

Research

The Effect of Self-Efficacy, Field Work Practices and Motivation to Enter The World of Work on Accounting Vocational School Students' Work Readiness in Nunukan Regency

Endriyan Sumaili^{1*}, Maimun²

¹Universitas Negeri Yogyakarta, endriyansumaili.2022@student.uny.ac.id

²Universitas Negeri Yogyakarta, endriyansumaili.2022@student.uny.ac.id

Abstract. This study aims to determine the effect of self-efficacy, field work practice and motivation to enter the world of work on the work readiness of students of Accounting Vocational School, Nunukan Regency. This study uses a descriptive verification research design with a survey approach that has been implemented at the Accounting Vocational School of Nunukan Regency. The subjects in this study were students of class XII Accounting in 3 vocational schools in Nunukan Regency, namely SMKN 1 Nunukan, SMKN 1 Sebatik Barat and SMKN 1 Tulin Onsoi, consisting of 100 female students and 37 male students. The objects of this study are self-efficacy, field work practices, motivation to enter the world of work and work readiness of vocational school students. The data collected through the questionnaire were then processed/analyzed. To test the hypothesis using multiple linear regression. The results of the study indicate that there is a positive and significant influence of self-efficacy, field work practice and motivation to enter the world of work on the work readiness of students of Accounting Vocational High Schools in Nunukan Regency, which is indicated by the results of the multiple linear regression test obtained a multiple correlation coefficient of 0.618 which is included in the category of a strong relationship level with a determination level of 0.382 or in other words, the work readiness variable of vocational high school students is influenced by self-efficacy, field work practice and motivation to enter the world of work by 38.2% with $F_{count} > F_{table}$ or $26.691 > 3.940$, then H_0 is rejected and accepts H_1 which states that there is an influence of self-efficacy, field work practice and motivation to enter the world of work on the work readiness of students of Accounting Vocational High Schools throughout Nunukan Regency.

Keywords : Self-Efficacy, Field Work Practice, Motivation to Enter the World of Work, Work Readiness.

1. INTRODUCTION

Unemployment is a significant economic problem that impacts the economic and social stability of a country. All countries, including Indonesia, face the problem of unemployment and consistently implement various initiatives to overcome it. The unemployment rate in Indonesia reached 7.86 million people, down 0.54% from 8.42 million in 2022, as reported by the Central Bureau of Statistics. This is a significant achievement. However, questions continue to be raised over the lack of substantial improvement. Examination of many papers shows that the COVID-19 pandemic is a contributing factor to the high unemployment rate. The COVID-19 pandemic has caused a decrease in demand and supply, which has had a negative impact on the Indonesian economy. (Frisnoiry et al., 2024)

Work readiness among students is influenced by several factors. External issues or student factors can influence. The level of readiness of each individual to work varies, but is more influenced by each individual's internal factors. In addition, external factors also play a role in shaping a person's work readiness. Readiness to work can be achieved if the individual has the competencies obtained through the learning process.

North Kalimantan has the 34th highest unemployment rate in Indonesia. A total of 17,290 job seekers in North Kalimantan Province were registered with the Central Statistics Agency (BPS) in 2020, 16,224 people in 2021, and 16,028 people in 2022. The data is broken down by education level, namely elementary school, junior high school, senior high school/vocational school, and college. The highest Open Unemployment Rate (TPT) according to these statistics was 8,569 people (or 47.84 percent) in 2020, 8,616 people (or 51.87 percent) in 2021, and 6,742 people (or 42.20 percent) in 2022. The data does not clearly explain how much influence the vocational high school level has on the open unemployment rate in North Kalimantan. However, vocational high school graduates who are expected to be able to immediately transition to the world of work have not been fully integrated into the job market. The phenomenon in this sector shows that the fairly high unemployment rate is caused by the suboptimal integration of vocational high school graduates, especially from the Accounting Department, into the job market. The accounting sector absorbs more graduates with higher education levels, such as Bachelor's or Diploma, than vocational high school graduates. Vocational High Schools (SMK) prepare graduates for industrial jobs.

