



## Model Development of Accounting Internship Efforts in Dealing Industrial Revolution 4.0

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### Abstract

This study aims to develop a model of an internship in the accounting department of Polines in order to achieve competence level KKNi and SKKNI. The basic of this model development is based on the purpose of the Polines Accounting Department interns, students and Company. This research can be categorized as research and development. The data in this study using quantitative and qualitative data such as advice and inputs provided by the students, supervising internships and companies. Quantitative and qualitative data using a questionnaire to assess the feasibility of the proposed model of apprenticeship. The next stage is the development of the model, at this stage derived from theoretical models that sought input from stakeholders through the FGD. The last stage is the implementation of the model is limited. The subjects were 43 students taking internships, industrial 5 and 20 people from higher education institutions. The object of research is the implementation of the accounting department intern program which will be reviewed by: monitoring the implementation of the internship, the duration of the apprenticeship, internship mentor in the field, the suitability of the curriculum to the needs of the world of work, and the skills of students. The results showed that the aspects that need to be improved is the design of the curriculum, internships and assessment management. Results of the model development internship in the Polines accounting department consisting of: (1) model of apprenticeship curriculum development; (2) the management model of apprenticeship; (3) implementing structural model of apprenticeship; (4) models and assessment procedures intern and (5) Industrial Attachment guide.

### How to Cite

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## INTRODUCTION

One of the goals established polytechnic education in Indonesia including State Polytechnic of Semarang is to produce graduates who have the knowledge and skills that match the qualifications required by the industry or the company (link and match) (Muhadjirin, Santosa & Pujiyono, 2015). In the current conditions with the globalization of education and technological development more quickly where we are now entering the industrial revolution 4.0 are marked with the industry began to emphasize the pattern of the digital economy, artificial intelligence, and robotics technology (Ghufron, 2018).

These conditions will have an impact on the shift of manpower requirements, the need for physical labor such as operating machinery, prepare fast food, collection, and processing of data on the wane, labor requirements such as cyber security, web developers, digital marketing, digital public relations, etc. is increasing (Riset, K.N., 2006). The condition is a challenge for polytechnic graduates required in producing industry (link and match). The results research already is passed Citigroup in March 2017, states that 30 percent of predicted banking jobs lost during the next decade (Liputan 6, 2018).

One of the efforts made by the Ministry of Research, Technology, and Higher Education to face globalization of education and the industrial revolution 4.0 is doing Polytechnic revitalization throughout Indonesia. The revitalization done from the curriculum, strengthening the capacity and capability of lecturers to students' competencies. Polytechnic curriculum for D3 with a 3-2-1 scheme, three semesters on campus, 2 semesters in the industry, one semester at college or industry to complete the final task (Republika, 2018). The interesting thing from the curriculum design proposed by the Ministry of Research, Technology, and Higher Education are two semesters in the industry, in this case the students do an internship program industry.

Industrial attachment program is ex-

pected to be a step strategy to improve the quality of higher education graduates of polytechnics or vocational (Murnomo, 2010). To the Ministry of Research, Technology and Higher Education through Ministerial Decree No. 123/ M/ KPT/ 2019 has set the number of credits associated with this industry internship. To enhance the participation of the industry in this industrial internship program, Government through the Ministry of Finance (MoF) published technical regulations of super Income Tax abatement facility or super deduction tax for vocational activities. These regulations set out in the Finance Minister Regulation (PMK) 28/2019 on granting reductions Gross Income Employment Practices Organization, Apprenticeship, and/ or Education in the Context of Development and Human Resources Development Specific Competency Based.

Implementation of industrial internship conducted by polytechnics still experiencing problems due to poor communication between polytechnics and industry, the lack of cooperation between them and the absence of an effective management system apprenticeship (Handayani, 2013). The conditions of implementation the industrial internship program in POLINES not much different that is not optimally managed. This can be seen at: (1) management still done individually internship students as an example of a student looking for his own industry/ institution as a place of internship; (2) the institution does not conduct monitoring during the internship; (3) the implementation of the internship is done without a structured plan; (4) information on the results apprenticeship not been optimally utilized by students, faculty and the Polytechnic; (5) implementation of industrial apprenticeship implemented varies between six to eight semesters with duration varying between courses (the execution time of one to three months).

