

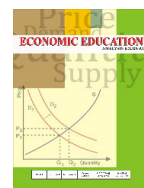


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Business Coaching Method to Increase Student's Passion in Basic Accounting Phase E Vocational School

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Abstract

The aim of this research is to examine the effectiveness of the business coaching method in enhancing student interest and understanding in Basic Accounting subjects within the independent curriculum. Specifically, this study aims to: (1) assess the extent to which the business coaching method increases student interest in Basic Accounting Phase E, and (2) analyze differences in student conditions before and after the implementation of the business coaching method in the classroom. This study employs an experimental method with structured stages and an independent t-test for data analysis. The research sample consists of control and experimental groups from Class X students at State Vocational School 1 Boyolali, Central Java. The findings indicate that the application of the business coaching method significantly impacts students' understanding of financial reports in Basic Accounting, demonstrating its effectiveness in making learning more interactive, engaging, and conducive to creative thinking and collaboration.

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INTRODUCTION

The world of education, especially vocational high schools, currently faces many obstacles to the quality of the graduates produced. The lack of absorption of students who have graduated to be accepted into the industrial world is clear evidence that the quality of graduates is still not up to expectations (Krisnamurti, 2017). Even though teachers have been equipped with sufficient basic skills to be accepted in the industrial world (Akbar et al., 2024). Based on data from the Central Statistics Agency (BPS), the Open Unemployment Rate (TPT) for Vocational High School (SMK) graduates in August 2023 is 9.01%. This figure is the highest compared to other levels of education. The following is the TPT data for vocational school graduates and other levels of education in August 2024: Elementary school and below: 2.32, Middle School: 4.11, High School: 7.05, Diploma I/II/III: 4.83, Diploma IV/S1/ S2/S3: 5.25 (Statistik, 2024). The current development of the industrial world, which is dominated by the rapid development of information technology, demands the ability of human resources to respond quickly to changes (Setiadi et al., 2021).

Education requires quality human resources to fulfill its role in serving the needs of society, which is expected to meet practical, situational, or predictive needs, anticipating the digitalization transformation of industry (Undang Undang Nomor 20 Tahun 2003, n.d.) This is also aimed at graduates of the Vocational School Accounting and Finance Skills Program, who are required to be able to prepare qualified skilled workers and meet the competency standards required by the world of work in the global competition to create professional and reliable human resources (Ayunda & Jannah, 2024).

Therefore, information from the world of work is very important to provide a real picture of the world of work that students will experience in the future after completing their education at vocational school, so harmony is needed between the world of work and voca-

tional school (Susan, 2024). It is hoped that the results of this research can make a positive contribution to the world of work's need for skilled workers in the fields of accounting and finance. This can be predicted from the start of the learning process in phase E is carried out with the right models and methods to foster passion. If students have developed a passion in phase E, it will make it easier for teachers to develop further skills (Sari, 2021).

The government, through the independent curriculum, hopes that teachers will use learning models and methods that can create motivation and passion, especially for class X phase E students. However, the majority of teachers still refer to learning methods in the old curriculum or the previous curriculum (Rahma Dania Purba et al., 2024). The lecture method still dominates learning in all classes and specialties/majors. Students only accept what the teacher says without any feedback, as a result, the level of understanding expected to be obtained from the teaching and learning process is often not fully achieved. This is also supported by a less supportive learning atmosphere, the current generation, which is known as Z, is very different from the previous generation (Prianto et al., 2019). Many teachers force their learning experiences to be applied to the current generation, which ultimately results in students not being able to receive the material well (Marhamah & Zikriati, 2024).

Learning in the Independent Curriculum realm provides a cheerful and enjoyable atmosphere where students can explore the activities they want according to the material. Supported by the Independent Curriculum policy where a curriculum with diverse intracurricular learning and use of content will be more optimal so that students have enough time to explore concepts and strengthen competencies (Kemendikbudristek, 2022).

However, conditions in the field in the implementation of Independent Curriculum learning in the Institute's Accounting and Finance Skills Program have learning problems that need to be overcome. Some of the prob-

lems that arise include; a) lack of awareness and understanding for teachers, students, and even educational institutions regarding the concept and understanding of Independent Curriculum learning, b) lack of awareness of the importance of the Independent Curriculum approach resulting in ineffectiveness in its implementation, c) Independent Curriculum-based learning requires adequate resources, including it includes learning materials that are relevant to current conditions, technology and the necessary software (Marhamah & Zikriati, 2024).

