EVALUATION OF FIELD WORK PRACTICE PROGRAM (PKL) AT SMK NEGERI 1 PENGASIH

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Abstract

This study is aims to evaluate the implementation of the Field Work Practice program, which consists of: (1) evaluation of input components including: (a) readiness of students, (b) performance of productive subject teachers, (c) school facilities and infrastructure; (2) the evaluation of process components includes: (a) the performance of the supervising teachers, (b) the performance of students; (3) the evaluation of the output component includes: student work readiness. This research is evaluative research with the Stake model approach. The subjects of this study were 71 students of class XII and six teachers of PKL supervisors. The research data were analyzed using quantitative descriptive techniques. The results show that: (1) the input component on the readiness of students was included in the very good category with score of 25,33, the performance of productive subject teachers was included in the very good category with score of 53,31, and school facilities and infrastructure was included in the very good category with score of 39,45. (2) the process component on the performance of students was included in the very good category with score of 52,83, and the performance of the supervising teacher was included in the good category with score of 22,54. (3) the output component on the work readiness of students was included in the very good category with score of 57,03.

Keywords: Program evaluation, field work practice, accounting and financial institutions

Abstrak

Penelitian ini bertujuan untuk mengevaluasi pelaksanaan program Praktik Kerja Lapangan yang terdiri dari: (1) evaluasi komponen masukan meliputi: (a) kesiapan peserta didik, (b) kinerja guru mata pelajaran produktif, (c) sarana dan prasarana sekolah; (2) evaluasi komponen proses meliputi: (a) kinerja guru pembimbing, (b) kinerja peserta didik; (3) evaluasi komponen hasil meliputi: kesiapan kerja peserta didik. Penelitian ini merupakan penelitian evaluatif dengan pendekatan model *Stake*. Subjek penelitian ini adalah peserta didik kelas XII sebanyak 71 orang siswa dan guru pembimbing PKL sebanyak 6 orang guru. Data hasil penelitian dianalisis dengan teknik deskriptif kuantitatif. Hasil penelitian menunjukkan bahwa: (1) pada komponen masukan, kesiapan peserta didik termasuk dalam kategori sangat baik dengan skor sebesar 25,33, kinerja guru mata pelajaran produktif termasuk dalam kategori sangat baik dengan skor sebesar 53,31, dan sarana dan prasarana sekolah termasuk dalam kategori sangat baik dengan skor sebesar 39,45. (2) pada komponen proses, kinerja peserta didik termasuk dalam kategori sangat baik dengan skor sebesar 52,83 dan kinerja guru pembimbing termasuk dalam kategori baik dengan skor sebesar 22,54. (3) pada komponen hasil, kesiapan kerja peserta didik termasuk dalam kategori sangat baik dengan skor sebesar 57,03.

Kata Kunci: Evaluasi program, praktik kerja lapangan, akuntansi dan keuangan lembaga

INTRODUCTION

In the current era of globalization, education has an important role in producing the next generations of the nation who are expected to advance the Indonesian economy. Education is a directed effort to create competent human resources to face competition. Competent human resources must be formed through educational programs following the workforce's needs. With the right education program, it will be able to produce a workforce that can meet the needs and challenges of the world of work.

One of the secondary education institutions that can meet the workforce's needs is Vocational High School (SMK). Vocational High School has a role in producing graduates with competent knowledge, skills, and expertise to enter the world of work. Implementing learning in SMK is devoted to equipping students with expertise in the field of study they are involved in. SMK is a formal education school with a special training pattern to direct students to become graduates who are ready to enter the world of work.

One of the missions of SMK is to improve the quality of learning at Vocational High Schools to produce graduates who are competitive at work (Guru, 2011). Students as prospective workers are prepared to enter the world of work. Therefore, students must have knowledge and skills following what is needed in the world of work. As part of secondary education, Vocational High Schools have specific objectives: (1) Produce graduates with competencies that follow the demands of the business and industrial worlds, both nationally and globally. (2) Produce graduates with vocational skills in expertise programs that meet the competencies and certifications required by the relevant world of work and can compete in the global market. (3) Produce various research products and innovative programs in the disciplines of PTK (vocational technology education) and scientific disciplines that are useful for improving the quality of human resources in national development. (4) Become a center of information and dissemination in technology and vocational education. (5) Produce educators/trainers in the field of vocational technology who have an entrepreneurial/entrepreneurship spirit (HME FT UNY, 2017).

