



## Business Plan for Shaping Students' Entrepreneurship Character and Competence

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### Abstract

This study aimed to analyze business plan activities as a strategy in entrepreneurship education in schools. Research used qualitative methods and the data were collected through in-depth interviews, non-participatory observation, documentation and triangulation of research data. The technique of selecting informants was through Snowball sampling consisted of students, teachers and several parties who were considered to understand the phenomena at Satya Wacana Junior and Senior Highschool. Analysis of the data used in this study was the analysis of the domain of Spradley by searching the domain and looking for semantic relationships. The results showed that the efforts made by school institutions in both junior and senior high school level could provide business plan methods that could shape the character and entrepreneurial competence. The characters formed in junior high school are: discipline, independence, creativity, responsibility, cooperation, hard work, risk taking, action orientation, and leadership. Competency consisted of communicative ability, being able to adapt to tasks, financial management and interpersonal skills. Other findings proved that high school students, through business plans, had characters: independent, creative, honest, curious, responsible, cooperative, hard work, tenacity, dare to take risks, curiosity, action oriented, leadership, commitment and orientation for success. Whereas the competence possessed were communicative, ability to solve problems, marketing ability, and interpersonal ability. The introduction of a business plan needs to be given continuously at all levels of education. School institutions can prepare curriculum, teaching materials, methods and strategies that can be integrated with entrepreneurial education.

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## INTRODUCTION

Global competition today becomes a challenge for a developing country such as Indonesia. Entrepreneurship Education is important to introduce for students because the country's orientation focuses on creating professional young entrepreneurs from an early age to dominate the global market (kominfo.go.id). The development of technology that integrates various young generation's creative ideas through startups will answer community needs, solve social problems, and have a broad impact. In addition, in 2030 Indonesia will enter the peak of the demographic bonus because the number of the productive Human Resources will be greater than the non-productive (<https://www.kemenkopmk.go.id>).

Based on the interest in entrepreneurship, graduates from schools will get used to being creative in creating business opportunities around them and are able to create job opportunities for both micro, medium and globally competitive businesses. Therefore, educational institutions today are no longer focused on transferring knowledge to students, but also equip students with behavior, attitude, leadership, character, creativity, innovation and entrepreneurship (Rokhman et al., 2014; Bikse et al., 2014). This is also closely related to schools that have to try to create curriculum, syllabus and learning plans related to entrepreneurship (Gámez Gutiérrez & Garzón Baquero, 2017).

Entrepreneurship education is relevant to education today because it can equip students in attitudes, skills, character and interest in becoming entrepreneurs. The study showed entrepreneurship education graduates have transferred their knowledge in the current jobs (Din et al., 2016). Other studies show that increasing entrepreneurship in a country will contribute to economic development (Bindah & Magd, 2016; Ghina, 2014; Nasr & Boujelbene, 2014; Robles & Zárraga-Rodríguez, 2015), through indicators of increasing Gross Domestic Product (GDP) (Yarahmadi & Magd, 2016; Heydari et al., 2013).

Another important role of teaching entrepreneurship carried out in schools also emphasizes on the development of creative and responsible competencies and characters of entrepreneurs (Bikse et al., 2014). The following competencies are crucial in the world of work: spontaneous, creative, able to adapt to the task (Castiglione et al., 2013), problem solving skills, communication skills (Daniel et al., 2017); financial management skills, creating marketing opportunities (Ismail et al., 2015) interpersonal skills, basic management skills, leadership skills (Gedik et al., 2015). In addition, a sense of initiative can be used as the main competency needed for all students (Küttim et al., 2014). Thus, some of these competencies can help students to develop themselves and be ready to compete in the world of work that demand qualifications needed. According to several researches, entrepreneurial characters include: achievement motivation and high creativity (Çolakoglu & Gözükara, 2016; Karabulut, 2016; Luca & Cazan, 2011a).

According to the research showed the students of entrepreneurship education must have the ability to create business plans to be developed (Gedik et al., 2015). The business plan is the center of academic activities (Gámez Gutiérrez & Garzón Baquero, 2017). In line with the previous research, Entrepreneurship education provides students with mastery experiences, role models, and support by involving them in developing business plans (Kadir et al., 2012). This encourages students' creativity in making business plans so that these plans can be presented in front of other students (Barba-Sánchez & Atienza-Sahuquillo, 2018). According to the previous study showed Experience in making business plans is related to the way students think about risk and self-efficacy and helps in the effectiveness of the implementation of entrepreneurship education programs in schools (Din et al., 2016). Students can work in groups to create small business plans by following assignments given by their teachers (Goldstein et al., 2016).

