

# Strategy to Increase the Entrepreneurship Interest in Diploma Students

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## Abstract

Low percentage of working population from Diploma I/II/III graduates and high number of open unemployment level from Diploma I/II/III graduates indicate that it is still hard for Diploma graduates to get a job after graduating from their studies. Therefore, it is very important to integrate entrepreneurship education into the curriculum of Diploma Program. The aim of this research is to analyze the strategy that can be applied to increase the entrepreneurship interest in diploma students especially in D3 Accounting of Jenderal Soedirman University. Subject of this research are students in D3 Accounting of Jenderal Soedirman University (UNSOED), lecturers in D3 Accounting of Jenderal Soedirman University, manager of UNSOED's KPRI "Kosuku". Data collecting method in this research are questionnaire, in-depth interview, FGD, and documentation studies. Result from data analysis indicates that the lowest entrepreneurship interest in students is the confidence aspect. Strategy that can be used to increase the entrepreneurship interest in students is by internship activities at "Kosuku" KPRI of Jenderal Soedirman University.

**Keywords:** Entrepreneurship Education, Diploma Students

## 1. Research Background

Based on data from Central Bureau of Statistic, on November 2018 through Official News of Statistic No. 92/11/Th. XXI, 05 November 2018, it is said that the amount of working population from Diploma I/II/III graduates is only 4,56 million people or 2,78% of the entire working population. Open unemployment level of education sector from Diploma I/II/III on August 2018 are 6,02%. Low percentage of working population from Diploma I/II/III graduates and high number of open unemployment level from Diploma I/II/III graduates indicate that it is still hard for Diploma graduates to get a job after graduating from their studies.

Based on those data then the diploma program manager needs a strategy to increase the independently of their graduates so that diploma graduates not only able to work but also able to establish a business to be independent. One of the efforts to increase the entrepreneurship interest is entrepreneurship education. Soutaris, et al (2007) said that entrepreneurship education and training can increase the interest to establish a business. Entrepreneurship education according to Kuratko (2004) is a dynamic and social process, both individually or group collaboration, to identify the opportunity to transform ideas into targeted practice and activities in social, cultural, or economical context. Various studies said that not every aspect in entrepreneurship can be taught. Aronson (2004) said that teaching someone to be an entrepreneur could not be done, but if the purpose is to motivate entrepreneurship then it can be done with internship.

Internship is a part of work training and usually internship is performed by student in their last year as one requirement to finish their study. In internship, student has the opportunity to apply all of the knowledge that they have learned during their study and study all things about professional work standard in detail. This experience then will become their provision in performing their real career. Student can also widen their horizon in industry world and increase their skills in work practice. Based on these backgrounds, therefore it is very important to formulate a strategy to increase the entrepreneurship interest of the student by entrepreneurship training in the form of internship activities.

## 2. Theoretical Review

### 2.1 Entrepreneurship

According to Instruction of President of Indonesian Republic No 4 1995, entrepreneurship is a passion, attitude, behavior, and skill of someone in managing business and or activities directed to the effort to search, create, and apply the procedure, technology, and new product by increasing the efficiency in giving the better service or gaining bigger profit. Entrepreneurship have benefit such as giving the opportunity and freedom to control their own chance, giving the opportunity to do change, giving the opportunity to achieve the full potential of themselves, having the opportunity to achieve optimal benefit, having the chance to actively participating in the society and get the acknowledgement of their effort, and having the opportunity to do something that they like and making them happy in the execution (Zimmerer et al, 1993). An entrepreneur is someone who is able to organize and direct new business. Survey result from Lambing (2000) shows that most responden became an entrepreneur because they have underlying experience that makes them have entrepreneurship interest and character. Entrepreneurship interest and character is affected by skills, abilities, or competence. While competency is determined by knowledge and experience. Knowledge and experience in entrepreneurship are

gained by entrepreneurship education. One form of entrepreneurship education activity is entrepreneurship internship.