Internship program so that the industry can be run in accordance with its objectives, we need a model of industrial apprenticeship is right for the Accounting Department. Based

on the above, the purpose of this study was to develop a model of industrial internship at the Accounting Department of POLINES preceded by the evaluation of the industrial internship (pre-development stage), then continued analysis and development of a model (under development) and the final step of socialization and implementation/ testing in a limited model of apprenticeship (stage application of the model).

Internships have been regulated in Law No. 13 2003 Manpower particularly Article 21-30. For more specifically stipulated in the Labor and Transmigration Minister No. 22/ Men/IX/2009 on implementation of apprenticeships in the interior. In the regulation of the Minister of the apprenticeships interpreted as part of a vocational training system that integrates training at a training institute to work directly under the guidance and supervision of an instructor or workers who are more experienced in the production process of goods and/ or services in the company in order to master skill or expertise.

Internship is work experience in industry, business or government with the stock acquired during college through real work experience (American Institute of Certified Public Accountants, 2006). Another opinion said the internship is an education in the workplace, using basic skills and competencies to do real work (Spencer Jr. & Spencer SM, 1993). Internships for a professional understanding of vocational education is very important (Thompson 1973: 55). Internships can also be interpreted as a training to gain practical skills specific areas of expertise are carried out within a specified period. On the other hand internships can also be interpreted as a bridge from education to the world of work and careers.

Learning is a process of individual transformation, both in the domain of cognitive, interpersonal or, psychomotor (Biggs & Moore, 1993). Transformation is a high level of learning that includes understanding and creativity. According to Marton (1975) in Fry, that the students approach the job tasks will

determine the development of certain fields according to what they learned and heavily influence the quality of learning (Fry, Ketteridge & Marshall, 2008: 10). By the theory means that the learning process can be applied through the process of student interns.

Learning in vocational education is often associated with job training and focused on *employability learning*, Employability according ESECT (Enhancing Student Employability Coordination Team) is a series of accomplishments consists of skill, understanding, and personal attributes that make graduates more likely to get a job and be successful in their chosen career.

By the issuance of President Regulation No. 8 of 2012 explained that the Indonesian National Qualifications Framework, hereinafter referred to KKNi, this means that Indonesia has had the same references about a framework for qualifying competence in education and job training field. KKNi a reference in the packaging or packaging SKKNI to the level of qualification. In the Permen-Naker No. 2 of 2016 explained that the National Competence Indonesia hereinafter abbreviated SKKNI is a formulation workability covers aspects of knowledge, skills and/ or skills and work attitudes that are relevant to the execution of duties and terms of office stipulated by the provisions of the laws and regulations.

## METHODS

Research approach in this study through a mixture of qualitative and quantitative approaches (mixed methods) (Borg & Gall, 1983:772). The process of mixing between the two methods occurs when linking data analysis of qualitative and quantitative data collection. Distribution of questionnaires to students, lecturers, and industry to gain an understanding related to the implementation of the internship. The population of this study were all the Accounting Department of POLINES students who took apprenticeship course, the entire internship supervisor, the entire head of study program at the Accounting Department

of POLINES, as well as the entire industry was used as a place of apprenticeship.

The sampling selection in this study using purposeful sampling strategy, choosing people or organizations that are rich in resources. The locations used in this study in the city of Semarang is Semarang State Polytechnic and some of the industry as a student intern. The study involved 43 respondents consisting of students doing internships, apprenticeship supervisor 5 people, head of study program in the accounting department five people, three people led POLINES and 3 people from the industry.

The testing quality of data using validity and reliability. On the quantitative data of data quality was tested with Spearman correlations and Cronbach Alpha used to it. Whereas the term of validity of qualitative data research refers to research that is reasonable and reliable. Strategies to validate qualitative data is by triangulation (data, theories, methods, investigators and others), for example cross-check information and conclusion through the procedure; feedback from participants; peer review and so on.