In the implementation of entrepreneurship, education is carried out on learning activities at school. The intended learning approach is more action oriented, emphasizes learning on experience and focuses on student activity to participate in the entrepreneurial process. Student participation in entrepreneurial education activities is carried out by incorporating real experiences such as meeting and interviewing entrepreneurs, developing business plans, business visits, and classroom practices that are relevant to entrepreneurship (Bell, 2015). Learning that provides networking activities and coaching are more in demand by students (Küttim et al., 2014). Students will be more interested in this activity because they are directly involved and organize their activities creatively and independently.

Based on preliminary studies conducted by researchers at two levels of education in Satya Wacana Junior and Senior Highschool an interesting phenomenon was found, the activity of planning entrepreneurial activities before practice in the field. Both junior and senior high school students in groups made an outline of what they wanted to do in making a business. Junior high school students seemed enthusiastic in presenting their plans in the 7th, 8th and 9th grade subjects. High school students also gave presentations on the results of business planning that will be practiced in Craft and Entrepreneurship learning from grades 10, 11 to 12.

The purpose of this study was to analyze business plan activities in shaping character & competence of entrepreneur. Activities in this as a method provided by the teacher before students can practice business ventures carried out. Based on these objectives, the problem that will be discussed in this study is how the implementation of preparing a business plan in shaping the character and skills of an entrepreneur for Satya Wacana Christian Middle School and High School students. Hopefully, this research will be able to contribute for educational institutions to provide experi-

ence in preparing business plans as an effort to build the character and competence of an entrepreneur.

## **METHODS**

Research is carried out using qualitative methods by exploring problems and developing a detailed understanding of certain phenomena (Cresswell, 2015). This is intended to analyze entrepreneurial education activities in schools through business plan methods. The effort to introduce entrepreneurship in this business planning is important for all students before they enter the practice of entrepreneurial activities. The practice of entrepreneurship activities is adjusted to the education curriculum in Indonesia.

In order to educate graduates who are interested in starting their own businesses, the educational system must include both entrepreneurial character and competence (Kadir et al., 2012). Entrepreneurial character is formed through entrepreneurship education, according to the Minister of Education and Culture of the Research and Development Center for Curriculum Center (Kementerian Pendidikan Nasional Badan Pengembangan dan Pusat Kurikulum, 2010), and includes traits like independence, creativity, risk-taking, action orientation, leadership, hard work, honesty, discipline, innovation, responsibility, cooperation, never giving up, commitment, realism, curiosity, and a strong drive to succeed. Starting from primary school through secondary education, specifically junior high and high school, this entrepreneurial character can be realized. However, both are taught concepts and skills that can support entrepreneurship education activities particularly for the junior and senior high school levels. Through a process of educational activities in schools integrated with lifelong learning, students can be given the opportunity to develop entrepreneurial character and skills.

The entrepreneurial competence indicators in this study consists of communication skills, organizational skills, business project management skills, planning skills, decision-making and risk management skills, the capacity for creativity and innovation, the capacity to have knowledge and develop new businesses and ideas for success in achieving goals all of these abilities can be used to demonstrate (Bikse & Riemere, 2013). The indicators are used to classified the skills that emerges in entrepreneurial education.

The study was conducted at Satya Wacana Junior and Senior Highschool. These school was chosen based on preliminary studies conducted by researchers and the phenomena related to planning activities carried out by students with enthusiasm before they practice entrepreneurship at school. Data collection techniques used in this study was interview, observation and documentation of intracurricular activities. At Satya Wacana Christian Junior and Senior High School, the courses Crafts and Entrepreneurship offer students experience creating business plans.

The in-depth interview technique carried out by the researcher in the interview process was to obtain in-depth information and develop questions that have been made in the interview guidelines. Observation activities are carried out by visiting the implementation of intracurricular activities and business practices. Documentation was obtained through documents supporting entrepreneurial education activities. Data validation uses source triangulation by comparing observations with interviews (teachers and students) and documents obtained in interviews.

The researcher used the technique of selecting data sources through Snowball sampling, which was to ask the recommendations of the next informant from the informants who had been interviewed until the data acquisition was saturated. Some informants who are considered to understand the central phenomenon consisted of students, teachers and some parties who are considered to know the phenomenon being studied. The data to be

obtained related to the implementation of the subject of Crafts and Entrepreneurship that uses business plan methods as a strategy in entrepreneurship education in schools.

