Developing Model for Teaching and Learning Entrepreneurship in Vocational School Based on Comparative Study between Indonesia and The Malaysia.

Hariri Kamis and Nahiyah Jaidi Faraz  
*Sultan Idris University of Education*

Abstract

The long-term goal of this study is to improve the learning quality of entrepreneurship education in vocational school in Indonesia. The short-term goals of this study are: 1) to obtain a clear and comprehensive description concerning learning models being applied in vocational school in Indonesia; 2) to describe the learning models being applied in vocational school in the Malaysia; 3) to compare entrepreneurship learning model in Indonesia and Malaysia.

This study uses mix of qualitative (intrinsic case study) and quantitative (descriptive-percentage) approach. The data is using triangulation method (documentation, interview, observation, and questionnaire). There are three stages of data analysis that will be conducted in Malaysia and Indonesia. The population of this study is all of the class that involve to entrepreneurship teaching and learning in state business vocational school in Indonesia. The sample is 9 classes that came from 3 different schools that consist of 3 programs: secretary, accountancy and marketing in Indonesia and 9 classes from 2 schools that consist of a program: accountancy business in Malaysia.

There are some differences about entrepreneurship learning in Indonesia and Malaysia. In Indonesia entrepreneurship is an important subject that learn every semester for 3 years, meanwhile in Malaysia entrepreneurship is a module/chapter in accountancy and business subject that only learned by 5 grade student. Indonesia education system is using school autonomy curriculum development. Its mean teacher’s work force in a school able to develop their own curriculum, method and learning material based on national curriculum and province teacher work force. Meantime, Malaysia education system is using centralized curriculum development. Government provides curriculum, module and book, module guidance, and assignment and test guidance for all over the country. In Malaysia proportion of theory and practice in the
delivery of entrepreneurial learning is balanced. About 76.7% student thought
the charge composition theory and practice of entrepreneurship learning is
50:50. At the moment, Indonesia’s national curriculum mention the same idea
with Malaysia but the implementation is depending on teacher’s creativity.
Indonesian students' responses varied widely: 30.2% chose the composition of
50:50; 23.5% chose the composition of 60:40; 23.5% chose the composition of
70:30.

Introduction
Economics development is one of the most important agenda for nation. The
globalization challenge in term of economic liberalization caused Indonesian
have a serious problem to compete with other nation. Entrepreneurship is one
of the nation's economic development methods effective. Entrepreneurship
courage people for participate to create job. Today, many educators develop
entrepreneurship learning model in university and vocational school. The
purpose is to build entrepreneurial spirit among students in Indonesia. Doing
so, the students not only able become a good worker but also create jobs for
themselves and others.

Recently, Government gives great attention to vocational school. They
expected students to directly obtain or create a job after graduate. Therefore
entrepreneurship learning is important subject in vocational school. Many
methods already develop in Indonesia vocational school such as portfolio
learning model (Maskan, 2010), project based learning model (Selviana, 2010)
tournament games learning model (Dewi, 2010), and problem based learning
(Maharani, 2010). But there is no entrepreneurship-learning model, which is
widely recognized as an effective model in the context of the world of business
in Indonesia.

Entrepreneurship learning can be used as media to deliver soft and hard
skill. The soft skill such as: confidence, hard work, negotiating, leading,
innovative and creativity. The hard skill that student able to learn are: business
feasibility study, write business plan, write investment proposal, manage
resource (time, money, people), marketing and soon. By those learning, student
able to develop responsible character not only responsible for themselves, but
also for their community and nation.

The development of evaluation model in this study is expected to provide
an alternative model of learning entrepreneurship that is appropriate for
vocational school in Indonesia. The Practical Advantages of this study, in short
term this study will provide an alternative model of teaching entrepreneurship
for teachers in vocational school in Indonesia, so that the learning process
will provide qualified entrepreneurship learning. In Long term, the research contribute to develop qualified entrepreneurship learning model will improve the knowledge and technical skill of Indonesian students in field of business. It will, in turn improve the quality of life of Indonesian society. The theoretical contribution of this research is developing entrepreneurship-learning model in vocational school in Indonesia.

The researcher's team has made considerable research and study on the field of education, including those on the development of strategies, methods and evaluation in the field of entrepreneurship teaching. The abilities of co-researchers have even been already internationally recognized. All that experience possessed by the team would greatly support the development of a model of teaching of the entrepreneurship at vocational school in Indonesia.

