RELEVANSI KURIKULUM SMK DENGAN PERMINTAAN DUNIA INDUSTRI: PERSEPSI GURU AKUNTANSI SMK DI KAB. SLEMAN

THE RELEVANCE OF VOCATIONAL SCHOOL CURRICULUM TO THE INDUSTRIAL WORLD DEMANDS: PERCEPTION OF ACCOUNTING TEACHERS OF VOCATIONAL SCHOOLS IN SLEMAN

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Abstrak

Penelitian ini bertujuan untuk mengetahui persepsi guru SMK jurusan akuntansi tentang relevansi kurikulum SMK terhadap permintaan Dunia Usaha Dunia Industri (DUDI). Penelitian ini merupakan jenis penelitian deskriptif kuantitatif. Teknik analisis yang digunakan adalah analisis deskriptif dengan persentase. Hasil penelitian ini menunjukan bahwa: (1) Guru SMK Akuntansi di Kabupaten Sleman sudah sangat baik dalam mengetahui kebutuhan dari dunia usaha dunia industri., (2) Persepsi Guru SMK jurusan Akuntansi di Kabupaten Sleman terhadap Relevansi Kurikulum dilihat dari: (a) Tujuan kurikulum Akuntansi SMK yang digunakan selama ini sudah relevan dengan permintaan DUDI. (b) Materi pembelajaran akuntansi di Sekolah Kejuruan yang digunakan selama ini sudah relevan dengan permintaan DUDI.

Kata Kunci: relevansi, kurikulum SMK, DUDI, persepsi guru

Abstract

This research discusses the vocational school majoring in accounting about the relevance of the vocational school curriculum to the demands of the Industrial Business World. This research is quantitative descriptive research. The analysis technique used is descriptive analysis with a percentage. The results of this research indicate that: (1) Accounting Vocational Teachers in Sleman Regency are very good at knowing the needs of the industrial world of business. (2) Perception of Vocational School Teachers in Accounting in Sleman Regency on the Curriculum Relevance seen from (a) The objectives of the Vocational Accounting curriculum used so far are already relevant to Industrial Business World requests. (b) The accounting learning materials at the Vocational School used so far are already relevant to the Industrial Business World requests.

Keywords: *relevance, SMK curriculum, Industrial Business World, teacher perceptions*

INTRODUCTION Vocational secondary education is also important to make an explanation between the needs of the business and industrial world (known as Dunia Usaha Dunia Industri, DUDI) with the knowledge and skills taught to their students to prepare their students to be ready for work. The vision and mission that is made, vocational secondary education has general objectives and specific objectives listed in Act 20 of 2003. However, seeing this, vocational graduates who have been in the field so far are not by one of the objectives of the Act. SMK graduates usually work in factories that are sometimes different when they study knowledge while in school.

According to Rachman (2019), based on the results of interviews with the head of the SMK accounting study program, information was obtained that the profile of SMK who had graduated worked according to their competencies, did not match their competencies, continued their studies to a higher level, and had not yet found a job. And then according to Azzukhruf (2017), not all graduates work or continue their education under the Field of Accounting Skills that have been taken at SMK. The results of his research also explained that when students do Internships in the DUDI, not all students are placed with their vocational competencies. DUDI has not entrusted field Industrial practice students to be able to do the work in the company.

According to Presidential Instruction No. 9 of 2016 concerning SMK revitalization, which is about improving the quality of the world of vocational secondary education by perfecting and aligning the SMK curriculum with competencies according to graduate users (link and match) and enhancing cooperation with Ministries / Institutions, Local Governments, Business / Industry. So that SMK is closely related to DUDI. However, in reality, the unemployment rate in Indonesia is based on the release of the latest data from the Central Statistics Agency (known as Badan Pusat Statistik (BPS)) in 2018, in terms of unemployment it turns out that the largest Unemployment Rate occurs in the population of graduates of Vocational High School, which reached 8.63 %.

According to Sunarto & Supriadi (2019) in his research mentioned that the quality of graduates is greatly influenced by the learning model applied to SMK both theory and practice. The impact is that an average of 40% of graduates have worked according to their expertise, while their ranks are not by their field of expertise. Seeing the development of technology today makes the economy is pushing for the 4.0 industrial revolution that can change very quickly. Today many companies are also beginning to replace the production process that was originally mostly done by humans, now the company has chosen to replace it with machines. Finally, many SMK graduates who could not compete could become unemployed.