The coding process was started after gathering observation data, interviews, and supporting materials for this study. Based on the line of queries from the transcript of the interview and the initials of the participant's name, coding was carried out. The participants of this study were teachers of the crafts and entrepreneurship subject, school principals, and students among the Satya Wacana Junior Highschool.

Interview coding is carried out to facilitate interpretation and use in capitalizing the findings of the study. In addition to coding, the observation data & documentation also included during the coding process to provide evidence of the interview. This research's design included identifying the theme, particularly as it applied to the execution of business strategies at each educational level, specifically in terms of entrepreneurial character and competence.

Data analysis used in this study uses domain analysis from Spradley. After the data was obtained, researchers categorized it into domains and subdomains and look for semantic relationships. The stages of domain analysis Spradley (2016) consist of: (a) looking for semantic relationships, (b) a list of domain analysis worksheets found, (c) selecting data that has similarities, (d) looking for data that contain coverer and covered, (e) compiling structural questions, (f) list the domains that have been found.

## **RESULT AND DISCUSSION**

Data findings during the data collection process showed several phenomena in the process of entrepreneurship education at Satya Wacana Junior and Senior Highschool. The collection processes were carried out through interviews with teachers, students and other parties who are considered to know entrepreneurship education in each school. The next

step is to make domain analysis obtained from the research process.

**Domain Analysis of Business Plan Implementation in Middle and High School**

Domain 1 analysis related to the implementation of entrepreneurship education

through business plan strategies at each school level of junior and senior high school. The semantic relationship pattern of domain 1 appears in Table 1. This table describes the process of implementing business plan strategies in entrepreneurship education in schools.

**Table 1.** Domain Analysis of Business Plan Implementation in Junior and High School

| No | Edu-<br>cation<br>Level | Sub Domain  | Semantic<br>Relation | Domain   | Interview<br>Data   |
|----|-------------------------|---|----------------------|--|---|
| 1  | Junior<br>High          | Achieving the learning objectives of the craft subjects in accordance with scientific approach  | Is part of           | the purpose of implementing a business plan            | S-NP.2  |
|    |                         | Group formation, product design discussion, capital budget, logo presentation, survey, presentation of survey results, practices and reporting  | Is stage of          | implementation of learning using business plan methods | S-NP.1<br>S-AS.1<br>S-SM.1<br>S-S.20  |
|    |                         | Chocolate food innovation   | Is the kind of       | projects that are done on business plan activities     | S-NP.1<br>S-AS.2  |
|    |                         | Time of execution, budgeting  | Is the form of       | constraints in implementing business plan methods      | S-NP.4<br>S-TR.13   |
| 2  | Senior<br>High          | Achieving the learning objectives of the Craft and Entrepreneurship subjects according to the scientific approach                               | Is part of           | the purpose of implementing a business plan            | S-DJT.1   |
|    |                         | Forming groups, searching literature by groups, making product and budget work plans, SWOT analysis, presentations, practices, reporting, sales | Is stage of          | implementation of learning using business plan methods | S-DJT.1, 2, 3<br>S-NK.1, 8<br>S-SJ.3<br>S-BI.1<br>S-DS.13<br>S-FI.1, 11<br>S-AA.1<br>S-AW.1 |
|    |                         | Cultivation of fish (catfish and tilapia)   | Is the kind of       | projects that are done on business plan activities     | S-YS.2<br>S-IA.1<br>S-DJT.4<br>S-MA.3   |
|    |                         | Lack of direct supervision, required long time  | Is the form of       | constraints in implementing business plan methods      | S.DJT-2   |

Source: Results of data domain analysis in the field (2022)

Based on the domain analysis presented in Table 1, there were domains in plan business activities both at Satya Wacana Christian Junior and Senior High School Salatiga, Indonesia. Each level had their domain of the business plan activities applied in the learning of Crafts and Entrepreneurship, implementation, the project undertaken, as well as the constraints faced in implementing the business plan at school. Domains are explained by several subdomains through semantic relationships found in the process of domain analysis of business plan activities.

**Output Domain Analysis in The Implementation of Business Plan Methods in Junior and Senior High Schools**

The domain 2 analysis related to the results of entrepreneurial education activities

through a business plan, an entrepreneurial character. The semantic relationship pattern appears in table 2 which describe the results obtained in the implementation of entrepreneurship education through business plans in junior high and high school.