In the learning process, there is an interest or passion that influences the results. Passion itself is a strong desire for an object, activity, or concept that is liked and considered important, and a person invests a lot of time and energy in that activity, even becoming part of his or her identity (Benitez et al., 2023). Not everyone recognizes and understands their passion, as a result, people often feel dissatisfied with their work and even feel dissatisfied with their lives.

Passion consists of two main types, namely harmonious passion and obsessive passion (St-Cyr et al., 2021). Harmonious Passion (HP) is the result of the internalization of autonomous activities in one's identity. Harmonious passion occurs when individuals are fully engaged in an activity because they enjoy it and feel connected to their personal values. Obsessive Passion (OP), comes from the controlled internalization of a loved activity. OP is related to unbalanced motivation and is more focused on achieving external targets or pressure from the outside.

The results revealed that HP facilitates the implementation of mastery goals whereas OP leads to several mastery goals, but primarily to performance approach and performance avoidance goals. Interest or passion in the student learning process is greatly influenced by two factors, namely social factors and personal factors. Social factors in this case are conditions in the surroundings/environment students are in. Meanwhile, personal factors come from within the student himself. A har-

monious spirit has a beneficial impact on both individuals and organizations (Benitez et al., 2023).

Teachers play an important role in the learning process, teachers play an active role in intensively growing and increasing students' passion. The Merdeka Curriculum launched by the government aims to ensure that students' passions are channeled within the scope of learning, so that the competencies expected of students can automatically be realized due to the passion that has grown within the students (Marhamah & Zikriati, 2024).

Teachers, as facilitators of learning, must be able to encourage students to build the knowledge they gain as a result of interactions between their experiences and the things they discover. Students are given the freedom to develop their own understanding of lessons through constructivist learning, which makes them happier and more comfortable when learning. In this kind of learning, teachers act as facilitators for the development of students' skills and talents such as cognitive, emotional, and psychomotor talents (Damayanti, 2023).

One of the learning methods that researchers will introduce is the business coaching method. Coaching is a style of coaching that uses communication, which involves more active listening and asking questions to explore more and providing constructive positive feedback to explore the achievement of the personal potential of the person being coached (Maulida, 2021).

One of the advantages of coaching is that students will be able to reveal what their problems are through sharp and precise questions from the coach so that the students themselves will be motivated to solve the problem (Kisnanto, 2018). Through the Coaching method, students can more deeply reveal how they undergo sharp questions as a lever for students to be able to discover students' personal problems which may be a big obstacle for students to progress. Next, the coach must ask questions again about how the student can solve it (Nazarenko et al., 2021).

This method is seen as a lever for students' success in managing their passion during the learning process. This means that even though students have a high level of physical fatigue in learning, when they are enthusiastic, they still have satisfaction with what they get in learning (Kim & Wang, 2018).

Business coaching in schools is a process where teachers provide guidance, support, and direction to students through describing business processes. The result is the growth of student motivation and passion as well as an ideal work environment to attract and retain talent, as well as improve student competence and performance (Blackman et al., 2016). Business coaching is expected to provide feedback to an industry which may be useful for improving student competence so that they can be accepted in the industrial world (Schutte, 2019).

Attention to the quality of graduates needed by the industry/world of work includes a passion for certain skills, the ability to work with various types of information, the ability to develop oneself and adapt to new requirements, and strategic and critical levels. Thinking, and interaction skills (Nazarenko et al., 2021).

This research will examine in more depth effective learning methods in basic accounting learning, including student-based approaches, use of technology, project-based learning, and differentiated learning, and how all of this can contribute to better quality education (Damayanti, 2023).

METHODS

This research uses a quantitative approach with an experimental method, namely quasi-experiment, involving class X students of the Institutional Accounting and Finance Skills Program at SMK Negeri 1 Boyolali. The research sample consisted of two classes, namely the experimental class which used the business coaching method, and the control class which used the lecture method. Sampling was carried out using a purposive sampling

technique.