1. The Conception of Entrepreneurship

There are various ways to define entrepreneurship. Alma (2008) define entrepreneurs is an innovator, an individuals who have the instinct to look at opportunities, is spirit, and the ability to conquer laziness. Entrepreneur role finding new combinations, which is a combination of five items, namely items 1, 2) introduction of new production methods), 3) new sources of raw materials, 4) to new markets, 5) new industrial organization.

McClelland (1987: 86) which reads as follows: 1) conduct business: a. take the risks that they are not too large as a result of the experience and is not due to chance; b. vigorous activity and / or the invention; c. personal responsibility; d. knowledge of the results of the decisions, the money as a result. (2) The interest in to entrepreneurship as a result of the dignity and the "attitude to taking the risk."

Two definitions above are illustrating different kind of entrepreneurship definition. Foss and Klein (2004) examine some of entrepreneurship as concept and practice: Entrepreneurship as management, imagination or creativity, innovation, alertness or discovery, charismatic leadership, and judgment. Based on those classification, entrepreneurship education must be able to facilitate student learn ability to manage, to make judgment, become a leader, and develop creativity, innovativeness, and alertness. Thereby entrepreneurship education is not only learning about soft skill but also hard skill.

2. The Conception of Entrepreneurship Education

In particular, a three-stage model of the evolution of entrepreneurship education has been suggested (Harrison and Leitch, 1994). The first, and earliest, approach characterized entrepreneurship education as simply a sub-
set of general management education; the second approach reacted to this as entrepreneurship grew in importance as a focus for academic debate, and was based on the argument that entrepreneurship education (and education and development for smaller businesses in particular) must be qualitatively different from conventional large company-based management education which dealt with essentially different problems, organizations and contexts (Vesper et al., 1998; Filion, 1991). The third stage in the evolution of approaches to entrepreneurship education is an emerging re-conceptualization of the field, based in part on a renewed interest in the nature and role of leadership in changing organizational structures, which provides the basis for the reintegration of management education and entrepreneurship education.

Entrepreneurial education can be viewed broadly in terms of the skills that can be taught and the characteristics that can be engendered in individuals that will enable them to develop new and innovative plans. At least, there are 2 dimension of entrepreneurship education show in table below.

<table>
<thead>
<tr>
<th>Personal Development</th>
<th>Enterprise Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>Concept of entrepreneurship</td>
<td>Identifying and evaluating opportunities</td>
</tr>
<tr>
<td>Characteristics of an entrepreneurship</td>
<td>Commercialization a concept</td>
</tr>
<tr>
<td>Value of entrepreneurship</td>
<td>Developing entry strategies</td>
</tr>
<tr>
<td>Creativity and innovation skills</td>
<td>Constructing a business plan</td>
</tr>
<tr>
<td>Entrepreneurial and ethical self-assessment</td>
<td>Finding capital</td>
</tr>
<tr>
<td>Networking negotiating and deal-making</td>
<td>Initiating, growing, harvesting the business</td>
</tr>
</tbody>
</table>

Source: Vesper et al., 1998: 79.

3. System of Entrepreneurship Education in Indonesia

Recently, entrepreneurship education growing fast based on government and private support. The economics challenge such as economic liberalization, unemployment and poverty caused government develops entrepreneurship education in high school and university. Vocational school is one of a place to
elaborate entrepreneurship education.

Actually there are no programs in higher education that scored entrepreneurship education teacher. Therefore, during this learning model is more sporadic through teacher training from early childhood level - high school in entrepreneurship education. Government, Ministry of Education Curriculum Research and Development Centre, set guidelines for curriculum development of entrepreneurship education in Indonesia through formal education (2010). The curriculum is integrated in the various educational units.

Entrepreneurship curriculum is determined by a variety of targets and indicators at every level of education. One of the greatest pressures placed on the level of upper secondary education (high school, high school, MA). Directed learning formally became field of study in the classroom, development and extra curricular.

4. The Learning Process of Entrepreneurship

The learning process is an essential part of the educational process. The process of entrepreneurship constitutes a process of gaining knowledge, contextual information, and practice. The gaining knowledge is the process of understanding basic concepts of entrepreneurship, leadership, management, decision-making, innovation and creativity. The student must be able to find contextual information such business opportunity, law, investment arrangement in order to be capable to write business plan. The ultimate process is practicing all the knowledge and information into action. Not many learning model able to implement this part due to lack of facilities, fund, or teacher capability and experience.

