

# Student Satisfaction of The Suitability of Field Work Practice Materials with Learning Outcomes

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**Abstract**—Evaluation of Field Work Practices (FWP) implementation needs to be done systematically in relation to learning outcomes. The purpose of the study is to describe the characteristics of the company where students carry out FWP and evaluate student satisfaction with the suitability of the FWP material with the learning outcomes of Accounting Department of State Polytechnic of Bali. The research used an evaluative research model. Subjects of the study were 238 students who carried out FWP in 2019. Students were grouped into 16 types of companies. The analysis technique used is percentage analysis and Cartesian diagram. It's used to describe the level of conformity between student expectations and reality scores. The result of the study shows that students who carry out FWP are distributed into 16 groups of companies. Most of the accounting students FWP in the hotel (44.95 percent), then Tax Consultant Office (16.39 percent) and the Public accountant Office (9.66 percent). Most students (86.24 percent) stated that FWP's material was in accordance with the learning outcomes. Most FWP students were satisfied with the suitability of FWP material with learning outcomes.

**Keywords**—evaluation, satisfaction, learning outcomes

## I. INTRODUCTION

The student internship program in the industry is effective for synchronizing links and matches of Higher Education with the Industry [1]. Through the Field Work Practices (FWP) program students can improve their quality with practical experience in the industry. FWP experience influences self-confidence and work readiness [2]. Through FWP students also obtain personality competencies such as soft skills including communication skills, adaptive skills in work, skills in managing teamwork, socialization skills, and accuracy in work. These competencies can be internalized within students [3]. There is a significant relationship between interest in student entrepreneurship and the performance of student industrial work practices [4].

Training alone may not be able to realize its benefits if it is disconnected from other human resource [5]. Employee training as one of activity which helps the employees in learning and developing their skills [6]. Training has a positive impact on employee performance [7] Effective training enhances the knowledge, maintaining the appropriate skills [8]. The employees expected reward like promotion and salary increment after training [9] The

satisfaction promotes both academic achievement and retention of the student [10].

The learning outcomes should be listed and written down before the start of the course to know and to check whether the course is designed and conducted perfectly [11]. In the 2014 National Standards for Higher Education (SN DIKTI), it was stated that each study program must be equipped with a target of learning outcomes as a form of accountability for program implementation for stakeholders. In the Indonesian National Qualifications Framework (KKNI), learning outcomes are defined as abilities obtained through the internalization of knowledge, attitudes, skills, competencies, and accumulated work experience.

One of the objectives of implementing FWP for Accounting Department of State Polytechnic of Bali students is to provide opportunities for students to apply their knowledge and skills in the industry according to learning outcomes. FWP material should support the achievement of learning outcomes. It's important because students already have advance theoretical skills, but their practical skills are still weak [12].

The strategy to select industry for FWP can not guarantee the feasibility of the industry for internships [13] PNB Accounting Departments Students PNB has not yet determined specifically the knowledge and skills that must be practiced in FW. The knowledge and skills practiced by students in the FWP are determined by each company so that FWP materials vary each company. This can lead to incompatibility of street vendors with learning outcomes. This mismatch can have an impact on student satisfaction. Student satisfaction is a function of the gap between skills that are expected to be practiced in FWP according to learning outcomes with FWP material carried out in the FWP. A comparison of expected practices with the practices carried out raises perceptions of satisfaction.

Findings of the study indicate that there is perceived weak coordination, collaboration, and feedback between the 2 institutions and that this scenario con- tributes to failure to solve challenges in the education sector [14]. Evaluation of FWP implementation in relation to the suitability of FWP' material with learning outcomes needs to be done, but the evaluation has not been carried out systematically. The results of the FWP implementation evaluation in relation to learning outcomes will be used as material for consideration in making policies for curriculum improvement, learning, and implementation of FWP.

