

THE INFLUENCE OF STUDENT-CENTERED LEARNING IN TEACHING *BUDGETING* TO STUDENT ENTREPRENEURIAL PROFILE IN *CIPUTRA UNIVERSITY*

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ABSTRACT

Students, the future generation, are the backbone of each nation. Consequently, these students are also the ones controlling their countries economics and business in the coming days. One of determining factors for success in controlling economics is entrepreneurial profile. Therefore, it is important for educators of economics to find learning method which can improve students' entrepreneurial profile. Traditional learning model which is centered more on the teacher or lecturer makes students become passive and does not reflect the student desired entrepreneurial profile. A qualitative research on student centered learning has been done on students taking budget courses at Ciputra University Surabaya, Indonesia to investigate how this learning model can improve the students entrepreneurial profile. In similar case of student-centered learning, previous researches on the effect of case-based cooperative and learning method centered on the effectiveness of student learning showed cooperative learning method better results compared to the traditional method both for faculty and students. This method has also proven to optimize the potential of the intellectual, social and emotional students. The result shows a significant improvement on the student entrepreneurial profile such as innovation; ability to implement strategy with programs, budget procedures, evaluation; initiative; desire for responsibility; personal value orientation.

Keywords: APA, Qualitative, Research, Academia (Budgeting, Student-Centered Learning, Student Entrepreneurial Profile)

INTRODUCTION

Increasing focus on student center learning have been trending in recent years, shifting from traditional teaching and learning activity to student-centered learning. This paradigm shift moves the “power” of learning from the instructor to the learner, treating the learner as a co-creator in the teaching and learning process (Barr and Tagg, 1995). In addition, learners make meaning in the learning process more easily if points of learning are relevant to their lives, needs, and interests, and when they are involved in creating, understanding, and connecting to

knowledge (McCombs and Whistler, 1997). The paper describes the interconnection among the student center learning, and student's entrepreneurial profile improvement.

Entrepreneur profile has a high correlation with personality traits since entrepreneurial profile such as innovation; ability to implement strategy with programs, procedures, budgets, evaluation; initiative; desire for responsibility; personal value orientation is an expression of one's personality traits. The six traits are need for achievement, locus of control, risk taking propensity, tolerance for ambiguity, innovativeness and self-confidence, are used to define the entrepreneurial profile of students (Yonca Gu'rol and Nuray Atsan: 2006).

Personality traits, organizational factors, and environmental factors have been studied by entrepreneurship researchers as factors of new business success; on the contrary, from 1961 to 1990, study about *entrepreneurs' traits found only weak effects* (Aldrich and Wiedenmayer, 1993). The weak results for traits were storming because new business, financiers and entrepreneurs themselves referred to entrepreneurs' personal characteristics as significant factors for success (Sexton, 2001; Smith and Smith, 2000).

This research was aimed to find relationship the student center learning to improve student's entrepreneurial profile. Why and how the student entrepreneurial profile can be improved through the application of student center learning in the learning process will be discussed further in this paper.

LITERATURE REVIEW

Student Centered Learning

Student-centered learning has been defined simply as an approach to learning in which learners decide not only topic of the study but also the method and the reason behind choosing the topic (Rogers, 1983).

In the student center learning, the first meeting plays the important role. In the first meeting, a teacher shows the students how to begin the activity. Teacher shows the students the learning criteria, making an agreement with the students on how the learning activity would conducted. As lecturers, it is our responsibility to care about our students' effective learning (Roberto, 2004). Students are encouraged to learn independently, with a rubric as guidance.

