

## **ANALYSIS OF THE ENTREPRENEURIAL SPIRIT OF STUDENTS OF THE FACULTY OF ECONOMICS AND BUSINESS, CHRISTIAN UNIVERSITY OF INDONESIA, THROUGH THE THEORY OF PLANNED BEHAVIOURAL APPROACH**

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### **Abstract**

This study discusses the entrepreneurial spirit of students for 2 study programs, namely S1-Accounting and S1-Management Faculty of Economics and Business with a research sample of 168 students for the two study programs. given in odd semester (V) only, while for S1 Management study program apart from Entrepreneurship, Business Planning courses are also given (the new curriculum has been changed to the Entrepreneurial Business Creation course) in odd semester. Based on these problems, the purpose of this study was to find out the entrepreneurial spirit of students in the two Faculty of Economics and Business study programs, namely: 1). Analyzing the comparison of personal attitudes in students of the Bachelor of Accounting and Management study programs, 2). Analyzing the comparison of subjective forms in students of the Bachelor of Accounting and Management study programs, 3). Analyzing the comparison of perceived behavioral control in students of the Bachelor of Accounting and Management study programs and 4). Analyzing the comparison of entrepreneurial intentions in students of the Bachelor of Accounting and Management study programs. This research was carried out in the odd semester of the 2022/2023 academic year, and the type of research used was descriptive research, using a survey method with a quantitative research approach. This type of research is descriptive research with a survey method. The results of the study used the Mann-Whitney test analysis, namely that there were significant differences between personal attitudes, perceived behavioral control and entrepreneurial intention, in students of S1-Accounting and S1-Management study programs because they had a p-value  $< 0.05$ , while for subjective norms in S1-Accounting and S1-Management study program students did not show a significant difference because they had a p-value  $> 0.05$ .

**Keywords:** Entrepreneurial spirit, entrepreneurial intention, theory of planned behavioral, Mann-Whitney test

### **Introduction**

One of the requirements for a country to become a developed country is if the number of entrepreneurs reaches 2% of the population. With a population of 250 million, at least Indonesia must have 5 million entrepreneurs. Data from BPS in 2016 (in [kominfo.co.id](http://kominfo.co.id), 2017), the number of Indonesian entrepreneurs has increased from the previous 1.67% to 3.1% of the population. This means that the number of entrepreneurs has exceeded the minimum limit of a country's entrepreneurship ratio, which is 2%. But when compared to Malaysia, with the number of entrepreneurs reaching 5% of the

population, whose population is smaller than Indonesia, then Indonesia should have entrepreneurs beyond Malaysia. The importance of entrepreneurship is very likely to be achieved if there is cooperation between the central government, local governments, universities, and other parties.

Entrepreneurship is an active factor of production that can mobilize and utilize other resources, such as natural resources, capital, and technology, so as to create prosperity through job creation. In terms of behavioral characteristics, entrepreneurs are those who establish, manage, and institutionalize their own businesses. Entrepreneurship will arise because it is triggered by the condition of entrepreneurship itself (internal), family, community, nation and the condition of a country. One way to create humans who have moral attitudes and entrepreneurial skills is through entrepreneurship education. Education makes a person more insightful, more confident and able to make decisions and increase creativity and innovation.

Entrepreneurship has been believed to be an important force in global economic growth that creates new ventures and economic growth. The importance of the role of entrepreneurship for a country has resulted in the government encouraging entrepreneurship education from the most basic level of education to tertiary education. The position of entrepreneurship education as the center of instructional activities influences students to improve their capabilities through collaborative, innovative, and creative learning. Therefore, entrepreneurship education is so important for society, especially students. So the Director General of Higher Education (DIKTI) applies an entrepreneurship course program that students must follow. The entrepreneurship education program, apart from being an obligation in the process of implementing lectures, is expected to meet aspects of social and economic approaches. Where through a social approach, students, after graduation, can create new jobs for the surrounding environment. In the economic approach, students who become entrepreneurs are able to generate income for themselves, others, and the government, and college graduates are not only looking for jobs, which means that the demands for college graduates are not only able to work in companies or other institutions but are expected to have an entrepreneurial spirit in order to create new jobs by taking advantage of existing opportunities. In addition, entrepreneurship education can be interpreted as an important way for an entrepreneur to acquire resources, improve innovative abilities and personalities, and build multi-level learning channels for an entrepreneur by integrating various knowledge and value systems. In addition to learning knowledge to improving skills, entrepreneurship education also includes general ability development and professional ability improvement (Kettunen, Kairisto-Mertanen, & Penttilä, 2013). Entrepreneurship education according to (Wei, Liu, & Sha, 2019) focuses on social cognitive perspectives from aspects of the environment, organizations, and individual learning and behavior. There are three main aspects, namely the entrepreneurial atmosphere, entrepreneurship curriculum, and entrepreneurial activities.