According to Law Number 20 of 2003 Article 15, vocational education is secondary education that prepares students to work in certain fields. In preparing their students, every vocational high school prepares students with the Field Work Practice (PKL) program. PKL is a form of training that students follow by working directly in the business world and the industrial world in a directed manner to equip students with attitudes and skills according to their field of expertise as a

provision in entering the world of work. (Zuraidah, 2020). PKL has a vital role for students as stated in the regulation of the Minister of Education and Culture of the Republic of Indonesia number 323/U/1997 article 2, namely: (1) improving the quality and relevance of vocational education through the participation of Partner Institutions (IP), (2) producing graduates who have the knowledge, skills, and work ethic by the demands of the job market, (3) produce graduates who have the knowledge, skills, and attitudes that are the basic provisions for sustainable self-development, (4) provide recognition and appreciation for work experience as part of from the education process, (5) improving the efficiency of the implementation of vocational secondary education through the utilization of educational resources in the world of work (Kepmendikbud RI, 1998).

Field Work Practice is a program that SMK students must carry out. One of the vocational high schools that implement PKL is SMK Negeri 1 Pengasih. SMK Negeri 1 Pengasih is a school located in Kulon Progo Regency, D.I. Yogyakarta. This school was built in 1968 and presently has six expertise programs that are: 1) Accounting and Financial Institutions Competency, 2) Office Automation and Governance, 3) Online Business and Marketing, 4) Multimedia, 5) Fashion, 6) and Hospitality. Financial and Institutional Accounting is one of the expertise programs most in-demand by the students.

Based on the result of the observations, with the head of Accounting and Financial Institutions Competency at SMK Negeri 1 Pengasih on January 20, 2022, the author has obtained some information as follows: 1) the internship program will be held from April to September 2021. The school determines the places and placement of PKLs, considering the students' domicile; 2) due to the pandemic, several places temporarily do not accept PKL students; The school must find alternative places for other PKLs; 3) the debriefing carried out by schools is only carried out through their respective supervisors; 4) no books PKL guides owned by students, there are only journal books to fill in daily activities during PKL; 5) there are no provisions regarding the minimum number of visits/monitoring that must be carried out by supervising teachers during PKL 6) there is no assessment/evaluation of the implementation of PKL conducted by the school.

Based on the conditions of the implementation of the PKL program at SMK Negeri 1 Pengasih, it is necessary to evaluate the implementation of the Field Work Practice program. Evaluation is a process used to identify problems, collect and analyze data, conclude the results that have been achieved, interpret the results into policy formulations, and present

information to make decisions based on aspects of the truth of the evaluation results (Amin, 2017). Meanwhile, Sabila (2020) also said that evaluation is a systematic activity in collecting and analyzing information from programs that are used for decision-making purposes as an alternative step for further action.

Evaluation of the field work practice program needs to be evaluated to find out how it is of quality, usefulness, and decision-making material for improving the field work practice program. Therefore, the type of program evaluation chosen and used in this study is the Countenance Stake model developed by Stake by considering its advantages. The advantage of this model is that it can enter data regarding program background, processes, and product where which is an expansion of the scope of evaluation (Ananda & Rafida, 2017). With the research on evaluation of the implementation of field work practice program (PKL) class XII students of Accounting and Financial Institutions competency at SMK N 1 Pengasih academic year 2021/2022 it was hoped that it can provide an overview of how the quality and usefulness of the field work practice program and was expected to become an evaluation material for decision making so that the implementation of the field work practice program can be carried out better in the future.

METHODS

This type of evaluation research aims to evaluate the field work practice program for Accounting and Financial Institutions competency at SMK Negeri 1 Pengasih. The research method uses was the Stake Model. The approach in this study used a quantitative descriptive approach. The subjects of this study were the PKL supervisors, and there were six people for the Accounting and Financial Institutions Competency at the SMK Negeri 1 Pengasih, and all students participating in the PKL of Accounting and Financial Institutions Competency for the 2021/2022 academic year, as many as 71 people, where all students were the research subjects.

The data collection techniques in this study used three ways, namely questionnaire, in-depth interview, and documentation. Related to the data collection, the most important data is the data from the questionnaire because it is the main part of the data analysis, while the data from interviews and documentation are supporting data. The test instruments in this study used construct validity and were validated by three expert lecturers (expert judgment). After testing the validity according to the experts, the research instrument was tested separately by distributing questionnaires to the respondents specifically for the trial. The instrument trial in this study was conducted at SMK Negeri 1 Samigaluh with some test

respondents, as many as 30 students and 6 PKL supervising teachers who had the same characteristics as the research subjects. The results of this test are then tested using the product-moment correlation technique. Based on data analysis with the help of the SPSS version 22.0 program, the results of the validation test were obtained from 54 student questionnaire items that were tested, and there were 2 invalid items, namely item numbers 36 and 47. Meanwhile, for the supervisory teacher questionnaire from a total of 27 items, 5 items are not valid because they have a correlation coefficient below 0.811, namely item numbers 4, 7, 15, 20, and 23. In this study, the researcher did not use invalid items in the data analysis. Although the invalid items were not used in the study, in each instrument indicator, there was still a representation of the item items. So, in analyzing the data, researchers only used the remaining items, namely 52 items for student questionnaires and 22 items for supervisor teacher questionnaires.