The results of observations and initial interviews with students and teachers at the Accounting Vocational School of Nunukan Regency revealed several critical issues related to students' work readiness, especially the lack of self-confidence when applying accounting knowledge gained at school to the work environment. The inability to face work challenges causes some vocational school graduates to hesitate to work immediately after graduation. A preliminary study conducted by researchers at the Accounting Vocational School of Nunukan Regency, North Kalimantan Province in 2024 using the Google Form application and input from the Head of the Accounting Department produced data on the work readiness of class XII Accounting students in the area. A total of 79 students or 57.66% believe that attending a vocational school will help them get a job more easily. Meanwhile, 58 students or 42.34% do not believe that education at a vocational school can make it easier for them to get a job. In addition, as many as 51 students or 37.23% believe that they are able to adapt to situations and conditions in the work environment later, while 86 students or 62.77% feel that they will have difficulty adjusting to the workplace. As a result, while most students think that vocational education helps in getting a job, many also feel less prepared to face the obstacles of transitioning to the world of work.

A person's ability to prepare themselves for their work is defined as job preparation. Three factors that influence job readiness are interest, drive, attitude, and personality, as stated by Slameto (2015). Four elements that can influence job readiness: (a) psychological factors including mental health, emotions, aspirations, motivation, achievement readiness, and cognitive maturity; (b) physical factors involving muscle condition, nervous system health, and sensory integrity; (c) experience factors, especially skills and knowledge needed for work; (d) external factors including environment, education, family influence, and workplace conditions. The partial determination

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coefficient shows that desire influences students' task readiness by 2.72%. Passion, desire, drive, need, goal, ideal, self-esteem, supportive atmosphere, and interesting activities are six markers of work motivation identified in the percentage description study. With an agreement rating of 83.13%, these six parts are clearly well received. In 2020, Wibowo et al.

The researcher conducted a preliminary study in 2024 using an initial questionnaire to collect data on the self-efficacy of grade XII Accounting students at vocational high schools in Nunukan Regency, North Kalimantan Province. Of the 79 students (or 57.66%) who were given assignments both inside and outside the classroom, Table 4 shows that most students had high motivation to complete their assignments. On the other hand, as many as 58 students or 42.34 percent reported feeling less motivated to complete assignments given by lecturers, both those that had been submitted in class and those that had not. As many as 49 students (35.77%) showed confidence in completing the teacher's homework. In addition, 98 students (64.23% of the total) expressed doubts about fulfilling the instructor's responsibilities. The study showed that students showed joy in carrying out activities given by teachers; however, their confidence in their ability to complete these tasks decreased.

Internships affect job readiness. Professional skills are developed through internships, which combine academics with commercial and industrial experience. The implementation of practical work in the field is referred to as field work practice or work training in various educational institutions. This is beneficial for students because it allows them to adjust and prepare themselves for the world of work, so that they are in line with future job expectations (Wardiman, 1998).

This study presents data on the field work practices of class XII Accounting students at vocational schools in Nunukan Regency, North Kalimantan Province, for the year 2024, which were collected by researchers through exploratory research using an initial questionnaire. As many as 80 students or 58.39% stated that their knowledge and experience increased and became broader after participating in fieldwork practice. Meanwhile, 57 students or 41.61% felt that their experience and knowledge about the world of work did not increase after undergoing fieldwork practice. In addition, 68 students or 49.64% admitted that they were able to recognize the environment well during fieldwork practice activities, while 69 students or 50.36% found it difficult to recognize the environment while undergoing the practice. This shows that the implementation of fieldwork procedures is less than optimal and there are still ongoing obstacles, including workload, tasks, and knowledge that are not in accordance with their respective sectors. Although PKL is a mandatory part of the vocational high school curriculum, not all students get work experience that is relevant to the accounting field. Some students are placed in companies or agencies that only provide light administrative tasks, not direct accounting work. As a result, many students feel that they do not have sufficient technical skills after completing PKL.

