

GUIDEBOOK

PRACTICAL TRAINING



**BACHELOR OF ACCOUNTING STUDY PROGRAM
FACULTY OF ECONOMICS AND BUSINESS
UPN "VETERAN" JAWA TIMUR
2020**

FOREWORD

Praise and gratitude we pray to God Almighty, for His grace this practical training Guidebook can be completed. This manual contains the basis for the development, the objectives, the benefits of practical training, and procedures for implementing practical training, monitoring and evaluating the practical training.

This guidebook is prepared to guide students who carry out Practical Training. Students must compile a Practical Training report supervised by an Accounting Lecturer in the Accounting Study Program environment. The Practical Training Report still pays attention to and maintains the scientific substance of accounting. Lecturers also use this Practical Training Manual in conducting the guidance process so that students in carrying out report preparation can be more focused. The suitability of their reports determines students' success in taking practical training to guide books and the implementation of activities in the field. The activities are directly monitored by field supervisors, namely company leaders, through a numerical assessment given to the Accounting Study Program.

In the end, the Team for preparing the Practical Training Manual realized that there were still imperfections in this book. Therefore any suggestions and inputs from all parties would lead to improvements in the future.

Surabaya, August 2020
Head of Accounting Department

Dr. Dra. Ec. Endah Susilowati, M.Sc., CFrA
NIP. 196403191992032001

CHAPTER I

INTRODUCTION

Students participating in the learning process in higher education acquire knowledge in the form of theories. Still, they are expected to be able to use this knowledge to make people's lives better. Therefore, they are required to return and be an essential part of society after completing their education.

The important role of students does not start when they have become a scholar. Instead, it began when they recorded their status as students. They have carried out this role through various activities, both academic and non-academic. Academic activities can be demonstrated through various activities such as participating in the learning process in class, attending seminars, workshops, training, writing scientific papers, study excursions, etc. Meanwhile, non-academic activities include taking an active role in student activity units, participating in social services, real-work lectures, and participating in various sports and art competitions at the regional, national, and even international levels. From some of these non-academic activities,

Practical training is independent lecture activity where students are directly involved in activities according to the chosen field of science, which helps get closer and compare accepted theories with actual conditions in the area. In addition, this activity provides insight for students to perform a substantial role as part of the wider community, both business and non-business organizations.

Bachelor of Accounting (BAcc) Study Program – Faculty of Economics and Business UPN "Veteran" Jawa Timur carries out practical training as an inseparable part of curriculum implementation, which weights two credits. All activities start from the proposed object of field lectures to the preparation of reports. Successful implementation of practical training depends on students' ability to follow the fundamental requirements required in practical training, including formal procedures and regulations that must be met.

This manual for the preparation of practical training reports consists of five parts, namely:

- a. Introduction.
- b. Requirements and Procedure
- c. Writing Procedure
- d. Report Framework, and
- e. Appendices containing examples.

BAcc Study Program – Faculty of Economics and Business UPN "Veteran" Jawa Timur compiled this book as the primary guide in preparing practical training reports carried out by students of the BAcc Study Program – Faculty of Economics and Business UPN "Veteran" Jawa Timur. Supervisors also use this guidebook as a reference in making corrections in preparing reports.

CHAPTER II REQUIREMENTS AND PROCEDURES

Students can take Practical Training if they have met the academic and administrative requirements and must follow several conditions described below.

2.1. Academic Requirements

Students who register for Practical Training must meet the following academic requirements:

- a. Have collected at least 80 credits, with a Grade Point Average (GPA) of 2.00.
- b. The maximum D value is 20% of the courses that have been taken, and there is no E value.

2.2. Administrative Requirements

For practical training program, students must fulfill administrative requirements as follows:

- a. Have registered as a student in the academic year concerned.
- b. Have filled out the Study Plan Card (KRS) for the semester by including a practical training program and signed by the Guardian Lecturer.
- c. Have fulfilled all requirements of financial administration determined by the University.

2.3. Procedure to register for practical training (see figure 2.1)

- a. Students confirm practical training vacancies to the institution that will be designated as the place for practical training
- b. Students submit a Proposal of practical training to the Study Program; after being approved, Students submit the Proposal to the Subdivision Head of education.
- c. Subdivision Staff of education makes an application letter for practical training aimed at the destination institution.
- d. Students apply for a practical training permit and make proposals for the relevant institution.
- e. Students send a letter of application for a practical training permit to the intended institution.
- f. The institution sends a reply letter to the Dean to be archived by the Subdivision Staff of education or directly submitted to the student concerned about the Study Program.
- g. The Head of the Study Program determines the practical training Supervisor and gives a Letter of Assignment to be submitted to the appointed Supervisor.