To achieve the optimal goal, some vocational schools have the incubator. Incubator ready to become the training ground for students to practice the knowledge and skills of entrepreneurship. In incubator, students are able to practice knowledge and skills of entrepreneurship. Ideally not only involve schools incubator and students, but also the possibility to attract investors from the private sector and Government. Through the incubator, students can develop business network, with parties outside of school, such as suppliers, investors and consumers.

5. The component of Entrepreneurship Teaching and Learning

Teaching and learning process encompass some components that are the teacher, subject matter, method, media, hardware and software, students, evaluation and follow up. The relationship between the components as follows.
Research Method

This is a research and development study. This study uses mix of qualitative and quantitative approach. Unit analysis is entrepreneurship teaching and learning in vocational school. The data collection is using triangulation method that combines multiple data source (Denzin, 1978 in Downward and Mearman, 2007: 80) from teacher, student, and paper-based documentation. The researcher will observe teaching and learning process, interview with teachers, distribute questionnaire to the student and examine curriculum documentation.

The population of this study is all of the class that involve to entrepreneurship teaching and learning in state business vocational school in Indonesia. The study will use quota random sampling (Cochran, 2005: 154). We will have 9 classes that came from 3 different schools that consist of 3 programs: secretary, accountancy and marketing in each country. In Indonesia, the samples are SMKN 1 Bantul, SMKN 1 Wonosari, and SMKN 7 Yogyakarta. In Malaysia, data collecting will involve SMV Leboh Catoh and SMV Klang Kluwar.

Result and Discussion
1. Educational system

Educational system in Indonesia and Malaysia is quite different. In Indonesia, the compulsory education is 9 years. Six years at primary school, three years at junior high school and 3 years at senior high school. There are varieties on senior high school: Sekolah Menengah Atas, Sekolah Menengah Kejuruan and Madrasah Aliyah. At the end of each level of education, students must take a national exam. The results of this test will greatly affect the quality
of schools, in which he can choose to the next level.

Vocational school graduates can directly enter the workforce or go to college or university. Their chances are the same as high school graduates. The quality of the university that he is determined he entered the university entrance exam results rather than the national exam.

At each level, there are public and private schools. The schools are divided into 3 standards: national school, international pioneer standard school (RSBI), international standard school (SBI). The language of instruction in national schools and RSBI was Indonesian, while teachers deliver lessons on SBI Bahasa Indonesia and English. Services, the quality of teaching and learning methods at least better than RSBI SBI and school of national standards.

Unlike in Malaysia, primary and secondary education in Indonesia is not free. Government stating free primary education, but in fact the only free tuition. Students still have to buy books, uniforms and other school supplies. While all this stuff for free in Malaysia. School standards are different, too different to make students pay. SBI is more expensive than RSBI, the most expensive schools nationwide.

In Malaysia primary education is a period of 6 years and secondary education for 5 years encompasses 3 years of lower secondary and 2 years of upper secondary. The first secondary education in Malaysia is conducted in secondary schools (Sekolah Menengah Kebangsaan, SMK). At the end of Form Three, which is the third year, students are evaluated in the Lower Secondary Assessment (Penilaian Menengah Rendah, PMR). The smartest student will allow to Sekolah Menengah Teknik (Technical High School). The medium one will put at Sekolah Menengah Vokasional (Vocational School), and the lowest grade should continue their study at Sijil Kemahiran (Skill School) Malaysia. The second secondary education is takes two years. After graduate from secondary level, the students from different school are continues their education to different higher education. The vocational and skilled student have different path. The vocational students are able to join Institusi Pendidikan Tinggi Vokasional or Institusi Latihan Kemahiran Tinggi. The kemahiran students are only has an option, Institusi Latihan Kemahiran Tinggi. The Government provides more than 95% of primary and secondary education as well as about 60% of the tertiary education, with the private sector providing the balance. All the public school is free. Some students are able to live at dormitory for free.

This study will compare the entrepreneurship learning in Indonesia and Malaysia, followed by vocational school students to the field of economics. In Indonesia, this research involves teachers and students from majoring in
accounting, secretarial and marketing. While in Malaysia, majoring in fields that are equivalent to the maintenance and trade.

