



The Effect of Learning Achievement Accounting Through Industrial Work Practices, Work Competence and Self Efficacy as Intervening Variables on the Work Readiness of Class XII Program Students Accounting Skills in Semarang City

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Abstract

Education is a means to improve the quality of human resources. Good education is the expected to be able to create quality human resources and be able to compete in accordance with the demands of the world of work. Vocational high school (SMK) is a place that can create human resources who are ready to work. But in reality, there are many SMK's alumni have not yet been absorbed into the workforce.

The purpose of this study is to examine the effect of accounting learning achievement on student work readiness through industrial work practices, work competence and self efficacy as intervening variables. The population of this research is grade XII students of SMK accounting competence in Semarang City. The total sample of 100 students taken using cluster random sampling technique. Data collection method using a questionnaire. The data analysis method uses descriptive analysis techniques and path analysis with the AMOS program.

Results: accounting learning achievement does not affect to work readiness. Industrial work practices do not to affect work readiness. Work competence affects work readiness. Self efficacy does not affect to work readiness. Learning achievement accounting has no effect on the internship. Learning achievement accounting has no effect on work competence. Learning achievement accounting has no effect on self efficacy. Industrial work practices affect self efficacy. Work competence influences self efficacy. Learning achievement accounting through industrial work practices does not affect work readiness. Accounting learning achievement through work competence does not affect work readiness. Accounting learning achievement through self efficacy does not affect work readiness.

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INTRODUCTION

Education is the foundation of hope for improving the quality of human resources. Good education is expected to be able to create quality human resources and have competitiveness, namely having certain vocational skills competencies in accordance with the demands of the workforce needs. Vocational High School (SMK) is a place that can create human resources who are ready to work. However, the realization of the goal of SMK to make students who are ready to work has not been fully realized because of the many SMK alumni who have not been absorbed into the workforce. The data stated in the Badan Pusat Statistik (BPS) shows that in 2016 the unemployment rate for Vocational High School graduates occupies the highest position, reaching 11.24% of the total open unemployment compared to elementary school graduates of 3.04%, junior high school graduates of 7,60%, high school graduates 9.55%, Diploma I/II/III graduates 6.01% and tertiary education graduates at 5.50% of the unemployment rate. In 2015 elementary school graduates under 3.44%, graduates, 5.76% junior high school graduates, 6.95% high school graduates, 9.84% vocational school graduates, and 7.22% Diploma I-II and III graduates, and University graduates 6.22%. Furthermore, in 2017 the unemployment rate of SMK graduates increased to 14.5%. This condition reflects that most students are not ready to face the world of work after completing school and the mastery of competencies for work is inadequate.

The theory of *tabula rasa* (the candle table) states that humans are born like white paper (blank) that has not been written so that since birth the child has no talent and is carrying anything. Lock in Eliyani (2016) with a theory known as. Every development to individual's person was determined by the experience gained during the individual's development through environmental factors, especially education. The theory is in accordance with vocational education which aims to make vocational students have work readiness after graduation through experience during learning. Vocational students gain experience in the school environment, the business world and the industrial world, also in

the practice environment. Students' experiences in the school environment can be in the form of competencies and subject knowledge that are compulsory for vocational students, the business world and industry will equip students in the form of work experience they attend. Explanation of the empirical theory is reinforced by social cognitive theory (social cognitive theory) put forward by Albert Bandura (in Eliyana 2016) states that social and cognitive factors as well as principals play important roles in learning. The factor referred to by the Bandura is self-efficacy. That means self-efficacy plays an important role in learning, so does student learning that is carried out in SMK. The large number of unemployment levels originating from SMK makes the writer interested in researching about the work readiness of class XII SMK students.

The preliminary survey was conducted on three schools based on the accreditation level A, B, and C, the following results were obtained: 1) 52 students or 63% already had plans to work or continue studying while working after graduating from school and the remaining 31 students or 37% do not have a work plan and have not yet decided to continue studying. One of the symptoms of this gap is that vocational education which is fully organized by schools has not been able to adjust to changes and developments in the world of work, so students' job readiness is lacking.