- h. Students carry out practical training and guidance, which previously had to take a consultation/guidance card for the supervisor lecturer and the Supervisor in the company/institution at the appointed Supervisor.
- i. The Supervisor provides direction according to the topic submitted and in consultation with the institution.
- j. Students participate in practical training at the company concerned under a mutually agreed time between students and the institution where the practical training is held by filling out the practical training activity materials on the consultation/guidance card initialed by an officer from the institution where the practical training held.
- k. After students do practical training, students prepare reports with the guidance of lecturers.
- l. Students fill in the guidance material on the Consultation Card related to the mentoring process and are signed by the Supervisor. If the Supervisor approves the practical training report's entire contents, the Supervisor signs the Agreement Sheet.
- m. The authorities also review the practical training report from the institution where the practical training is located. And if you agree with the report's contents, you can sign the approval sheet and be given a stamp by the institution concerned.
- n. The components of the practical training participant assessment carried out by the supervising lecturer use the following considerations:
 - a. Practical training Implementation Activities
 - b. Quality of practical training report results
- o. The advisory lecturer and the Supervisor from the institution submit the final score and all supporting documents for the assessment to the Study Program to be submitted to the Study Program's Subdivision of education Staff.
- p. The Study Program's Subdivision of education Staff accumulate the final grades by making a list of practical training Final Grades