2. Curriculum

Entrepreneurship is an important subject in Indonesian vocational school. Students are attended vocational school for 3 years. In each semester since the first year they get the lesson of entrepreneurship. Although he has taught since long, the last few years, since 2007, the Directorate of Vocational School revitalizes it. When referring to the national curriculum, teaching entrepreneurship in vocational include three things: value, concept and skill (Kementrian Pendidikan Nasional Bidang Penelitian dan Pengembangan Pusat Kurikulum, 2010: 56-57).

Despite getting a reference to the national curriculum and modules MGMP province, but the teachers are able to make curriculum innovation as long as agreed by all subject teacher in school. In every county / city has a subject teacher work force called Musyawarah Guru Mata Pelajaran (MGMP). One output of this organization is to develop a module, which is used as learning source. We examined three schools in Bantul, Gunung Kidul and Yogyakarta City in Yogyakarta Province. MGMP is producing entrepreneurship module to the province each semester at each grade level. So there are 6 modules are made. The teachers use the module as a learning material.

However, delivery of content is largely determined by the creativity and quality of teachers. On the other hand, training for teachers of entrepreneurship is very far from adequate. Of the four teachers interviewed, only one teacher who followed the training methods of learning. In addition to their workload is very high that the time for the development of teaching methods are very limited. As a result, the methods applied did not change much from year to year.

In order to facilitate entrepreneurship learning, Vocational School Directorate is revitalizing student cooperation into business center. The Directorate gives capital grant in term of retail products and better market space. Before they only serve students and teachers, now business centre also serve public. The business center is coordinate by teacher. They have some of workers (most of them are alumni) and put SMK’s student as sales.

Basically there is paradigm shift of entrepreneurship curriculum in Indonesia. If 10 years ago, the curriculum is emphasis, more on learning the concepts of entrepreneurial businesses, the current national curriculum more emphasis on practical aspects. But apparently not yet fully workable uniform national reference in state vocational schools. The composition of the practice
and theory in the study of entrepreneurship is largely determined by the creativity of subject teachers.

There is confusion between the entrepreneurship and marketing practices. Entrepreneurship is a long process that involves the ability of production, distribution, marketing, finance, and human resources that based on the values of hard work, creativity, independence, risk-taking and leadership. In fact, entrepreneurship practice in vocational school just asks their students become salesperson. In the study involves only the sale. A sale is a fraction of entrepreneurship. The practice of entrepreneurship can be seen not prepare students to become entrepreneurs but not just become salesperson.

Education curriculum in Malaysia is centralized. Kementrian Pendidikan Malaysia especially Bahagian Kurikulum Teknikal dan Vokasional prepare curriculum, learning material (module and books), module implementation guide, assignment and test guide, teacher training and computer laboratories facility that similar in every vocational school in Malaysia. Bahagian Buku Teks, Jabatan Sekolah, Kementrian Pendidikan Malaysia publish text book that free distribute to all student.

Entrepreneurship learning is a last chapter/module of accountancy and business subject. The learning method is speech, discussion, case study and industry visit. As Indonesian, vocational school in Malaysia also has business center. SMV Leboh Catoh has 3 business centers: student cooperation, hostel, and car wash. Business center is lead by teachers. The students help to manage business center under teacher instruction. But their participation isn’t part of learning score.

3. Learning materials

National curriculum for entrepreneurship learning said that there 3 aspects that should learn: values, knowledge and skill. Entrepreneurship values are action oriented leadership, hard work, independent, creative and risk taking. Entrepreneurship knowledge understands business and entrepreneurship concepts. The last is skill that command student to be able to identify business opportunity, risk and opportunity simple analysis, formulate business plan and practice to establish new profit oriented business.

Malaysian subject matter of entrepreneurship module including: introduction to entrepreneurship, business ownership, marketing, and business plan. In the end of course every student should write business plan.

Data analysis result exhibit that according Indonesia students entrepreneurship values that stressed by teacher is: creativity, independence, leadership, risk taking and action oriented. Meanwhile Malaysia values tend to
creativity, leadership and action oriented. Independency and risk taking is not emphasis in Malaysia.

4. Learning method

Learning method in Malaysia and Indonesia is basically not different. Ultimate product of entrepreneurship learning is business plan. In Indonesia business plan format is variety meanwhile in Malaysia the format is fixed.

According to Indonesia student, the learning method is tends to student learning approach. If we use likert scale, the score is 3.15. It's mean the student agree that their teacher using student learning approach. Whereas when they asked about teacher learning approach, it is only 2.20.