Students' work readiness is also influenced by their motivation to work, which is determined by internal and external variables. Intrinsic motivation drives individuals to prepare for work readiness. Motivation that comes from external causes influences students' excitement as they prepare to enter the workforce. This study provides statistics on the motivation of grade XII Accounting students at SMK as they prepare to enter the workforce in Nunukan Regency, North Kalimantan Province, in 2024, which were collected from preliminary research using an initial questionnaire. A total of 113 students, representing 82.48%, indicated a preference for working in accordance with their skills and fields, while 24 students, or 17.52%, did not have this preference. In addition, 111 students or 81.02% chose to work after graduation due to family economic pressures, while 26 students or 18.98% chose to work not for family economic reasons. Certain students showed lower motivation to engage in direct tasks, especially those influenced by family considerations or aspirations to pursue higher education. Certain students wanted jobs but had difficulty finding job openings that matched their competencies. Certain students showed a lack of intrinsic motivation to seek employment and adopted a more passive approach in their preparation for the world of work. Addressing these challenges requires improving the standard of education in vocational schools, which is essential for preparing vocational high school students for work. This can be achieved by providing

extensive experiences during fieldwork, motivating students to envision their future, and improving student-centered learning methodologies.

The issues outlined indicate that vocational high school students in Nunukan Regency have several obstacles related to their readiness to work, including inadequate self-efficacy, inadequate internship experience, and varying levels of work motivation. This study is important to identify the main elements that influence their readiness to work and to determine effective strategies to improve the quality of vocational high school graduates. The author considers it important to conduct a study entitled: "The Effect of Self-Efficacy, Internship and Work Motivation on the Readiness of Accounting Vocational High School Students in Nunukan Regency in 2024"

The purpose of this study aims to do self-efficacy, field work practice, and motivation have a positive and substantial influence on the level of work readiness of students at Accounting Vocational Schools in Nunukan Regency, North Kalimantan Province?

This research is expected to contribute to: (a). The author believes that this study can improve insight, understanding, and progress of information obtained during lectures, thus creating a scientific research environment. (b). Regarding Academics, Can serve as a reference Or as a reference to improve understanding in the field of Education. (c). It can be used for future research on the work preparation factors of vocational high school students that are not covered in this study.

2. LITERATURE REVIEW

To better prepare students to enter the workforce, vocational high schools teach various skills, knowledge, habits, and competencies. According to Firdaus (2012), Wagner emphasized that work readiness includes the attitudes and skills needed for various types of jobs. A competent workforce and global competitiveness depend on this level of readiness. According to Slameto (2010), vocational education meets the needs of society by preparing students to work according to their interests, as stated in Law Number 20 of 2003 concerning the National Education System. Thus, every student in a particular program must improve their skills to meet the demands of the world of work. Education prepares people for work. A good attitude towards work shows work readiness.

Internal and external factors influence a person's readiness to enter the workforce, as conveyed by Kartini to Emi Prabawati (2012). Personal qualities such as maturity, IQ, talent, personality, ambition, career goals, competence, interests, and motivation are internal influences. Factors beyond the student's control include family, quality of formal education, and pedagogical techniques, lesson content, and learning resources at school. In accordance with what has been conveyed previously, being ready to work means being able to handle certain responsibilities easily and obtain maximum results in the scenario. Internal and external variables influence work readiness. These elements contribute to the formation of an individual's attitude towards certain actions and influence their level of work readiness. Academic achievement, family economic situation, motivation, professional ideals, and practical work experience (PKL) are some of the factors that influence work readiness, according to Herminanto as quoted by Emi Prabawati (2012). In addition, work readiness is influenced by adaptability, namely the ability to adjust to diverse work environments and situations, as well as good communication skills. Mastery of work knowledge is very important because a deep understanding of the work environment will significantly increase insight and job prospects.