Internship is performed to gain knowledge. Knowledge that has to be understood by entrepreneur are (Sunarya, 2011) Knowledge on business field that will be faced and the environment around it; 2) Knowledge on role and responsibility; 3) knowledge on personality and skills of self; and 4) knowledge on business management and organization. In the current competitive business environment, knowledge on business field is crucially needed. Beside knowledge, other important things that has to be owned to create entrepreneur personality is entrepreneurship skills and abilities. Knowledge, skills and ability in entrepreneuring can be improved by internship program in a business group. As for the characteristic of people who have entrepreneurship nature according to Geoffrey G. Meredith et al (2002) are confidence, task and result oriented, risk-taker, leadership, originality, and future orientation.

## 2.2 Accounting Diploma Degree

D3 Accounting Study Program in Jenderal Soedirman University was established based on Study Program Establishment Decree No 101/DIKTI/Kep/1998 on March 1st 1998 and had started its organization on May 21st 1997. D3 Accounting Program Study has been accredited as “A” grade according to BAN-PT Decree no 017/BAN-PT/Ak-VI/Dpl-III/X/2011 with emphasis on applied accounting field on UMKM and village/community-based economy orientation. In D3 Accounting program study, the essential subjects are fund accounting, government accounting, accounting system, taxation, bank accounting, company budget, auditing, fund management, management information system, fund report analysis, internal inspection, also supported by practice. D3 Accounting curriculum accentuate on mastering the science and practice of accounting. D3 Accounting can be placed in accounting section or teller position in banks and or fund report organization section in government institution and or accounting and finance section in general company.

## 2.3 Internship

Internship is a learning process that contains learning while working or working while learning factor, where the main element of this process is by copying. Internship activities is considered done if the participant is able to finish the learning result by themselves with the same or better result than the learning source. Through internship, someone will have certain experience to deliver knowledge and skills that they owned to someone who is inexperienced and to the one who had that certain experience and skills so that the participant can have the experience or skills then he is able to performed everything by themselves (Sudjana, 2000).

Fauzia (2015) said that there are some aspects in student personality that also undergoing change, such as their mindset, attitude and behavior, mentality, skills, and confidence. These changes also affected by factors such as internship place, internship location, work environment, internship duration, work type during internship activities, and motivation. These changes of student’s personality are really appropriate with entrepreneur interest that should be owned by D3 accounting graduates, such as confidence, task and result orientation, risk-taker, leadership, originality, and future orientation. By internship program, then the personality change especially in their entrepreneurship interest can be expected.

According to Kamil (2002), internship learning process have some factors that need attention so that the internship process can improve the independency of its participant, they are : 1) participant with their unique characteristics have high interest and talent to support that, 2) internship participant have the willingness to share their knowledge, attitude, and skills to the participant with or without any reward, and 3) internship has to be performed through various pattern that supports the process and the success of that process. Participant as studying person perform the purpose-oriented learning process.

## 3. Research Methods

### 3.1 Research Approach

This research used mixed approach where quantitative approach was used to assess the entrepreneurship interest of accounting D3 student and qualitative approach was used to learn the execution of entrepreneurship education in D3 Accounting and what the best strategy to be used in “Kosuku” KPRI UNSOED is.

### 3.2 Types and Nature of Research

This research is a descriptive research to describe a variable independently, even when its only one variable or more without making comparison or association between one variable and other variables.

### 3.3 Informant and Research Setting

Informant in this research are student and lecturers of D3 Accounting of Jenderal Soedirman University, “Kosuku” KPRI UNSOED manager. This research was performed at D3 Accounting study program and “Kosuku” KPRI UNSOED.

### 3.4 Technique Data Collection

Data required in this study including primary and secondary data. Primary data was collected by using questionnaire, in-depth interview technique, Focus Group Discussion (FGD), observation and survey on entrepreneurship education in D3 Accounting UNSOED and “Kosuku” Cooperative of UNSOED. Secondary data collection techniques including documentation and review of literature related to entrepreneurship and curriculum of D3 Accounting of Jenderal Soedirman University, and work project of “Kosuku” cooperative of UNSOED.

### 3.5 Technique and Data Processing Phase

Quantitative data was processed using SPSS. While the qualitative data was processed using data reduction methods, data display, and data categories.

### 3.6 Data Quality Test

Data quality test on quantitative data was performed using validity test and reliability test. While the qualitative data was tested using source triangulation and data triangulation.