Readiness of students to entering the workforce is influenced by internal and external factors, internal factors including knowledge, skills, and mental readiness possessed by students themselves in accordance with the competence of their respective fields of expertise which is nothing but learning achievement. Students who take the field of accounting expertise are expected to master all the knowledge that has been conveyed in teaching and learning activities in schools so that students are able to have competencies in accordance with their fields of expertise.

The external factors that affect student's work readiness are industrial work practices. Industrial work practices are patterns of education and training that are managed jointly between SMK's and the field / professional associations as partner institutions (IP), starting from the planning, implementation to evaluation and certification stages which are a unified program

using various alternative forms of implementation, such as day release, block release, and so on. However, industrial work practices in the accounting program still have many shortcomings.

The problem that is often encountered is the inappropriate assignment of assignments in the field of practice with the area of student expertise. In reality, not all students are given assignments according to these competencies. This is reinforced by research of (Lestari, 2015) which says that the experience of apprenticeship, learning outcomes of productive training courses and family social support have a positive and significant effect on student work readiness with a contribution of 32.7%. In addition to internship, competence is also the basic capital for work readiness. SKKNI in Transmigration of the Republic of Indonesia No: Kep. 43 / Men / III / 2008, based on the meaning of estimology, competence is defined as the ability needed to do or carry out work that is based on knowledge, skills and work attitudes. The state of Mulyasa (2005) competence is a combination of knowledge, skills, values and attitudes that are reflected in the habits of thinking and acting. Strengthened by the results of the study (Emyah, 2009) that competence has a positive and significant effect on performance by 72.2%.

In addition to learning achievement, internship and work competence, students must also have self efficacy in order to be able to provide confidence and confidence in their abilities and become important capital in preparing to enter a real work environment. This is supported by (Dalyono, 2005), experience can influence the physiology of individual development which is one of the principles of the development of readiness of vocational students in preparing to enter the world of work. The results, both directly and through self efficacy, experience of internship have a positive and significant effect on work readiness. The results of the study stated that self efficacy had a positive and significant effect on student work readiness, as evidenced by the results of AMOS calculations at a significance level of 5% and obtained a significance probability (p) of 0,000 and a total direct effect of 28.3%.

The results of this study are supported by research (Utami, 2013) that self-efficacy affects the

work readiness of vocational students by 45.6% meaning, the more students have high self-efficacy, the higher the work readiness owned by these students. The results of the study (Eliyani, 2016) that self efficacy is able to mediate determinants of work readiness of vocational students and provide positive and significant results. Supported by Yi-Jiun's research, (2011) shows that self efficacy is very high in relation to work readiness. According to Wye (2012), university performance is the determinant that most influences students' job readiness, namely through the incorporation of more intensive internship programs. Work readiness is a condition of someone who is ready to have the maturity of knowledge and maturity in accepting job opportunities responsibly, ready to enter the workforce and ready to face the challenges of the competitive and capable work world.

The purpose of this study is to examine the effect of accounting learning achievement on student work readiness through industrial work practices, work competence and self efficacy as intervening variables. This research is expected to be able to provide theoretical and practical benefits. The results of the research are also expected to be able to add reference studies for other researchers as well as provide benefits to interested parties especially those related to the work readiness of vocational students throughout Semarang City.

METODE PENELITIAN

This study uses quantitative methods or approaches (Arikunto, 2013: 27) suggesting quantitative research is a research approach that is widely demanded to use numbers, starting from data collection, interpretation of the data, and the appearance of the results. The research design used is descriptive study and hypothesis testing study. Study descriptif is a research design that aims to describe a particular concept, variable or object in more depth (Wahyudin, 2015: 25).