The reliability test in this study used Cronbach's Alpha coefficient with a significance level of 5% and was calculated using the help of the SPSS version 22.0 program. The results were obtained based on the calculation of the reliability test with the help of the SPSS version 22.0 program showed that all indicators were declared reliable.

This quantitative descriptive study uses the data analysis technique, namely descriptive statistics. This descriptive statistic will provide a realistic picture of implementing the Field Work Practice of Accounting and Financial Institutions Competency at SMK Negeri 1 Pengasih. The results of the data analysis were then compiled with a score for the assessment category adapted from Sudijono (2011) as follows.

Table 1 Rating Category Score

No.	Value Interval	Category
1.	X > Mi + 1,5 SBi	Very Good
2.	Mi + 0,5 SBi < X ≤ Mi + 1,5 SBi	Good
3.	Mi – 0,5 SBi < X ≤ Mi + 0,5 SBi	Bad
4.	X ≤ Mi - 0,5 SBi	Very Bad

Information:

Mi (ideal mean) = $\frac{1}{2}$ (ideal maximum score + ideal minimum score)

SBi (ideal standard deviation) = $\frac{1}{6}$ (ideal maximum score – ideal minimum score)

X = empirical score

Ideal maximum score = ∑X criteria items × the highest score

Ideal minimum score = ∑X criteria items × the lowest score

The criteria for success in this study can be seen from the assessment scores of the data analysis results. The assessment score is divided into 4 (four) category component tendencies, namely very good, good, bad, and very bad. This research can be said to be successful in other words, the Field Work Practice (PKL) program at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency for the 2021/2022 academic year is said to be successful if the results of data analysis show the Very Good Category or the Good Category.

FINDINGS AND DISCUSSION

Findings

A. Data Description

The questionnaire instrument in this study consisted of a student questionnaire and a supervisor teacher's questionnaire using a Likert scale with an answer score of 1 to 4. The results of the questionnaire data were then tabulated and analyzed with descriptive statistics to describe the results of the evaluation of the implementation of fieldwork practices on the Accounting and Financial Institutions Competency at SMK Negeri 1 Pengasih.

1. Description of Input Data *(Antecedent)*
   a. Indicators of Student Readiness

      The indicator of student readiness in the supervisory teacher questionnaire was measured using seven questions with the number of respondents for the supervising teacher, namely six teachers. Based on the data from the questionnaire that has been processed with the help of the SPSS version 22.0, the minimum score is 22, the maximum score is 28, the average score (mean) is 25,33, and the standard deviation is 1,966. The data from the descriptive analysis can be seen in the following table.

Table 2 Descriptive Analysis of Student Readiness Indicators

N	Minimum Score	Maximum Score	Mean	Std. Deviation
6	22	28	25,33	1,966

   b. Productive Subject Teacher Performance Indicators

      The indicators of the performance of productive subject teachers in the student questionnaire were measured using 16 questions with the number of respondents for

students, namely 71 students. Based on the data from the questionnaire that has been processed with the help of the SPSS version 22.0, the minimum score is 28, the maximum score is 64, the average score (mean) is 53,31, and the standard deviation is 6,682. The data from the descriptive analysis can be seen in the following table.

Table 3 Descriptive Analysis of Productive Subject Teacher Performance Indicators

N	Minimum Score	Maximum Score	Mean	Std. Deviation
71	28	64	53,31	6,682

c. Indicators of School Facilities and Infrastructure

Indicators of school facilities and infrastructure in the student questionnaire were measured using 12 questions with the number of respondents for students, namely 71 students. Based on the questionnaire data that has been processed with the help of the SPSS version 22.0 program, the minimum score is 28, the maximum score is 48, the average score (mean) is 39,45, and the standard deviation is 4,866. The data from the descriptive analysis can be seen in the following table.

Table 4 Descriptive Analysis of School Facilities and Infrastructure Indicators

N	Minimum Score	Maximum Score	Mean	Std. Deviation
71	28	48	39,45	4,866

2. Description of Process Data *(Transaction)*

a. Student Performance Indicators

Students' performance indicators in the supervisory teacher questionnaire were measured using 15 items with the number of respondents for the supervising teacher, namely 6 teachers. Based on the data from the questionnaire that has been processed with the help of the SPSS version 22.0, the minimum score is 45, the maximum score is 60, the average score (mean) is 52,83, and the standard deviation is 5,193. The data from the descriptive analysis can be seen in the following table.

