



Development of E-LKPD Creative Product Business Analysis Entrepreneurship-Based to Form Independence Character Vocational Students

Dian Krisnawati¹, Sri Hariyani¹, Tatik Retno Murniasih¹

¹ Universitas PGRI Kanjuruhan Malang, Indonesia

Correspondence: ✉ srihariyani@unikama.ac.id

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Abstract

A number of questionnaires with 3 options (work, entrepreneurship, and continuing to a higher school level) were given to students of SMK NU Sunan Ampel Poncokusumo Malang. The findings showed that most students chose work and entrepreneurship compared to continuing to a higher school level. Therefore, students need to be equipped with insight into business analysis, so that students are able to manage their business properly. The purpose of this study was to develop an Electronic Learner Worksheet (E-LKPD) of entrepreneurship-based creative product business analysis to form the character of student independence that meets the validity requirements. ADDIE development model was used in this research, namely: analyzing the achievement of core competencies and basic competencies of SMK (Vocational High School), learning resources used, ongoing learning situations, and the level of understanding of Vocational students of business analysis material; designing E-LKPD business analysis and research instruments in the form of material validation sheets and E-LKPD media validation sheets; and analyzing validity data using validation sheets. The results showed the material validity test to assess competence in E-LKPD was 81.25% and the media validity test was 93.75%. The business analysis material fulfills relevant aspects for learner independence and presents information that can measure the level of understanding of students.

INTRODUCTION

The learning demands of Vocational High School (SMK) are different from those of high school in general. The SMK curriculum is designed to provide competencies in the form of practical skills and expertise that are adequate as provisions to face the world of work after they graduate. These skills are useful for forming personalities who can have competitiveness [1]. The SMK curriculum plays a role in creating creative businessmen through entrepreneurship materials, so that learners gain the necessary insights on how to manage their own business. Entrepreneurship materials aim to share hands-on entrepreneurial experiences and facilitate continuous learning [2]. Entrepreneurship education is closely related to the global agitation for employability skills development and job creation [3]. Entrepreneurship is a solution to the problem of unemployment

for college alumni, including vocational schools [4]. Entrepreneurship can be a motor for the country's economic development [5].

Business and math have a very broad connection. Business skills are simply a way to implement proper mathematical calculations so that the business continues to grow and develop well. Numerical activities such as calculations need to be practiced in order to have an impact on the numerical abilities of learners so that they affect their environment [6]. Vocational schools are not only a place to share knowledge, but also train entrepreneurial skills that can shape the character of independence. The scientific insights gained are not just learned, but also applied for their usefulness in society [7]. Schools equip special skills so that students are able to be ready to work and have entrepreneurial expertise [8]. Schools provide up-to-date information according to the skill needs of the labor market and industry 4.0 trends [9].

The assessment was conducted at SMK NU Sunan Ampel Poncokusumo, Malang Regency with the aim of mapping students' interests after graduating from SMK. The assessment was conducted using a questionnaire given to 30 students. The contents of the questionnaire showed that 16 students wanted to be entrepreneurs, 11 students wanted to work after graduation, and 3 students were interested in continuing to the university level. This condition shows that schools need to facilitate students with entrepreneurial skills so that these skills can be useful for their lives. Entrepreneurial skills can also positively grow existing business activities [10]. Various strategies are carried out to train students' entrepreneurial skills, one of which is through business analysis material. Business analysis is social and sustainable so that it can have significant impact [11]. Business analysis is an important thing that needs to be done by a business actor so that his business develops. Business analysis is useful for identifying the feasibility of a business [12]. Business analysis is part of the entrepreneurial ecosystem that supports the social learning aspect [13]. Business analysis is required in various types of business ventures ranging from small to large scale businesses. For this purpose, the school has provided a module as a learning resource for students. However, students need learning media to understand the material more deeply. Therefore, it is important to provide learning media such as E-LKPD as a learning tool.