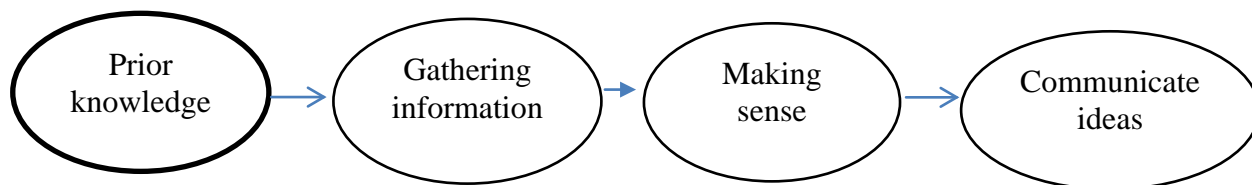
Student Centered Learning (SCL) facilitate learners to involve actively in fun learning process. The purpose of SCL is to develop attitude to become lifelong learner, active, motivated, responsible to improve learning strategy independently (self-directed learning).SC process require a lot of learning activity variation. Learning Process can be designed either independently or collectively (in groups). The learning activity can be conducted in door or out door. For instance, the activity may range from doing research in the library to doing field research. The learning resources can be written or oral (MacLellan and Soden, 2004: 254).

Conventional versus Student-Centered Learning (SCL) Approaches

Conventional learning (traditional learning) considers students only as receptors of information without consideration of the necessity to actively engage in the learning process. In the conventional approach to learning, the curriculum is based on basic levels of student participation, as control of the learning process is at the hand of the teacher/lecturer as students' main source of knowledge. It is a non-participatory approach, where students are seldom expected to ask questions, inquire, or to challenge the theories or the explanation of the teacher/lecturer. In the conventional learning approach, the common activities found are the following: lecturing, note-taking, and memorizing information. The purpose of traditional or conventional learning is later recognition or reproduction of what the teacher or lecturer has taught. In an SCL learning environment, learning is no longer confined to lecture theatres. On the contrary, there is more emphasis on peer-review and continuous self-evaluation, as well as a

wider perspective and more appreciation of lifelong learning. (MacLellan and Soden, 2004: 254).

Developing the learning process interaction in SCL can be various, such as: between teacher to student, student to student, student to anybody or student with environment. The steps for the student learning, are shown as the following diagrams:



Prior knowledge is the first step in SCL which is done for the students such as pre-test about the subject. The second step is gathering information; the students go to library and go to market for price survey later to be discussed in the class. The third step, they are making sense about what budgeting is, how to make budget and to apply it for their mini business project. The last step is to communicate ideas by creating video, writing paper, and presenting about their mini business project to peers and lecturers.

Learning process can become meaningful because the students are treated as subjects, not objects. They are making questionnaire, doing research, collecting data, making summary and finally, they apply and communicate the summary to solve the problem. The result of interaction within the learning process is that they learn about problem solving, reasoning, critical thinking, and using the knowledge actively (Rodolfo, P., et al., 2001).

Authentic assessment can be used to evaluate the students' learning on the SCL. The lecturer gives an actual task which measures the achievement of the result. The authentic assessment need the students own evaluation and involvement of other peers to judge the level of their learning success. Feedback is given regularly so that the student can decide which part of the learning needs improvement. At the end the students have to present everything having been learned and done to peer and the lecturer (Rodolfo, P., et al., 2001).

The lecturer's role in SCL is to be a facilitator. The important steps as a facilitator are the following:

1. Make a learning design.
2. Determine the list of competencies required in the learning process.
3. Ensure the students actively search the important information which is relevant to the learning topics.
4. Ensure the students extract point of learning from the information obtained.
5. Ensure the student become independent in solving problem found in the subject.

Budgeting

Budgeting is an organization of budget planner which is realized into quantitative, formal, and systematic form. Budgeting can be categorized into: selling budget, profit budget, balance budget, and comprehensive budget. The functions of budgeting are planning, organizing, actuating, and controlling (Rudianto: 2009: 3). Budgeting is a subject related to counting and using mathematical formula.

Entrepreneurial Profile

The personal trait of creativity is essential to entrepreneurship and organizational structure (Dexter, 2000). Specific component variables of entrepreneur traits, skill, and motivation categories are *significant* direct or indirect predictors of venture growth for a period of 6 years following initial measurement (Robert and Locke, 2004).