Therefore, entrepreneurship education is included in the curriculum at all universities in Indonesia, including at the Indonesian Christian University, where the

Entrepreneurship course must be given to all study programs and included in the National Course (MKK). This subject aims to provide an understanding of the importance of being an entrepreneur in the midst of increasingly narrow employment opportunities. The influence of entrepreneurship education has been considered as one of the important factors to grow and develop 3 3 entrepreneurial spirits, souls and behaviors among the younger generation. Their attitudes, behavior and knowledge about entrepreneurship will shape their tendency to become business actors which of course opens up jobs in the future, this makes it important to cultivate the spirit of entrepreneurship in the learning process in the academic environment as has been done so far at Faculty of Economics and Business which in the end is expected to emerge the intention (intention) for entrepreneurship.

Several studies have shown that entrepreneurial intention plays an important role in predicting entrepreneurial behavior (Cho and Wong in Kurniawan, 2018). Previous research has also proven that students' entrepreneurial intentions will shape student behavior (Cho and Wong, 2008). This is based on, when behavior is difficult to observe, then an intention arises that shows knowledge about the processes that affect it such as showing opportunities (Ajzen, 1991). In reality, entrepreneurial behavior is difficult if predicted based on attitude. Intention is a key predictor of planned behavior, including entrepreneurship. According to (Ajzen, 1991) the Theory of Planned Behavior (TPB) is a way to predict one's intentions. There are several variables that affect a person's intentions, namely personal attitudes, subjective norms and perceived behavioral control.

The learning process of Entrepreneurship courses that run at Indonesian Christian University is different. Especially at the Faculty of Economics and Business (Faculty of Economics and Business) currently the S1 Accounting study program is only given in the odd semester (V) only, while for the S1 Management study program other than Entrepreneurship, there is also a Business Planning course (the new curriculum is changed to the Entrepreneurial Business Creation course) in the Odd Semester. Based on these conditions, the author is interested in conducting research to obtain an overview of the entrepreneurial spirit of students for both study programs at the Faculty of Economics and Business, Indonesian Christian University.

## **Research Methods**

This research is located at the Faculty of Economics and Business , Indonesian Christian University, Cawang, Jakarta. The research period will be carried out in the Odd semester of T.A 2022/2023 in September 2022 – february 2023. The type of research used is descriptive research, with a survey method with a quantitative research approach used to examine the comparison of entrepreneurial intentions / enthusiasm of S1-Accounting and S1-Management students. The population is all active students in the Odd semester of T.A 2022/2023 in the S1-Accounting study program totaling 231 and S1-Management totaling 264 so that the total is 495 Faculty of Economics and Business students. The sampling of this study uses a non-probability sampling technique, namely purposive sampling, which is a sampling technique based on the criteria of a researcher. The sample

determination for S1-Accounting and S1-Management study program students is for the class of 2018, 2019 and 2020 who have taken all business-related courses with the calculation of the number of samples for each study program using the Taro Yamane formula as follows:

$$n = \frac{N}{N.d^2 + 1}$$

The S1 accounting study program sample is 70 students, and the S1 management study program is 73 students. To calculate the statistical value of the Mann Whitney test (Sugiyono, 2013), the formula used with the significance level ( $\alpha = 0.05$ ) is as follows:

$$\frac{n1(n1 + 1)}{2} - R1$$

$$U1 = n1.n2 + 2$$

$$\frac{n2(n2 + 1)}{2} - R2$$

$$U2 = n1.n2 + 2$$

Information :

U1 = number of ranks 1

U2 = number of 2nd ranks

R1 = number of ranks on R1

R2 = number of ranks on R2

n1 = sample 1

n2 = sample 2.

## Results and Discussion

To illustrate the entrepreneurial spirit of S1-Accounting and S1-Management study program students, an average difference test analysis is used to determine whether there is an average difference (similarity) between variables in two different samples or populations. The variables studied in this study are personal attitudes, subjective norms, perceived behavioural control, and entrepreneur intention.

### Mann-Whitney Test

Non-parametric statistical test analysis was used in this study because of the non-fulfillment of the classical assumption test, namely the data not distributed normality previously described. The non-parametric statistics used are the Mann-Whitney test, which is a test to determine whether there is a real difference between the two groups of data and the data is taken from an unrelated sample (independent), namely students of the S1-Accounting study program and the S1-Management Faculty of Economics and Business study program. The results of the Rank test are shown in table 1 below:

**Table 1 The results of the Rank test**

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Variables	Groups	N	Mean Rank	Sum of Ranks
Personal Attitudes	S1 Accountancy	70	61,64	4315,00
	S1 Management	73	81,93	5981,00
Subjective Norms	S1 Accountancy	70	67,56	4729,00
	S1 Management	73	76,26	5567,00
Perceived Behavioural Control	S1 Accountancy	70	62,84	4398,50
	S1 Management	73	80,79	5897,50
Entrepreneurial Intention	S1 Accountancy	70	62,48	4373,50
	S1 Management	73	81,13	5922,50
	Total	143		

Source: questionnaire processed

Based on table 1 above, it can be interpreted as follows:

1. Average rating of variables Personal attitudes from S1-Accounting study program students worth 61.64 less than the average rank Personal attitudes S1-Management study program students worth 81.93.
2. Average rating of variables subjective norms of S1-Accounting study program students worth 67.56 less than the average variable rank subjective norms S1-Management study program students worth 76.26.
3. Average rating of variables perceived behavioural control of S1-Accounting study program students 62.84 smaller than the average variable rank perceived behavioural control S1-Management study program students worth 80.79.
4. Average rating of variables Entrepreneur Intention of the S1-Accounting study program students 62.48 is smaller than the average variable rank Entrepreneur Intention S1-Management study program students worth 81.13.