About entrepreneurship theoretical learning understanding, Indonesia student have mid score: 2.92. The have better score about entrepreneurship practice learning, their score is 3.06. This means that students are better able to understand the entrepreneurial material with practice than theory.

Based on the results of the data questionnaire distributed to students participating in the lessons of entrepreneurship in Indonesia. Indonesia student consider entrepreneurship learning more dominated by the teacher. About 220 of 286 respondents (77%) said that their teachers always use speech method. Although they also argue teachers often conduct discussions and practice of entrepreneurship. These data are consistent with the opinion of the students when asked about the composition of learning theory and practice. Students' responses varied widely: 30.2% chose the composition of 50:50; 23.5% chose the composition of 60:40; 23.5% chose the composition of 70:30. Based on this theory, composition data in the study and practice of entrepreneurship is largely determined by the teacher. This is confirmed from the observation result.

Based on the results of the data questionnaire distributed to students participating in the lessons of entrepreneurship in Malaysia, studying entrepreneurship in Malaysia is fairly balanced between theory and practice. When measured using a Likert scale, it is known that students' understanding of the theory and practice of teacher delivered enough balance, 3.72 and 3.71. The score of learning approaches are also quite balanced. Students find learning to use student-learning approach is the same as 2.14, almost equal in value to the assessment of teachers' learning approach, which are 2.01.

This is in line with student's assessment for the content of theory and practice. Most of the students, 76.7% thought the charge composition theory and practice of entrepreneurship learning is 50:50. Method of learning in Malaysia is a combination of lectures, case discussions and practice. Students
learn entrepreneurship in Malaysia more often use the method of discussion and practice. From 160 respondent, 198 of them, (80%) argue have more class discussion. Another method often used is the practice; there are 175 students who think so.

Study in Malaysia often use case studies. Case Study is prepared by Kementrian Pelajaran Malaysia. Teachers discuss a case in class. The case is entrepreneur profiles, business plans have been implemented, and product brochures. Form of practice in entrepreneurial lessons like learning to fill in the form of merging manually or online, and go to the company (industry) and create a business plan.

5. Learning process

Learning process in Indonesia and Malaysia isn’t different. Teachers have followed a sequence of learning such as the following.

a. Apperception (recall) previous lessons
b. Linking new concepts with everyday life experiences
c. Delivering the material with a variety of methods
d. Learning evaluation

Most of the students who were asked about the sequence of learning state that teachers are already applying this command. Interestingly, students from both countries believe the teachers are always trying to convey material related to everyday life experiences. There are 89% of students stated that Indonesia and Malaysia 73% of students said the same thing.

6. Learning evaluation

Studying entrepreneurship in Indonesia is divided into theory and practice of assessment. The theoretical value obtained from the daily tests carried out each time the competency standards are exceeded. In addition there are midterm and final test of the semester. In the evaluation of this theory, teachers evaluate students' knowledge about entrepreneurship. The second evaluation related to the ability of students to apply classroom learning through the product selling. This practice involves the business center and private parties. Students are required to meet the sale of a business center; a target varies depending on school policy. In addition there are forms of incidental participation that allows students to earn bonuses.

Learning system in Malaysia is using the module system. Each module aims to achieve a certain competency. In each module there are tasks to be completed students. This task refers to the basic competencies that students must be mastered. Each module will end with a complete exam.
Teacher has test collection book, Buku Panduan Soalan-soalan Kompetensi Perakaunan Perniagaan that publish by Sektor Pembinaan Ujian Teknikal and Vokasional Lembaga Peperiksaan Kementrian Pelajaran Malaysia. They also have Buku Panduan Jawapan Soalan-soalan Kompetensi Perakaunan Perniagaan. In the guidebook also described assessment method that should be applied to teachers.

Evaluation method that mention in entrepreneurship module is business plan and industry visit report. In conducting the two tasks, students are provided by a special format that is applied across the SMV. The business plan is based on creative ideas from students. While the industrial visit report prepared after a day visiting students industries along with the teacher for a company that has been determined.

7. Culture

Although close, it turns out cultural education in Malaysia and Indonesia is different. If you look at the system and curriculum in both countries are very different. In Malaysia, a centralized system is used. While in Indonesia implementing school autonomy. No wonder education in Malaysia is very uniform. Instead of the implementation of education in Indonesia varies.