Research on the development of E-LKPD entrepreneurship-based has been analyzed. Development of E-LKPD bioentrepreneurship-based on biotechnology material to train students' entrepreneurial skills in the industrial era 4.0 through PjBL syntax [14]. E-LKPD in the study showed a theoretical validity level of 98.8%, this means that the development results can be tested empirically. The development of E-LKPD ecopreneurship-based successfully trained the entrepreneurial skills of class X high school students [15]. The development results were feasible to be implemented at the class trial stage. E-LKPD development was also extended to students with special needs (autism) [16] and the results of the study met the needs of autistic learners. This research complements previous studies, the development of E-LKPD entrepreneurship-based business analysis intended for the formation of independence of vocational students as a provision for entering the world of work after graduation. Based on these research analyses, the research objectives can be formulated as follows: 1) Describe the process and results of the development of E-LKPD for business analysis of entrepreneurship-based creative products that can shape the independent character of vocational students and 2) find out the level of validity of the development of E-LKPD for creative products business analysis entrepreneurship-based that can shape the independent character of vocational students. This research is one of the answers to the need to

support creativity in managing learning through teaching materials [17]. The novelty that can be presented in this study is the integration of learning methods that are oriented towards entrepreneurship and direct practice through E-LKPD in the context of vocational education. This study is needed to propose a systematic approach in integrating entrepreneurship theory to shape the character of student independence and support analytical and creative learning needed in developing creative products. Researchers hope that the E-LKPD produced can be a reference for students to develop their skills in designing business analysis that has an impact on the independence character.

METHODS

Approaches and problem-solving strategies for the availability of learning resources and entrepreneurial skills training for students is in the form of developing E-LKPD for entrepreneurship-based creative product business analysis to shape the independent character of vocational students. Independent character refers to the quality or nature of a person who shows the ability to manage oneself, take initiatives, and make decisions autonomously. The development of independent character is very important in education and daily life because it can facilitate goal achievement, increase efficiency, and build strong self-confidence.

The development of E-LKPD testing through the use of the ADDIE development model. It is referred to [18], the ADDIE development steps including Analysis, Design, Development, Implementation, and Evaluation which are described as follows: 1) *Analysis*, at this stage, researchers conducted an analysis of achievement of core competencies and basic competencies of SMK, learning resources used and the current learning situation that is taking place, and the level of understanding of SMK students on business analysis material; 2) *Design*, based on the needs analysis, the researcher designs E-LKPD business analysis and research instruments consisting of E-LKPD validation sheets; 3) *Development*, at this stage, researchers validated the E-LKPD to test its validity; 4) *Implementation*, after the E-LKPD is declared to meet the validity by expert validators, then researchers conducted E-LKPD trials; 5) *Evaluation*, based on the results of the E-LKPD trial, researchers evaluated the E-LKPD development process. A description of the development stages is shown in Figure 1.

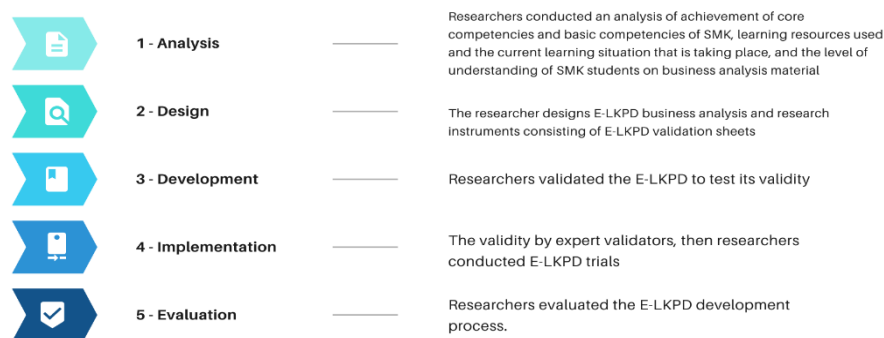


Figure 1. A description of the development stages

The overall flow of development E- LKPD Business Analysis research is depicted in Figure 2.