A person's belief in their own ability to achieve a goal is known as self-efficacy, according to Alwisol in Cahyadi (2021). The perception of one's own ability to complete a task is known as self-efficacy. Students who have high self-confidence are more persistent. Young people with low self-confidence are more likely to give up trying. According to Bandura, self-efficacy is the belief that a person has in their ability to manage their own characteristics and their surroundings (J. Feist and G.J. Feist, 2010).

According to Bandura, as quoted in Ghuftron & Risnawita (2010), self-efficacy in people can vary in three dimensions: level, strength, and generalization. 1) Level dimension; This component concerns how a person views the complexity of a task when assessing his/her own abilities. This aspect also plays a role in shaping a person's own activity choices. When activities are arranged according to level of difficulty, self-efficacy may be limited to easy, moderate, or difficult tasks. 2) Strength dimension; This dimension

indicates how much a person believes in his/her abilities. Similar to the level dimension, beliefs decrease as an action becomes more difficult. 3) Generalization dimension; This dimension measures the level of belief in an individual's abilities in a particular behavioral area.

Vocational high school students are usually involved in internship programs in the commercial and industrial sectors to apply the ideas learned throughout their schooling. Internship programs, known as PKL, offer students practical experience in the field. There are two approaches that can be used to create an internship program based on Permendikbud 60 of 2014. The block system lasts for three months or half a semester. The semi-block method is implemented for one semester, where students undergo an internship in the commercial or industrial sector for three months and the remaining three months to attend lectures at school. The internship program at IDUKA is designed to familiarize students with the work environment and improve their skills and competencies. The internship program prepares vocational high school students to face the increasingly competitive job market. According to Wena as quoted by Emi Prabawati (2012), the purpose of implementing training through collaborative methods is to create a dual education and training system that can meet the demands of the labor market with knowledgeable, skilled, and hard-working professionals. This strategy seeks to improve education-business relations, the efficiency of professional education and training, and the recognition and assessment of work skills as fundamental learning objectives.

Matapere & Nugroho (2020) define motivation as an individual's effort to initiate, maintain, and guide behavior to facilitate actions aimed at achieving desired outcomes. Nofrial et al. (2019) describe motivation as an internal drive that compels a person to engage in an activity to achieve a specific goal. In this context, motivation serves to incentivize individuals to organize their tasks. Motivation drives a person to behave in order to achieve a goal, as explained above. There are two main sources of motivation: the internal or intrinsic forces of an individual and the external or extrinsic impacts of his or her environment. Enthusiastic students want to acquire the skills necessary to achieve success in the workplace.

3. METHODS

This study adopts a descriptive-verification procedure based on a survey. Descriptive research describes the current state of an individual, organization, or community based on available facts or real situations. Meanwhile, verification research focuses on efforts to reveal the influence of independent variables (X) on dependent variables (Y). The survey method is used to collect data from a particular natural environment (not an artificial environment), using various data collection strategies, including distributing questionnaires, conducting tests, and conducting organized interviews (Sugiyono, 2010: 12). This research was conducted at the Accounting Expertise Concentration Vocational High School, Nunukan Regency, North Kalimantan Province, with a focus on class XII Accounting Expertise Concentration in 2024. The research implementation period took place from July 2024 to December 2024.

The subjects in this study were students of class XII Accounting in 3 vocational schools in Nunukan Regency, namely SMKN 1 Nunukan, SMKN 1 Sebatik Barat and SMKN 1 Tulin Onsoi, consisting of 100 female students and 37 male students. The objects of this study are self-efficacy, field work practices, motivation to enter the world of work and work readiness of vocational school students. The data collected through the questionnaire were then processed/analyzed. To test the hypothesis using multiple linear regression.