The workload of teachers in Malaysia and Indonesia are very different. In SMV, every teacher to teach a maximum of 3 hours of lessons a week. By contrast, in Indonesia the average teacher’s teach hours is 18-21 per week. Most of the teachers in Indonesia claimed to feel very hassles meet the teaching and administrative duties. They feel not have plenty of time to read, get new knowledge, participates workshops and seminars.

Based on interviews and documentation known that there are differences in emphasis on teaching methods. In Malaysia, the knowledge about entrepreneurship is emphasized. Students studying in detail all the information / knowledge related to business. The knowledge is matched with information about government facilities to support entrepreneurship in Malaysia.

In Indonesia, entrepreneurial learning is directed to three charges of the values, knowledge and skills. In practice, the teachers gave greater emphasis on knowledge and skills. Knowledge pertaining to the ins and outs of business management skills as directed on the ability to sell. Learning entrepreneurship separately with government policy on this matter. Students are required to hone their individual skills. To sharpen entrepreneurial skills, the students in Indonesia are often participates in inter-school competition. The competition is not widespread in Malaysia.
In the opinion of students in both countries, the relationship between teacher and pupil is formal and informal. There are 198 students and 190 students Indonesia Malaysia say so. The intense interaction between teacher and students make the relationship less formal.

Summary

Table 2  Comparison of Entrepreneurship Learning in Indonesia and Malaysia

<table>
<thead>
<tr>
<th>No</th>
<th>Description</th>
<th>Indonesia</th>
<th>Malaysia</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Education system</td>
<td>Entrepreneurship is a subject</td>
<td>Entrepreneurship is last chapter/module of accountancy and business subject.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>National exams in secondary school used to assess students' academic skills that will determine the quality of the school to the next level</td>
<td>The national examination aims to provide advanced education based on academic ability to do after graduating junior high school. There are 3 options: technical school for the smartest student, vocational school for the medium one, and skilled school for the lowest grade.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Vocational students can plunge into the world of work or continue studying at university together with colleagues from the SMA</td>
<td>Vocational student able to plunge into the world of work or continue studying at a different high school with colleagues from the technical school</td>
</tr>
<tr>
<td>2</td>
<td>Curriculum</td>
<td>National curriculum as reference</td>
<td>National curriculum applied all over the country</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Decentralized education atmosphere</td>
<td>Centralized education atmosphere</td>
</tr>
<tr>
<td>3</td>
<td>Learning Material</td>
<td>Prepare by teacher workforce</td>
<td>Prepare by Kementrian Pelajaran Malaysia</td>
</tr>
<tr>
<td>4</td>
<td>Learning Method</td>
<td>Aiming to provide more servings in practice, but its application is still largely determined by the ability and creativity of teachers. Selling practice and business plan writing.</td>
<td>Class discussion, case study, writing business plan, industry visit</td>
</tr>
<tr>
<td></td>
<td>Learning Process</td>
<td>Following those steps: Apperception (recall) previous lessons Linking new concepts with everyday life experiences Delivering the material with a variety of methods Learning evaluation</td>
<td>Following those steps: Apperception (recall) previous lessons Linking new concepts with everyday life experiences Delivering the material with a variety of methods Learning evaluation</td>
</tr>
<tr>
<td>---</td>
<td>------------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>6.</td>
<td>Learning Evaluation</td>
<td>Theoretical assignment and test Practice (selling) assignment</td>
<td>Business plan report Industry visit report</td>
</tr>
<tr>
<td>7.</td>
<td>Culture</td>
<td>Student involve in many competition</td>
<td>Student don’t involve in any competition</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Teacher and student relationship is formal and informal</td>
<td>Teacher and student relationship is formal and informal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Learning about knowledge, skill and value of entrepreneurship, the implementation is varied based on teacher creativity.</td>
<td>Learning focused on knowledge entrepreneurship</td>
</tr>
</tbody>
</table>

References
Alma, Buchar., (2008), Kewirausahaan, Bandung: Alpabeta.
Maharani, Yusita. (2010). "Penerapan Pembelajaran Berbasis Masalah (Problem Based Learning) untuk Meningkatkan Hasil Belajar Siswa pada Mata Diklat Kewirausahaan (Studi Kasus di Kelas XI SMK Sriwedari Malang)". Skripsi. Program Studi Pendidikan
Tata Niaga Fakultas Ekonomi Universitas Negeri Malang.