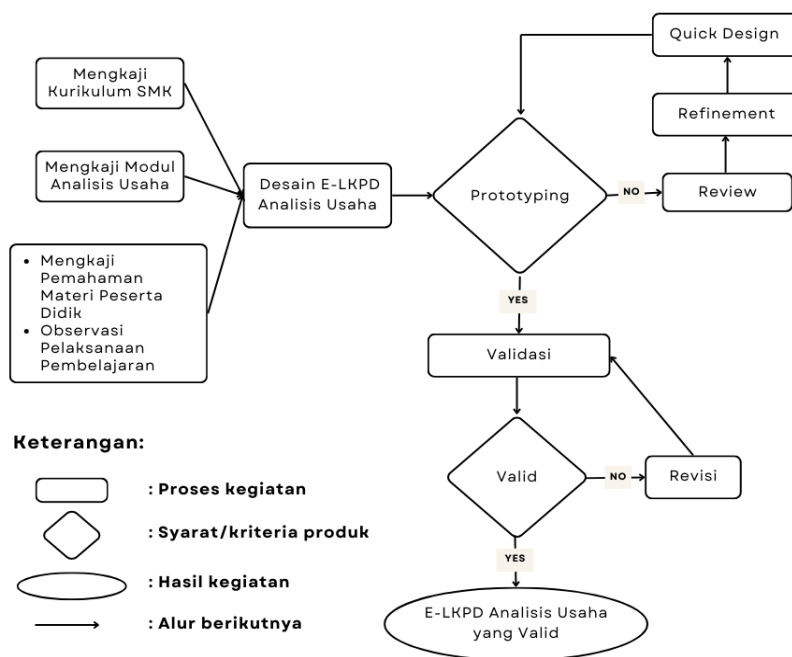


Figure 2. The development flow of the E-LKPD Business Analysis

Data analysis in this study is a validity data analysis using a validation sheet. E-LKPD validation includes material and media. First is material validation, this validation is to validate the substance of the material and the suitability of the substance with basic and core competencies; and second one is media validation. This validation is to validate the display designs such as: E-LKPD work instructions, formulation of learning objectives, clarity of material division, layout arrangement, and activity procedures. The assessment is done by checking one of the options on the Validation Sheet. The validation sheet also provides comments and suggestions so that validators can provide comments and suggestions according to their assessment. In addition, the validator can provide conclusions related to the developed E-LKPD. Revision was done if the validation results have not met the validity criteria. The validity criteria used Creswell & Creswell 's (2018) theory as in Table 1.

Tabel 1. Validity Criteria

No	Validity Coefficient	Criteria
1	$r \geq 0,70$	Sangat Valid
2	$0,50 \leq r < 0,70$	Valid
3	$0,30 \leq r < 0,50$	Cukup Valid
4	$0,00 \leq r < 0,30$	Kurang Valid

RESULTS AND DISCUSSION

Analysis of competency achievement on product and service business opportunities produces a description of the business analysis concept. The business analysis concept is equipped with instructions

for calculating business analysis, business costs, investment costs, fixed costs, variable costs, and examples of business analysis. Examples of business analysis conducted are divided into business analysis of product sales and business analysis of the service sector. Examples of business analysis are adjusted to the field of study at SMK NU Sunan Ampel Poncokusumo. Business analysis of product sales includes: business analysis of instant ginger products, business analysis of ground coffee production, and business analysis of bakery. Business analysis of the service sector includes: business analysis of motorcycle service, business analysis of car driving courses, business analysis of nursing services, and business analysis of computer and laptop repairs. The calculation method for one of the business analyses is shown in Figure 3.

Perhitungan :

$$\begin{aligned}
 \text{Biaya total} &= \text{Biaya tetap} + \text{biaya tidak tetap} \\
 &= \text{Rp. } 580.750 + \text{Rp. } 83.917.000 \\
 &= \text{Rp. } 84.497.750 \\
 \text{Penerimaan total} &= \text{Jumlah produk} \times \text{harga pasar} \\
 &= 650 \text{ kg} \times \text{Rp. } 250.000 \\
 &= \text{Rp. } 162.500.000 \\
 \text{Keuntungan} &= \text{Penerimaan total} - \text{Biaya total} \\
 &= \text{Rp. } 162.500.000 - \text{Rp. } 84.497.750 \\
 &= \text{Rp. } 78.002.250 \\
 \text{BEP (Rp)} &= \text{Biaya tetap} : (1 - (\text{Biaya Variabel})/(\text{Penerimaan total})) \\
 &= 580.750 : (1 - \frac{83.917.000}{162.500.000}) \\
 &= 1.200.920 \\
 \text{R/C} &= \frac{\text{Penerimaan total}}{\text{Biaya total}} \\
 &= \frac{\text{Rp. } 162.500.000}{\text{Rp. } 84.497.750} \\
 &= 1,92 \\
 \text{B/C} &= \text{Keuntungan} / \text{Total pengeluaran} \\
 &= \frac{\text{Rp. } 78.002.250}{\text{Rp. } 84.497.750} = 0,92
 \end{aligned}$$

Berdasarkan hasil analisis usaha produk kopi bubuk didapatkan nilai R/C = 1,92. Hal ini menunjukkan bahwa BEP (Rp) = Rp. 1.200.920

Figure 3. example of business analysis calculation for ground coffee production

Content validity test was done through expert judgment, this was to assess the extent to which the material in the E-LKPD covers the expected competencies. The material validity result was 81.25%. Material validation met the validity coefficient (r), it is more than 0.70. It means that most of the materials have been assessed as valid and relevant by the experts. The E-LKPD can be considered valid and ready to use, with a note that some material items require revision to improve their validity. The validation process is useful to ensure that the content is accurate in prediction and optimization as well as strong validation values to ensure the reliability of the results [20]. Validation is the foundation of good practice and is important in ensuring proper standards [21]. Proper validation contributes to the credibility of educational resources and improves teaching quality.