Table 5 Descriptive Analysis of Student Performance Indicators

N	Minimum Score	Maximum Score	Mean	Std. Deviation
6	45	60	52,83	5,193

b. Advisory Teacher Performance Indicators

The performance indicators of the supervising teacher in the student questionnaire were measured using 16 items with the number of respondents for students, namely 71 students. Based on the data from the questionnaire that has been processed with the help of the SPSS version 22.0, the minimum score is 14, the maximum score is 28, the average score (mean) is 22.54, and the standard deviation is 3.299. The data from the descriptive analysis can be seen in the following table.

Table 6 Descriptive Analysis of Performance Indicators for Supervisors

N	Minimum Score	Maximum Score	Mean	Std. Deviation
71	14	28	22,54	3,299

3. Description of Product *(Output)*

a. Indicators of Student Work Readiness

The indicators of student work readiness in the student questionnaire were measured using 17 questions, with the number of respondents for students being 71 students. Based on the data from the questionnaire that has been processed with the help of the SPSS version 22.0, the minimum score is 17, the maximum score is 68, the average score (mean) is 57,03, and the standard deviation is 8,028. The data from the descriptive analysis can be seen in the following table.

Table 7 Descriptive Analysis of Student Work Readiness Indicators

N	Minimum Score	Maximum Score	Mean	Std. Deviation
71	17	68	57,03	8,028

B. Analysis Results

1. Input Component

   a. Indicators of Students Readiness

The questionnaire for the indicator of student readiness consists of 7 questions given to 6 respondents of supervising teachers. In this indicator, the high and low scores in each category of factor data can be calculated based on the ideal score of the questionnaire as follows.

Table 8 Result of Student Readiness Indicator Score Category

No.	Score Range	Amount	Percentage	Category
1.	X > 22,75	5	83,33%	Very Good
2.	19,25 < X ≤ 22,75	1	16,67%	Good
3.	15,75 < X ≤ 19,25	0	0	Bad
4.	X ≤ 15,75	0	0	Very Bad
	Total	**6**	**100%**	

Based on the table above, as many as 5 supervising teachers or 83,33% stated that the readiness of students was very good. As many as 1 supervisory teacher or 16, 67% stated that the readiness of students was good. Meanwhile, based on the analysis of the student readiness data, the Mean result of 25,33 was obtained, which is included in the categorization of scores and indicates that the readiness of students was included in the very good category.So, it can be concluded that the readiness of students was considered very good.

   b. Productive Subject Teacher Performance Indicators

The questionnaire for teacher performance indicators for productive subjects consists of 16 questions given to 71 student respondents. In this indicator, the high and low scores in each category of factor data can be calculated based on the ideal score of the questionnaire as follows.

Table 9 Result Score-Category Indicators of Productive Subjects Teacher Performance

No.	Score Range	Amount	Percentage	Category
1.	$X > 52$	39	54,93%	Very Good
2.	$44 < X \leq 52$	28	39,44%	Good
3.	$36 < X \leq 44$	3	4,23%	Bad
4.	$X \leq 36$	1	1,40%	Very Bad
	Total	**71**	**100%**	

Based on the tables above, as many as 39 students or 54,93% stated that the performance of productive subject teachers was very good, and as many as 28 students or 39,44% stated that the teacher's performance in productive subjects was good, and as many as 3 students or 4,23% stated that the performance of productive subject teachers was bad. As many as 1 student or 1,40% stated that the performance of productive subject teachers was very bad. Meanwhile, based on the analysis of the performance data of productive subject teachers, the mean result is 53,31, which if put into the category score, indicates that the performance of productive subject teachers was included in the very good category. So, it can be concluded that the performance of productive subject teachers was considered very good.

c. Indicators of School Facilities and Infrastructure

The school facilities and infrastructure indicators questionnaire consist of 12 questions given to 71 student respondents. In this indicator, the high and low scores in each category of factor data can be calculated based on the ideal score of the questionnaire as follows.

Table 10 Result Score-Category Indicator School Facilities and Infrastructure

No.	Score Range	Amount	Percentage	Category
1.	X > 39	27	38,03%	Very Good
2.	33 < X ≤ 39	37	52,11%	Good
3.	27 < X ≤ 33	7	9,86%	Bad
4.	X ≤ 27	0	0	Very Bad
	Total	**71**	**100%**	

Based on the tables above, as many as 27 students or 38,03% stated that school facilities and infrastructure were excellent. As many as 37 students or 52,11% indicated that school facilities and infrastructure were good. As many as 7 students or 9,86% stated that school facilities and infrastructure were bad. Meanwhile, based on the analysis of school facilities and infrastructure data, the mean result is 39,45, which if put into the category score, indicates that school facilities and infrastructure was included in the very good category. So, it can be concluded that school facilities and infrastructure was considered very good.