Some research and facts in the field show that soft skills have an important role in determining one's success at work. Hard skills are a minimum requirement for someone to enter a particular field of work, while soft skills will determine self-development in the work. Soft skill material that needs to be developed for students is nothing but the planting of honest attitudes, communication skills, and commitment. Many strategies and policies have been carried out by various parties to overcome the learning of soft skills in SMK graduates with the suitability of soft skills competencies required by DUDI. The problem, in reality, is that there is still a weakness in the planning of the education component in SMK, so it is not absorbed by DUDI.

Deputy Chairperson of the House of Representatives Commission X Ferdiansyah (2018) said the number of SMK graduates of Business and Management since 2016 has reached 348,000 people. Whereas in the same period, the country's needs in that field were only

around 119,000 people or around 34% of the total number of graduates. Thus, as many as 229,000 people or around 65.8% of graduates are likely to have become unemployed or work not according to competence.

Based on data from the Central Statistics Agency (known as Badan Pusat Statistik (BPS)) the unemployment rate in DIY has increased by 9,631 people, and for unemployment data in Sleman Regency ranks first which is 29,692 people, or 4.40% in 2018. According to Sriyati, Secretary of the Office of Manpower and Transmigration (known as Dinas Tenaga Kerja dan Transmigrasi (Disnakertrans)) Yogyakarta Special Region if most of the unemployed are mostly SMK graduates, where one of the reasons is that there is no match between SMK graduates and the quality needed in the world of work.

Based on the data above and associated with researchers to find out the perceptions of SMK teachers in accounting about the relevance of the SMK curriculum to the demands of the business and industrial world.

Seeing the existing Indonesian National Work Competency Standards, SMK graduates have at least a minimum of the abilities that have been mentioned in SKKNI to make it easier for SMK graduates to be accepted in the DUDI. SMK graduates who are expected to be able to be absorbed in DUDI must indeed be following the needs that are needed, SMK has a goal of being able to equip students to be ready to work, therefore SMK does have to realize the goals that were set at the beginning when SMK was formed. The learning process must also be appropriate for vocational students so that the knowledge delivered can be following what is needed by DUDI. Learning in schools is based on the curriculum currently being used. The curriculum for teachers serves as a guide for designing, implementing, and evaluating the results of learning activities in the learning process. Because of this, the curriculum must be able to be under the development of the existing industry. the curriculum used must also be relevant to the needs of DUDI. Seeing this, researchers have a desire that educators in SMK throughout Sleman Regency can assess the curriculum currently used is following the needs or not. A good and implemented learning process will certainly affect the learning outcomes of students. This research aims to determine the perception of SMK teachers towards the curriculum used by seeing also whether it is by the needs of DUDI at present.

METHODS

This research uses a quantitative approach to the type of descriptive research. because the researcher wanted to present data systematically, factually, and accurately about teachers' perceptions of the relevance of the curriculum to the needs of the DUDI by distributing questionnaires. Quantitative research methods are research methods that are based on the philosophy of positivism, used to examine populations or certain samples (Sugiyono, 2007: 14).

The place of this research was carried out in the Sleman Regency of Yogyakarta Special Region by involving Accounting Teachers from SMK throughout Sleman Regency with a research period from February 1, 2020, to March 31, 2020.

The population in this research is the teacher who teaches in SMK majoring in Accounting as a whole. - Sleman Regency, Yogyakarta Special Region province. In this research, the sampling technique used was *nonprobability sampling*. The type of sampling technique used is *Purposive Sampling*. *Purposive sampling* is a sampling technique with certain considerations. Consideration in this research is productive teachers in vocational majors in Accounting who teach in public and private SMKs in Sleman Regency.

In this research, the instrument used was a questionnaire. The questionnaire in this research uses the Likert criteria so that data from each variable will be obtained. Likert scale method is used because this questionnaire is used to measure students' perceptions of the curriculum with DUDI needs, which are then called variables. The variables to be measured are translated into sub-variables and then translated into measurable indicators. These components are used as starting points for compiling instrument items in the form of questions or statements. The determination of the questionnaire instrument score according to Likert is as follows:

Table 1. Alternative Score Score

Alternative Answers	Scores for Questions	
	Positive	Negative
Very Agree	4	1
Agree	3	2
Disagree	2	3
Strongly Disagree	1	4

Validity for all instruments in this research was carried out with expert judgment. This is in line with Allen and Yen's (2001) opinion which states that validity testing is obtained by a rational analysis of the contents of the instrument and its determination based on individual and subjective considerations from experts. Validity for all instruments in this research was carried out with expert judgment in this case conducted by the supervisor. The input obtained from the supervisor is then used as a benchmark for the preparation of better items so that later the knowledge test research instrument can become valid.

