

## **Analysis Of The Impact Of Internship Activities In Improving Skill and Expertise Of Accounting Study Program Students**

**Nur Aliah <sup>1)</sup>, Wan Fachruddin <sup>2)</sup>**

Universitas Pembangunan Panca Budi

Nuraliah.msi@gmail.com

*This study aims to determine the impact of internship activities in improving student skills and expertise in accounting study programs. In this research study using a descriptive qualitative approach, where the data collection technique uses direct interviews and survey analysis to the object of research, namely accounting students who have carried out internships in government offices in the city of Medan. Based on the results of survey analysis to 8 students who conducted the MBKM program implemented by Panca Budi University, the internship program will provide additional competencies, 50% of students feel that there is an increase in soft skills after MBKM in developing competencies / skills as a provision for work after graduation. MBKM is important to do in preparation for the post-campus period. 62.5% of students feel that MBKM is in accordance with the needs of future graduates. The MBKM program is expected to be a forum for students to develop competencies both in soft skills and hard skills development.*

**Keywords:** *Internship, soft skills, hard skills, competency*

**JEL Classification:** *(adjust to JEL classification)*

### **1. INTRODUCTION[Times New Roman 11 bold]**

The Merdeka Campus Program Learning Merdeka Campus or abbreviated as MBKM is a program that has been implemented since Mr. Nadiem Makarim became the Minister of Education, Research and Technology (Kemendikbudristek) of the Republic of Indonesia. This program will provide a great opportunity for students to develop talents and interests as well as add soft skills and hard skills before testing post-campus or the world of work. This activity is carried out for 1 semester in another study program and 2 semesters outside the university in accordance with the Regulation of the Minister of Education and Culture (Permendikbud) Number 3 of 2020 concerning National Higher Education Standards (SN Dikti). In accordance with the Ministry of Education and Culture regulations, Merdeka Campus offers 8 forms of off-campus learning activities, namely: 1. Internship 2. Independent Study 3. Student Exchange 4. Teaching Assistance in Education Units 5. Research 6. Humanitarian Project 7. Entrepreneurial Activities 8. Village Building / Thematic Real Work College.

Universitas Pembangunan Panca Budi has conducted the MBKM program both from the Ministry of Education and Culture and from the campus program itself. MBKM is carried out for 5th and 6th semester students, where MBKM activities are carried out for 1 semester or at least 4 months. This program is carried out in 3 activities, namely Internship, KKNT, MSIB Program. This program is implemented because students have difficulty in understanding accounting, including due to the lack of practical experience to complement the technical knowledge they have gained. In addition, the high demands on accounting graduates by having high skills make this program an alternative for students. Although there are many references such as textbooks, professional training manuals, and lecture handouts from lecturers that provide intellectual knowledge for students, accounting concepts are still very difficult to understand and apply because they are still abstract.

This MBKM program, especially internships, is a real experience-based learning method that provides benefits, namely flexibility as an accommodation for different student learning style preferences and also provides new challenges for students to explore other ways of learning. To

run this program, Panca Budi University, especially in the Accounting study program, collaborates with various agencies, both government and private. This study aims to analyze the impact of internship activities in improving student skills and expertise in accounting study programs.

## **2. LITERATURE REVIEW**

### **MBKM Internship Program**

The MBKM Real Work Practice Program (Merdeka Belajar Kampus Merdeka) is a work practice program held by the Ministry of Education and Research of the Republic of Indonesia. This program aims to provide opportunities for outstanding students from universities in Indonesia to improve their skills and knowledge in the workplace. The internship program provides accounting students with the opportunity to acquire work-related skills requested by company owners. This can help graduates gain better employability and increase their competitiveness in the workforce (Januszewski & Grzeszczak, 2021). Internship programs help accounting students' professional, personal and skill growth. Integrated learning activities are considered generally beneficial for skill development, gaining relevant experience, and expanding networks, in different ways.

This MBKM policy is in accordance with Permendikbud Number 3 of 2020 concerning National Higher Education Standards article 18, which states that the fulfillment of the period and learning load for undergraduate or applied undergraduate students can be carried out by following the entire learning process in the study program at the university according to the period and learning load and following the learning process in the study program for part of the period and learning load and the rest following the learning process outside the study program.

Panca Budi Development University refers to this policy and the Decree of the Chancellor of Panca Budi Development University Number 235/02/R/2021 concerning the implementation of the MBKM program at Panca Budi Development University which is divided into 2 groups:

- a. Social Group MBKM Program
  1. Thematic Real Work Lecture (KKNT)
  2. Humanitarian Project
  3. Teaching Assistant in Educator Unit
- b. Professional Group MBKM Program
  1. Internship/Industrial Practice
  2. Entrepreneurial Activities
  3. Research
  4. Independent study/project
  5. Student Exchange

This activity can be chosen by students to be carried out for 1 or 2 semesters in semesters 5 and 6 which is equivalent to a weight of 20 or 40 credits. Equivalence of 20 credits per activity is obtained by the equivalent of customized courses plus special competencies in the form of hard skills or soft skills.

In this study, what has been implemented is in the 6th semester of the 2023 academic year, namely MBKM activities in the form of internships at government agencies and private institutions and also thematic Real Work Lecture activities where partners are established in several villages in North Sumatra.

The MBKM Internship Program is a program of education, training and learning activities carried out at relevant higher education partner institutions to achieve student competencies where the implementation of the internship program must be guided by a lecturer and supervisor from the partner.