2. Process Component
   a. Student Performance Indicators

The questionnaire for students' performance indicators consists of 15 questions given to 6 respondents of supervising teachers. In this indicator, the high and low scores in each category of factor data can be calculated based on the ideal score of the questionnaire as follows.

Table 11 Result Category Scores of Student Performance Indicators

No.	Score Range	Amount	Percentage	Category
1.	X > 48,75	5	83,33%	Very Good
2.	41,25 < X ≤ 48,75	1	16,67%	Good
3.	33,75 < X ≤ 41,25	0	0	Bad
4.	X ≤ 33,75	0	0	Very Bad
	Total	**6**	**100%**	

Based on the tables above, as many as 5 supervising teachers or 83,33% stated that the performance of students was very good. One supervisory teacher or 16,67% stated that students' performance was good. Meanwhile, based on the analysis of student performance data, the Mean result was 52,83, which is included in the score categorization, indicating that the student's performance was included in the very good category. So, it can be concluded that students' performance was considered very good.

b. Advisory Teacher Performance Indicators

The questionnaire for the performance indicators of supervising teachers consists of 7 questions given to 71 student respondents. In this indicator, the high and low scores in each category of factor data can be calculated based on the ideal score of the questionnaire as follows.

Table 12 Result Category Scores of Performance Indicators Advisor Teacher

No.	Score Range	Amount	Percentage	Category
1.	X > 22,75	29	40,85%	Very Good
2.	19,25 < X ≤ 22,75	32	45,07%	Good
3.	15,75 < X ≤ 19,25	8	11,27%	Bad
4.	X ≤ 15,75	2	2,82%	Very Bad
	Total	**71**	**100%**	

Based on the table above, as many as 29 students or 40,85% stated that the performance of the supervising teacher was very good. As many as 32 students or 45,07% stated that the performance of the supervising teacher was good. Eight students or 11,27% stated that the performance of the supervising teacher was bad. As many as 2 students or 2,82% stated that the performance of the supervising teacher was very bad. Meanwhile, based on the data analysis of the supervising teacher's performance, it was found that

the Mean result was 22,54, which if included in the score categorization, showed that the supervisor's performance was included in the good category. Based on this, it can be concluded that the performance of the supervising teacher was considered good.

3. Output Component
   a. Indicators of Student Work Readiness

The questionnaire for the indicators of student work-readiness consisted of 17 questions given to 71 student respondents. In this indicator, the high and low scores in each category of factor data can be calculated based on the ideal score of the questionnaire as follows.

Table 13 Result Category Scores of Students' Work Readiness Indicators

No.	Score Range	Amount	Percentage	Category
1.	X > 55,25	42	59,15%	Very Good
2.	46,75 < X ≤ 55,25	27	38,03%	Good
3.	38,25 < X ≤ 46,75	1	1,41%	Bad
4.	X ≤ 38,25	1	1,41%	Very Bad
	Total	**71**	**100%**	

Based on the tables above, as many as 42 students or 59,15% stated that the work readiness of students was very good. As many as 27 students or 38,03% stated that the work readiness of students was good, one student or 1,41% stated that their work readiness of students was bad. As many as one student or 1,41% stated that students' work readiness was very bad. Meanwhile, based on the analysis of students' work readiness data, the mean result of 57,03 was obtained, which is included in the categorization of scores, indicating that the work readiness of students was included in the very good category. So, it can be concluded that the work readiness of students was considered very good.

Discussion

1. Input Components
    a. Readiness of Students

Based on the data analysis done previously, the readiness of students to face fieldwork practices is included in the very good category. This is based on the acquisition of the average score of the student readiness questionnaire, which is 25,33. This score is included in the score category and categorized as perfect. In the implementation of fieldwork practices at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency, five supervisory teachers, or 83,33% stated that the readiness of students was very good, and one supervisory teacher or 16,67% stated that the preparedness of participants educated in good condition. Readiness of students here includes readiness of physical, mental, and skills. This follows the guidebook for implementing PKL for SMK students, which states that the condition of students who will participate in PKL must meet general criteria, including physical, mental, and skill aspects, and special standards, namely students at least sitting in class 2 (two). When students are in grade 2, they have sufficient competence to engage in fieldwork practices.