This research uses descriptive statistical analysis methods. Descriptive data analysis is a statistic used to analyze descriptive. Data that has been processed from questionnaires that have been collected are then proportioned. Furthermore, it is described and conclusions drawn based on predetermined criteria. This calculation also uses the help of the SPSS computer program and *Microsoft Excel* 2007. To group by category, the maximum and minimum scores must be determined in advance. Then determine the average value (mean) and standard deviation obtained. Then the data is presented in the form of a frequency table and then categorized as well as in the form of a histogram. The formula used in compiling the categories can be seen below:

Table 2. Level Category Norms

No.	Normal range	Category
1.	$X \geq Mi + 1,5 SDi$	Very Good / Very Relevant
2.	$Mi + 0,5 SDi < X \leq Mi + 1,5 SDi$	Good / relevant
3.	$Mi - 0,5 SDi < X \leq Mi + 0,5 SDi$	Enough / Relevant enough
4.	$Mi - 1,5 SDi < X \leq Mi - 0,5 SDi$	Not Good / Less relevant
5.	$X \leq Mi - 1,5 SDi$	Poorly / Irrelevant

(Azwar, 2006: 186)
Information:
Mi = Mean ideal (average)
SDi = StandardDevisiasi ideal

To calculate the Mean ideal (Mi) and Standard Devisiasi ideal (SDi) formula is used as follows:

Mean Ideal (Mi) = ½ (Maksimum ideal + Minimum ideal)

Standard Deviasi Ideal (SDi) = 1/6 (Maksimum Ideal – Minimum Ideal)

After the data is grouped in each category, then look for the percentage of each data with the percentage formula under the formula Sudijono, A. (2010: 43) in the following:

$$p = \frac{f}{n} x\ 100\%$$

Information:

p = Percentage

f = Frequency being searched for

n = Number of Cases (Number of frequency/number of individuals)

The Very Good, Good, Fairly Good, Less Good, and Bad categories are used to infer the results of the perception of the SMK Vocational School Accounting teachers in Sleman Regency regarding the Needs of the Industrial Business World. While the category of Very Relevant, Relevant, Quite Relevant, Less Relevant and Irrelevant is used to infer the results of the perception of SMK Teachers majoring in Accounting in Sleman Regency on the Relevance of Curriculum seen from the Purpose of Vocational Curriculum and Vocational Material Vocational Accounting Department.

FINDINGS AND DISCUSSION

A. Description of Research Results

1. The perception of the Vocational School Teacher in Sleman Regency about the needs of the Business and Industrial World

The Needs of the DUDI has a percentage of 31.25% (15 statements) of the total statements with statistics that get the highest score (maximum) 60, the lowest score (minimum) 23, the average (mean) 49.1765, the middle value (median) 49, the value often appears (mode) 50, and standard deviation (SD) is 5.99638.

If the data of Industrial Business World Needs are included in the frequency distribution following its categorization formula, the data can be presented as follows:

Table 3. Frequency Distribution of Accounting Teachers' Perception of the Needs of the Business and Industrial World

No.	Score Interval	Category	Frequency	Percentage
1.	$X \geq 48,75$	Very good	46	54%
2.	$41,25 < X \leq 48,75$	Good	36	42%
3.	$33,45 < X \leq 41,25$	Enough	1	1 %
4.	$26,25 < X \leq 33,45$	Not good	0	0%
5.	$X \leq 26,25$	Poorly	2	2%
	Total		85	100%