The quantitative data obtained were processed using descriptive statistics, using data from the average value per item in question in the assessment group tested. For qualitative data, data analysis is a process to get a sense of the raw data through a cyclical process to obtain an image of a concept. Cyclical processes including data collection, making the analysis, learn more about what is observed, seeking other data to explore what is studied, to find a concept.

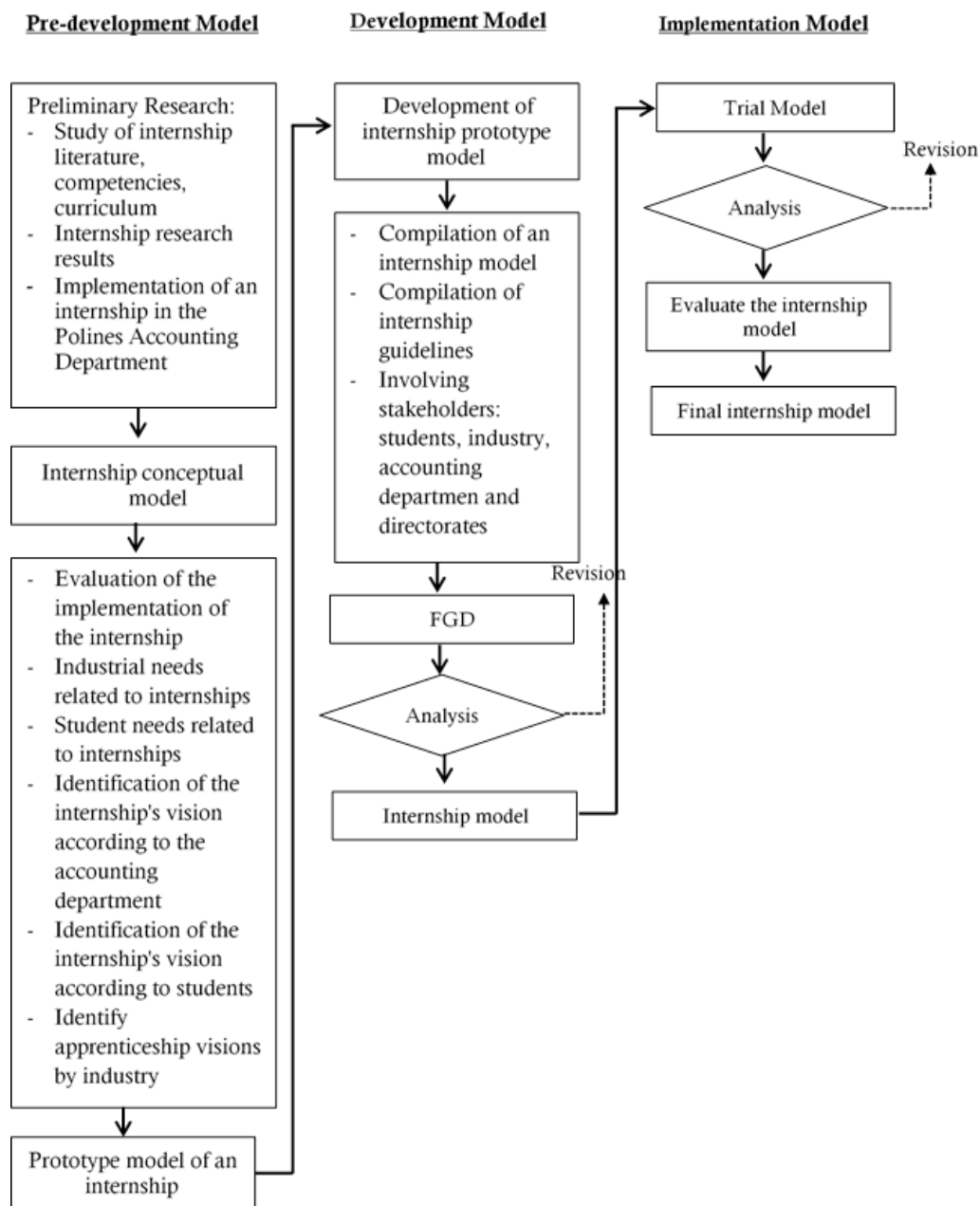
The method used in this research is the development of research models, or Research and Development (R & D) (Borg & Gall, 1983: 772) and continued the experiment. The model development in this study through the stages of conceptual models, theoretical models, hypothetical model and the final model. The conceptual model is a model that is analytical, specifying the components of the product, analyzing the components in detail, and shows the relationship between the com-