4. RESULTS

The province of North Kalimantan in Indonesia includes Nunukan Regency. Its proximity to Malaysia, especially Sabah, makes this region important. Nunukan is known as an area with cultural diversity, as well as rich natural resources. Nunukan also has several educational facilities, including Vocational High Schools (SMK), which provide various vocational programs to prepare skilled workers, including in the fields of accounting, technology, and agriculture. The Accounting Vocational High School (SMK) in Nunukan Regency teaches finance and accounting. This degree prepares students for careers in finance, banking, and business. In this study, 95 grade XII SMK students majoring in

Accounting and Institutional Finance in Nunukan Regency from three schools, SMK Negeri 1 Nunukan, Sebatik Barat, and Tulin Onsoi participated.

This study tested work readiness (Y), self-efficacy (X1), internship (X2), and work motivation (X3). After determining the indicators and sub-indicators, the questionnaire was distributed. To analyze the data, the highest, lowest, mean, median, mode, and standard deviation figures were found for each measurement.

Self-Efficacy Variable (X1). The self-efficacy variable was measured using 95 participant responses to a survey questionnaire distributed as many as 20 items. On a modified Likert scale with a highest score of 4 and a lowest score of 1, this quiz has four answer choices. The scores on the trial ranged from 54 to 78. The median was 67, the middle was 67, and the spread was 6.24. The average was 66.57. The frequency distribution of self-efficacy measurements can be found by finding out the interval class, data range, and class length. From the frequency distribution shows that out of 95 students there are 30 students who have a score in the interval 66-69 with a percentage of 31.58% while in the score interval 78-81 there is only a frequency of 3 students or equivalent to 3.16%. This study categorizes work readiness into three levels: high, medium, and low, to explain the characteristics associated with each level of work readiness. Self-efficacy category shows that 47 students (49.47%) majoring in Accounting and Institutional Finance at SMK in Nunukan Regency showed moderate self-efficacy (X1). This reduces students' work readiness. Gibson et al. (2012) define self-efficacy as a person's belief in their capacity to complete a task. This view is in line with Ghufroon & Risnawita S (2016) who define self-confidence as the idea that a person can achieve a goal.

Field Work Practice Variable (X2). 95 people who filled out the research questionnaire consisting of 12 items were asked to provide information on the variables of Field Work Practice. The survey had four possible answers on a modified Likert scale, with 4 being the best score and 1 being the worst. The assessment showed that the highest score was 48 and the lowest score was 29. The mean was 37.87, the median was 38, the mode was 32, and the standard deviation was 4.51. From the frequency distribution shows that out of 95 students, there were 36 students who had scores in the 38-40 interval with a percentage of 37.89%, while in the 47-49 score interval there was only a frequency of 3 students or equivalent to 3.16%. This study divides PKL into high, medium, and low categories to clarify the level of work readiness. Field work practice (X2) Most of the vocational high school students majoring in Accounting and Finance in Nunukan Regency are included in the moderate category, which is 59 students or 62.11%. This causes a decrease in students' work readiness. Dalyono (2012) emphasized that experience affects the physiological aspects of human growth, which is a fundamental component of students' readiness to work. Students gain experience through industrial work experience programs.

Motivation Variable to Enter the World of Work (X3). Data on factors influencing work motivation were collected from respondents' answers to a 25-item study questionnaire, administered to 95 participants. The questionnaire included four response options based on a modified Likert scale, with a maximum score of 4 and a minimum score of 1. The questionnaire results showed a maximum score of 94 and a minimum score of 74. The mean was 83.73, the median was 84, the mode was 85, and the standard deviation was 4.87. From the frequency distribution shows that out of 95 students, there were 20 students who had scores in the 74-76 interval with a percentage of 21.05%, while in the 92-94 score interval there were only 5 students or the equivalent of 5.26%. Most students studying Accounting and Institutional Finance at SMK Nunukan Regency want to work (X3) less, which is 39 students (41.05%). This results in students' work readiness decreasing. Uno (2006) said that motivation is driven by the desire to be active, the need to complete tasks, ambitions and ideals, self-esteem, a suitable climate, and interesting activities. Motivation, especially the desire to work, is very important for work preparation. This motive includes all factors that support work.