Based on the domain analysis presented in Table 2, there was a domain output from the implementation of business plan activities at Satya Wacana Christian Middle School and Satya Wacana Christian High School in Salatiga, Indonesia. Each level explained in the character domain and students' competencies from the results of the business plan activities applied in the Crafts and Entrepreneurship subject. Domains were explained by several subdomains through semantic relationships found in the domain analysis process of business plan activities.

**Table 2.** Domain 2 Analysis Output in The Implementation of Business Plan Methods

| Education Level           | Sub Domain | Semantic Relation | Domain   | Interview Data |
|---------------------------|------------|-------------------|--|----------------|
| Junior High               | Discipline | Is a kind of      | entrepreneurial character formed from within the students    | S-SM.7         |
|                           |            |                   |  | S-NP.1         |
|                           |            |                   |  | S-NP.4         |
|                           |            |                   |  | S-FE.24        |
|                           |            |                   |  | S-ASR.10       |
|                           |            |                   |  | S-TR.4         |
|                           |            |                   |  | S-S.7          |
|                           |            |                   |  |                |
|                           |            |                   |  |                |
|                           |            |                   |  |                |
|                           |            |                   |  |                |
|                           |            |                   |  |                |
|                           |            |                   |  |                |
|                           |            |                   |  |                |
|                           |            |                   |  |                |
|                           |            | Is a kind of      | entrepreneurial competencies formed from within the students | S-AS.1, 2      |
| Self-sufficient           | S-TR.8, 10 |                   |  |                |
| Creative                  | S-SB.4     |                   |  |                |
| Responsible               | S-S.9      |                   |  |                |
| Cooperation               | S-D.12, 15 |                   |  |                |
| Hard work                 |            |                   |  |                |
| Risk-taking attitude      |            |                   |  |                |
| Action-oriented           |            |                   |  |                |
| Leadership                |            |                   |  |                |
| Communicative             |            |                   |  |                |
| Able to adapt to the task |            |                   |  |                |
| Financial management      |            |                   |  |                |
| Interpersonal ability     |            |                   |  |                |

| Education Level | Sub Domain           | Semantic Relation | Domain   | Interview Data |
|-----------------|----------------------|-------------------|--|----------------|
| Senior High     | Self-sufficient      | Is a kind of      | entrepreneurial character formed from within the students    | S-IA.2         |
|                 |                      |                   |  | S-IA.11        |
|                 |                      |                   |  | S-J.2          |
|                 | Creative             |                   |  | S-MA.18, 19    |
|                 | Honest               |                   |  | S-DS.6,7       |
|                 | Curiosity            |                   |  | S-NK.5, 10, 24 |
|                 | Responsibility       |                   |  |                |
|                 | Cooperation          |                   |  |                |
|                 | Hard working         |                   |  |                |
|                 | Tenacity             |                   |  |                |
|                 | Risk-taking attitude |                   |  |                |
|                 | Curiosity            |                   |  |                |
|                 | Action-oriented      |                   |  |                |
|                 | Leadership           |                   |  |                |
|                 | Commitment           |                   |  |                |
|                 | Success-oriented     |                   |  |                |
|                 | Communicative        | Is a kind of      | entrepreneurial competencies formed from within the students | S-YS.5, 6      |
|                 |                      |                   |  | S-MY.10, 11    |
|                 | Problem-solving      |                   |  | S-NK.1         |
|                 | Marketing            |                   |  |                |
|                 | Interpersonal skill  |                   |  |                |

Source: Results of data domain analysis in the field (2022)

Based on the pattern of semantic relations formed in accordance with table 1 and table 2, the researcher obtained the work pattern of domain analysis shown in Figure 1, containing the process of implementing entrepreneurial education in schools through business plan methods. The output of the implementation of entrepreneurship education through the business plan method is the formation of character and entrepreneurial competence in students. this can be seen in the Figure 1.