**II. RESEARCH METHODS**

The research model used is an evaluative research model. The stages of its activities include analysis of FWP company characteristics, suitability analysis of FWP' material with learning outcomes, and analysis of student satisfaction with the suitability of FWP' material with learning outcomes. The type of data used is qualitative and quantitative data. The qualitative data used is data about FWP procedures. The quantitative data used are data about the assessment of FWP' material and learning outcomes. The research data was obtained from primary sources, namely students and companies FWP, as well as secondary sources obtained in the Accounting Department PNB. The instrument used was a student assessment questionnaire on FWP' material and learning outcomes. The instrument uses 4 Likert scales, from 1 (very inappropriate) to 4 (very suitable).

The study was conducted on FWP students of the Accounting Department in 2019. Students numbered 238 people consisting of 140 DIII Study Program students and 98 DIV Study Program students in the Accounting Department PNB. Of the 140 respondents of the DIII Study Program students, only 126 questionnaires were eligible to be processed. Of the 98 DIV student respondents, only 92 questionnaires were eligible for processing. The analysis technique used is percentage analysis and Cartesian diagram. It's used to describe the level of conformity between student expectations and reality scores.

**III. RESULTS AND DISCUSSIONS**

*A. Distribution of FWP Student*

Students can choose an FWP place that complies with the FWP guidelines. Study Program students FWP on hotels as many as 56 people (40.0%), other service companies 22 people (15.7%), Tax Consultant Offices 18 people (12.9%), Public Accountants Offices 11 people (7.9%), banks 11 people (7.9%), and the rest spread to restaurants, audit service cooperatives, other consultants, other financial institutions, government agencies, other manufacturing companies, other service companies.

Students of DIV Study Program who are FWP at the hotel are 51 people (52.0%), 21 people at Tax Consultant Offices (21.4%), 12 people at Public Accountant Offices (12.2%), and the rest spread to travel, banks, other manufacturing companies, other trading companies, and other service companies. Distribution of FWP students based on the place of FWP in 2019 is presented in Table I.

*B. Suitability of FWP Material with Learning Outcomes*

The FWP material should be in accordance with the learning outcomes. A total of 84 people (66.7%) student of DIII study program stated that the FWP material was in accordance with the learning outcomes, 29 people (23.0%) stated that they were very suitable, and 13 people (10.3%) stated that they were inappropriate. A total of 43 people (46.7%) student of DIV study program said they were suitable, 32 people (34.8%) were very suitable, 15 people (16.3%) were inappropriate and 2 people (2.2%) were very inappropriate. Suitability of FWP materials with learning outcomes in 2019 is presented in Table II.

**TABLE I. DISTRIBUTION OF FWP STUDENT BASED ON COMPANY CLASSIFICATION**

No.	Company Classification	Program DIII		Program DIV	
		N	%	n	%
1	Hotel	56	40.0	51	52.0
2	Restaurant	1	0.7	-	-
3	Travel	-	-	1	1.0
4	KAP	11	7.9	12	12.2
5	KKP	18	12.9	21	21.4
6	KJA	2	1.4	-	-
7	Other consultants	7	5.0	8	8.2
8	Tax office	0	-	-	-
9	Bank	11	7.9	1	1.0
10	LPD	-	-	-	-
11	Cooperative	-	-	-	-
12	Other Financial	1	0.7	-	-
13	Local government	1	0.7	-	-
14	Other Manufacturing	5	3.6	1	1.0
15	Other trading	5	3.6	2	2.0
16	Other Service	22	15.7	1	1.0
	Total	140	100	98	100

**TABLE II. SUITABILITY OF FWP MATERIAL WITH LEARNING OUTCOMES**

Student Perceptions	Program DIII		Program DIV	
	Number	Percentage	Number	Percentage
Strongly Disagree	0	0.0	2	2.2
Disagree	13	10.3	15	16.3
Agree	84	66.7	43	46.7
Strongly Agree	29	23.0	32	34.8
Total	126	100.0	92	100.0

*C. Student Satisfaction*

Student satisfaction is a function that is expected to be practiced in FWP with FWP material carried out in the FWP. Average expectations of students of study programs DIII and DIV are greater than perceptions/realization in 2019 (3.5 > 3.0). Average expectations and perceptions are presented in Table III.