KKNT activities are expected that students will gain community life experience and can develop and apply academic knowledge. The success of the activity program is measured by the

extent to which students have an understanding of the problems that exist in the community, find alternative solutions, conduct socialization, communication and coordination with various parties to realize the chosen solution in managing rural development programs.

This study focuses on the benefits of internships on accounting students' decision making to work in accounting after graduating from college because there are several reasons Internships that have been carried out by students are one of the factors that influence students in taking jobs related to accounting steadily, for example, an overview of the world of work for students who take part in internships. So that students can prepare what is needed in undergoing the world of work later.

### 3. RESEARCH METHOD

This research is a descriptive qualitative research using an active observation method, namely directly participating in activities in the field even though it is not fully complete. Researchers conducted documentation to obtain information through documents related to the research.

This research was conducted by conducting direct surveys through questions and answers to students who have completed Internship activities at government agencies. The partners chosen were the Office of Cooperatives, Small and Medium Enterprises of North Sumatra Province and the Office of Industry and Trade of North Sumatra Province. Direct statements were submitted to 8 accounting study program students.

### 4. RESULTS AND ANALYSIS

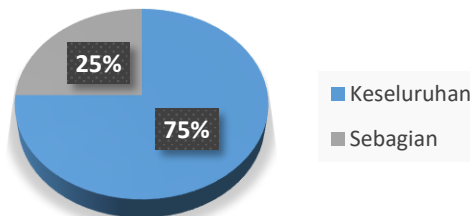
#### Data Analysis of Survey Results

From the results of research through direct surveys to 8 accounting study program students, the length of the internship was carried out with a portion of 50% being carried out for 3 months and 50% being carried out for 4 months.

Table 1: Length of Internship Conducted

Partner Name	Length of Internship
Dinas Koperasi, Usaha Kecil dan Menengah Provinsi Sumatera Utara	3 months
Dinas Perdagangan dan perindustrian Provinsi Sumatera Utara	4 months

- a. Survey Results of MBKM 2023 Implementation on Accounting Study Program Students of Universitas Pembangunan Panca Budi
  - o Students' General Knowledge of MBKM



From this data, it can be seen that 75% of students know the entire MBKM policy, but there are still 25% of students who are partially aware of this MBKM policy. The source of information

about MBKM is obtained by students from the Higher Education Channel, Higher Education Socialization and from other communities.

Table 2: Survey Results of the Impact of the Internship Program on Student Learning Activities

<b>Internship Program Impact Survey Results</b>		<b>Survey Answer</b>
The internship program provides additional competencies	Will provide	50 %
The internship program is useful for developing competencies/skills as a provision for work after graduation.	It will probably provide Very useful	50% 75 %
There is an increase in soft skills after MBKM in developing competencies / skills as a provision for work after graduation	quite useful	25 %
	Very good	50%
	Good	50%
The importance of MBKM to prepare for the post-campus period	very important	50%
	Important	50 %
MBKM in accordance with the needs of future graduates	very suitable	25 %
	as per	62.5 %
	suitable enough	12.5 %

Based on table 2, it can be seen that the impact of MBKM, especially in the internship program at the North Sumatra provincial government office, namely this internship program provides additional competencies, is very useful for developing competencies / skills as a provision for work after graduation, very good in improving soft skills after MBKM in developing competencies / skills as a provision for work after graduation, very important for preparation for the post-campus period and in accordance with the needs of future graduates.

**b. MBKM activities internship program**

The activities carried out by accounting study program students in the internship program at the Office of Cooperatives, Small and Medium Enterprises of North Sumatra Province are:

- Recapitulate the RAT (year-end meeting) data report on the institutional division
- Buying and selling / marketing using the LPSE system which will make it easier for the cooperative office to operate to buy and sell with accatlook.
- Entered MSME beneficiary data into Microsoft Excel, and received incoming letters to the Cooperative Office.
- entered incoming letters that were in the general public so that they were immediately dispositioned and forwarded to the secretariat room and also entered data on prospective recipients of ukm assistance for the people of the North Sumatra region.

**c. Subjects that match the job description during the internship:**

1. Government Accounting
2. Introduction to Accounting
3. Entrepreneurship
4. Public information system
5. Governance system

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- d. Soft skills gained by internship students
  - 1. Negotiation and Diplomacy: Dealing with various parties such as cooperative members, MSME owners, partners, and other government agencies often requires good negotiation skills. Negotiation and diplomacy skills can help reach mutually beneficial agreements.
  - 2. Development of communication skills in the world of work, work ethics, adaptation, time management and problem solving.
- e. Hardskills that students get during internships
  - 1. Obtained several formulas in calculating taxes, BPJS, and other benefits for employees at the PPESDM office.
  - 2. Marketing and Promotion: Understand marketing and promotion strategies to help expand market reach and improve the competitiveness of cooperative and MSME products.
  - 3. Progress in using Microsoft office and writing letter numbers
  - 4. analyzing data, computer and writing skills

## **5. CONCLUSION**

From the results of the study above, it can be concluded:

- 1. MBKM activities, especially the Internship program carried out by Panca Budi University, have a positive impact in terms of providing additional competencies that are very useful for developing competencies / skills as a provision for work after graduation,
- 2. There is a very good increase in soft skills as well as preparation for the post-campus period and this activity is in accordance with the needs of future graduates.

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