THE EVALUATION OF WORK READINESS VOCATIONAL HIGH SCHOOL STUDENT OF ACCOUNTING AND FINANCE EXPERTISE PROGRAM IN SMK NEGRI 1 DEPOK

Sonia Anggraini
Pendidikan Akuntansi Universitas Negeri Yogyakarta
Sonia8592fe2016@student.uny.ac.id

Ani Widayati
Staf Pengajar Jurursan P. Akuntansi Universitas Negeri Yogyakarta
ani_widayati@uny.ac.id

Abstract: The Evaluation of Work Readiness Vocational high school Student of Acounitng and Finance Expertise program in SMK Negeri 1 Depok. *This study aims to determine: Work Readiness of Vocational School Students in the Accounting and Financial Expertise Program at SMK Negeri 1 Depok in terms of Ethical Competency, Knowledge Competency, Capability Competency, Respect About Human Right and Value, and Analysis Competency. This research is a survey research with a goal-free evaluation model. The subjects in this study were 108 class XII students of the accounting and finance expertise program at SMK Negeri 1 Depok Sleman Class of 2022/2023. Data collection techniques were used in this study using a questionnaire. The analysis technique used is descriptive analysis with percentages. The results of this study indicate that: (1) The work readiness of students of Accounting and Finance Expertise Vocational School in terms of the Ethical Competency aspect is included in the very ready category with a percentage of 75.92% (2)The work readiness of students of Accounting and Finance Expertise Vocational School in terms of the Knowledge Competency aspect included in the medium category with a percentage of 46.29% (3) The work readiness of students of Accounting and Finance Expertise Vocational School in terms of the Capability Competency aspect included in the medium category with a percentage of 44.45% (4) The work readiness of students of Accounting and Finance Expertise Vocational School in terms of the Respect about human rights and value aspect included in the ready category with a percentage of 65.74%(5) The work readiness of students of Accounting and Finance Expertise Vocational School in terms of Analysis Competency aspects included in the medium category with a percentage of 49.07%.*

Keywords*: Job readiness, Accounting Skills Program and Institutional Finance Vocational High School Students*

INTRODUCTION

The era of the industrial revolution was both an opportunity and a threat. Launched via www.jpnn.com on November 7 2019, there will be jobs that are predicted to disappear and be replaced by machines in the era of the industrial revolution. Jobs that will be replaced by machines include accounting staff, receptionists, carpenters, three-dimensional designers, semiconductor processors, bank tellers, travel agents, fast food cooks and machine operators. Moreover, some of the types of work mentioned above are several majors in Vocational High School. This is inversely proportional to the vision and mission of vocational high schools, namely preparing students to enter the world of work.

Vocational Schools are vocational schools that have a concentration of expertise in a particular field. In vocational high

schools, students will be given focused and directed learning to prepare students to enter the world of work. Reported from psmk.kemendikbud.go.id on November 7 2019 Vision of the Vocational High School, namely quality, superiority, skills, character and competitiveness in work.

"Vocational secondary education is education within secondary education that prioritizes developing students' abilities to do certain types of work. Vocational secondary education prioritizes preparing students to enter work and developing professional attitudes." (Government Regulation No. 29 of 1990).

With the above understanding, it can be concluded that vocational high schools have a responsibility to prepare students to enter the world of work. The school provides facilities to support this. The intended facilities are learning support facilities such as comfortable classrooms,a conducive school environment,a complete library, practical laboratories, and educators who are experts in their fields. Provision of adequate facilities must be adjusted to the expertise or concentration in vocational high schools.

Vocational secondary education also organizes education programs adapted to the type of work (Government Regulation Number 29 of 1990). In Indonesia, Vocational High Schools have many skills programs tailored to the needs of the workforce and demands from society and the market. Therefore, the focus of learning in vocational high school is the skills needed by society and the market such as accountants, technicians, fashion designers and so on. Vocational High Schools also provide facilities and infrastructure that support students needs in the learning process.

Provision of facilities and infrastructure will be felt lacking if the students themselves do not have the will to try. In this case, there needs to be a desire and motivation that arises from within the student. According to W.S Winkel (1996: 151), the motive is the driving force within a person to carry out certain activities, to achieve specific goals. So motivation is the impetus that exists within students to achieve specific goals. Motivation between one student and another certainly has differences.