Figure 1. Histogram of Accounting Teachers' Perception of the Needs of the Business and Industrial World
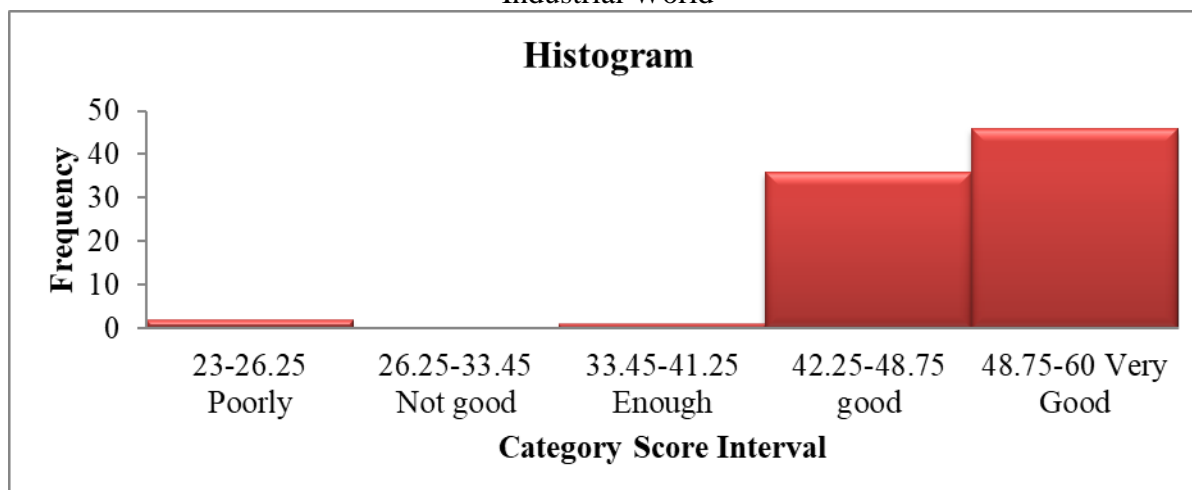
Based on the frequency distribution and histogram data above, 54% (46 teachers) have a very good perception, 42% (36 teachers) have a good perception, 1% (1 teacher) has a pretty good perception, 0% (0 teachers) have less perception good, and 2% (2 teachers) have bad perceptions. The mean value of 49.1765 is located at an interval of scores $X \geq 48.75$, it can be concluded that the perception of teachers from the Department of Accounting SMK in Sleman Regency regarding the Needs of the DUDI based on factors of the World of Business World Industry is Very Good.

2. The perception of Vocational School Teacher in Sleman Regency towards Curriculum Relevance in terms of:
a) Objectives of SMK Curriculum.

Curriculum Objectives Factors have a percentage of 12.5% (6 statements) of the total statements with statistics obtaining the highest score (maximum) 24, the lowest score (minimum) 8, average (mean) 17.9882, median (median) 18, values which often appears (mode) 18, and standard deviation (SD) of 2.65247.
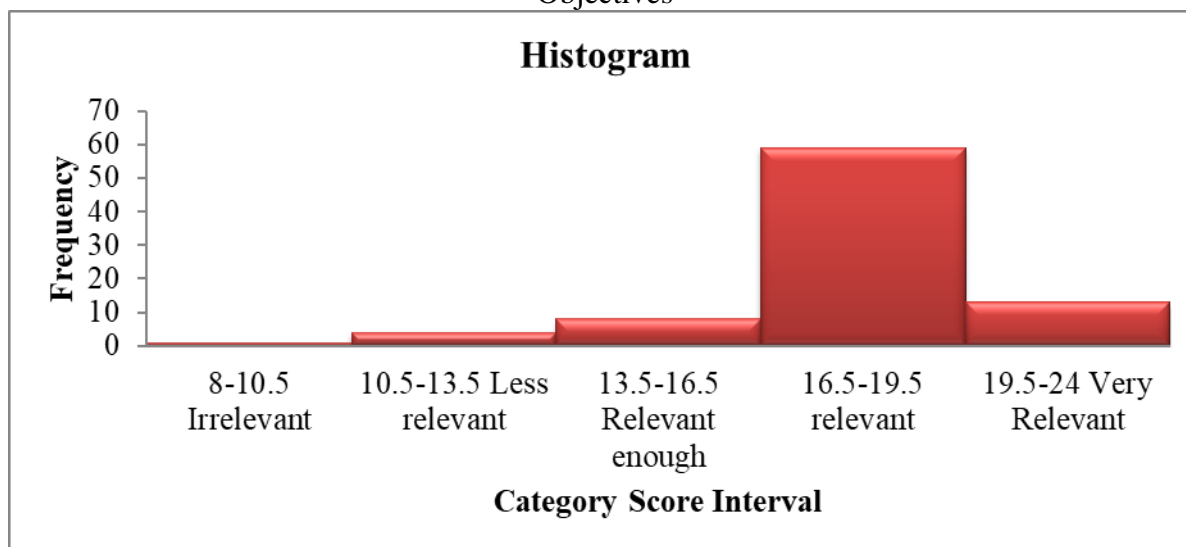
If the data of Teacher Perception of SMK Accounting Department in Sleman Regency towards Curriculum Relevance seen from the Curriculum Objectives are included in the frequency distribution according to its categorization formula, then the data can be presented as follows:

Table 4. Frequency Distribution of Accounting Teachers' Perceptions of the Relevance of the Curriculum with the Business and Industrial World demands in terms of the Curriculum Objectives

No.	Score Interval	Category	Frequency	Percentage
1.	$X \geq 19,5$	Very Relevant	13	15%
2.	$16,5 < X \leq 19,5$	relevant	59	69%
3.	$13,5 < X \leq 16,5$	Relevant enough	8	9%
4.	$10,5 < X \leq 13,5$	Less relevant	4	5%