## 4. Result and Discussion

### 4.1 Profile of Entrepreneurship Interest of D3 Accounting Student of UNSOED

Entrepreneurship interest of D3 accounting student of UNSOED was assessed based on six main characters according to Geoffrey G. Meredith (2002) such as confidence, task and result orientation, risk-taker, and future orientation. As for the indicators on each character is displayed on Table 1.

Table 1. Characteristics of Entrepreneurship Interest

Characteristic	Personality
confidence	conviction, independence, individualistic, optimist
Task and result orientation	Need of achievement, profit oriented, Perseverance, fortitude, hardwork determination, have strong motivation, energetic, and initiative
Risk-taking	Risk-taker
leadership	Act like a leader, can socialize with people, respond to critique and suggestions
originality	Innovative and creative, flexible, have lots of sources, jack-of-all-trades
future orientation	Have visionary perspective to the future

Respondent in this research amounted to 91 students of D3 Accounting of UNSOED from three batches, which are 2015/2016, 2016/2017, and 2017/2018 batches. As for the assessment result is displayed in Table 2.

Table 2. Result of Entrepreneurship Interest Assessment of D3 Accounting Student

No.	Characteristics	Percentage
1.	Confidence	12%
2.	Task and Result Orientation	25,6%
3.	Risk-taking	13,1%
4.	Leadership	17,6%
5.	Originality	18%
6.	Future Oriented	13,7%
	Total	100%

Based on the result of entrepreneurship interest assessment on student, we learned that the character that is owned by most of the student of D3 Accounting of UNSOED is task and result orientation. Task and result orientation mean that student have need for achievements, profit oriented, have perseverance, fortitude, hardworking determination, and have strong motivation, energetic and initiative on things in their life. Real proof that the student has task and high result orientation is on the student’s disciplinary level in finishing their task given by the lecturers. Students are used to understand the material given by the lecturer to get the good score in their studies.

Leadership character is amount to 17,6%, means that student have the ability to influence other people to act to their will and able to accept the critiques given to them. Originality have the percentage of 18%, where the students are curious of information by reading literature and asking the more knowledgeable and experienced people. Risk-taker and future orientation character each has 13,1% and 13,7% percentage. Student decide on something by counting the risk and ready to take the risk.

Confidence is a characteristic with the lowest percentage (12%). This low percentage of confidence compared to other aspects indicate that a treatment in the form of an activities to enhance/increase their confidence is necessary. If this is associated to entrepreneurship education, then internship on a business place can be arranged so that the student will be used to interact with consumer and able to increase their confidence and other aspects as well.

#### 4.2 Entrepreneurship Education in D3 Accounting UNSOED

Entrepreneurship education execution in D3 accounting major can be learned from documentation study from D3 Accounting UNSOED Curriculum document and from in-depth interview with lecturers in D3 Accounting major. Specifically, D3 accounting major have the purpose to develop graduates who are able to:

- 1) Able to be a medium accounting technician who are able to perform job in accounting section in service, trade and/or big-scale manufacturing companies (business entity) and/or go public in appropriate to the standard and principles in general and relevant in accounting field, through appropriate financial data analyzing process and method option, supported by skills in management, information technology, communication and interpersonal skills.
- 2) Mastering the theoretical concept of accounting in general and other relevant concepts to solve the problem and/or go public.
- 3) Able to work in a team together and effectively communicate in a team work both in their position as member and/or as leader of the team, to finish the job in accounting section including document the work result in the form of written report.
- 4) Able to evaluate and supervise the achievement of work result in accounting section that they are responsible with, both as member and/or leader of the team.