Work Readiness Variable (Y). The work readiness variable was measured using 95 responses to a 25-question research questionnaire. The drive may be internal or external. The survey had four choices on a modified Likert scale, where 4 was the best number and 1 was the worst. You could score as high as 97 on the assessment, or as low

as 71. The median was 84, the most common was 80, and the mean was 84.50. The standard deviation was 5.74. From the frequency distribution shows that out of 95 students, there are 28 students who have a score in the interval 79-82 with a percentage of 29.47%, while in the score interval 95-98 there is only a frequency of 4 students or equivalent to 4.21%. Showed that 54 students (58.95%) majoring in Accounting and Institutional Finance at SMK Nunukan Regency had moderate work readiness (Y). This study found that low work motivation, low confidence in work, and low participation in field work practices all affected the work readiness of engineering high school students.

The classical assumption test as a prerequisite for the hypothesis test includes normality, multicollinearity, and heteroscedasticity tests. The results of the normality test obtained a Kolmogorov-Smirnov with a significance of 0.200. Because the significance value is above 0.05, it can be concluded that the data is normally distributed. The homogeneity test shows the Levene Statistic value of the Homogeneity of Variance Test of 1.434 and a significance level of 0.244. Self-efficacy, internship, and workforce motivation have homogeneous variances if p is greater than 0.05. The linearity test of each variable shows a substantial Deviation from Linearity score of 0.192, 0.137 and 0.859, exceeding the 0.05 criterion. As a result, H_0 is accepted, indicating that the regression has a linear structure. The results of the Multicollinearity Test illustrate that the independent variables are not multicollinear if the Tolerance Value is more than 0.100 and the VIF is below 10.00. Multicollinearity between independent variables is indicated by a Tolerance Value below 0.100 and a VIF above 10.00. The test shows that the Durbin-Watson statistic is around 2, indicating that the observed data has no autocorrelation. The study shows that the Durbin-Watson statistic is 1.442, close to 2. Thus, H_0 is accepted while H_1 is rejected, indicating that there is no autocorrelation in the data. The results of the heteroscedasticity test show that the significance value (sig.) of the relationship between the independent variable and its absolute residual significantly exceeds 0.05. This means that H_0 , which states that there is no relationship between the independent variable and the absolute residual, is true. We can say that the data is not heteroscedastic based on this hypothesis test.

Table 1. Regression Coefficient of Self-Efficacy (X1), Internship (X2), and Motivation in Working (X3) on Work Preparation of Accounting Vocational School Students

Model		Standardized B	Coefficients Std.Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	25.544	8.752		2.919	.004
	Self-Efficacy	.257	.082	.280	3.154	.002
	Field Work Practices	.352	.116	.277	3.044	.003
	Motivation to Enter the World of Work	.340	.104	.289	3.286	.001

Source: Primary data processed in 2024

The analysis shown in table 1 yields the following results.

1. The constant a is 25.544, with coefficients $X_1 = 0.257$, $X_2 = 0.352$, and $X_3 = 0.340$. The multiple regression equation is $Y = 25.544 + 0.257X_1 + 0.352X_2 + 0.340X_3$. The number 25.544 means that the average level of student work readiness is 25.544 when the factors of self-efficacy, field work experience, and desire to enter the workforce ($X = 0$) have no value.
2. The coefficient value (b) X_1 , which is equal to 0.257, indicates that a one-point increase in the self-efficacy variable (X_1), taking into account other factors, will result in an increase of 0.257 in the level of student work readiness.
3. The coefficient value (b) for X_2 is 0.352, which means that an increase of one point in the PKL variable (X_2) by controlling other factors will result in an increase in the level of student work readiness by 0.257.
4. An increase in work motivation (X_3) by one point by considering other aspects, increases student work readiness by 0.340.