**TABLE III. AVERAGE OF STUDENTS EXPECTATIONS AND PERCEPTIONS**

Learning Outcomes	Program DIII		Program DIV	
	Expectations	Perceptions	Expectations	Perceptions
LO 1	3.8	3.2	3.9	3.0
LO 2	3.5	3.1	3.6	3.0
LO 3	3.5	3.0	3.5	2.9
LO 4	3.6	3.0	3.5	2.9
LO 5	3.4	2.8	3.5	3.0
LO 6	3.5	2.7	3.4	2.7
LO 7	3.5	2.9	3.4	2.7
LO 8	3.7	3.4	3.5	3.2
LO 9	3.5	2.9	3.4	2.7
LO 10	3.3	2.7	3.8	3.4
Average	3.5	3.0	3.5	3.0

There are no learning outcomes in quadrant A. This means that student (DIII) satisfied because there are no learning outcomes that are considered very important by students, but the industry has not implemented it in accordance with Student expectations. Learning outcomes are spread in quadrants B, C, and D. Learning outcomes in the B quadrant are 1 (able to record transactions and compile financial statements of service, trade, manufacturing companies in accordance with the cycle accounting), 4 (able to calculate cost, make plans, control and make management decisions), and 8 (understand computer principles and practices for support in providing services in the field of computer accounting related to teaching, research and community service). This means that learning achievement that are considered very important by students, and the industry has carried it out in accordance with student expectations. This raises student satisfaction so it needs to be maintained.

Learning outcomes that are in C quadrant are learning achievement number 2 (able to handle balance sheet accounts with estimates in Indonesian and English) and 3 (Able to record and communicate public sector accounting and financial transactions). This means that learning outcomes that are considered less important by students, and the industry has implemented them in a mediocre way. This caused student dissatisfaction.

Learning outcome in the quadrant D is learning achievement number 5 (able to compile and analyze corporate budgets), 6 (able to calculate tax), 7 (able to compile a company accounting system and carry out checks on financial statements in accordance with auditing standards), 9 (able to analyze English financial statements and be able to apply to hotel companies and foreign companies), and 10 (able to conduct analysis in the public accounting sector, exchanges shares, Village Unit Cooperatives, and Village Financial Institutions). This means that learning outcomes that are considered less important by students, but the industry has implemented them excessively. The achievement of learning is considered to be less important but the implementation is very satisfying.

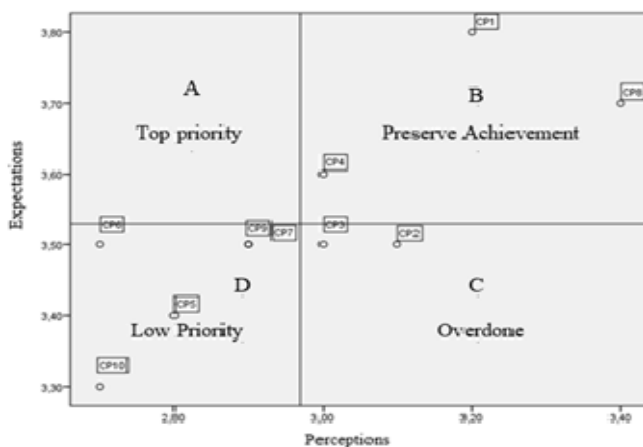


Fig. 1. Cartesian diagram (student of DIII study program).

There are no learning outcomes in quadrant A. This means that student (DIV) satisfied because there are no learning outcomes that are considered very important by

students, but the industry has not implemented it in accordance with Student expectations. Learning outcomes are spread in quadrants B, C, and D. Learning outcomes in the B quadrant is 1 (able to present financial statements consisting of profit report-loss, change in equity report, report financial position, cash flow report, notes to financial statements by applying generally accepted accounting standards), 2 (able to analyze financial reporting and provide information about the condition and performance of the company as material for decision making), and 10 (able to apply technology information in a routine accounting process). This means that learning achievement that are considered very important by students, and the industry has carried it out in accordance with student expectations. This raises student satisfaction so it needs to be maintained.