The population in this study were all students in class X with Accounting and Financial Institutions expertise in state vocational high school 1 Boyolali 2023/2024 academic year with 107 students divided into three classes. Population is a subject or object that has characteristics and has been determined by the researcher so that it can be studied and a conclusion can later be drawn up (Astuti, 2016). Sampling in this study used a purposive sampling technique. The sample in this research was students in class X AKL 1 and X AKL 2 at SMK Negeri 1 Boyolali. The experimental class uses X AKL 1 and the control class uses X AKL 2.

Researchers carried out several stages in data collection techniques; a) test, according to (Fitri et al., 2023) Test instruments are used as measurement and assessment tools. The test will be carried out twice, namely pretest and posttest. The pretest was carried out before the experimental class and control class received treatment, while the posttest was carried out after the experimental class and control class received treatment. The pretest and posttest consist of case study questions that focus on the depreciation of fixed assets, profit and loss statements, financial position reports, and cash flow reports. b) documentation, documentation is a method used to obtain data in the form of books, archives, written numbers, and pictures in the form of reports and information that supports research (Haryono, 2020). The documentation used in this research is data on the number of students and photo and video documentation when learning takes place. c) observation, the observation in this research is observing the implementation of the business coaching learning process and the learning process using PowerPoint media to see the suitability between planning and implementation.

The data analysis technique in this research uses descriptive and inferential statistics of the parametric type. According to Supriadi, descriptive statistics are used to analyze data using descriptions of data that have been col-

lected without any intention of making general conclusions. Meanwhile, parametric-type inferential statistics are statistics used to test population parameters by testing population data through samples (Supriadi, 2021). Descriptive statistics describe critical thinking abilities based on averages, while parametric-type inferential statistics are used for hypothesis testing.

Furthermore, the researchers also carried out several analysis prerequisite tests, namely; a) Normality Test, this test is very useful for examining the distribution of data that is normally or abnormally distributed (Oktavia et al., 2019). The normality test in this study used Kolmogorov-Smirnov. The data distribution is said to be normally distributed if the p-value is > 0.05 . If otherwise, the data is not normally distributed. b) homogeneity test. Lestari & Mokhammad (2017) believe that the homogeneity test is a prerequisite for analyzing data in the form of parametric statistics using comparative techniques. The test used is Levene's ($\alpha=0.05$). If $\text{Sig} > \alpha$ then it can be concluded that it is homogeneous, otherwise it can be concluded that the data does not come from a homogeneous population.

The hypothesis test used in this research is as follows: a) Independent T-Test. The independent t-test in this research was used to determine the differences in critical thinking abilities of students who were taught using the business coaching method and those who only used the method. Lectures assisted by PowerPoint media.

The criterion in this test is that the hypothesis (H_a) is accepted if the calculated t value $>$ t table value with a significance level smaller than 0.05 ($\text{sig} < 0.05$), otherwise H_a is rejected. b) Paired Sample T-Test, the paired sample t-test in this research was used to determine the differences in students' critical thinking abilities between those who carried out experiments using the business coaching

method and those who did not use it. If $\text{sig} < 0.05$ then it can be concluded that there is a difference in students' thinking abilities before and after the experiment. c) N-Gain Test, according to (Oktavia et al., 2019) The n-gain test was carried out to determine the effectiveness of the treatment given. This can be seen through the results of the hypothesis test values used in this research as follows: a) Independent T-Test. The independent t-test in this research was used to determine differences in the critical thinking abilities of students who were taught using the business coaching method. And who only use the lecture method assisted by PowerPoint media

RESULTS AND DISCUSSION

The research was carried out at State Vocational High School 1 Boyolali in the 2023/2024 academic year. Data was obtained from class X Accounting and Financial Institutions (AKL) 1 as the experimental class and X AKL 2 as the control class. The data results are in the form of data descriptions, prerequisite test results, and hypothesis test results. The researcher's description of the data is presented in stages as follows.

Pretest Value Data

Pretest score data is obtained from the results of student tests carried out before receiving treatment. The average pretest score for the experimental class was 63.48, while the control class had an average of 51.50.

Experimental Class Pretest Score Data

Table 1 shows the level of distribution of experimental class students' abilities in preparing financial reports in basic accounting before being given treatment, consisting of 29 students. The majority of experimental class students obtained scores in the range of 66-70, as many as 9 students.