According to the supervising teacher, the readiness of students both physically, mentally, and skillfully is sufficient to face the implementation of fieldwork practices. Students' readiness is also supported by the debriefing activities carried out by the supervising teacher, who provides insight and description of the implementation of the fieldwork practice. The school considers that students who are ready to participate in fieldwork practices have high enthusiasm and enthusiasm.

Students said that their physical and mental conditions were in good condition, and they already had sufficient skills to participate in the implementation of fieldwork practices. Although the school carries out no debriefing activities, students receive direct direction from their respective supervisors regarding fieldwork practices so that students become more prepared to engage in fieldwork practices in the industry.

This study's results align with the results of Khasanah's (2019)

research entitled "*Evaluasi Pelaksanaan Praktik Kerja Industri Program Keahlian Desain Permodelan dan Informasi Bangunan di SMK Negeri 2 Depok Sleman*". The results of this research show that the implementation of PKL at SMK Negeri 2 Depok Sleman in terms of input components such as the readiness of students was in the very good category.

b. Productive Subject Teacher Performance

Based on the analysis of student questionnaire data regarding the performance of productive subject teachers, the results show that the performance of productive subject teachers is included in the very good category. This is based on the results of the average score of the productive subject teacher questionnaire score of 53,31, which in the score category is included in the very good category. In the implementation of fieldwork practices at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency, as many as 39 students or 54,93% stated that the performance of teachers of productive subjects was very good, and as many as 28 students or 39,44% stated that the performance of teachers of subjects was good. Productive subjects are good, as many as 3 students or 4,23% stated that teachers' performance in productive subjects was bad, and 1 student or 1,40% stated that teachers' performance in productive subjects was very bad. The performance of productive subject teachers is seen from four teacher competencies: pedagogic competence, personality competence, professional competence, and social competence. This statement is in line with Article 20, paragraph 2 of Government Regulation of the Republic of Indonesia No. 57 of 2021 concerning National Education Standards that the minimum criteria for educator competence include pedagogic competence, personality competence, professional competence, and social competence.

According to students, in carrying out productive subject learning, teachers have managed it well. It is marked by the appropriateness of the materials presented in the syllabus.

Likewise, with the mastery of learning materials, teachers of productive subjects are very mastered. When learning in the classroom, teachers also show an attitude that can be a role model for students, for example, in terms of ethics. Productive subject teachers direct how to be polite in speaking and acting to friends, co-workers, and superiors at PKL to prepare students to carry out fieldwork practices.

This study's results align with the results of Khasanah's (2019) research entitled "*Evaluasi Pelaksanaan Praktik Kerja Industri Program Keahlian Desain Permodelan dan Informasi Bangunan di SMK Negeri 2 Depok Sleman*". The results of this research show that the implementation of PKL at SMK Negeri 2 Depok Sleman in terms of input components such as the performance of eye teachers' productive lessons was in a good category.

c. School Facilities and Infrastructure

Based on the analysis of student questionnaire data regarding school facilities and infrastructure, the results show that school facilities and infrastructure are included in the excellent category. This is based on the results of the average questionnaire score of 39,45, which is categorized as a very good category. In the implementation of fieldwork practices at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency, as many as 27 students or 38,03% stated that school facilities and infrastructure were very good, 37 students or 52,11% stated that school facilities and infrastructure good, and as many as seven students or 9,86% stated that school facilities and infrastructure were bad. The facilities and infrastructure referred to in this indicator include, among others, theoretical rooms, practical rooms, production unit rooms, and support rooms. It is in line with the guidebook for the quality of vocational facilities and infrastructure that SMK schools have at least infrastructure that is grouped into a) general learning rooms such as classrooms, b) special learning rooms, namely in the form of practice rooms, and c) supporting/supporting rooms such as classrooms, worship room, canteen, and others.

The facilities and infrastructure the school provides to support the implementation of fieldwork practices, such as theoretical and practical rooms, are adequate and in good condition. Although according to students, the computers in the practice room have a quality that is still not good, the facilities and infrastructure are beneficial and can support the preparation of students in the context of implementing the fieldwork practice program. Meanwhile, the facilities and infrastructure provided independently by students to support the implementation of fieldwork practices are transportation to their respective PKL.

According to the PKL supervising teacher, the facilities and infrastructure provided by the school specifically to support the implementation of the fieldwork practice program are the existence of administrative devices, including attendance register books and journal books that are used to monitor the progress of students during the implementation of fieldwork practices in the industry. Meanwhile, the supervising teacher also provides facilities and infrastructure in the form of a WhatsApp group as a place to communicate with students and support the implementation of fieldwork practices.