The population of this research is all students in class XII accounting's competency of SMK in Semarang City. Total population is 1140 students. The sample is heterogeneous and the data source is very broad, so the sampling technique used is the cluster sampling. The sample

of this study is 100 students. Variables of this study consisted in learning achievement variables through internship, work competence and self efficacy towards work readiness. Data collection methods used a questionnaire / questionnaire and also a test. Test the validity and reliability of the questions carried out to obtain valid and reliable questions to be used in research. This research uses descriptive analysis and path analysis with the help of the AMOS program.

RESULTS AND DISCUSSION

The Goodness of Fit models index test results (compatibility model test) on the study are obtained a probability value of 0.083 ($p > 0.05$), a GFI value of 0.902 ($GFI > 0.9$), an RMSEA value of 0.05 ($RMSEA < 0.08$) and CFI value of 0.919 ($CFI > 0.9$). This shows that the overall value obtained meets the model fit criteria so that it can proceed to the path analysis stage using AMOS 24.0 software.

The Effect of Accounting Learning Achievement on Work Readiness of Class XII Accounting Vocational Skills Program Students in Semarang City

The results showed that was not significant direct effect between learning accounting achievement on the work readiness of class XII students of accounting expertise programs in vocational schools in Semarang. This is proven based on the results of testing using IBM AMOS 24.0 software, with a probability value of 0.366 ($p > 0.05$) and an estimated value of -0.123, which indicates that the relationship between the two variables has a very low correlation coefficient.

Based on calculations using the t test to find out the partial correlation coefficient it is known that the calculated t value indicated by the value of the critical ratio (cr) on Amos regression weights output is -0,904 < 1.98 (t arithmetic $< t$ table) which means there is no influence which is significant between the learning achievement variables to the work readiness of class XII students in accounting expertise programs at vocational high schools in Semarang. This is proven based on the results of testing using Amos, with a probability value of 0.366 ($p > 0.05$) and an estimated value of -0.123. The estimation results

show that the contribution of the learning achievement variable is 12.3% on the work readiness variable of class XII Vocational Schools in Semarang. Same with research conducted by (Ulya, Bahri and Husen, 2018) with the results of his study showed that there was no significant effect between learning achievement on work readiness of students in vocational schools with the coefficient of determination obtained by 10.4%. And also same with Faizah and Indrawati (2017) that the research results show no significant effect between learning achievement on student work readiness with a very small influence contribution of 3.6%. But different from the research conducted by (Rusliyanto, 2019) whose research results show that accounting productive competence has a positive and significant effect on student work readiness with the sig value obtained by 0.008 ($sig < 0.05$). And also it is different from research by (Krisnamurti, 2017) whose results show there is a positive and significant influence between learning achievement on student work readiness. As in research (Sari and Setiyani, 2019) whose results indicate that learning achievement is influenced by learning motivation and learning environment. If the learning environment is getting better, then learning achievement is also predicted to be better, likewise if learning motivation is getting better, it is predicted that student achievement will also increase.

The Effect of Industrial Work Practices on Work Readiness of Class XII Students in Accounting Vocational Skills Program in Semarang City

The second hypothesis testing showed that there was no significant direct effect between industrial work practices on work readiness of class XII students of vocational high schools in Semarang. This is evidenced by the results of statistical testing with a probability value obtained of 0.481 ($p > 0.05$) and an estimated value of 0.148 which means that both variables have a very low correlation coefficient.

Based on calculations using the t test to find out the partial correlation coefficient it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of 0.075 < 1.98 (t arithmetic $< t$ table) which means there is no influence

significant between the variables of industrial work practices on work readiness of students of class XII accounting skills programs in vocational schools in Semarang.