ponents that will be developed. Theoretical model is a model that describes the framework that is based on the relevant theories and supported by empirical data.

Hypothetical model is a model that has received the input of experts and practitioners through a focus group discussion (FGD). The final model is a model that has been tested empirically. According Siswanto (2011: 149) stages of development over the outline can be mapped into three, namely: (1) pre-development phase, (2) the stage of development, and (3) the stage of implementation of the model. predevelopment phase models include a preliminary study of activities including working on the theory, literature, and the results of relevant research and conduct field observations. The development phase includes a model of determination of activities and drafting of the model and display models including the development of guidelines and instructions model execution. Application phase models include validation, testing, evaluation and revision, and presentation of the final product / model final (Siswanto, 2011: 149).

Pre-development phase models include a preliminary study of activities including working on the theory, literature, and the results of relevant research and conduct field observations. The development phase includes a model of determination of activities and drafting of the model and display models including the development of guidelines and instructions model execution. Application phase models include validation, testing, evaluation and revision, and presentation of the final product/ model final (Siswanto, 2011: 149).

Pre-development phase models include a preliminary study of activities including working on the theory, literature, and the results of relevant research and conduct field observations. The development phase includes a model of determination of activities and drafting of the model and display models including the development of guidelines and instructions model execution. Application phase models include validation, testing, eva-



**Figure 1.** Research Model

evaluation and revision, and presentation of the final product/ model final (Siswanto, 2011: 149).

## RESULT AND DISCUSSION

### Pre-development Model

Pre-development phase models include a preliminary study of activities including working on the theory, literature, and the results of relevant research and conduct field

observation and evaluation of existing apprenticeship models. The evaluation of implementation of the internship in the Accounting Department of POLINES done by comparing the model of apprenticeship with the implementation of the internship in the accounting department on curriculum design aspects. Handayani (2013) begins an internship curriculum development of the vision, mission and objectives of apprenticeship by taking into account the needs of students, polytechnics and

industry now and in the future.

**Table 1.** Evaluation of Curriculum Design

No.	Design Curriculum	Handayani (2013)	Accounting Department
1.	Interest Internship	Certain Professions Work Experience	Work experience
2.	Apprenticeship place	Industry / certain institutions	All industries / institutions

Source: Processed Primary Data (2019)

Interest internship to gain professional experience is expected that the results of the internship can be recognized as an added value for students, for example a certificate of competence. To achieve this, the place is also in accordance with industry intern/ institutions that are desirable profession for example to the field of accounting: public accounting firms, financial sector all industries etc. Pattern internship in the accounting department (AD) in accordance with the intern, the intern goal is to provide an introduction to patterns and business processes (introduction of work). AD internships in the practices were not specifically determined there were even some student interns are not in place in accordance with their competence.

**Management Intern**

Polytechnic student interns management model by Peni Handayani (2013) there are four stages: planning, organizing, implementing and the last M & E (monitoring and evaluation). Planning begins with the establishment of team apprenticeship courses/ majors, in JA there is no team better apprentice level courses/ majors. Planning internships conducted in AD in the form of debriefing internship do head of the study program. The contents briefing is an explanation of the guidelines for internships, intern schedules

globally, process guidance, internship report creation.

