matters relating to the same job must always be prioritized professionally.

Added value for students by holding internships, namely the learning outcomes of students will be more meaningful because they have professional skills as a provision for their sustainable development, increase self-confidence and encourage students to further improve their professional skills at a higher level so that after graduating later It is hoped that students are ready-to-use workers in the business / industrial world.

Based on the findings of the student's daily activities journal during the industrial work practice, it was seen that there were students who were in the same internship but had different activities and there were also those at the same internship who had the same activities. This means that the same place is not necessarily the same job because they may be in different divisions of work.

The daily activities carried out by students were activities related to the administration of accounting offices that were not far from computers and documents and data related to the company where Dudinya worked at that time. From interviews with several apprentices, their activities are still accompanied by employees and only help facilitate employee work, such as inputting data, handling filing documents, handing over goods from the company. Meanwhile, jobs that are too intense or very personal do not dare to take the risk of handing over to apprentices because it is too risky and dangerous if it is done by interns who are still in the training process and have no experience.

The experience of their daily activities has strengthened them from the results of the theoretical knowledge they have learned in school and implemented in the industrial world. So that the authors can say that industrial work practices do give students an idea of how to work in the business world and the industrial world.

The author concludes the same opinion between Evelyn and Reza who said that the business world of the industrial world is a place that binds employees to follow the company's procedures and rules. As is well known by the author himself, Reza Syarief is an outstanding alumnus of SMK Negeri 3 Banjarmasin, participating in various accounting competitions representing schools and often bringing home trophies. It turns out that behind his success at the SMK level in the Accounting expertise program, his career choice was not to work in an office but to be himself following his heart, and still sharing his knowledge with the public was his choice of life. Often participating in competitions and winning does not make accounting her main choice,

but she chooses to open her own business by establishing and publishing a book on the CV she founded. Creating their own business as part of reducing the existing unemployment rate.

Apart from Reza Syarief, one time the author also read information from the WhatsApp group that was promoting catering, and it turned out that after this comment, it turned out that the catering promotion had an alumnus of the accounting expertise program.

The benefits of internship as part of the cooperation program between vocational schools and the business/industry or agencies are implemented in the principle of helping each other, complement each other, and complement each other for mutual benefit. Based on this principle, the implementation of Industrial / Institution Work Practices (Prakerin) will provide added value or benefits to cooperating parties. While the objectives of the internship are (1) Producing workers who have the professional expertise, namely workers who have a level of knowledge, skills, and work ethic that are in accordance with the demands of the work field. (2) Strengthening the link and match between SMK and industry/agency. (3) Increasing the efficiency of the education and training process for professional quality workers. (4) Give recognition and appreciation to work experience as part of the educational process. (Sarwono, 2010)

Sometimes when people are bored with the demands of a job, one of the best solutions in addressing this is that we have to create these jobs at least for ourselves and as much as possible with existing jobs, we can also help other people who have trouble providing jobs. However, when carrying out practical industrial work activities, we must be serious because it could be that one of the business opportunities that can arise in us comes from industrial work practices in the business world of the related industry.

CONCLUSION

Vocational High School 3 Banjarmasin is a school that implements a special vocational learning program programmed specifically to be held in the community in the form of Industrial Work Practices (Prakerin). Internships are carried out for six months (every three months for two semesters) arranged jointly between the school and the community (Couple/ Industry Institutions) in order to meet the needs of students, as well as a vehicle for contributing to the world of work (DU / DI) towards efforts to develop education in SMK.

Accounting and Institutional Finance is one of several expertise programs at SMK Negeri 3 Banjarmasin which aim to equip students with skills, knowledge, and attitudes to be competent so that it is hoped that graduates of competency in Institutional Accounting and Finance expertise can work according to their competence, but can also continue higher education level.

The school provides provision when students will carry out apprenticeships by several teachers and even school principals which aim to prepare students in the industrial world later. Various kinds of apprenticeship activities from the various worlds of the industrial world where the implementation of industrial work practices provide students with a separate experience and description regarding how the business world and the industrial world employ their employees. Skills, discipline, and a good work ethic are things that every student must have in order to work. Students have the choice of completing SMK immediately working, creating their own jobs, or continuing to higher education.

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