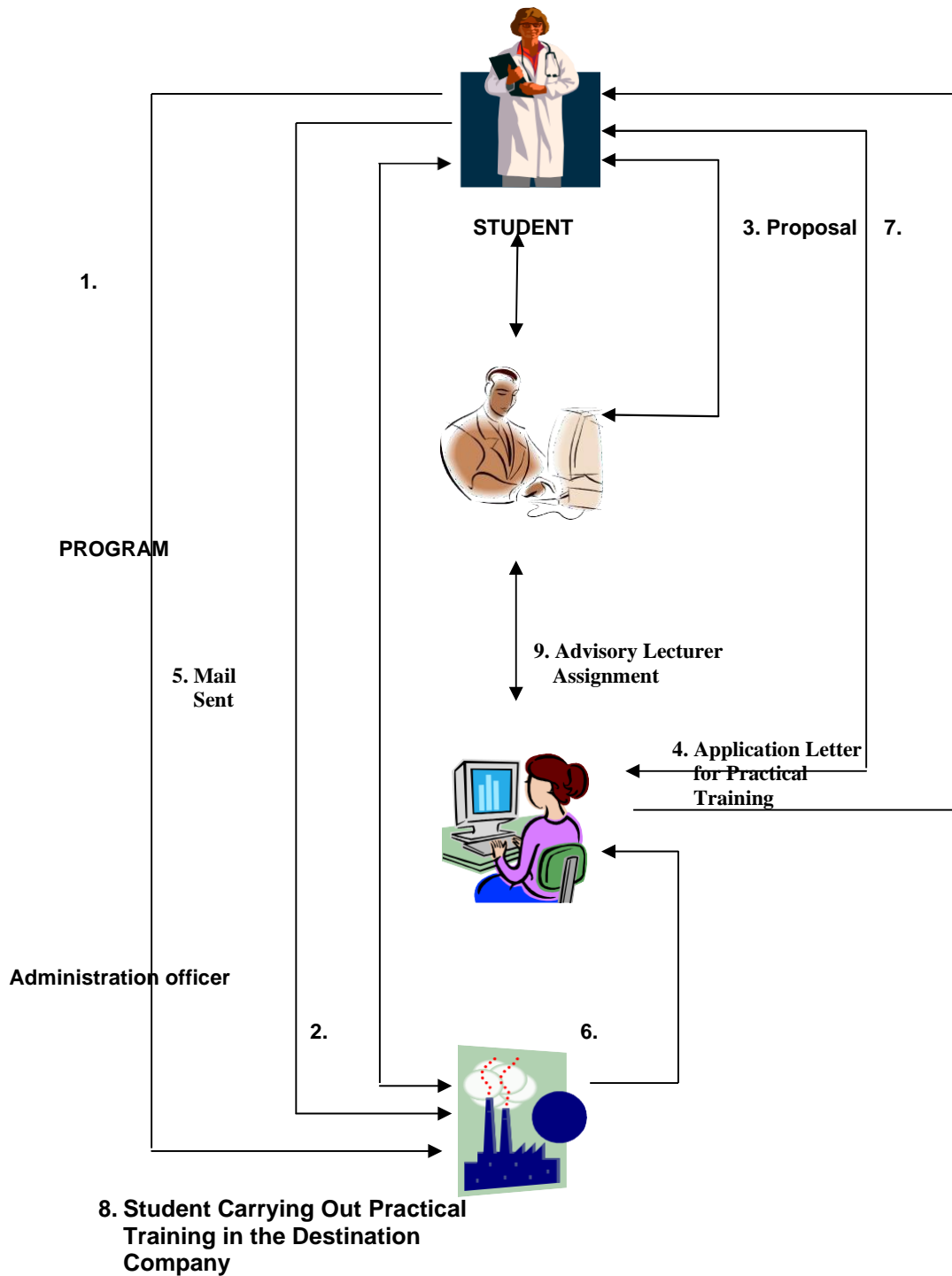
2.4. Practical training Assessment

- a. The Assessment Team gives the practical training assessment by taking into account the following aspects:
 - 1) Practical training activities are based on the assessment of authorized officers from institutions.
 - 2) Based on the format from the guidebook. (Lecturer supervisor)
- b. Calculation of assessment:
The practical training assessment guidelines are as follows:

Score	Relative Grade	Meaning
0 – 50	C	Enough
51 – 75	B	Good
76 – 100	A	Very good

- c. Students are declared to have passed through practical training if they get a score of at least C, as the advisory lecturer and institution's Supervisor give the average score.

Figure 2.1. PRACTICAL TRAINING PROCEDURES



CHAPTER III WRITING PROCEDURE

Cover

Cover using gray Buffalo paper or similar (hardcover). The text printed using black ink on the cover page is the same as that on the title page. Neatly bound following the provisions of printing/binding standards.

Typing

a. Alphabet

The font used is Times New Roman size 12 typed using a computer. The use of letters is determined as follows:

- 1) Normal, used for the main text, abstracts, table names, image names, and attachments.
- 2) Bold, used for chapter titles, sub-chapter titles, and other parts that are considered important.
- 3) Italic is used for foreign words or words that are not commonly used in the structure of the Indonesian language.

b. Typing limit

Typing limits on the page are: The left and top margins are 4 cm, and the right and bottom margins are 3 cm.

c. Space

The distance between lines in the text is 2 (two) spaces, except for descriptions of pictures, tables, and bibliography using 1 (one) space

d. Word Cutting

Cutting words or breaking words must pay attention to basic terms, prefixes, and word endings.

e. Creating a new paragraph

The sentence line in the new paragraph starts from 7 (seven) beats.

Mention of Degree

The title does not need to be written in the report, except in the introduction, acknowledgment, and approval sheets for supervisors, examiners, and other officials.

Personal Mentions

It is enough to mention yourself with "author" in a state of compulsion.

Language Usage

- a. Using good and correct Indonesian language
- b. Do not use language that causes different interpretations between writers and readers
- c. Use standard language without reducing the accuracy of meaning.

Bibliography

- a. The bibliography is arranged in alphabetical order.
- b. Writing a bibliography in a row includes:
 - 1) Author's name without mentioning the title.
 - 2) Publishing year
 - 3) Title of book (*italicized*)
 - 4) Publisher Name
 - 5) Publishing city

Example:

Gujarati, Damodar. 1995. *Basic Econometrics*, Erlangga, Jakarta.

Page Numbering

- a. Add page numbers on the validation page, table of contents, list of tables, list of figures, list of attachments using lowercase Roman letters (e.g., i, ii, iii, iv, and so on) are written at the bottom center.
- b. Page number in the content section, using Arabic numerals (1, 2, 3, 4, and so on), is written in the upper right part, except at the beginning of the chapter it is written in the lower middle.

Table Presentation

Tables must be identified in table numbers and table names, which are placed at the top left of the table, parallel to the top left border of the table. The table number uses Arabic numerals that indicate the place of the table in the chapter and table number, and the table name is written after the table number. If the table's name is more than 2 (two) rows, then the next row is parallel to the initial letter of the title and is typed with a distance of 1 (one) space.