**Table 2.** Evaluation of Planning Internships

No.	Planning Intern	
	Handayani (2013)	Accounting Department
1	Survey Industries	There is no
2	Analysis of Needs	There is no
3	Curriculum Design	There is in the form of an internship guidelines
4	Set The Standard	There is in the form of an internship guidelines
5	Pre-qualification test	There is no
6	Revised Planning	There is no

Source: Processed Primary Data (2019)

The stage of organizing more focused on the functions of the division of labor, line authorization, coordination and responsibility of the implementation of the internship. Organizing internships conducted in AD starting from department proposed supervisor of the internal by issuing task. While the supervisor of the industry were submitted to industry without any communication between AD with industry.

The implementation phase of this apprenticeship involving external parties that is industrial apprenticeship, and the government's labor department and industry. AD started implementation of student interns seeking industrial/ institutional apprenticeship, after obtaining internships and then report to the study program. One month before the internship head of study program provides internship debriefing to all interns and socialization internal internship supervisor AD, schedules, and procedures associated with the internship correspondence. Then the students

do an internship for 1-3 months. Execution time each department intern in the Accounting Department can vary.

**Table 3.** Evaluation of Organizing Intern

No.	Organizing Intern	
	Handayani (2013)	Accounting Department
1	Identify Work	There is no
2	Divide The Tasks And Responsibilities	There is no
3	There is a Cooperation Contract	There MOU
4	Communication During Internship	There is no

Source: Processed Primary Data (2019)

**Table 4.** Evaluation of Internships

No.	Implementation of Internships	
	Handayani (2013)	Accounting Department
1	Establish procedures	There are guidelines for internships
2	Determine resource eg internship supervisor	There internship supervisor
3	Establish a schedule internship	Internship schedule is done globally
4	Setting up the administrative process	There is such correspondence

Source: Processed Primary Data (2019)

The stage of monitoring and evaluation to ensure the implementation of the apprenticeship has been conducted in accordance with the curriculum materials that have been made jointly by the accounting department (AD) to the industry. Supervisor of industry skills and knowledge to monitor developments related

to the work task student intern.

**Table 5.** Monitoring Internships Evaluation

No.	Monitoring and Evaluation Internship	
	Handayani (2013)	Accounting Department
1	Monitoring the progress of learning outcomes	There is no
2	Make improvements	There is no
3	Evaluating	There is no
4	Communicate	There is no

Source: Processed Primary Data (2019)

AD implementation is not done internships in monitoring and evaluation, so that communication between AD industry does not exist. In general management internship in the accounting department is still done individually students. The role of the Department of Accounting in the implementation of apprenticeship as a responsible institution will be successful apprenticeship is still very minimal.

**Assessments**

Competency-based assessment is the process of collecting evidence and make a decision whether or not certification participants achieve competence based on the criteria in the requirements or standards assessment (BNSP, 2015). Polytechnics could develop instruments for assessment and competence tests to improve teaching and learning. The context of the learning process here included in the internship. Internships in AD assessment given by the supervisor apprentice assessment of internal (JA) and external that are not preceded by any industrial communication or coordination both instruments and assessment methods used.

**Model development**

The development phase includes a model of determination of activities and drafting of the model and display models including the

development of guidelines and instructions model execution. In the development of this apprenticeship models taking into account input from students, corporate / industrial and Accounting POLINES in this case represented by the Chairman at the Department of Accounting and leadership at the Center of POLINES (Directorate). Feedback from students associated with the implementation of

the internship broadly grouped into two parts: Pre-apprenticeship and internship Implementation. The following student input for improvements to pre-apprenticeship can be seen in the Table 6.

Results of student feedback for improvement of pre-apprenticeship is as follows: On the question before held an internship, apprenticeship implementation schedule has