Table 1. Frequency Distribution of Experimental Class Pretest Data

Intervals	Median	Frequency	Relatively	Cumulative
51 - 55	53	4	14%	14%
56 - 60	58	8	28%	41%
61 - 65	63	3	10%	52%
66 - 70	68	9	31%	83%
71 - 75	73	5	17%	100%
Total		29	100%	

Source: Processed Data, 2024

Table 2. Frequency Distribution of Control Class Pretest Data

Intervals	Median	Frequency	Relatively	Cumulative
42 - 45	43.5	7	21%	21%
46 - 49	47.5	6	18%	38%
50 - 53	51.5	7	21%	59%
54 - 57	55.5	8	24%	82%
58 - 61	59.5	5	15%	97%
62 - 65	63.5	1	3%	100%
Total		34	100%	

Source: Processed Data, 2024

a. Control Class Pretest Score Data

Table 2 shows the level of distribution of control class students' abilities in preparing financial reports in accounting before being given basic treatment consisting of 34 students. The majority of experimental class students obtained scores in the range of 54-57 as many as 8 students.

Posttest Value Data

Posttest score data is obtained from the results of student tests carried out after receiving treatment. The average posttest score for the experimental class was 84.27, while the control class had an average of 55.05.

a. Experimental class post-test score data

Table 3. Frequency Distribution of Experimental Class Posttest Data

Intervals	Median	Frequency	Relatively	Cumulative
79 - 80	79.5	4	14%	14%
81 - 82	81.5	3	10%	24%
83 - 84	83.5	6	21%	45%
85 - 86	85.5	10	34%	79%
87 - 88	87.5	5	17%	97%
89 - 90	89.5	1	3%	100%
Total		29	100%	

Source: Processed Data, 2024

Table 3 shows the distribution level of experimental class students' abilities in preparing financial reports in basic accounting after receiving business coaching treatment, consisting of 34 students. The majority of experimental class students obtained scores in the range of 85-86, as many as 10 students.

b. Control Class Posttest Score Data

Table 4 shows the level of distribution of control class students' abilities in preparing financial reports in basic accounting after receiving discovery learning treatment, consisting of 34 students. The majority of experimental class students obtained scores in the range 58-61 as many as 9 students.

c. Comparison of the Ability to Prepare Financial Reports for the Experimental Class and the Control Class

Table 5 shows that the level of ability to prepare financial reports in basic accounting in the experimental class has an average of 63.48 with the highest score being 75 and the lowest score being 51. The control class has an average score of 11.98 points lower than the experimental class. Table 6 shows that the level of ability to prepare financial reports in basic accounting in the experimental class has an average of 84.28 with the highest score being 90 and the lowest score being 79. The control class has an average score of 29.22 points lower than the experimental class.

Table 4. Frequency Distribution of Control Class Posttest Data

Intervals	Median	Frequency	Relatively	Cumulative
46 - 49	47.5	9	26%	26%
50 - 53	51.5	6	18%	44%
54 - 57	55.5	4	12%	56%
58 - 61	59.5	11	32%	88%
62 - 65	63.5	3	9%	97%
66 - 69	67.5	1	3%	100%
Total		34	100%	

Source: Processed Data, 2024

Table 5. Data Before Exsperiment

Class	Critical Thinking Ability Score Before Experiment						
	Ideal Score	Highest Score	Lowest Score	Mean	Median	Modus	Standard Deviation
Experiments	100	75	51	63.48	63	66	6.81
Control	100	65	42	51.50	52	52	5.66

Source: Processed Data, 2024

Table 6. Data After Exsperiment

Class	Critical Thinking Ability Score After Experiment						
	Ideal Score	Highest Score	Lowest Score	Mean	Median	Modus	Standard Deviation
Experiments	100	90	79	84.28	85	85	2.76
Control	100	69	46	55.06	55	48	6.08

Source: Processed Data, 2024

The results of the analysis prerequisite tests are described in detail as follows:

a. Normality test

The normality test is used to determine whether the data used is normally distributed or not. The normality test used is the Liliefors method, namely the Kolmogorov-Smirnov test with a value of $\alpha = 0.05$. The criteria for this test are if the p-value is > 0.05 then the data distribution is said to be normally distributed. If otherwise, the data is not normally distributed. The results of the normality test in this study are presented in detail in the Appendix and summarized in Table 7. Based on Table 7, it can be seen that the data for each class is normally distributed. The experimental class that applied the business coaching method had pretest and posttest scores with normal distribution with significance of 0.109 and 0.093 respectively. The control class also had a normal distribution with a pretest significance of 0.110 and a posttest of 0.133.