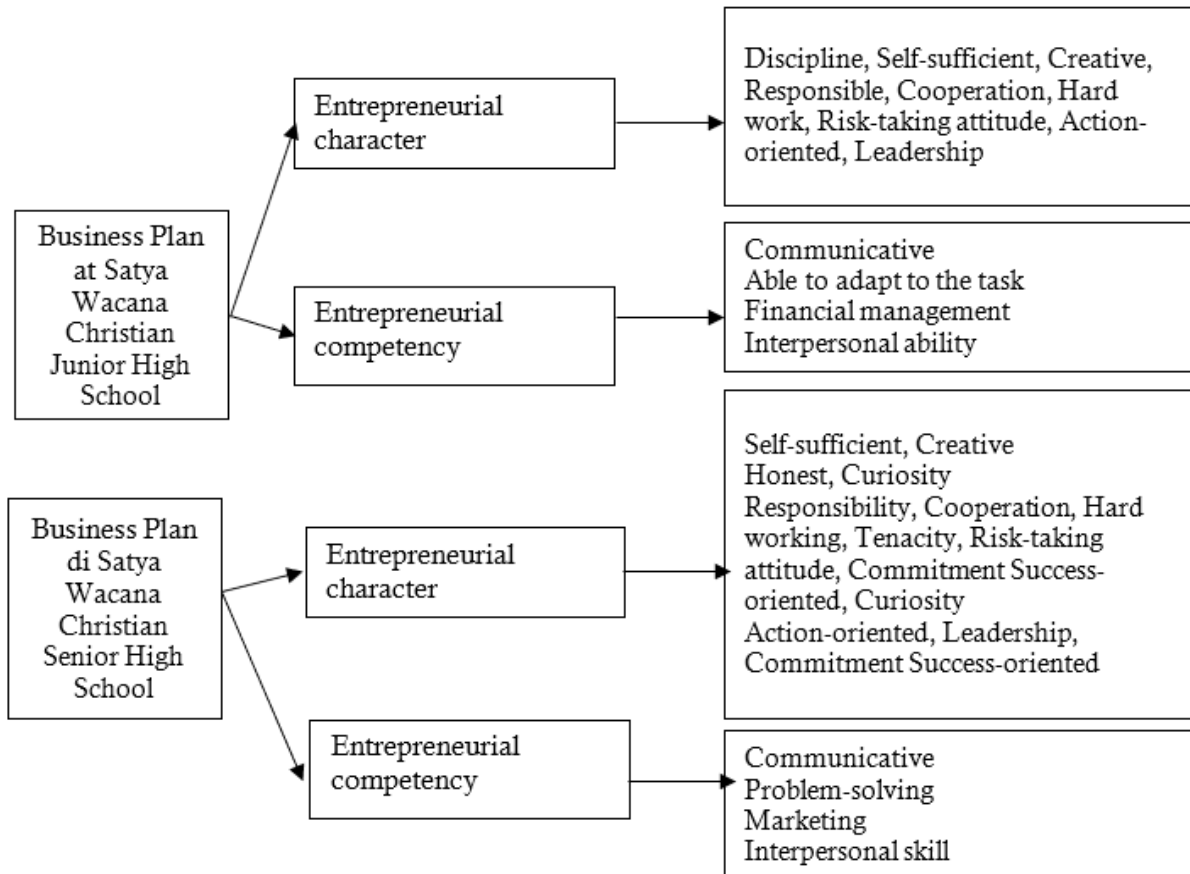
In Figure 1, the process of entrepreneurship education is carried out in the learning process through business plan methods both

in junior and senior high school, although the implementation process had a different way both in terms of objectives and stages of implementation. As a result of the implementation of this method and business plan students indirectly have entrepreneurial character and entrepreneurial competence from the learning activities.

The output analysis from the implementation of business plan preparation in Craft and Entrepreneurship courses in junior high and senior high schools forms the basis for the Work Pattern of Domain Analysis. It was discovered that Satya Wacana Junior and Senior High School to apply business

plan preparation in class and then practice it which demonstrates the development of entrepreneurial character and competency based on information from Table 2 analysis of the output in the implementation of business plan

methods. Even though the outcomes for each stage vary, in this instance, entrepreneurship education in schools has been properly implemented.



**Figure 1.** Work Pattern of Domain Analysis

Description of research data is presented through the analysis of the work of each domain in figure 4.1 Job Analysis Domain includes: (1) the purpose of implementing a business plan, (2) Stages of the implementation of learning using business plan methods, (3) projects that are done on business plan activities, (4) constraints on the implementation of the business plan method and the output of business plan implementation in entrepreneurship education, which were (5) characters and (6) entrepreneurial competencies that are formed from within students. The domain will be explained at each level at both Satya Wacana Christian Middle School and Satya Wacana Christian High School.