**Table 6.** Feedback the students to the process of pre Internship

No.	Question	Answer	Amount	%	Mean
1	Before being implemented internship, apprenticeship implementation schedule has been announced	STS	0	0	3.7
		TS	0	0	
		S	14	33	
		SS	29	67	
2	Accounting Department to find a company/ industry as internships for students	STS	0	0	3.2
		TS	7	16	
		S	22	51	
		SS	14	33	
3	Placement of the company/ industry as internships based on the result of the selection and choice of students.	STS	0	0	3.2
		TS	2	5	
		S	35	84	
		SS	5	11	
4	The announcement of the selection and election of student interns place one month before the internship carried out	STS	0	0	2.6
		TS	24	56	
		S	17	40	
		SS	2	4	
5	Student internship debriefing conducted by the Department of Accounting two months before the internship is done	STS	0	0	2.4
		TS	29	67	
		S	13	30	
		SS	1	3	
6	Internship briefing material consists of company profiles, and professional ethics in the work, K3 (health and safety), model of apprenticeship, internship guidelines, schedules internships, etc.	STS	0	0	3.4
		TS	2	5	
		S	26	60	
		SS	15	35	

Source: Processed Primary Data (2019)



been announced, which provides answers to agree 14 people (33%) strongly agreed and 29 people (67%). On the question of accounting department to find a company/ industry as internships for students, providing answers disagree 7 (16%), agree 22 people (51%) strongly agreed and 14 (33%). Placement of the company/ industry as internships based on the result of the selection and the selection of students, provide answers disagree 2 (5%), agree 35 people (84%) and strongly agree 5 people (11%).

On the question of the announcement of the selection and election of student interns place one month before the internship implemented, providing answers disagree 24 people (56%), agree 17 people (40%) strongly agreed and 2 (4%). Answer majority of respondents (over 50%) of respondents did not agree, the reason does not agree because one month is too short, the desire of students is over one month. On the question of student interns debriefing conducted by the Department of Accounting two months before the internship is done, the answer does not agree 29 people (67%), agree 13 people (30%) and strongly agree 1 (3%).

ree 1 (3%).

Answer majority of respondents (over 50%) of respondents did not agree, the reason does not agree because two months is too short, the desire of students is over three months. On the question of briefing material internship consists of company profile, ethics and professional in the work, K3 (health and safety), a model apprentice, guidance intern, schedules internships, etc., which provide answers disagree 2 (5%), agree 26 (60%) strongly agreed and 15 (35%). Feedback students for improving the implementation of the internship can be seen in Table 7.

Results of student feedback for improvements to the implementation of the apprenticeship is as follows: on the question of student interns debriefing conducted by the Department of Accounting two months before the internship is done, providing answers agree 25 people (50%) strongly agreed and 18 (42%). On the question during the implementation of student interns shall abide by the regulations, policies and SOP in company internships, which provide answers agree 21 people (49%) strongly agreed and 22 (51%). On the question

**Table 7.** Feedback Students for improvement Implementation of Internships

No.	Question	Answer	Amount	%	Mean
1	Student internship debriefing conducted by the Department of Accounting two months before the internship is done	STS	0	0	3.6
		TS	0	0	
		S	25	58	
		SS	18	42	
2	During the implementation of student interns shall abide by the regulations, policies and SOP at the company where the internship.	STS	0	0	3.7
		TS	0	0	
		S	21	49	
		SS	22	51	
3	During the implementation of the internship, students are treated like an employee / employees of other companies.	STS	0	0	3.4
		TS	2	5	
		S	29	67	
		SS	12	28	

Source: Processed Primary Data (2019)

during the implementation of the internship, students are treated like an employee/ employee of other companies, which provide answers to disagree 2 5%, agree 29 people (67%) strongly agreed and 12 (12%).

Feedback from companies/ industries related to the implementation of the internship broadly grouped into two parts: Pre-apprenticeship and internship implementation. Pre-apprentice. Feedback from some companies/ industries for pre-apprenticeship is as follows: already there is a clear division of tasks and responsibilities of each party (Department of Accounting and Corporate/ industrial) in the implementation of the internship. Accounting Department shall provide internship briefing containing: a company profile, and professional ethics in the work, K3 (health and safety), model of apprenticeship, internship guidelines, schedule internships, etc. There is agreement form of communication and monitoring before and during the internship takes place.