The three independent factors can strengthen the dependent variable because each has a positive coefficient. In 2024, students of the Accounting Vocational High School of Nunukan Regency are ready to work based on their abilities, willingness to work, and industrial work experience.

Table 2. Hypothesis Test of Regression Coefficient of Self-Efficacy (X1), Field Work Internship (X2), and Motivation in Entering the World of Work (X3) on Work Preparation of Accounting Vocational School Students

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1182.851	3	394.284	18.757	.000 ^b
	Residual	1912.897	91	21.021		
	Total	3095.747	94			

Source: Primary data processed in 2024

With a Sig. value of 0.000, the F statistical test produces a calculated F of 18.757 when testing the hypothesis. Based on the numerator 3 and denominator 91, the F table value for $\alpha = 0.05$ is 3.940. Because the calculated F (18.757 > 3.940) is greater than the F table, the null hypothesis (H0) can be rejected and the alternative hypothesis (H1) can be accepted which states that the work readiness of accounting graduates in Nunukan Regency is influenced by factors such as self-efficacy, field work experience, and entering the industrial world.

Table 43. Regression Correlation of Regression Coefficient of Self-Efficacy (X1), Field Work Experience (X2), and Motivation in Entering the World of Work (X3) on Work Preparation of Accounting Vocational School Students

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate
1	.618 ^a	.382	.362	4.48485

Source: Primary data processed in 2024

The multiple correlation value of 0.618 shows a significant relationship in Table 43. Based on the determination coefficient of 0.382, self-efficacy, field work experience, and career motivation have an effect on the work readiness of vocational high school students by 38.2%. The variables not studied are 62.8% of the total variables.

5. DISCUSSION

Self-efficacy, practical experience, and motivation have an effect on the work readiness of SMK Accounting students. Data analysis produces an estimated F value of 18.757 and a Sig of 0.000. For a numerator degree of freedom of 3 and a denominator degree of freedom of 91, the F table value is 3.940 at 0.05. The null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted because the calculated F value (18.757) exceeds the crucial F value (3.940). This illustrates that self-confidence (self-efficacy), field work experience, and willingness to work have a positive effect on the work power of SMK students in Nunukan Regency in 2024. The frequency distribution and tendency of high and poor work readiness characteristics classify it as moderate at SMK Accounting, Nunukan Regency. Throughout their education, students have been involved with several resources that are important for achieving proficiency in accounting. SMK students have the skills to enter the workforce. Research shows that students' learning experiences improve their abilities in the workplace. They asserted that strong physical condition fostered their enthusiasm for work. Their goal in attending vocational school was to become graduates who could get jobs and pursue entrepreneurship; however, they lacked self-confidence. After graduating, they were unsure whether they could apply their talents in the workplace, leading to confusion about whether to enter the job market or continue their studies.

This study is in accordance with the "Descriptive Study of Work Readiness of Cihampelas State Vocational High School Students" conducted by Karlina et al. (2022). Cihampelas State Vocational High School students have moderate work readiness (68.94%) (91 students). The work readiness of these students is influenced by their lack of experience. The findings of the study assessed are in line with Anggara's research (2020) which shows that work readiness, according to the data analyzed, is at a moderate level. A

total of 57 children (70.4%) are moderately qualified, 18 (22.2%) are highly qualified, and 6 (7.4%) are lowly qualified. Not all students are ready to work, so some vocational high school graduates are not ready to work. This finding confirms the findings of Chotimah and Suryani (2020) who studied the work readiness of class XII Office Administration students at SMK and found that PKL, work motivation, and self-efficacy played a role.