Industrial Job Training held at the vocational high school level is a mandatory activity that must be followed as a condition for achieving graduation. Bada Haryadi (2005: 4) argues that the purpose of field work experience activities or field practice is so that students can have insight, basic skills to work and adapt to conditions in the world of work.

Ahmad Rizali, et al,(2009: 45) Field Work Practices or what is often called PKL is the realization of the Dual System Education (PSG) section. This program is a

platform for active Vocational Schools and Afirm Industries to collaborate. This program is expected to Link and Match between the world of education and the world of industry in terms of workforce training and the improvement of competent human resources. Competencies obtained in schools and in the industrial world will be easily implemented and developed by students in improving the quality of the products to be made. So that the output produced by Vocational Schools is truly feasible and ready for a market readiness for market demand

With the provision of adequate facilities and infrastructure and facilities, Vocational High School (Sekolah Menengah Kejuruaan,SMK) students must be more absorbed in work. However, in reality, it is reported in the data from BAPPEDA open unemployment in 2021 that the biggest contributor to unemployment actually comes from Vocational High Schools with a percentage of 7.42% where this is inversely proportional to the goals of vocational schools, namely to provide education at the vocational school level to enter the world industry. The percentage above shows that not many Vocational High School students contribute to work. This has become a serious problem when the aim of providing vocational high schools that are oriented

towards work skills is actually the biggest contributor to unemployment in Indonesia.

SMK Negeri 1 Depok was chosen as the research location because Sleman Regency is the district with the highest unemployment rate, especially for Depok District, quoted from an interview conducted by Radar Jogja media to the Head of the Sleman Regency Manpower Service (DISNAKER), Sutiasih. He explained that open unemployment increased to 6.95% from the previous 3.69%. This data was taken based on a survey from the Manpower Office through the sub-districts. Reported from bappeda.jogjaprov.go.id in Vocatioonal High School graduates who are accepted into the world of work according to their expertise, it tends to decrease from 2019, which was 14,718, decreased to 12,628 in 2020 and remained stable at 10,315 for two consecutive years, namely 2021 and 2022.

Based on data obtained from schools, based on the results of analysis of the relevance of the field of work or continuing study majors and the absorption of graduates from 2020 to 2021 in the accounting expertise program, out of 94 graduates there are 59 graduates working, 1 graduating entrepreneurship, 25 graduates continuing to pursue higher education, the rest. Of the 59 graduates who work, 28 graduates work in accordance with the major chosen, namely accounting, while 32 graduates work not in

accordance with the major taken. From the existing data, it can be concluded that there are more students at SMK Negeri 1 Depok, the Accounting and Financial Institutions expertise program, who work not in accordance with their majors. Even though more than 50% of alumni of SMK Negeri 1 Depok are already working, their jobs are not linear with the SMK majors they take. This is the underlying reason why researchers took Depok 1 State Vocational School as a place for research.

The school that will be the place of research is SMK Negeri 1 Depok. The criteria for the sample taken were students who had passed their apprenticeship or street vendors, namely class XII students of the Accounting and Financial Institutions expertise program. In addition, class XII students of the accounting and finance expertise program also have provisions in both theory and practice that have been taught in both grades X and XI. Based on the background above, the researcher is interested in conducting research on the Evaluation of the Job Readiness of Vocational High School students for the Institutional Accounting and Finance Expertise Program at SMK Negeri 1 Depok.

RESEARCH FRAMEWORK

(Sekolah Menengah Kejuruan,SMK) is a vocational school that prepares students to enter the professional world of work. However, based on the facts on the ground, many students are not ready to enter the world of work or even continue their studies at a higher level of education. This is very contrary to the vision and mission of the vocational high school itself. This makes students not totally ready to enter the world of work in a professional manner according to their respective fields of expertise.