No.	Score Interval	Category	Frequency	Percentage
5.	X ≤ 10,5	Irrelevant	1	1%
	Total		85	100%

Figure 2. Histogram perceptions of Accounting Teachers' Perceptions of the Relevance of the Curriculum with the Business and Industrial World demand in terms of the Curriculum Objectives

Based on the frequency distribution and histogram data above, 15% (13 teachers) had highly relevant perceptions, 69% (59 teachers) had relevant perceptions, 9% (8 teachers) had quite relevant perceptions, 5% (4 teachers) had fewer perceptions relevant, and 1% (1 teacher) has an irrelevant perception. The mean value of 17.9882 is located at an interval of scores $16.5 < X \leq 19.5$, it can be concluded that the perception of teachers from the Accounting Department of SMK in Sleman Regency regarding Curriculum Relevance seen from the Curriculum Objectives is relevant.

a) Learning materials of accounting Vocational School.
Material Factors Accounting Vocational School has a percentage of 56.25% (27 statements) of the total statements about the statistics obtained the highest score (maximum) 108, the lowest score (minimum) 37, the average (mean) 81.5529, the middle value (median) 81, the value that often appears (mode) 81, and the standard deviation (SD) of 10.04811.

If the teacher perception data of the SMK Accounting Department in Sleman Regency towards the Curriculum Relevance of the Vocational School Accounting Material is included in the frequency distribution following its categorization formula, the data can be presented as follows:

Table 51. Frequency Distribution of Accounting Teachers' Perceptions of the Relevance of the Curriculum with the Business and Industrial World demands in terms of the learning materials

No.	Score Interval	Category	Frequency	Percentage

1.	$X \geq 87,75$	Very Relevant	14	16%
2.	$74,25 < X \leq 87,75$	Relevant	62	73%
3.	$60,75 < X \leq 74,25$	Relevant enough	7	8%
4.	$47,25 < X \leq 60,75$	Less relevant	1	1%
5.	$X \leq 47,25$	Irrelevant	1	1%
	Total		85	100%

Figure 3. Accounting Teachers' Perceptions of the Relevance of the Curriculum with the Business and Industrial World demands in terms of the learning materials
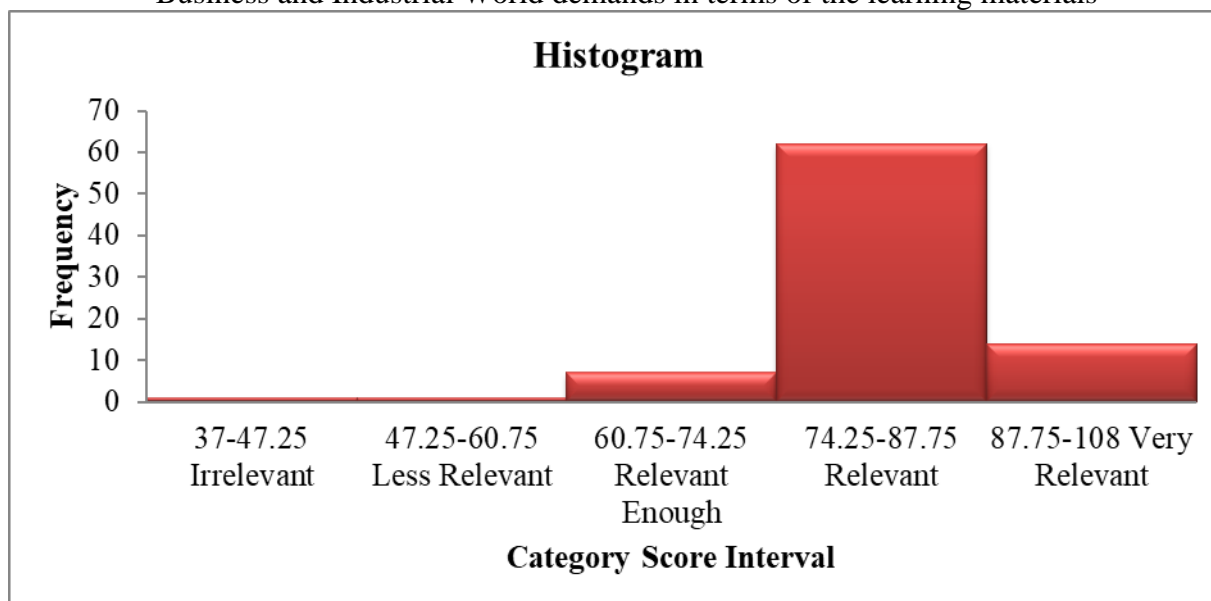
Based on the frequency distribution data and histogram above obtained 16% (14 teachers) have very relevant perceptions, 73% (62 teachers) have relevant perceptions, 8% (7 teachers) have quite relevant perceptions, 1% (1 teacher) has less perception relevant, and 1% (1 teacher) has an irrelevant perception. The mean value of 81.8829 is located at a score interval of $74.25 < X \leq 87.75$, it can be concluded that the perception of teachers in the Vocational High School in Sleman Regency on the Curriculum Relevance seen from the Vocational School Accounting Material is Relevant.