Based on this interpretation, it can be seen that students of the S1-Management study program have an average rank of the four variables above higher than students of the S1-Accounting study program.

### Hypothesis test

A hypothesis is a temporary answer to the formulation of a research problem. The basis for decision making for the non-parametric Mann-Whitney test is that if the p-value < 0.05, then  $H_0$  is rejected, while if the p-value > 0.05, then  $H_0$  is accepted. The hypotheses in this study are as follows:

1. There is a difference in personal attitude between S1-Accounting and S1-Management study program students of Faculty of Economics and Business, Indonesian Christian University.
2. There are differences in subjective norms between students of S1-Accounting and S1-Management Faculty of Economics and Business.
3. There is a difference in perceived behavioral control between students of S1-Accounting and S1-Management study programs Faculty of Economics and Business.

- There is a difference in entrepreneurial intention between S1-Accounting and S1-Management study program students on Faculty of Economics and Business.

The results of hypothesis testing using the Mann-Whitney test can be seen in table 2 below:

**Table 2 Results of the Mann-Whitney hypothesis test**

Variable	Group Comparison	Number of Rankings	Mann-Whitney U	p-value
Personal Attitudes	S1 Accountancy	4315,00	1830,00	0,003
	S1 Management	5981,00		
N	Mean Rank	Sum of Ranks	Personal Attitudes	S1 Accounting
	61,64	4315,00		
73	81,93	5981,00	Subjective Norms	S1 Accounting
	67,56	4729,00		
73	76,26	5567,00	Perceived Behavioural Control	S1 Accounting
	62,84	4398,50		

Source: questionnaire processed

### Discussion

The discussion of the Analysis of the Entrepreneurial Spirit of Students of the Faculty of Economics and Business, Indonesian Christian University through the Theory of Planned Behavioural approach for S1-Accounting study program students and S1-Management study program students, is to use the Mann-Whitney test, which is contained in table 1 above, where the average ranking for personal attitudes, subjective norms, perceived behavioural control, entrepreneurial intention variables for S1-Accounting study program students, it turns out that they are lower in rank than S1-Management study program students. As for the results of hypothesis testing shown in table 2 show that there is a significant difference between personal attitudes, perceived behavioural control and entrepreneur intention, in students of S1-Accounting and S1-Management study programs, while for subjective norms in students of S1-Accounting and S1-Management study programs do not show any significant differences. Based on the results of this analysis, the entrepreneurship learning process in the S1-Management study program is expected to be further improved through the curriculum offered in the study program, in order further to motivate the entrepreneurial spirit of S1-Management study program students. The S1-Accounting study program for entrepreneurship courses which are only offered in the odd semester, should also be offered in the Even semester by offering other courses that are also related to business and entrepreneurship in order to further encourage

the spirit of entrepreneurship through the student learning process in the S1-Accounting study program Faculty of Economics and Business

## Conclusion

Based on the results of the analysis, it can be concluded as follows: 1. For *personal attitude variables*, the S1-Accounting group has a total ranking of 4315.0 and the S1-Management group has a total ranking of 5981.0 so that a *Mann-Whitney* value of 1830.0 with a P-value of  $0.003 < \alpha (0.05)$  then  $H_0$  is rejected, meaning that there is a significant difference *in personal attitude* between students of the S1-Accounting study program and S1-Management Faculty of Economics and Business, Indonesian Christian University . 2. In the *subjective norms variable*, the S1-Accounting group has a total ranking of 4729.0 and the S1-Management group has a total ranking of 5567.0 so that a *Mann-Whitney* value of 2244.0 is obtained with a P-value of  $0.205 > 0.05$  then  $H_0$  is accepted, meaning that there is no significant difference in subjective norms between students of the S1-Accounting and S1-Management study programs Faculty of Economics and Business, Indonesian Christian University. 3. For perceived behavioural control variables, the S1-Accounting group has a total rank of 4398.5 and the S1-Management group has a total ranking of 5897.5 so that a *Mann-Whitney* value of 1913.5 is obtained with a p-value of  $0.009 < \alpha (0.05)$ , then  $H_0$  is rejected, meaning that there is a significant difference in perceived behavioural control between S1-Accounting and S1-Management Faculty of Economics and Business, Indonesian Christian University study program students.

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