Learning outcomes that are in quadrant C are learning outcomes number 5 (able to present and analyze management accounting information needed for management decision making) and 8 (able to design and implement accounting information systems in completing work in accounting). This means that learning outcomes that are considered less important by students, and the industry has implemented them in a mediocre way. This caused student dissatisfaction.

Learning outcomes in the quadrant D are learning outcome number 3 (able to present information on the cost of the company's products as material for decision making in setting managerial policies), 4 (able to implement a tax management system or tax planning), 6 (able to audit financial statements which include planning, implementation and reporting in accordance with auditing standards, 7 (able to prepare a company budget comprehensively, and 9 (able to prepare financial statements for specific accounting problems include accounting for branch offices and head office, accounting for subsidiaries and holding companies (consolidation), accounting for business combinations and other specific issues). This means that learning outcomes that are considered less important by students, but the industry has implemented them excessively. The achievement of learning is considered to be less important but the implementation is very satisfying.

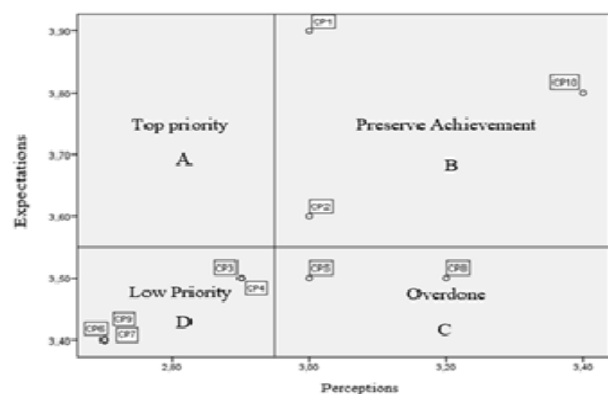


Fig. 2. Cartesian diagram (student of DIV study program).

The industrial training program was clearly effective and beneficial to students. Through the industrial training program, students were able to improve their knowledge and skill [15]. An internship program on impact the academic performance of accounting students which are useful to various parties including educators, students, employers, and relevant government authorities [16]. In line with the previous results, on the job training program of the university significantly contributes to the development of basic skills, thinking skills, personal qualities, and competencies on resources, interpersonal, information, systems, and technology needed by tourism graduates [17]. Different research results show that the students have a very low commitment towards the industry because of differences between expectations and reality [18]. Students in a helpless situation in industrial work experience scheme program, hence the need to evaluate the program [19].

Most of the accounting students FWP in the hotel because in Bali the hotel industry is growing because in Bali there are many hotels that accept FWP students. Most of the accounting FWP students at the Tax Consultant Office and the Public Accountant Office, because it suits the expertise of students. There are a small number of students who feel dissatisfied with the suitability of FWP material. It's because of the FWP time is relatively short. The training rotation that is too fast causes students not to have enough time to master the field of work. In accordance with the results of previous research that showed that long academic training up to 6 months duration is more meaningful than 6-8 weeks training. The training with Nonrotational training has better effectiveness in comparison to rotational training. The results of the research also show that support of industry in industrial training evaluation is not encouraging [20].

#### IV. CONCLUSION

The purpose of the study is to describe the characteristics of the company where students carry out FWP and evaluate student satisfaction with the suitability of the FWP material with learning outcomes. The result of the study shows that students who carry out FWP are distributed into 16 groups of companies. Most of the accounting students FWP in the hotel (44.95%), then Tax Consultant Office (16.39%) and the Public accountant Office (9.66%). Most students (86.24%) stated that FWP's material was in accordance with the learning outcomes. Most FWP students were satisfied with the suitability of FWP material with learning outcomes. The study results can be used as considerations to determiner FWP policies by educational institutions. The study results can also be used as considerations to select institutions for FWP by students.

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