This study's results align with the results of Khasanah's (2019) research entitled "*Evaluasi Pelaksanaan Praktik Kerja Industri Program Keahlian Desain Permodelan dan Informasi Bangunan di SMK Negeri 2 Depok Sleman*". The results of this research show that the implementation of PKL at SMK Negeri 2 Depok Sleman in terms of input components such as the readiness of facilities and infrastructure was in a good category.

2. Process Components

a. Student Performance

Based on the analysis of the supervising teacher's questionnaire data regarding students' performance, the results showed that the student's performance was included in the very good category. This is based on the results of the average score of the questionnaire, which shows a value of 52.83 in the score category and is categorized as a very good category. In the implementation of

fieldwork practices at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency, as many as five supervisory teachers, 83,33% stated that the student's performance was very good, and as many as one supervisory teacher or 16,67% stated that the student's performance was good. Students' performance in implementing fieldwork practices is seen from the attitude of discipline, cooperation, initiative, responsibility, and ethics/behavior of students while carrying out fieldwork practices. This is in line with the measurement of student performance based on non-technical aspects of activities related to student attitudes.

According to the supervising teacher, the student's performance during the implementation of fieldwork practices showed good performance. The activities carried out by students during the implementation of fieldwork practices are adjusted to the job descriptions in their respective industries. Although not all PKL places have job descriptions that follow the competence of the Institute's Accounting and Finance expertise due to the limitations of industrial places, based on responses from PKL places, student performance is satisfactory and very helpful in completing work. The work carried out by students at the PKL is the same as the work of other employees, but some are different. This depends on the policies of each street vendor. During the implementation of fieldwork practices, students also did not experience significant obstacles.

Students said that the job description of the work carried out generally followed the competence of accounting and financial expertise of the institution, for example, work in recording transactions. However, not all jobs follow the competencies learned at school. For example, work to maintain a shop owned by a village business unit. When doing work at PKL, students get an evaluation for their performance in the form of input if there is a wrong job done.

This study's results align with the research by Hayyinah (2016) entitled "*Evaluasi Pelaksanaan Praktik Kerja Industri Kompetensi Keahlian Teknik Gambar Bangunan Menggunakan Pendekatan Metode Stake SMK N 2 Purwokerto*". The results of this

research show consistent results that the evaluation of the implementation of industrial work practices at SMK N 2 Purwokerto on the process evaluation shows that the performance of students was in a good category.

b. Advisory Teacher Performance

Based on the analysis of student questionnaire data regarding the performance of the supervising teacher, the results showed that the performance of the supervising teacher was included in the good category. This is based on the questionnaire's average score, which shows a value of 22,54, which is in the score category included in the good category. In the implementation of fieldwork practices at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency, as many as 29 students, or 40,85% stated that the performance of the supervising teacher was very goodt. As many as 32 students or 45,07% stated that the supervisor's performance was good, and as many as 8 students or 11,27% stated that the performance of the supervising teacher was bad. As many as two students, or 2,82% stated that the performance of the supervising teacher was very bad. The performance of the supervising teacher in implementing fieldwork practices includes mentoring activities and examination of student documents. This is in line with the role of the supervising teacher, including guiding, influencing, conducting tutoring outside of working hours, helping solve problems in the teaching and learning process, and providing personal support.

According to the supervising teacher, monitoring activities are carried out at least once a month during the implementation of fieldwork practices. So as not to interfere with the activities of students at the PKL. Mentoring activities are done through direct visits to PKL or WhatsApp groups.

Students said monitoring activities carried out by supervising teachers were mostly through WhatsApp groups, for example, in licensing. Monitoring by making direct visits to the industry is only carried out twice during the implementation of fieldwork practices, namely at the time of submission and withdrawal of students.

This study's results align with the research by Hayyinah (2016)

entitled "*Evaluasi Pelaksanaan Praktik Kerja Industri Kompetensi Keahlian Teknik Gambar Bangunan Menggunakan Pendekatan Metode Stake SMK N 2 Purwokerto*". The result of this research shows consistent results that the evaluation of the implementation of industrial work practices at SMK N 2 Purwokerto on the process evaluation shows that the performance of the supervising teacher in guiding students was in a good category.

3. Output Component
   a. Student work readiness indicators

      Based on the student questionnaire data analysis, students' work readiness showed an average score of 57,03, where the score category was included in a very good category. In the implementation of fieldwork practices at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency, as many as 42 students or 59,15% stated that student's work readiness was very good. As many as 27 students or 38,03% stated that the work readiness of students was good, as many as one student or 1,41% stated that the work readiness of students was bad, and as many as one student or 1,41% stated that the work readiness of students was very bad. Student's work readiness is considered good based on several considerations, including having a critical nature, the ability to work together, responsibility, adaptability to the environment, and the ambition to move forward.