Readiness to work is the overall condition of the individual which includes physical, mental and experience maturity so that they are able to carry out an activity or job. Readiness to work depends on the level of experience as well as mental and emotional conditions which include the willingness to cooperate with others, being critical, willingness to accept responsibility, ambition to progress and the ability to adapt to the work environment. Individual readiness to work can be measured by six indicators there are responsibility (responsibility),flexibility(flexsibility),Skills (skills),communication(communication),self -view(Self view), and Health and safety (health and soap).
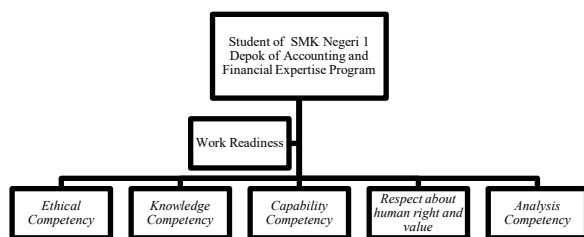
The thinking framework can be seen in this picture bellow:

Figure 1. Research Framework

RESEARCH METHOD

The type of research used in this research is survey or evaluative research with descriptive analysis The evaluation model that will be used in this study is the model *Goal free Evaluation.* The use of the Goal Free evaluation model is because this model has a focus on evaluating how a program works, so that it is in accordance with the research focus focusing on how the work readiness of vocational high school students in the accounting expertise program at SMK Negeri 1 Depok.

The place and time of the research will be carried out at SMK Negeri 1 Depok which is on the Maguwo North Ring Road, Sanggrahan, Maguwoharjo, Kec. Depok, Sleman Regency, Special Region of Yogyakarta 55281. Research data collection will be conducted in November - December 2022.

The population in this study were students of the XII grade Accounting and Financial Expertise Vocational School at SMK Negeri 1 Depok. Data collection will be carried out on 108 respondents from 3 class classes of the Institutional Accounting and Finance Expertise Program at SMK Negeri 1 Depok.

Data Collection that will use in this research is questionnaire. The technique used in the research uses a kuantitative technique. The research instrument used in this study was a questionnaire.

This research instrument used the five competencies proposed by *Muttanachai Suttipun* (2014) with some additions and changes according to conditions in the field from writer itself. There are contains five components there are ethics *(ethical),* knowledge*(knowledge),*capability*(capability),*concern for human values and rights *(respect about human rights and value)* as well as analysis *(analysis).* The following is a research questionnaire grid:

Ethical competency	Morals and Ethics Institute's accounting and finance expertise program
	Responsibilities of accounting expertise program students and financial institutions
	Ability to control emotions
	No partiality
Knowledge competecy	Knowledge of IFRS
	Knowledge of the accounting profession
	Knowledge of trade and service accounting cycles
	Knowledge of financial reports
Capability competency	Ability to create financial reports
	Ability to use accounting applications
	Expertise to analyze cases
	Understanding of applicable accounting standards
Respect about human right and value	Happiness at work
	Ability to work in teams
	Ability to respect others
	Tolerance towards differences in ethnicity, race, religion and nationality
Analysis competency	Ability to read situations and conditions
	Ability to read financial reports in English
	Mastery of communication technology
	Mastery of accounting software

Table 1. Instrumen grid

Test the validity of the instrument to be used in this study is the assessment of expert opinion *(expert judgment).* Expert judgment is to ask for consideration from experts to examine the instrument and evaluate systematically whether the items in the instrument represent what is to be measured (Sugiyono, 2008:177). This expert judgment will be carried out by asking for the consideration of expert lecturers from the Department of Accounting Education, Faculty of Economics, Yogyakarta State University, namely Ms. Dian Normalitasari Purnama, S.Pd., M.Pd. and Mr. Eka Ari Wibawa S.Pd., M.Pd. Validity will be calculated using the correlation method *bivariate Pearson (Product Moment Pearson).*

From testing the validity of the work readiness indicators of students in the accounting expertise program and financial institutions using correlation *bivariate pearson* declared valid as many as 40 questions. It can be concluded that all of the questionnaire items in the study of the Job Readiness Evaluation of Vocational School Students in the Accounting and Institutional Finance Expertise Program at SMK Negeri 1 Depok are all valid.

N	%	Cronbach's Alfa	Total item
108	100	0,923	40

Table 2. Validity Instrument

The results of the reliability test on the 40 statement items yielded a Cronbach's Alpha of 0.923, which means that it is included in the criteria for very high reliability.