Image Presentation

- a. Write the number preceded by the word "Image" then followed by the number and the name of the image.
- b. Number images are written with Arabic numerals.
- c. The number, title of the graph, or figure is written at the bottom of the image. The way of writing is the same as the way of writing the table's title.

CHAPTER IV REPORT FRAMEWORK

The Practical Training report framework uses the following report format:

Title page

On this page, it should be stated:

- a. Title of Practical Training: concise, specific, clear according to the scope of practical training
- b. Sentence: Practical Training
- c. Writer's name
- d. Study Program Name
- e. Faculty Name
- f. University Name
- g. Year.

(Example of Title Page: Appendix 1)

Approval and Validation Pages

This Approval page must contain:

- a. Title of Practical Training
- b. Name and Number of Student and Study Program
- c. Sentence: Approved for Practical Training Report
- d. Full name and signature of Supervisor (right side)
- e. Full name and signature of the head of the institution and on the institution stamp (Left side)
- f. Knowing the Head of Study Program (Bottom of the middle) (Sample approval page: Appendix 2)

The validation page must contain:

- a. Title of Practical Training
- b. Name and Number of Student and Study Program
- c. Sentence: Examined and Presented on
(date of exam/seminar)
- d. Full name and signature of the Supervisor
- e. Full name and signature of the Examiner Team (according to the number of examiners)
- f. Full name and signature of the Head of Study Program
(*Sample authentication page: Appendix 3*)

Preface

It is an expression of gratitude for the Practical Training and thanks to the relevant parties for implementing the Practical Training. Acknowledgments should use standard, objective, and rational language. At the bottom right of the introductory text, the word "Author" is written.

Table of contents

In the table of contents, what needs to be included are Chapter title, Chapter Subtitle, sub of Chapter Subtitle, and accompanied by the page number where it is published. (Sample Table of Contents: Appendix 4).

CHAPTER. I. Introduction

This section should contain about:

a. Background

Containing a general description of the object and scope of the Practical Training object (Topic) and the importance of Practical Training on the topic.

b. Purpose and Benefits of Practical Training

1) Objectives, describing the goals to be achieved in the Practical Training

2) Benefits, explaining the benefits that will be obtained after the Implementation of the Practical Training from the students' side and the institution where the Practical Training takes place

CHAPTER. II. Theoretical basis

This section must contain theories that support and are related to the material or topic of the Practical Training. The theoretical basis can be taken from textbooks, research journals, official publications from official institutions (government and private sector).

CHAPTER. III. Overview of practical training Object

In this section, the author must thoroughly explain the object/institution and the condition of the practical training.

CHAPTER. IV. Results and Discussion

This section must contain:

a. Practical Training Results

Explaining two things related to the implementation of practical training:

- 1) Place/location, date, length of time the practical training activities carried out;
- 2) The material observed is related to the actual condition of the object according to the topic of study.

b. Discussion

Review and compare the applied/actual conditions of Practical Training with the relevant theories as stated in chapter II (theoretical foundation). The discussion explains how the level of correspondence between the theories and the actual conditions, including some explanations of possible weaknesses, constraints, shortcomings faced.

CHAPTER. V. Conclusions and Suggestions

This section should contain:

a. Conclusion

Submission of the main results of the Practical Training based on the explanation of the results of the discussion

b. Suggestion

Students must present valuable inputs or suggestions for the institution or object of the Practical Training. The recommendations must be discussed previously in the discussion section. It can be in the form of obstacles, weaknesses, deficiencies. (suggestions should be mandatory)

Bibliography

This section contains all the library materials used to discuss the results of the Practical Training carried out.

Attachment

Contains things considered important to be attached, can be in the form of Images, Photos, and others.

Appendix 1. Example of title page

RECRUITMENT AND PAYROLL SYSTEM OF PT. VETERAN SURABAYA

PRACTICAL TRAINING



By:

Budi Pekerti Luhur
NPM. 0910000000

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"VETERAN" JAWA TIMUR
2021**

Appendix 2: Example of Approval Page

RECRUITMENT AND PAYROLL SYSTEM OF PT. VETERAN SURABAYA

Student's name : Budi Pekerti Luhur
NPM : 0910000000
Study program : Accounting
Faculty : Economics and Business

**It has been approved for the Practical Training Report to be
made on December 31, 2020**

Checked by,
Head of Accounting Department

Approved by,
Supervisor

DR. AMAL ICHLAS, MS.
NIP. 196505051990011001

DR. CHOIRUNNAS, MS.
NIP. 196505051990011001