This analysis supports the statement of Saputra & Sukirno (2020) that vocational high school students must be ready to work. Most vocational high school students will continue into the world of work. Work readiness includes six objectives. These objectives are as preparation for making decisions, increasing self-confidence, finding the meaning of life, gaining peace to recognize profitable opportunities, generating insights into current actions and their relationship to future possibilities, and providing the necessary support at each new stage of life. Work readiness is a concept used to assess the readiness of graduates to enter the world of work. This course allows students to apply technical information obtained in school to identify and solve problems in the workplace.

This finding is in line with Artika's research (2018) which found four variables that affect the employability of postgraduate students. The four aspects are social cognitive, environmental, developmental, and social learning. Work readiness is influenced by many factors. These factors include the level of knowledge and understanding, cognitive intelligence, abilities, attitudes, beliefs, personality traits, psychosocial environment of the workplace, job prospects, and the type and quality of the job itself. Some characteristics are indicators of worker success. The results of the analysis are in line with the findings of Patimah & Sumaryoto (2024) which state that a person's level of physical ability, courage, and education are indications of their professional work performance. The employability of vocational high school students is very important for their adaptation to the realities of the world of work. Industrial work methods allow people to learn practical skills and prepare themselves for business difficulties. The combination of industrial work methods and motivation builds a strong foundation for work readiness and provides a competitive advantage in achieving professional achievements. They can learn from topic experts, understand daily tasks, and adapt to the surrounding environment.

The results of this study are in accordance with the 2020 Sari journal article on fieldwork methods and work readiness. This study explains that the successful implementation of PKL provides students with invaluable experience in both theoretical and practical areas. In addition, PKL facilitates students' self-development through the involvement of many stakeholders and increases their confidence for post-graduation work. One way to measure the effectiveness of industrial work practices is to see how much knowledge, work skills, problem-solving abilities, and work readiness participants gain from the PKL program. Evidence of these findings can be found in the study "The Effect of Self-Efficacy and Motivation to Enter the World of Work on Work Readiness in KH Students" (Puspitasari & Fadhli, 2024). Abdul Wahab Hasbullah found that the calculated F value of 112.873 was greater than the F table value of 3.05. We reject H₀ and accept H_a because the predicted F is greater than the F table value. There is a relationship between self-efficacy, work motivation, and work preparation of KH University students. Hasbullah Abdul Wahab. Field studies reveal that students have good self-efficacy because they can manage time and resources to achieve work goals.

6. CONCLUSION

Conclusions are obtained from data analysis and hypothesis testing.

1. In 2024, the work readiness of students at the Nunukan Regency Accounting Vocational School is influenced by self-efficacy. High self-efficacy increases students' work readiness. A decrease in self-efficacy will result in a decrease in students' work readiness.
2. In 2024, the work readiness of students at the Nunukan Regency Accounting Vocational School increases significantly with fieldwork. Successful implementation of the fieldwork method will increase students' work ability. Poor fieldwork methodology decreases students' work readiness.
3. In 2024, the work readiness of students at the Nunukan Regency Accounting Vocational School is positively and significantly influenced by work motivation. Increasing student interest in finding work is related to increasing work readiness. Students' work readiness decreases along with decreasing work motivation.

4. Self-efficacy, fieldwork practices, and motivation have a positive effect on the work aspirations of students at the Nunukan Regency Accounting Vocational School in 2024. Self-efficacy, work experience, and work willingness can increase work readiness. A decrease in these three traits decreases work readiness.

7. LIMITATION

This investigation has been conducted in accordance with scientific standards; however, there are still many limitations, in particular:

1. This study is limited to three state vocational schools, each of which only has an Accounting Department, so it does not include representatives from all state and private vocational schools and from all other departments.
2. The components studied are limited to self-efficacy, internship experience, and work motivation, which after data analysis, turned out to have only a small influence on the work readiness of vocational school students.
3. Only linear regression was used, excluding mediating and control variables.

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