Table 7. Normality Test Result

Description	Class	Sig	Conclusion
Pretest-Result	Exsperiment	0.109	Normal
	Control	0.110	Normal
Posttest-Result	Exsperiment	0.093	Normal
	Control	0.133	Normal

Source: Processed Data, 2024

Table 8. Homogeneity Test of Basic Accounting Understanding

Description	Result	Criteria	Conclusion
Pretest-result	1.446	$1.446 > 0.05$	Homogenous
Posttest-result	0.206	$0.206 > 0.05$	Homogenous

Source: Processed Data, 2024

Table 9. Independent T-Test

Independent Variable	Dependent Variable	T-Count	Sig (2-tailed)	α	Decision
Business Coaching Method	Basic Accounting Understanding	2.00	0.00	0.05	H0 reject and Ha accepted

Source: Processed Data, 2024

b. Homogeneity Test

The homogeneity test is used to determine whether the data has the same level of variation. A summary of the homogeneity test results of pretest and posttest scores is explained in Table 8.

Table 8 shows the sig value > 0.05 so it can be concluded that the data is homogeneous data and deserves to be a prerequisite for continuing research data analysis.

In the final stage, the researcher presents the results of the Hypothesis Test as follows:

a. Independent T-Test

The hypothesis test used in this research is the independent t-test. The prerequisite test results show that the data is normally distributed and homogeneous, so that the independent t-test can be carried out. A summary of the results of the independent t-test is presented in Table 9.

Table 9 shows the results of the independent t-test which is at the 0.00 significance level. This shows that the significance value is <0.05 , so it can be said that there is a difference in students' basic accounting understanding between those taught using the business coaching method and learning using only PowerPoint assistance in basic accounting learning. Based on the results of the independent t-test, it can be concluded that there is an influence of using the business coaching method on the basic accounting understanding of class X Accounting students at State Vocational High School 1 Boyolali.

b. Paired Sample T-Test

This research uses a paired sample t-test to test differences in basic accounting understanding before and after implementing the business coaching method. The results of the paired sample t-test are presented in Table 10.

Table 10 shows a significance of 0.00 for the experimental class and 0.01 for the control class. The significance of the two classes is <0.05 , so it can be concluded that the business coaching method equally influences basic accounting understanding in both the experimental and control classes.

Table 10. Paired Sample T-Test Result

Pairs	Sig. (2 tailed)
Pretest-posttest exsperiment class	0.00
Pretest-posttest control class	0.01

Source: Processed Data, 2024

c. N-Gain Test

This research uses the N-Gain test from the pretest and posttest results to determine

whether there is an influence of the business coaching method on basic accounting understanding. The N-Gain test results are briefly presented in Table 11.

Based on the results of the N-Gain test analysis in Table 11, it can be concluded that the implementation of the business coaching method has an effect on students' basic accounting understanding and is declared effective because the average n-gain is more than 50%. Based on the results of the analysis, it can be concluded that the implementation of the business coaching method has a positive influence on the basic accounting understanding of class X Accounting and Financial Institutions students at State Vocational High School 1 Boyolali. This effect can be seen from the significant increase in understanding of basic accounting concepts after implementing this method. This finding is in line with the opinion of (Kim & Wang, 2018), which states that the business coaching method acts as a "lever" in increasing student learning success due to passion. The term "leverage" here refers to the ability of this method to provide additional encouragement or stimulation which makes the learning process more effective due to the growth of passion.

Furthermore, business coaching really helps students, especially in terms of:

1. Managing Passion Well in Learning: This method does not only focus on the cognitive aspect, the psychomotor aspect also helps students find their passion and interest in the field of accounting. Because they are connected to their passion, students become more enthusiastic and motivated to explore basic accounting material.
2. Increasing Satisfaction in Learning and Learning: A learning process that is inter-

Table 11. N-Gain Test Result

Class	N-Gain			
	Ideal Score	Lowest Score	Highest Score	Average
Experiments	1	0.25	0.71	0.55
Control	1	-0.06	0.17	0.07

Source: Processed Data, 2024

active and relevant to the real world makes students feel satisfied with their learning experience. This satisfaction comes from the feeling of having succeeded in understanding the material in a more practical and applicable way. All this is due to high passion.