      Students said that after participating in the fieldwork practice program, they were better prepared to work, especially in adjusting to the work environment. This is because students have had actual experience and already know the environmental conditions in the world of work. Students also become more aware of the types of work that can be done as an accountant and become more prepared to enter directly into work after graduation.

      According to the supervising teacher, students' work readiness improves after implementing fieldwork practices. This is because students already have experience in the real work field. Students with good work readiness will be more mature and able to make decisions and take the initiative during learning activities in class. So the experience gained by students during fieldwork

practices can improve their work readiness.

The assessment of the implementation of fieldwork practices is carried out directly by the DUDI, where indicators of students passing are stated to have 90% attendance, are obedient and diligent in following instructions or assignments at PKL and get a certificate with an average score of at least 80 (good category).

This research was in line with Waskitha's (2015) article entitled "*Evaluasi Program Praktik Kerja Industri pada Bidang Keahlian Teknik Instalasi Tenaga Listrik di SMK Swasta Se-Kabupaten Sleman*". This research shows that the implementation of the Industrial Work Practice program in the field of Electrical Power Installation Engineering expertise in Private Vocational Schools throughout Sleman Regency such as the output aspects of the implementation of industrial work practices was in the very good category.

CONCLUSION

Based on the results of research and discussion, it can be concluded that the implementation of Field Work Practices on the Accounting and Financial Institutions Competency at SMK Negeri 1 Pengasih is as follows.

1. The quality of input for the implementation of the Field Work Practice program at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency reviewed based on the readiness of students in facing fieldwork practices shows an excellent category with an average score of 25.33, the performance of teachers of productive subjects shows a very good category with an average score of 53.31, and school facilities and infrastructure shows a very good category with an average score of 39.45.
2. The quality of the process in implementing the Field Work Practice program at SMK Negeri 1 Pengasih on the Accounting and Financial Institutions Competency reviewed based on students' performance in carrying out fieldwork practices. The students' performance shows a very good category with an average value of 52.83, and the supervisor's performance during the implementation of fieldwork practice shows a good category with an average value of 22.54.
3. The quality of output from the implementation of the Field Work Practice program at SMK Negeri 1 Pengasih on the Accounting and

Financial Institutions Competency as seen from the aspect of student work-readiness after participating in the implementation of the fieldwork practice program shows a very good category with an average score of 57.03.

So, in general, the implementation of Field Work Practices on the Accounting and Financial Institutions Competency at SMK Negeri 1 Pengasih can be said to be successful.

Based on the research results, the following are some suggestions or recommendations proposed to complete the successful implementation of the Field Work Practice program on the Accounting and Financial Institutions Competency at SMK Negeri 1 Pengasih.

1. For school.
    a. The results of research on indicators of student readiness show a very good category, so it needs to be maintained, for example by adding better skills possessed by students to be better prepared in dealing with street vendors.
    b. The results of research on the performance indicators of productive subject teachers show a very good category, so it needs to be maintained, for example by knowing the potential and difficulties of students so that in learning in class teachers can maximize potential and overcome these difficulties so that students will be more prepared to take part in street vendors.
    c. The results of research on indicators of school facilities and infrastructure show a very good category, so it needs to be maintained, for example by updating the practice room facilities by adding good quality computers.
    d. The results of research on student performance indicators show a very good category, so it needs to be maintained, for example by adjusting the job description in the industry with the skill competencies possessed by students.
    e. The implementation of fieldwork on the performance indicators of the supervising teachers is in the good category where this category is lower than other indicators. The low category is caused by the lack of direct monitoring of students. So that the implementation of fieldwork practices can run better, it is necessary to improve the quality of the performance of the supervising teacher in guiding students, such as establishing a

minimum monitoring visit that the supervising teacher must carry out

f. The results of research on indicators of student work readiness show a very good category, so it needs to be maintained, for example by adding a better critical attitude, responsibility, adaptability, ability to cooperate, and ambition to progress that student have.

2. For next researcher.
   a. Further researchers are expected to use the latest regulations regarding the PKL program, namely Permendikbud No 50 of 2020 concerning Lapanagn Work Practices.
   b. Future researchers are expected to be able to add indicators to product components, namely by adding outcomes.
   c. Success criteria for further research is better to use government regulations (Permendikbud).
   d. The subject of evaluation for further research can be added by involving industrial supervisors or industrial instructors so that the research data obtained can be more completed and accurate.
   e. Collecting data for further research, in an allowed situation, would be better to do offline or face to face so that researchers can directly supervise and control the process of filling out the questionnaire, and it doesn't take a long time to get data.

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