B. Discussion

1. The perception of the Vocational School Teacher in Sleman Regency about the needs of the Business and Industrial World

In the Business World, the Industrial World in the 21st century requires workers to have creative and innovative power and have competencies that are under the needs of the Industrial Business World. According to Arie (2019) specifically, four main competencies must be possessed by vocational students or vocational graduates. The main competencies are information, media, and technology skills, learning and innovation skill, effective communication skills, life, and carrier skill.

Indonesia has work competency standards or often called the Indonesian National Work Competency Standards (known as Standar Kompetensi Kerja Nasional Indonesia (SKKNI)). SKKNI is a work formulation that covers aspects of knowledge, skills, and/or skills as well

as work attitudes that are relevant to the implementation of the duties and conditions of office which are determined by the provisions of the legislation in force. Every job in Indonesia refers to SKKNI to produce professionalism at work. Because it is expected that SMKs also use SKKNI as a reference in organizing education to produce graduates that are in line with the needs of the industrial world.

SKKNI qualifies based on the level of ability that must be possessed by workers who will work in the Accounting technicians. By mentioning the competencies needed by the industrial world, it is hoped that schools and teachers who are capable of productive subjects can find out the competencies needed to create graduates who have these competencies to be able to compete in the industrial world.

Based on the research that has been done, the results show that the productive subject teacher in SMK in Sleman Regency is very good at knowing the needs of the DUDI. Looking at the results of the analysis of the Factors of the Business World Industry Industry shows that teacher perceptions have an average of 49.1765 located in the interval score $X \geq 48.75$. Specifically, 54% (46 teachers) had very good perceptions, 42% (36 teachers) had good perceptions, 1% (1 teacher) had quite good perceptions, 0% (0 teachers) had poor perceptions, and 2% (2 teachers) has a bad perception.

This shows that the Teacher knows the needs of the business world of the industrial world very well. The needs of the industrial world in general and in particular the Department of Accounting are well understood or known by teachers.

According to the teacher, the workforce needed by DUDI is a worker who has an innovative, creative, and unyielding spirit. Teachers' perception of the curriculum has used the SKKNI as a reference in organizing education in SMK and is expected to create SMK graduates by the needs of DUDI. The results of this research refer to previous research by Hidayati A (2015) regarding the relevance of the competencies of vocational high school graduates with the needs of the business and industry world, concluded that accounting competencies and soft skills taught by schools are following DUDI needs. However, it's just that not many SMK graduates work under their accounting competency programs.

According to the Partnership for 21st Century Skills also stressed that 21st-century learning must teach 4 competencies, namely communication, collaboration, critical thinking, and creativity. The four abilities that must be possessed are following the perception of vocational school teachers in Accounting. The results of this research the teacher also believes that SMK graduates are indeed expected to have 4 abilities to be able to compete in the 21st-century industrial world, namely having critical thinking, communication, collaboration, and creativity abilities. The 4 abilities according to the teacher are expected to meet the demands of the Industrial World of Business.

2. The perception of Vocational School Teacher in Sleman Regency towards Curriculum Relevance in terms of:

a) Objectives of SMK Curriculum

According to the Law of the Republic of Indonesia No. 20 of 2003 concerning the National Education System defines the curriculum as a set of plans and an arrangement to know the objectives, contents, and learning materials as well as the methods used to guide the implementation of learning activities to achieve certain educational goals. The curriculum according to Permendikbud No. 70 of 2013 was made aimed at preparing Indonesian students to have the ability to live as individuals and citizens who are faithful, productive, innovative, creative, and effective and able to contribute to the life of society, nation, state, and world civilization.