3. Facilitates understanding of material: Business coaching facilitates students to link accounting theory with real practice, so that complex concepts become easier to understand. Students no longer need to memorize, but directly apply knowledge in the context of the real business world.

It now seems increasingly clear that the positive influence of the business coaching method lies in its ability to create a more meaningful learning environment, where students feel involved, challenged and supported in developing a deeper understanding of accounting through real practice.

In the business coaching learning method, students are given ample space to openly explore and understand the messages conveyed by the coach. It not only focuses on the transfer of knowledge, but also emphasizes the formation of critical and reflective thinking. In this method students are invited to do various things, including:

1. Understanding the Message Deeply: Students do not just receive the material passively, but are invited to understand the meaning behind each material or direction given by the coach. They learn to analyze the context, relevance and implications of this information for real-world practice.
2. Developing a Mindset: The process in the form of coaching encourages students to evaluate how they think about a problem. They are trained to see problems from various perspectives, consider various influencing factors, and relate accounting concepts to real situations in the world of work.
3. Reflecting on Self-Confidence: Students are invited to evaluate their beliefs regarding a topic or problem in the real world.

The benefit of this reflection is that they can identify whether these beliefs support or hinder their understanding in solving problems related to the real world.

The results of this approach are in line with Gestalt cognitive theory, which emphasizes that problem solving occurs through a process of comprehensive (holistic) understanding of the real situations faced (Safitri et al., 2021). This theory assumes that a person:

- Able to Manage Information in a Structured Way: Students collect various relevant aspects of a problem, group the information, and identify patterns that emerge, to make it easier to find solutions.
- Experiencing and receiving Insight: After thoroughly processing information, students can experience a moment of enlightenment where they discover a previously unthinkable solution. This happens because they are able to see the relationship between different elements in the problem in a real way.
- Generating Creative and Innovative Ideas for Many Solutions: By understanding problems comprehensively, students are able to create new methods or strategies to solve real accounting problems faced, rather than just relying on existing approaches.

In the end, overall, a coaching approach based on Gestalt principles encourages students to become independent and reflective thinkers, so that they are not only able to understand basic accounting material, but are also skilled in analyzing and solving problems effectively and realistically (Safitri et al., 2021).

CONCLUSION

Based on the results and discussion above, it can be concluded that there is an influence of the implementation of the business coaching method on the basic accounting understanding of class X Accounting and Finance students at State Vocational High School 1

Boyolali. Based on the results of the independent t-test, there are differences in basic accounting understanding among those learning using the business coaching method with only the help of power points. The N-Gain test also shows that learning using the business coaching method is effective in improving understanding of basic accounting in phase E of SMK.

Based on the results of data analysis, the implementation of the business coaching method was proven to have a significant effect on increasing students' basic accounting understanding. This is shown by a consistent increase in comprehension scores after implementing the method. The effectiveness of this method is measured using n-gain calculations, where the average n-gain results show a figure of more than 50%.

This achievement indicates that students have experienced an increase in understanding which is classified as moderate to high. This increase reflects that the business coaching method can:

- a. Improving Understanding of Concepts: Students can more easily understand basic accounting concepts through an applicable approach and based on direct experience through meaningful real-world learning
- b. Increase Involvement and Active Role: The interactive process in business coaching encourages participants to be more active in discussing, analyzing real cases, and applying accounting knowledge contextually in real practice.
- c. Improve Problem-Solving Ability: Students demonstrate increased ability in analyzing simple accounting problems and making appropriate decisions based on financial data. This shows that there are more abilities after learning.

At a glance it can be concluded that the effectiveness of the business coaching method in improving students' basic accounting understanding has proven to be very strong, so this method is recommended to be applied continuously in accounting learning at the elementary level, phase E, class X.

At the final stage of this conclusion, the researcher recommends that future researchers to identify factors that can support successful learning after implementing the business coaching method at the beginning of learning.

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