The Effect of Work Competence on Work Readiness of Class XII Students in Accounting Vocational Skills Program in Semarang City

The results of the third hypothesis testing indicate that in this study there is a significant direct effect between work competence on job readiness of class XII vocational students in Semarang as evidenced by the probability value obtained at 0.025 ($p < 0.05$) and an estimated value of 0.600 which means that the relationship between the two variables has a strong correlation coefficient. These results are based on calculations using the t test to find out the partial correlation coefficient, it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of $2.240 > 1.98$ (t arithmetic $>$ t table) which means that there is an influence significant between student competency variables on work readiness of class XII students of accounting expertise programs in vocational schools in Semarang. This is due to the lack of compatibility between students' competencies and what is expected by the business world or industry. Good student competence does not necessarily support students in their readiness to enter the workforce due to several internal and external factors.

The Effect of Self Efficacy on Work Readiness of Class XII Students in Accounting Vocational Skills Program in Semarang City

The results showed that there was no significant effect between self efficacy on student work readiness with a probability value of 0.867 ($p > 0.05$) and an estimated value of -0.041, which means the relationship between the two variables had a very low correlation. Based on the method of calculation using the t test to find out the partial correlation coefficient it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of $-0.167 < 1.98$ (t arithmetic $>$ t table) which means there is no influence which is significant between the variables of self efficacy to job readiness of

students of class XII accounting skills programs in vocational schools in Semarang.

The Effect of Accounting Learning Achievement on the Internship of Class XII Accounting Vocational Skills Program Students in Semarang City

Hypothesis testing further shows in this study there was no significant effect between learning achievement on industrial work practices of class XII vocational schools in Semarang with probability values obtained of 0.127 ($p > 0.05$) and estimated values of 0.211, which means the relationship between the two variables has a low correlation coefficient. This is in line with research (Suparji, 2012) whose research results show that there is a positive and significant influence between student competency or student achievement on industrial work practices.

Based on the results of calculations using the t test to find out the partial correlation coefficient it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of $1.528 < 1.98$ (t arithmetic $<$ t table) which means there is no influence significant between learning achievement variables on industrial work practices of class XII accounting expertise programs in vocational schools in the city of Semarang.

The Effect of Accounting Learning Achievement on Student Competency in Class XII Accounting Vocational Skills Program in Semarang City

The next hypothesis testing produces a positive and significant effect between learning achievement on the work competence of students in class XII Vocational Schools in Semarang as evidenced by the probability value obtained at 0.036 ($p < 0.05$) and the estimated value of 0.275, which means that the relationship between the two variables has a low correlation coefficient. Based on the results of calculations using the t test to determine the partial correlation coefficient, it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of $2.099 > 1.98$ (t arithmetic $>$ t table) which means there is a significant influence between learning achievement variables on the competence of class

XII students in accounting expertise programs at vocational high schools in Semarang.

The Effect of Accounting Learning Achievement on Self Efficacy of Class XI Students in Accounting Skills Program in Vocational High Schools in Semarang City

The results showed there was not significant effect between students' learning achievement on the self-efficacy of class XII students in accounting expertise programs in vocational schools in Semarang as evidenced by the probability value obtained at 0.127 ($p > 0.05$) and the estimated value obtained for 0.188 which means the correlation coefficient is in the low category like the model or output in Figure 4.9.

Based on the results of calculations using the t test to find out the partial correlation coefficient it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of 1.525 < 1.98 (t arithmetic $<$ t table) which means there is no influence significant between the learning achievement variables of class XII self efficacy accounting expertise programs in vocational schools in Semarang.

The Effect of Industrial Work Practices on Self-Efficacy of Class XII Accounting Vocational Skills Program Students in Semarang City

The results showed that there was a positive and significant influence between students 'industrial work practices on class XII students' self-efficacy accounting expertise programs in Vocational Schools in Semarang as evidenced by a probability value of 0.033 ($p < 0.05$) and an estimated value of 0.392, which means that the relationship between the two variables has a correlation coefficient that is in the low category. Based on the results of calculations using the t test to find out the partial correlation coefficient, it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of 2.138 > 1.98 (t arithmetic $>$ t table) which means there is a significant influence between the variables of industrial work practices on self-efficacy of class XII students of accounting expertise programs in vocational high schools in Semarang.