Data analysis technique that are used in this research using data description like

mean ideal ,median,mode,standar deviation ideal, maximum value, minimum value. For the result using variable trends by grouping the data into 5 categorization formula according to Azwar (2008)

Table 3. Categorization Formula

Very low	$X \leq M - 1{,}5SD$
Low	$M - 1{,}5SD < X \leq M - 0{,}5SD$
Moderate	$M - 0{,}5SD < X \leq M + 0{,}5SD$
High	$M + 0{,}5SD < X \leq M + 1{,}5SD$
Very High	$M + 1{,}5SD < X$

RESEARCH RESULT AND DISCUSSION

This research is an evaluation research. The evaluation model used in this study is the Goal Free evaluation model. The data used will be collected from questionnaires that have been tested for validity. The data is used to find out how the work readiness of class XII students at SMK Negeri 1 Depok Accounting and Financial Institutions Expertise Program. Questionnaires were distributed to 108 respondents in class XII Accounting and Financial Institutions Expertise Program at SMK Negeri 1 Depok Sleman. The data used

in this study were Class XII Students of the Accounting and Financial Institutions expertise program at SMK Negeri 1 Depok which were divided into 3 classes. The following is data on the distribution of class XII students in the Accounting and Financial Institutions expertise program.

The description of the research data includes values *mean (M), median (Me), modus (For),* standard deviation (SD), data frequency, research bar chart of the Variable Work Readiness of Class XII Students of the Institutional Accounting and Finance Expertise Program which is divided into five indicators. The data used in this study were obtained from a questionnaire distributed by researchers via Google form to 108 class XII students of the Institutional Accounting and Finance Expertise Program. The number of statements given is 40 items. After conducting research trials with the correlation model *product moment pearson* the number of valid items is 40 so that all research data can be used. The number of respondents was 108 students. The score used was adapted from the Linkert scale, namely 1-5. Based on the results of the analysis of the Job Readiness variable, it can be seen in the following table:

Table 4. Data Description

No	Size	value
1	Total (N)	108
2	Mean (M)	154,31
3	Median (Me)	154,00
4	Modus (Mo)	156,00
5	Standard Deviation (SD)	15,660
6	Score Minimum (Min)	106
7	Score Maximum (Max)	192

Source : Output spss, 2022

After knowing the data range and class length, the next step is to arrange class intervals. The following is a table of the frequency distribution of 108 samples equipped with information on the frequency of each class up to their cumulative percentage.

Table 4 shows that the greatest frequency is 32, namely in the class interval 150-160 with a percentage of 29.62%. While the lowest frequency is 1, namely at the interval 117-127 with a preset of 0.93.

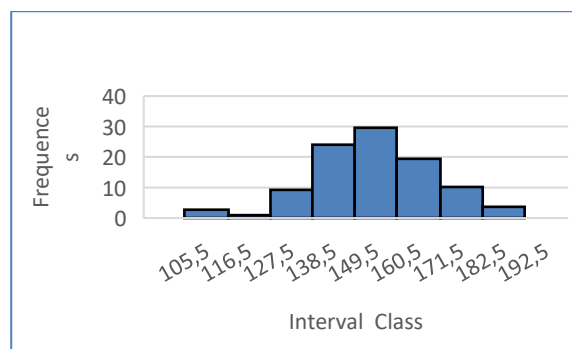Based on Table 11, a histogram can be drawn as follows

Figure 2. Histogram of Frequency Distribution of Data on Job Readiness of Vocational High School Students in the Institutional Accounting and Finance Expertise Program

Based on the average and ideal standard deviation, it can be identified that the tendency for the level of job readiness of accounting students in terms of ethical content is as follows:
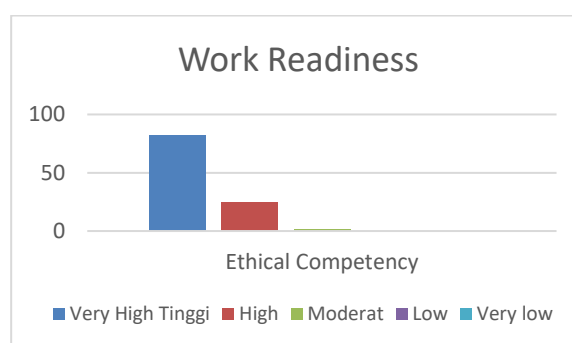