Based on the research that has been done, the results are obtained that according to the teacher of the productive lesson majoring in Accounting SMK in Sleman Regency, the objectives of the curriculum used so far are already relevant to the needs of the industrial world of business. Looking at the results of the analysis of curriculum objective factor data shows that teacher perceptions have an average of 17.9882 located at a score interval of 16.5 $<X \leq 19.5$. Specifically, 15% (13 teachers) had highly relevant perceptions, 69% (59 teachers) had relevant perceptions, 9% (8 teachers) had quite relevant perceptions, 5% (4 teachers) had less relevant perceptions, and 1% (1 teacher) has an irrelevant perception.

This shows that the teacher's perception of the curriculum goals used so far has been relevant and has adjusted to the needs of the industrial world of business. The purpose of an appropriate curriculum is expected to be able to create vocational graduates, especially majoring in accounting by requests from DUDI. According to the teacher's perception, the aim of the SMK curriculum can prepare students to have innovative and creative abilities, and to become a professional workforce that can compete in the industrial business world is already relevant. This is by Government Regulation of the Republic of Indonesia No. 29 of 1990 concerning secondary education article 3 paragraph 2 states that vocational schools prioritize the preparation of students to enter the workforce/world of work and be able to develop professional attitudes at work. Although the curriculum in its objectives is following the needs of the industrial business world, but not all curriculum goals can go according to plan 100%. Constraints when the course of learning, which causes the objectives of the curriculum can not be achieved by 100%.

Factors that cause curriculum goals can not be achieved 100% according to the teacher's perception that is related to learning time. Productive subject teachers think that the portion for practice lesson hours is still lacking. This results in students lacking mastery of accounting practices due to lack of time to practice where it is very much needed for students when doing Internships and when students graduate from Vocational Schools to be ready to become the required workforce by DUDI.

Referring to previous research by Roni (2018) regarding perceptions of physical education, sports, and elementary school health teachers throughout Sentolo District on the 2013 curriculum, it was concluded that there were still some teachers stating that the 2013 curriculum was not so good due to the lack of socialization of the 2013 curriculum of teachers challenging the 2013 curriculum, lack of facilities and infrastructure of the 2013 curriculum.

This is the same as the results of research conducted at this time, the teacher believes the teacher's handbook is still limited which can make obstacles in the delivery of learning materials, as well as the lack of practical equipment available in schools. Some teachers think that the book used as a reference or reference is also not completely complete or facilitated by the government. Materials that are felt to be new by the teacher but in the curriculum have been included making the teacher need a book as a reference or reference as a teacher's hand in teaching students. So as long as there are no books or references from the government, teachers use the internet as a source of learning for students.

Other factors that cause curriculum goals cannot be 100% implemented according to teacher perceptions because there are differences between the theory and practice learned in school with the field when students feel pre-practice or go into the world of work. This difference can be from the facilities used when practicing in schools compared to the facilities or work tools used in the industrial world.

b) Learning materials of accounting Vocational School

In the decision of the Director-General of Primary and Secondary Education in 2017 where the Core Competencies and Basic Competencies as intended is a reference in the implementation of learning in SMK.

Based on the research that has been done, the results are obtained that according to the product subject teachers majoring in SMK in Sleman Regency the material from the curriculum used so far is already relevant to the demand from the industrial world of business. Looking at the results of the analysis of material factors in the accounting department shows that teacher perceptions have an average of 81.8829 located at a score interval of 74.25 <X ≤ 87.75. Specifically, 16% (14 teachers) had highly relevant perceptions, 73% (62 teachers) had relevant perceptions, 8% (7 teachers) had quite relevant perceptions, 1% (1 teacher) had less relevant perceptions, and 1% (1 teacher) has an irrelevant perception.

Referring to Jatmoko D. (2013) relevant research on the relevance of the SMK curriculum of light vehicle engineering competence to the needs of the industrial world in Sleman Regency concluded that the relevance of the SMK light vehicle engineering skill competency in Sleman to the world of the car service industry in 3 areas of competence obtained results that all three competency fields or all fields belong to the relevant category. This research also showed that the material in the curriculum of Accounting majoring in vocational schools that had been used was considered to be relevant to the demands of the industrial world at this time. The teacher sees that the core competencies in the curriculum have taught knowledge and skills effectively to develop students following the needs of the industrial world of business.

According to productive teachers of Vocational Accounting in Sleman Regency, the curriculum has referred to the SKKNI Accounting to be able to create graduates that are in line with the SKKNI needs, especially in the Accounting department. The results of this research refer to the results of research from Ningsih D. R (2016) about the portrait of graduates of vocational high school accounting expertise programs with the World of Work in SMK Negeri 1 Ngawi, it is concluded that the level of relevance of the Accounting expertise program when viewed in scope schools, namely by comparing with other expertise programs, the position of this expertise program ranks third, which is as much as 27.12%, when compared to the total number of graduates, the level of relevance of the accounting expertise program with the world of work is the highest expertise program, even though it only reaches number 19.19%.