The Effect of Work Competence on Self Efficacy of Class XII Accounting Vocational Skills Program in Semarang City

The results showed significant influence between students' work competencies on the self-efficacy of class XII students in accounting expertise programs in vocational schools in Semarang as evidenced by the probability value obtained at 0.016 ($p < 0.05$) and the estimated value of 0.421, which means that the relationship between the two variables has a correlation coefficient that is in the medium category. Based on the results of calculations using the t test to find out the partial correlation coefficient, it is known that the value of t arithmetic indicated by the value of the critical ratio (cr) on Amos regression weights output of 2.409 > 1.98 (t arithmetic $>$ t table) which means there is a significant influence between student work competency variables on self-efficacy of class XII students of accounting expertise programs in vocational schools in Semarang

The Effect of Accounting Learning Achievement Through Industrial Work Practices on Work Readiness of Class XII Accounting Vocational Skills Program Students in Semarang City

The results showed that the calculation results using the Sobel-Test, the value obtained was 0.552 (Zhit < 1.98) which means that industrial work practice variables were not able to be mediators or could not provide an indirect effect between learning achievement variables on work readiness variables . In addition to the indirect effect, the coefficient of determination (R2) was also calculated in this study. Based on the calculation results obtained the coefficient of determination (R2) of 0.027 or 2.7%. This shows that the learning achievement variable and industrial work practices can only contribute 2.7% simultaneously or together to the work readiness variable.

The Effect of Accounting Learning Achievement Through Work Competence On Work Readiness Through Self Efficacy Students of Class XII Accounting Vocational Skills Program In Semarang City

The hypothesis showed that the results of calculations using the Sobel-Test, the value obtained is 1.505 (Zhit <1.98) which means that the work competency variable is not able to be a mediator or can not provide an indirect effect between the learning achievement variables on the variable working readiness. Also based on calculations, the coefficient of determination (R²) obtained was 0.191 or 19.1%. This shows that the learning achievement variable and work competence can only contribute to the effect simultaneously or together of 19.1% of the work readiness variable.

The Effect of Learning Accounting Achievement Through Self Efficacy Against Work Readiness of Class XII Accounting Vocational Skills Program Students in Semarang City

The results showed that the calculation results using the Sobel-Test, the value obtained was 0.141 (Zhit <1.98) which means that the self efficacy variable was not able to be a mediator or could not have an indirect effect between the learning achievement variables on the work readiness variable. In addition, based on the calculation results, the coefficient of determination (R²) of 0.051 or 5.1% is obtained. This shows that the learning achievement and self efficacy variables can only contribute simultaneously or together influence by 5.1% on the work readiness variable.

The Simultan's Effect of Learning Achievement Variables, Internship, Work Competence and Self Efficay on the Work Readiness of Students in the Accounting Skills Program in Vocational Schools in the City of Semarang

Result test simultan of all variables showing coefficient of determination (R²) obtained was 0.205 or 20.5%. This shows that the independent variables consisting of learning achievement, internship, work competence and self efficacy simultaneously have an effect of 20.5% on students' work readiness with a correlation

coefficient (R) of 0.452 which means that the relationship between the independent variables with variables The dependent is in the medium category. While based on the calculated F value obtained a value of 6.106 > F table (2.46) with the Sig. equal to 0,000 <0.05 which means that the variables of learning achievement, internship, work competence and self efficacy simultaneously affect the work readiness of class XII students of accounting expertise programs in Vocational High Schools in Semarang.

CONCLUTION

Path analysis model designed based on goodness of fit has fulfilled the model's fit (fit), which means that the model is in accordance with empirical conditions. In this study it can be concluded that accounting learning achievement has no effect on student work readiness. Industrial work practices do not affect student work readiness. Work competence affects student work readiness. self efficacy does not affect student work readiness.

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