Figure 3. Ethical Competency

Based on this analysis, it can be concluded that in terms of ethical competency indicators, the majority (75.92%) of vocational high school students in the Accounting and Financial Institutions Expertise Program feel that they can have work readiness in the very high ready category. From the results of the research above, it can be traced that there are four dimensions of indicators that influence the

work readiness of vocational high school students in the Accounting and Financial Institutions Expertise Program. The four dimensions of the indicator are the morals and ethics of accountants, student responsibility, the ability to control emotions, and impartiality
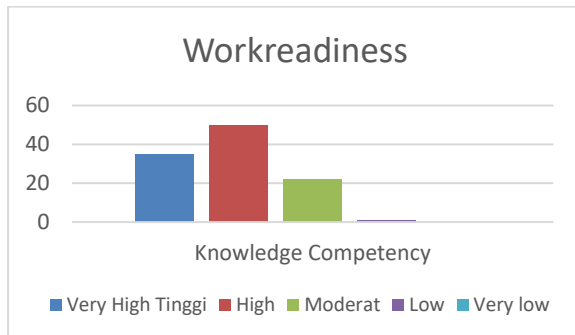

Figure 4. Knowledge Competency
Based on Figure 4 , it can be concluded that from the knowledge competency dimension, almost half of the population of SMK Negeri 1 Depok 1 Accounting and Finance Program Vocational School students, as much as 46.296%, has a high level of job readiness if traced in four dimensions, namely knowledge of IFRS(International Financial Reporting Standard), knowledge of the accounting profession, knowledge of trade and service accounting cycles, knowledge of financial reports.
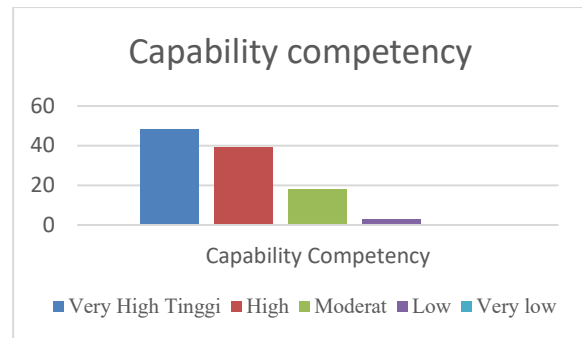

Figure 5. Capability Competency

Based on this analysis it can be concluded that judging from the dimensions capability competency most of the students in the Accounting and Financial Institutions Vocational Schools were at very high and high levels, namely 44.45% and 36.1%.
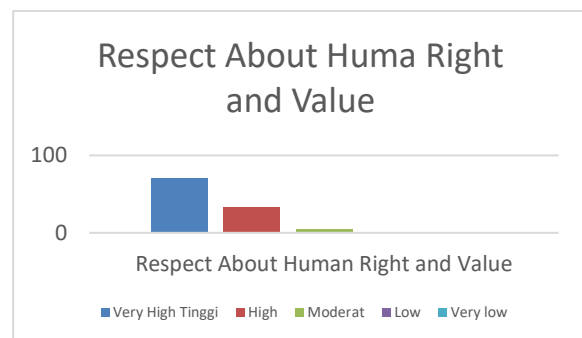

Figure 6. Respect About Human Right and Value

Based on this analysis it can be concluded that the majority of 65.74% of vocational high school students in the Accounting and Financial Institutions expertise program feel that they already have work readiness measured from the aspect of human rights and values measured through four things namely job happiness, ability to work with teams, ability to respect others, and tolerance towards differences in ethnicity, race, religion and nationality.
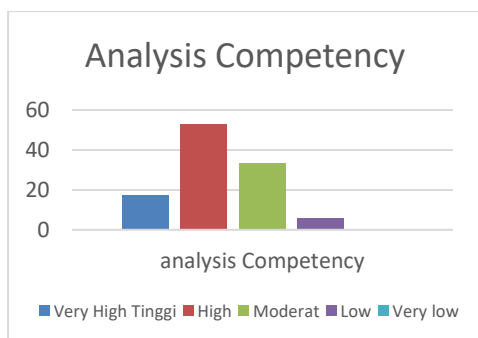
Figure 7. Analysis Competency