First, the purpose of implementing a

business plan. The level of junior high school education in the implementation of the business plan has a purpose in implementing the scientific approach in the 2013 curriculum in Indonesia. According to the subject teacher the purpose of the business plan method was adapted into the approach stated in the curriculum used in Indonesia: "in the book we must observe the school using 2013 curriculum using a specific approach ... students must observe, ask, ..." (S-NP.1). Based on the results of observations and documents obtained by researchers, learning activities related to entrepreneurship in junior high school begin with observing business activities in the market that sell materials to be purchased for the practice of making student business products. Thus, data triangu-



lation obtained the same purpose of business plan implementation in entrepreneurial learning activities.

Similarly, the senior high school also has the same goal in entrepreneurial education activities using business plan methods. *"Before proposal, we provided the basis for the purpose of PKU maps, the basis of material, ... the children look for themselves, I only facilitate"* (S-DJT.1). According to the DJT, also supported by NK: *"the curriculum in PKU is indeed like that ... what the market view is, what product does it make"* (S-NK.1). The observation process and learning plan documents also found data triangulation.

Second, stages of business plan implementation. The implementation of the business plan in the subject of Crafts in junior high school went through several stages: *"the teacher explains what must be made, for example making chocolate, making groups, discussions, shop surveys, presentation of logos, new cooking shopping"* (S-AW.1). The opinion of AW students supported by the teacher: *"9th grade cooking chocolate starts from a shop survey, prices, presentations and practices"* (S-NP.1). This is also supported by the observation process conducted by researchers in the field.

The data of implementation of business plan in senior high school was obtained from interviews, observations and documentation of student worksheets at each meeting on the Crafts and Entrepreneurship classes. *"Before proposal, we provide the basis for map objectives, they are looking for literature studies, making business plans starting from the topic, purpose, material tools, basis for implementation work plan, implementation of weekly evaluations"* (S-DJT.1). Researchers also found the similarity of processes in business plan activities such as: Group formation, literature search by groups, making product work plans and budgets, analysis of the Strange Weaknesses Opportunities Threats (SWOT), presentation, practice, reporting, sales.

Third, projects carried out in the execution of a business plan. The implementation of the business plan in junior high school in

the subject of workshops carried out the project: *"the teacher explains what must be made, making chocolate ..."* (S-AW.1). The opinion of AW students supported by the teacher: *"9th grade cooking chocolate, from a shop survey, prices, presentations and practices"* (S-NP.1). This is also supported by the observation process conducted by researchers in the field.

Whereas, in the senior high school the implementation of the business plan in the Crafts and Entrepreneurship subjects carried out the project of modifying traditional food: *"yesterday 12th grade dealt with regional food specialties in Salatiga ... which have been modified"* (S-NK.1). Whereas class 11 was working on cultivation: *"class 11 on semester 2, deal with breeding fish for consumption"* (S-DJT.1). Researchers also found similarities in the projects that were carried out in the business plan activities designed by students.

Fourth, constraints in implementing business plans. The implementation of the business plan in the Workshop subject had problems such as in its implementation students were not able to understand budget making: *"in making the budget we have no experience"* (S-D.4). The researcher also observed this and asked several groups of students who were still not aware of the budget making process and calculated the amount of profits that could be obtained.

Another problem in the implementation of business plans also occur in the high school level, the curriculum in the Workshop and Entrepreneurship subject that changed and impacted the goals that must be achieved a lot. *"The curriculum in my opinion changes, then what is expected is a lot, ... the time constraints also applied for the cultivation practices, only two or three months ..."* (S-DJT.19). Every week students reported the development of their group's cultivation both orally and in writing as well as documents such as photos and videos sent through communication applications.

Fifth, characters formed from business plan implementation. In the process of business plan activities, junior high school students are encouraged to design a business,

starting with forming groups, discussing and designing products and budgets that must be made, students then survey the necessary material stores, present the activities they carried out. Some characters such as group cooperation, hard work to find a store, work on tasks that were divided independently and responsibly, even in the practice students tend to have high initiative to work. There were several risks faced by students such as materials that were not documented, and so on. Discipline, Self-sufficient, Creative, Responsible, Cooperation, Hard Work, Risk-Taking Attitude, Action-Oriented, and Leadership are a few entrepreneurial characters that can be witnessed and developed based on the activities of creating business plans in class.