The results of the media validity test showed a percentage of 93.75%. It means that this E-LKPD is valid for use in learning business analysis with the aim of shaping the independent character of vocational students. Although there are some areas that require improvement, such as simplifying the visual display and adding real case studies, this media is considered good enough and ready to be implemented more widely with some minor adjustments. Validation is considered an important and essential step in establishing scientific credibility [22]. The designed LKPD can be accessed digitally. Digital media is easily accessible from anywhere and anytime. In the context of education, E-LKPD enriches the learning process which can improve understanding and retention of teaching materials. Digital media has opened up many new possibilities and changed the way of working, learning, communicating, and interacting in modern society.

The evaluation results show that the materials and content presented in the E-LKPD business analysis have covered all relevant aspects for learning business analysis, including business strategies, small business management, and aspects that support independence. The material and content affect the students' creativity and critical thinking, thus fostering students' independence (Ardiansah & Zulfiani, 2023; Sianipar et al., 2023). Experts gave high scores on the clarity and suitability of the materials to the learning objectives. However, they also gave suggestions to add more examples of real case studies relevant to the students' local context.

The business analysis material presents information with sufficient depth to provide a thorough understanding of the topics covered. Entrepreneurial experience in the educational setting plays a role in understanding the concept of business from an early stage [25]. The material is adapted to the ability level and background of students. Strategies tailored to diverse literacy backgrounds can enhance students' learning skills [26]. Learners learn well when materials are tailored to their needs [27]. The materials also utilize the latest technology and media to present information.

Development of E-LKPD for entrepreneurship-based creative product business analysis is to shape the independence character of vocational students. E-LKPD is an effective teaching material that increases students' understanding of the subject [28]. Entrepreneurial skills are related to aspects of independence that can be useful for improving welfare [29]. Personality is a key component for entrepreneurial success [30]. An independent character is a good character that can be formed from the learning process. Independence as a form of individual intelligence can increase entrepreneurial tendencies or preferences [31]. Independence has a positive impact on learning outcomes [32]. Independence that is seen in the learning process and inherent in students will be carried over to adulthood, even when they have worked later. Independence as a form of entrepreneurial experience can lead to social innovation as a solution to public problems [33]. Independence according to Steinberg [34] is independence that consists of emotional independence, behavioral independence, and value independence aspects.

Research on E-LKPD business analysis that forms the character of student independence highlights the importance of developing independent skills in the context of entrepreneurship education. E-LKPD based on bioentrepreneurship and ecopreneurship developed with the Project-Based Learning (PjBL) approach also focuses on providing practical experiences that support the development of independence. Both studies share the same goal of developing the character of student independence.

This study shows that the development of E-LKPD on business analysis is effective in training students' entrepreneurial skills. The main implication of this finding is that E-LKPD can

play a role in developing students' independent character. Through projects, students are invited to carry out projects independently, make decisions, and complete tasks effectively, which directly supports the formation of independent character.

CONCLUSION

Material validity is intended to evaluate the extent to which the material in the E-LKPD covers the expected competencies. The material validity results showed a value of 81.25%. Material validation has met the validity coefficient (r), it is more than 0.70. While the media validity test shows a percentage of 93.75%, which indicates that this E-LKPD is valid for use in learning business analysis with the aim of shaping the independent character of vocational students. The evaluation shows that the materials and content in the E-LKPD business analysis have covered all relevant aspects for learning, including business strategies, small business management, and aspects that support independence. The development of E-LKPD entrepreneurship-based business analysis aims to shape the independence character of vocational students. They are emotional independence, behavioral independence, and value independence. This E-LKPD has proven to be an effective teaching material in improving student understanding.

Due to the limitation of this research, there are some further research recommendations related to the development of E-LKPD business analysis. They are research in term of improving the understanding of business analysis concepts based on learning video visualization; integrating digital technology and e-learning platforms that can be used in E-LKPD to improve business analysis skills and learning independence; integrating of automatic assessment tools in E-LKPD as feedback on student progress; and finding out the effectiveness of E-LKPD implementation using the Project Based Learning (PjBL) model to strengthen students independence. This research can make a significant contribution in improving learners' independence through an approach based on effort analysis.

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