Feedback from some of company/ industry for internship are as follows: monitoring minimum internship done by the accounting department is 2 times. Implementation period of 4 to 6 month internship. There is already a mechanism of understanding between the Accounting Department intern ratings company. Feedback from Department of Accounting and Board Chairman POLINES associated with the implementation of the internship is done in the form of Focus Group Discussion (FGD).

After evaluating the implementation of student interns and solicit input and company/ industry terkait pre apprenticeship and internship in the Department of Accounting implementation, evaluation and feedback the results are then used as an ingredient in the implementation of the FGD with the Accounting Department and Board Chairman POLINES. FGD is personal is deemed to have the ability and expertise in the field to be examined so as to contribute ideas are adequate. Participants will be invited in implementation FGD as many as 20 people, consisting of Deputy Director I (Academic Affairs) 1, chairman of

the Professional Certification Institute Party 1 (LSP P1) POLINES 1 Person, chairman of Center for Learning Development (P3) 1 Person, Structural Department of Accounting 13 people and 4 People lecturer Accounting major.

The evaluation results pre-apprenticeship and apprenticeship implementation of student input as well as companies/ industries used as a basis for model development intern majoring in Accounting. FGD implementation is intended to discuss curriculum design internship, internship management (consisting of planning, organizing, implementation and monitoring and evaluation), industry internships and assessment guidelines. Researchers prepare a draft of the concept, theory, and the proposed models. Incomplete draft sought advice, criticism of FGD participants.

Summary of FGD exercising their results concerning the proposed development in the Department of Accounting Apprenticeship Model POLINES are as follows: proposed Model POLINES Intern in the Accounting Department consists of four components, namely: (1) Input, consisting of apprenticeship curriculum, lecturer/ mentor apprentice, facilities and infrastructure, finance, guidance internships, student, workplace, work environment and the company. (2) Process, the implementation of the internship for a certain period in a company/ institution. (3) Output, the learning outcomes to be achieved at level 5 to level 6 program D3 and applied to the graduate program consists of: attitude, mastery of knowledge, specialized skills and General. (4) Work World/ industry, is the implementation of an internship for a certain period.

Proposed Model Curriculum development POLINES Internship Accounting Department consists of four phases: (1) Consideration stage, in curriculum development should synchronize the vision and mission of the Department of Accounting POLINES, industry and students. (2) Qualification standards stage, this phase is to determine the level of KKNI accordance with existing courses in the Department, D3 program Level 5, Le-

vel 6 courses applied as well as determining and assessing suitable pattern. (3) Implementation phase, this stage is at this stage of the study program has set the unit competencies required of students after the students completed internships. (4) Assessment and Evaluation stage, at this stage of the study program in collaboration with the LSP P1 POLINES develop the material of Competency Test (MUK) who later used the assessment/ test of competence in accordance with the target of every program of study in the Department of Accounting POLINES. For students who are competent in accordance with the test scheme will obtain a certificate of competency testing of LSP P1 POLINES.

Proposed Model Management Internship Accounting Department POLINES, for this level of management is handled by the Department of Accounting Internship Tasks Force (TFM) which is directly responsible to the Head of Department and coordinating with the Industrial Relations Unit and the Chairman of the Program. In this model consists of four stages: (1) planning stage, at this stage consists of the activities of industry surveys, needs analysis, curriculum design, define learning outcomes, evaluation of student competency achievement. (2) Organizing stage, at this stage consists of identifying the work activities to be performed, the division of tasks and responsibilities, cooperation with industry, communication with the industry. (3) Implementation stage, this stage is, at this stage consisting of activities, establishing procedures, define the supervisor and mentor and set a schedule, place. (4) Monitoring and evaluation (M & E) stage, at this stage consisting of activities, monitoring the results of the internship, make improvements, evaluate, communicate during the process of apprenticeship.

#### **Application of Model Internship**

Application phase models include validation, testing, evaluation and revision, and presentation of the final product/ model final. The model that has been generated during the

development stage subsequent models validated by experts. Experts referred to here is the instructor/ mentor/ supervisor in the industry and POLINES. Steps being taken through a limited test to see adherence to the model, the test instrument variables involved, readability and enforceability of the guidebook, effectiveness and identify constraints, On the limited test is intended to assess the feasibility mastery models. Limited trial was conducted in two internships that KJA Djuwariah and KAP Hanta Budianto and Partners held on 4 February until 26 April 2019.