Entrepreneurial character also formed in senior high students. Through interview and observations made, there were evidences that students work hard, there was cooperation in discussing, analyzing SWOT and the costs required. Discipline, Self-sufficient, Creative, Responsible, Cooperation, Hard Work, Risk-Taking Attitude, Action-Oriented, and Leadership are a few entrepreneurial characters that can be witnessed and developed based on the activities of creating business plans in class. There were some more distinguishing characters in senior high compared to the junior high, their curiosity and motivation for success was on a higher level. Honesty is the key in reporting and the responsibilities given were carried out in a disciplined manner.

Sixth, competencies resulting from the implementation of a business plan. Based on a number of observations made, the competencies possessed by entrepreneurs in junior high school students include: the ability to communicate both in discussion groups, presentations and sales processes. Students also learn to manage finances in the purchase of needed materials and interpersonal skills between group members appear in every process of making a business plan.

Entrepreneurial competence was also shown by high school students involved in planning their business. The students were

communicative in their discussions, presentations and marketing activities. This is supported by the ability to solve problems faced such as the risk of dead fish, and interpersonal individuals in carrying out business plan assignments until entrepreneurial practices were carried out. Entrepreneurship education can start from elementary education Level in order to increase creativity, identify risks and to make a plan. On the Secondary Education level entrepreneurship can be a great help in providing awareness to entrepreneurs who have succeeded in creating a business that starts with the small things they like (Gómez Gutiérrez & Garzón Baquero, 2017).

Some of these objectives must be developed since early childhood by implementing various entrepreneurial education programs at various levels of education, and through lifelong learning (Bikse et al., 2014). Entrepreneurship education has a relevant role to improve the quality of individuals in various levels of education (Bikse et al., 2014). The development of students in junior and senior high school is the sole goal of school institutions and should provide several things related to the attitudes, skills and character of entrepreneurship needed today.

The results of research at Satya Wacana Christian Middle School and Satya Wacana Christian High School provided evidence that secondary education was equipped with some skills in entrepreneurship through the practice of designing and analyzing a business before making a business venture. This was also a goal for students who have passed entrepreneurship education. The research stated that graduates will transfer what they get in their learning to their work (Nasr & Boujelbene, 2014). Thus, through business plan practices students were stimulated to have careful planning before doing their business.

The implementation process of the business plan in the learning activities in schools were done through the involvement of students independently and responsibly. Both senior and junior high school in Satya Wacana Christian High School Salatiga had

been oriented towards direct practice and the experience of making business plans. The stages in making a business plan through a gradual process were: group formation, product design and costs, presentations, and practices and reporting. Student participation is carried out by incorporating real experiences such as meeting and interviewing entrepreneurs, developing business plans, business visits, and classroom practices relevant to entrepreneurship (Bell, 2015; Bell & Loon, 2015). Entrepreneurship education provides students with mastery experiences, role models, and support by involving them in developing business plans (Kadir et al., 2012). Learning that provides opportunities for networking activities and coaching is more in demand by students (Küttim et al., 2014).

Although practicing the business plan activities in entrepreneurship learning were given directly, there were still obstacles experienced by students and teachers. This happened because of the limited knowledge of students in making their business budget. The lack of understanding of entrepreneurship and the socialization of the importance of entrepreneurship can be a cause of students not understanding the principles of financial management.

Family backgrounds who had experience in entrepreneurship have an impact on students' orientation to entrepreneurship (Castiglione et al., 2013). Thus, family also plays a role in the introduction of entrepreneurship to students so that they are able to understand some basic principles about entrepreneurial activities. Another obstacle in business plan activities was that the lack of supervision by the teacher about the practice of making business plans that were done at home. The implementations of business plan practices were done through fish cultivation activities. The time needed and workplace separated from the school environment made it difficult for teachers to review the development of students' business practices. One of the solutions to this predicament is through review of students report on the development of their cultivation through photo and video documentation eve-

ry week.

The implementation of entrepreneurship education through business plan becomes important at every level of education. This can be seen from the results of the research presented in the previous discussion that business plan practices stimulated students to creatively create business according to what they deemed profitable. However, this will give a different result according to different levels of education and the goals of learning.

At the junior high school level, business plan methods activities were students submitting assignments on time, trying to make a business plan with their creativity and working with their respective groups. The teacher stated that students can work together to carry out their duties responsibly. The results of data triangulation also found an initiative attitude, the character of students to always be in action without waiting for the teacher's instructions. The findings was also consistent with the findings of some experts that entrepreneurship education shaped students' character in terms of: high creativity (Çolakoglu & Gözükar, 2016; Karabulut, 2016; Luca & Cazan, 2011) dare to take risks, innovative, propensity and independent (Kadir et al., 2012).