Based on table 7, it can be concluded that most students of the Accounting and Finance Expertise Program at SMK Negeri 1 Depok have high job readiness. This can be proven by the large number of students in the SMK Negeri 1 Depok SMK Accounting and Finance Expertise Program who occupy the high category, namely 53 students with a percentage of 49.07%. Although most of the students already have good work readiness by occupying quite a lot of high categories, there are still 6 students with a percentage of 5.56% who still have work readiness in the low category in the competency analysis indicator

CONCLUTION AND SUGGESTION

The work readiness of vocational high school students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok in terms of the five competencies can be summarized as follows:

1. Job Readiness of Vocational School Students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok in terms of aspects *ethical competency* included in the category of "ready" with a percentage of 23.14%. In the "very high" ready category, the highest percentage was 75.92%. There are only 0.92% who have "moderate" readiness. From this, it can be concluded that the Job Readiness of Vocational School Students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok in terms of *ethical competency* is in the ready category.

2. Job Readiness of Vocational School Students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok in terms of aspects *knowledge competency* included in the ready category. In the "ready" category, they get a percentage of 46.29%. In the "very high" category, you get a percentage of 32.40%. Only 20.37% of vocational high school students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok chose the "moderate" category. So it can be concluded that the Job Readiness of Vocational School Students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok in terms of aspects *knowledge competency* is in the "ready" category.

3. Job Readiness of vocational school students in the Accounting and Financial Institutions Expertise Program in terms of the capability competency aspect is included in

the ready category, with an achievement percentage of 44.45% in the "very high" category, 36.12% in the "high" category, 16.67 % is in the "medium" category and only 2.78% is in the low category. From this it can be concluded that in terms of capability competency, the Job Readiness of vocational school students in the Accounting and Financial Institutions Expertise Program is in the ready category.

4. Job Readiness of vocational high school students in the Accounting and Financial Institutions Expertise Program in terms of aspects *respect about human right and value* included in the ready category, 65.74% were in the "very high" category, 30.56% were in the high category and only 3.70% were in the medium category. From this it can be concluded that in terms of aspects *respect about human right and value* then the Job Readiness of the SMK Negeri 1 Depok Expertise in the Accounting and Financial Expertise Program is in the ready category.

5. Job Readiness of vocational school students in the Accounting and Financial Institutions Expertise Program in terms of aspects *analysis competency* included in the ready category, 15.74% were in the "very high" category, 49.07% were in the "high" category, 30.56% were in the "moderate" category. From this, it can be concluded that in terms of the competency analysis aspect,

the Job Readiness of vocational high school students in the Accounting and Financial Institutions Expertise Program is in the ready category.

Based on research and conclusions can be implied as follows:

1. Based on the results of the conclusions, it can be stated that the Job Readiness of Vocational School Students in the Accounting and Financial Institutions Expertise Program at SMK Negeri 1 Depok is categorized as ready. This is in line with the vision of SMK Negeri 1 Depok, namely the realization of a school that produces graduates who are competent, characterized, cultured, and have noble character. And also the mission of SMK Negeri 1 Depok is to prepare students to become mid-level workers who are dedicated and have a high work ethic.

2. Based on the results of the conclusions, it can be seen that the constraints that are still an obstacle to the Job Readiness of Vocational School Students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok are constrained by the ability to read financial reports in English, understanding of applicable accounting standards and understanding of IFRS. This indicates the need for encouragement from various parties to improve language skills, especially in accounting matters and the need

to increase knowledge of accounting guidelines that apply in Indonesia.

Based on the results of the above research it can be concluded as follows:

1. It is suggested to further researchers to further disclose the Job Readiness of Vocational School Students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok with a collection technique in the form of a test.

2. It is suggested to future researchers to further reveal the Job Readiness of Vocational School Students in the Accounting and Finance Expertise Program at SMK Negeri 1 Depok to use other indicators that are more specific regarding the department of accounting and institutional finance.

3. It is recommended to educational institutions that organize accounting study programs to encourage and motivate students to improve foreign language skills including reading financial reports in English.

4. It is suggested to students of the SMK Negeri 1 Depok Institute of Accounting and Finance Expertise Program to continue to improve the competencies used to enter the world of work such as *ethical competency, respect about human right and value* as well as *capability competency*.