The last stage of the evaluation and revision of the test results on a limited basis. Summary results of the evaluation models POLINES internship accounting majors are as follows: (1) Need to revise the curriculum related to industrial apprenticeship courses (the number of credits, Criteria industries/ companies apprenticeship, learning outcomes for industry internships). (2) Need to be established Task Force Internship (TFM) which is responsible to the Head of the Department Related to the circuit implementation of the internship. (3) Need for a selection test for the end of the internship placements and internships should be no accounting technical competence test involving three parties, namely the Department of Accounting (courses), LSP POLINES and company/ industry. (4) There are some students who are not willing to intern outside Semarang, so the Department of accounting making it difficult for a student internship which is placed outside the Semarang. On the other hand, there are other institutions/ companies that demand is quite a lot when the quota is limited. (5) Understanding of student interns on Health, Safety (K3) and Professional work is still lacking. (6) There is still a lack of communication and coordination between accounting majors POLINES with company/ industry.

Summary apprenticeship model revision POLINES industry accounting majors are as follows: (1) Implementing structure POLINES Apprenticeship in the Accounting Department. The proposal should be no

Apprenticeship Task Force (TFM) which is responsible to the Head of Department Associated with the implementation of the series of internships. Then the structure of the Accounting Department Intern POLINES implementation needs to be changes. (2) Internships in the Department of Accounting Procedure POLINES, the proposals need for a selection test for the end of the internship placements and internships should be no accounting technical competence test involving three parties, namely the Department of Accounting (courses), LSP POLINES and company/ industry.

Summary apprenticeship model revision also about industrial attachment handbook should be added chapters Health, Safety (K3) and professionals in their work. After completion of the internship, students will obtain a certificate of technical competence and a certificate of apprenticeship accounting of the industry. Overall the above research results are in line with the research of Hafsa, Sagala & Ramdhansyah (2018) which suggests that to achieve graduates who are proficient in analysis and interpretation, universities need to improve the existing formal and informal learning processes.

## CONCLUSION

The results of the above discussion can be summarized that the basis for development of Model Intern in the Department of Accounting is based on the goal of the three parties, namely internships Students, Industry/ Companies and Accounting POLINES. The result of the input of the three parties as factors considered in making accounting department POLINES apprenticeship models. The aim is to obtain internship work experience certain professions that the accounting profession who works in the financial industry such as banking, insurance, service industry KJA eg, KAP and manufacturing industries such as section internal auditor, budgeting.

The basis for curriculum development related to the development of apprenticeship

models POLINES accounting majors based on the graduate profile to be achieved in certain professions in the Department of Accounting POLINES. The certification process tests competence accounting at the accounting department intern models POLINES do at the end of the internship. Parties involved in the certification process firm, LSP 1 POLINES and program of study. In accordance with the level of qualification is qualification V: Accounting Technician qualification of middle and VI: accounting technician expert.

Based on the above discussion and conclusions can be given suggestions as follows: utilization suggestion and continued dissemination. Model internship at the Department of Accounting resulting from the development model that has been done, the suggestion use was is: (a) implement the apprenticeship model of accounting majors at a minimum of 2 Studies with the amount of student representation, (b) the achievement of apprenticeship models accounting majors destination terminal is not the final destination apprenticeship models developed accounting department is in need of another step of development and testing by involving other parties such as the Department of Labor, accounting technician profession certification body etc.

Dissemination is required for this model still needs to be developed, particularly revision internship handbook and application of models in all study programs in the Department of Accounting POLINES. Some of empowerment is still necessary to improve the partnership with industry/ company; increase coordination of industrial apprenticeship (level departments/ study) in carrying out the functions of management by exception; the creation of organizational culture (campus or company) that is conducive to collegial relationship aspect; improving the quality of learning that includes aspects of faculty, students, facilities and curriculum tools..

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