#### 4.3 Entrepreneurship education strategy by internship program in “Kosuku” KPRI UNSOED.

“Kosuku” KPRI is a cooperative in Jenderal Soedirman University in which its members are consist of Jenderal Soedirman University’s employee. Total amount of “Kosuku” KPRI member in 2016 are 1828 people. As for the business field performed involving three business unit, they are goods business unit, saving/loan business unit, and service business unit. Kosuku” KPRI is an organization in the form of cooperative union that has been well-managed. Based on complete examination on “Kosuku” KPRI performed by supervisor involving organization and management section, business section, capital section, financial section, and other sections, the results are as follows:

- 1) Organization and Management Section  
Organization books are complete and well-executed. Job desk and explanation among caretaker, supervisor committee, manager, and employee are already existing and performed. Work relationship between member and caretaker, caretaker and supervisor, caretaker and manager, and between caretaker and employees have been going on well. Organization material books such as book of UU No 25 1992 and articles of association are already owned. Work division between member have been going on well.
- 2) Business section  
Realization of “Kosuku” KPRI business activities involving goods business unit, saving/loan units, bank credit, and saving service. Business types performed by “Kosuku” KPRI are:
  - a) Supply of grocery goods and other goods
  - b) Saving & loans
  - c) Credit from Bukopin and BNI Bank
- 3) Capital Section
  - a) Main saving Rp10.000,00/member. Compulsory saving Rp100.000,00/month for each member.
  - b) Total amount of capital of “Kosuku” KPRI are Rp 12.513.336.005,67
- 4) Financial Section  
Book keeping system in “Kosuku” KPRI is based on double entry system and has been well-executed. All transactions related to finance has been booked on time.
- 5) Other sections  
Debts withdrawal from members is still being attempted and strived for.

Based on assessment explanation from supervisor on “Kosuku” KPRI work performance, we can conclude that “Kosuku” KPRI has been well-managed in accordance to the rules. “Kosuku” KPRI has goods business unit that specially provide groceries goods needed by its member. Execution of goods business unit is performed in “Kosuku” KPRI store. Goods provided in “Kosuku” KPRI store are varied from home appliances, clothes, towel, socks, otomotive goods, etc. Profit from goods business unit in 2016 are Rp57.436.100,00.

Strategy that can be used to increase the entrepreneurship interest in D3 Accounting major is by making business unit in “Kosuku” KPRI UNSOED as internship place. Business unit that can be use as entrepreneurship education facility is goods business unit. Goods business unit can give student the experience to entrepreneurship. Students can learn the management of a business, from financial management, marketing, goods selling price determination, and so on. By direct practice in “Kosuku” KPRI store, students are able to increase their confidence by direct interaction with consumer.

“Kosuku” KPRI is an organization in the form of cooperative that has been well-managed in accordance to the rules. The proof of this is the complete examination report by the supervisor on the work performance of “Kosuku” cooperative. Based on analysis result on activities in “Kosuku” cooperative, “Kosuku” cooperative has

business unit that can be the place for student to learn entrepreneurship. “Kosuku” cooperative has store that has been well managed. “Kosuku” cooperative store has been able to gain gross profit in the amount of Rp 57.436.100,00 which means goods business unit has been able to managed their store well. Based on these explanations then “Kosuku” cooperative is ready to be an entrepreneurship education place in the form of entrepreneurship internship to increase the entrepreneurship interest of student.

## 5. Conclusion and Suggestion

### 5.1 Conclusion

Entrepreneurship interest in students of D3 Accounting of UNSOED involving aspects such as confidence (12%), task and result orientation (25,6%), risk-taking (13,1%), leadership (17,6%), originality (18%), and future orientation (13,7%). Based on these results, the lowest aspects that the student have is confidence. Lecture activities that specifically discuss about entrepreneurship is business introduction. While other subjects only insert material on entrepreneurship on lecture period in classes.

“Kosuku” KPRI as employee cooperative union in Jenderal Soedirman University has been well managed, proven with the complete administration management and the big amount of business revenue residu given to its member. As an effort to increase the entrepreneurship interest of D3 Accounting student, “Kosuku” cooperative has business unit that can be a place for student practice to increase their entrepreneurship skills. “Kosuku” KPRI is ready to be the internship place for student to learn entrepreneurship.

### 5.2 Suggestions

Based on the conclusion, then a form of activities to increase the entrepreneurship interest of student should be added. This activity needs to be designed so that it can increase the student’s characteristics including confidence, task and result orientation, risk-taking, leadership, originality, and future orientation. Manager also need to give suggestions to the lecturers in D3 Accounting major to insert entrepreneurship material during the lecture in classes.

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