REFERENCE

Badan Perencanaan dan Pembangunan Daerah Daerah Istimewa Yogyakarta diakses pada tanggal 5 Februari 2022 di https://bappeda.johjaprov.go.id/dataku/

Dalyono. 2001. *Psikologi Pendidikan.* Jakarta:Rineka Cipta

Data Pokok Pendidikan Direktorat Jendral Pendidikan anak Usia Dini dan Pendidikan Menengah Kementrian Pendidikan, Kebudayaan, Riset dan Teknologi diakes pada tanggal 5 Februari 2022 di https://dapo.kemdikbud.go.id

Depdiknas. (2003). Undang-Undang Nomor 20 tahun 2003 tentang Sistem Pendidikan Nasional.

Depnakertrans. (2003). UU Nomor 13 tahun 2003 tentang Ketenagakerjaan. Jakarta: Depnakertrans. Departemen Tenaga Kerja dan Transmigrasi Republik Indonesia.

Fuddin Van B. 2007. Evaluasi Program, (Online), diakses pada tanggal 9 November 2019 di http://fuddin.wordpress.com/2007/07/17/evaluasi-program/

Istianah. (2014). Upaya Meningkatkan Motivasi Belajar Siswa Melalui Penerapan Metode E*veryone is a Teacher Here* dan reading guide pada pembelajaran PKN materi cinta lingkungan sekitar di kelas II MI Islamiyah Bulusari Sayung Demak tahun 2014-201*5*. Undergraduate (S1) thesis, UIN Walisongo

Mbulu, J. 1995. Evaluasi Program Konsep Dasar, Pendekatan Model, dan Prosedur Pelaksanaan. Malang: Departemen Pendidikan dan Kebudayaan Institut Keguruan dan Ilmu Pendidikan Malang Proyek Operasi dan Perawatan Fasilitas.

Mustifasari, Aprillia Khusnul.2015. Pengaruh Praktek Kerja Industri (PRAKERIN) Terhadap Kesiapan Kerja (Studi Pada Siswa Kelas XII Program Akuntansi Di SMK Nasional Pati Tahun Ajaran 2014/2015). Skripsi, FE UNNES.

Muchibbatul Chasanah. (2020). *The Usage of Information and Communication Technology (ICT) by Accounting Teachers of Bussiness and Management Vocational School in The Implementation of Curriculum 2013 in Sleman Regency*. Skripsi.

Fakultas Ekonomi Universitas Negeri Yogyakarta.

Ranti Yayu Triana. (2016). Pengaruh Fasilitas Belajar Terhadap Hasil Belajar Siswa Pada Mata Pelajaran Akuntansi (Studi Kasus Pada Kelas XI IPS SMA Pasundan Bandung). Skripsi. FKIP UNPAS.

Rizkita Janatusurur. (2016). Pengaruh Sarana dan Prasanarana Belajar Terhadap Hasil Belajar Siswa (Studi Kasus Pada Mata Pelajaran Mata Pelajaran Ekonomi Dikelas XI IIS SMA PGRI 1 Bandung). Skripsi. FKIPUNPAS.

Suharsimi Arikunto. 2007. Manajemen Penelitian. Jakarta: PT Rineka Cipta

Surokim. (2016).Pengaruh Pengalaman Praktek Kerja Industri Lapangan dan Kepercayaan Diri Terhadap Kesiapan Kerja Siswa SMK Negeri 15 Samarinda. *Jurnal Psikoborneo*,*4 (3),565-573*.

Tayipnapis, F.Y. 1989. Evaluasi Program. Jakarta: Departemen Pendidikan dan Kebudayaan Direktorat Jendral Pendidikan Tinggi Proyek Pengembangan Lembaga Pendidikan Tenaga Kependidikan.

Tri Hanani. (2016). Evaluasi Kesiapan Kerja Mahasiswa Akuntansi UNY Menghadapi Era Masyarakat Ekonomi ASEAN 2015. Skripsi. Yoyakarta. Fakultas Ekonomi UNY.

_____. 2013. Komponen Kesiapan Kerja diakses pada 30 Oktober 2022 di https://www.psychologymania.com/2013/05/komponen-kesiapan-kerja.html