However, the results of this research also show the perception of SMK teachers in Sleman Regency that in practice is still not 100% achieved as needed by DUDI. This is mentioned by the teacher if there are still subjects that when applied in the Industrial Business World are different from what has been taught at school, teachers usually know this when the teacher guides students when doing Field Work Practices (known as Praktik Kerja Lapangan (PKL)).

According to Azzukhruf ID (2017) in his research entitled The Effectiveness of Multiple System Education (PSG) in the Business World and Industrial World (DUDI) of the Expertise Accounting Field in SMK Negeri 1 Depok Sleman explained that Not all DUDI carry out their obligations to the maximum, still there is a DUDI that places students not in accordance with their vocational competencies. DUDI has not entrusted students to work doing work in the company. when viewed with the results of this study, the teacher believes that it is necessary to provide some competencies that are not yet in the curriculum to be able to adjust to DUDI requests. Subjects that teachers want are technology-based subjects so that

students can have technology capabilities that are appropriate to the field of accounting to provide provisions to students and can adapt to the current conditions needed by the world, such as accounting or learning systems related to databases. The teacher also believes that the competencies that are currently needed by students are material, ethical behavior, and character education. This learning is important and indeed must be given to students so that when they graduate, students can be well received in the community.

This research shows that the perception of Vocational Teachers majoring in Accounting in Sleman Regency about the Relevance of Curriculum is seen from the objectives of the SMK curriculum and the Accounting Department Vocational School Accounting materials that have been used relevant to the demands of the business world industry. However, there are still many things that cause the implementation has not been able to 100% adjust to the needs of the business world of the industrial world because of the things that have been mentioned. Because it needs to be reconsidered to achieve curriculum and school targets.

CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results of research and discussion in Chapter IV, the following conclusions can be drawn:

1. The perception of the Vocational School Teacher in Sleman Regency about the needs of the Business and Industrial World

Productive teaching subjects majoring in SMK in Sleman Regency are very good at knowing the needs of the DUDI. Looking at the results of the analysis of the Factors of the DUDI shows that teacher perceptions have an average of 49.1765 located in the interval score $X \geq 48.75$. Specifically, 54% (46 teachers) had very good perceptions, 42% (36 teachers) had good perceptions, 1% (1 teacher) had quite good perceptions, 0% (0 teachers) had poor perceptions, and 2% (2 teachers) has a bad perception.

2. The perception of Vocational School Teacher in Sleman Regency towards Curriculum Relevance in terms of:

a) The aim of the SMK Accounting curriculum

Teachers' perception of productive subjects majoring in Accounting SMK in Sleman Regency towards Curriculum Relevance viewed from the objectives of the curriculum used so far is already relevant to the demands of the industrial world of business to meet the needs of the DUDI. Looking at the results of the analysis of curriculum objective factor data shows that teacher perceptions have an average of 17.9882 located at a score interval of $16.5 < X \leq 19.5$. Specifically, 15% (13 teachers) had highly relevant perceptions, 69% (59 teachers) had relevant perceptions, 9% (8 teachers) had quite relevant perceptions, 5% (4 teachers) had less relevant perceptions, and 1% (1 teacher) has irrelevant perception.

b) Learning materials of accounting Vocational School

Productive teacher majoring in Accounting SMK in Sleman Regency the material from the curriculum used so far is already relevant to the demands of the industrial business world to meet the needs of the DUDI. Looking at the results of the analysis of material factors in the accounting department shows that teacher perceptions have an average of 81.8829 located at a score interval of $74.25 < X \leq 87.75$. Specifically, 16% (14 teachers) had highly relevant perceptions, 73% (62 teachers) had relevant perceptions, 8% (7 teachers) had quite relevant

perceptions, 1% (1 teacher) had less relevant perceptions, and 1% (1 teacher) has an irrelevant perception.

Although overall teachers have assessed the curriculum as being relevant to the demands of the Industrial Business World to meet the needs of the Industrial Business World, in its achievement it still cannot be 100% as desired due to several factors such as lack of practice hours, handbooks the incomplete teacher and several other factors that are the achievement of the curriculum to be relevant to the needs of DUDI are still not fully. In this research there are still shortcomings, If there is further research on the same topic as this research, it should be able to be further developed in the population, sample and such as by increasing the number of respondents, increasing the area of research, and the research methods used to know more about the competencies needed by DUDI or that will be taken to explore information related to the relevance of the curriculum to the needs of DUDI.

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