The output of entrepreneurship education through business planning in Entrepreneurship learning also provided character formation for Satya Wacana Christian High School students. This planning process provided real experience for students to make business plans according to their business goal and creativity of their group. Assignments given by the teacher will encourage students to work hard to produce business plans according to the direction given by the teacher. The teacher encouraged students to be creative and persistent in carrying out the tasks.

Curiosity arose when they were invited to find information related to the business they wanted to plan through information on the internet. Some of these designs also have risks, such as fish cultivation, risk of fish being loss and intensive maintenance required. The division of work tasks and communication within

the group will shape students to process their leadership as well. In this case the students will be committed to continue to do the task responsibly according to the coordination of each group.

Some of these characteristics are in accordance with the expected character of entrepreneurship education set by the Minister of Education and Culture of the Center for Curriculum Research and Development (Kementerian Pendidikan Nasional Badan Pengembangan dan Pusat Kurikulum, 2010) which to provide students with an entrepreneurial achievement: independent, creative, risk-taking, action-oriented, leadership, hard work, honest discipline, innovative, responsibility, cooperation, tenacity, commitment, realistic, curiosity, communicative and strong motivation to succeed. Although only a few characters can be fulfilled in the implementation, they have provided output from the business plan process in entrepreneurship education. The entrepreneurial characters that are formed can be applied to meet the career criteria needed today (Bikse & Riemere, 2013; Irengün & Arikboga, 2015; Vilcov & Dimitrescu, 2015) and equipped students in improving the social competencies that students must possess (C. Cheung & Lee, 2010; C. M. K. Cheung & Lee, 2010).

In addition to the entrepreneurial character that can be formed in students, other outputs are entrepreneurial competencies that can be obtained from learning activities using a business plan. Students in the implementation process are given the right to participate directly through presentations that can train their communication skills. In the process of business planning, they also analyze SWOT by looking at the conditions available and also implementation of leadership skills (Kabukcu, 2015; Mortan et al., 2014; Wibowo & Narmaditya, 2022). This type of learning also provide experience to understand the character among group members, respect the opinions of others, and be able to provide solutions to problems about interacting with others (Daniel et al., 2017; Hasan et al., 2017a, 2017b; Mirzanti

et al., 2015; Stamboulis & Barlas, 2014; Welsh et al., 2016). Thus, students could have many benefits from making a business plan process that designed with their team through a series of learning activities.

## CONCLUSION

Based on the results of data analysis that has been explained previously, it can be concluded that the efforts made by school institutions both junior and senior high level can be provided through business plan methods. Business planning was carried out at each level based on the curriculum requirements that required activities such as: observing, asking, action, reasoning or associating, and communicating (making conclusions, presenting). In the implementation the teacher also provides learning methods through the stages in making a business plan.

Entrepreneurship education carried out through business plan learning has an impact on the formation of the character and competence of an entrepreneur. The characters formed in the learning process at the Satya Wacana Christian Middle School Salatiga include: discipline, independence, creativity, responsibility, cooperation, hard work, risk taking, action orientation, and leadership. Whereas students' competencies consist of: communicative, able to adapt to tasks, financial management and interpersonal skills. Other findings held by Satya Wacana Christian High School Salatiga students through a business plan consist of: independent, creative, honest, curiosity, responsibility, cooperation, hard work, never give up, dare to take risks, curiosity, action oriented, leadership, commitment, and orientation to success.

The competencies possessed in the form of communicative, ability to solve problems, marketing ability, and interpersonal ability. Skills possessed through a business planning process in an effort to achieve learning objectives provide a real experience in themselves. Learning activities are more oriented towards the participation of students to provide creati-

ve ideas in creating a business plan that they will use in the practice of entrepreneurship. This is also supported by the group work process which is very instrumental in giving a leadership role in organizing and solving problems encountered in the field.

The introduction of a business plan for students needs to be provided continuously and sustainably at all levels of education from primary education to secondary education because of all possible output mentioned above. School institutions may be able to prepare curricula, teaching materials, methods and strategies that can be integrated with entrepreneurship education. In addition, the need for socialization of entrepreneurship education could possibly have an impact on both the character and entrepreneurial competencies that are needed in the current era of global competition. For further researchers who want to do similar research, development of strategies in entrepreneurship education is a topic that needs more exploration. In addition, researchers can also find broader outputs for students' self-development at different levels of education.

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