According to Rauch and Frese (2007), entrepreneurial personality research can be improved through theories which better define the different objects of research and methodological

approaches, the phenomenon with evermore attention and the possibility of having different variables. In the same publication (Rauch and Frese, 2007: 47), the authors present an interesting model of the entrepreneur's personality characteristics and success; in particular, we choose to highlight specific personality traits: need for achievement, risk-taking, innovativeness, autonomy, locus of control, and self-efficacy. These specific traits are affected by broad personality traits (extraversion, emotional stability, openness to experience, agreeableness, and conscientiousness) and have an effect on goals and action strategies. The specific personality traits are assumed to lead to business success. These specific traits are dependent on environmental variables as well.

Each of these *profiles* as the hobbyists, artisans and entrepreneurs has specific identifiable needs, goals and values. Entrepreneurs, over 40 per cent of the sample, showed superior commercial ambitions and planned to increase their production beyond themselves. (Martin and Florence, 2014).

Boundary Objects

The process outlined in this paper is designed to find relationship between the student-center learning to improve student's entrepreneurial profile and is based on boundary object concepts. In the context of this study, boundary objects would appear to offer a conceptual explanation of how learning can be translated into practice when students are in a learning event setting.

Table 1. Breakdown of the learning planning

Session	Process	Outcomes
Students can understand the use of budgeting	Individual pre-test and post-test; conducting price survey and going to library in groups. Conducting review both individually and in groups.	Students understand the use of budgeting to plan mini project business
Students can relate budgeting with cost efficiency	Conducting budget calculation and determining selling price in groups learning. Conducting review both individually and in groups.	Students can relate budgeting with mini project business efficiency.
Students can be responsible in using budget	Conducting selling product in mini project business and getting feed-back from customers in groups. Conducting review both individually and in groups.	Students can be responsible in using budget for their mini project business
Students can finish their budgeting assignment on time	In groups, making time line to do budgeting assignment video, paper, and presentation. Conducting review both individually and in groups.	Students can finish their budgeting assignment for budget video, paper, presentation
Students can plan comprehensive budget	In groups, planning budget for mini project business. Conducting review both individually and in groups.	Students can plan comprehensive budget for mini project business

RESEARCH METHODS

This study has been based on action research using a descriptive qualitative to find relationship the student center learning to improve student's entrepreneurial profile.

In the study, the main units of analysis is to find relationship the student center learning to improve student's entrepreneurial profile are students taking budget courses at Ciputra University Surabaya.

According to Miles and Huberman (1994) data will be analyzed according to steps such as: data reduction, data presentation or display, data withdrawal or verification. Participants on the research are all of the students taking budgeting subject.

There are 4 items of method which were used to measure the success of my intensive study such as: field note, student log, student work sheet, and record or student chatting of social media.

In this research, student center learning is used to teach budgeting subject for university students.

In budgeting students learn to plan budget such as make selling budget, profit budget, balance budget, and comprehensive budget. It was conducted electronically via on line to all the attendees during learning.

Data collecting from finding research can be seen to table 2 as follows:

Table 2. Breakdown of data collecting for learning outcomes evidence

Learning Steps	Learning Media	Outcomes indicator	Learning outcomes evidence
Class setting	Table, chair	Review the beginning knowledge about budget	Pre-test and self-reflection
Market Survey	Off line	Be capable to relate budget with cost efficiency	Budget implementation to arrange sell budget for mini project business
Go to library	Off line, on line	Understand many kinds of budget case from the other book	Argument collecting from expert in the book ongoing ask to the other expert and up load the groups conclusion result by on line
Selling Product	Product, off line	Be competent in responsibility of how to use budget	Budget implementation at least to reach break- even point for mini project business
Class Setting	Table chair, slide power point	Review the ending knowledge about budget	Post-test, discuss to another student, feedback to facilitator
Paper, Video, Presentation	Rubric, on line, off line	Be capable to communicate idea with comprehensive budget plan to mini project business	Time line in groups mini project business, Peer Assessment, lecturer assessment, self-reflection

The students have been given questionnaire as learning review; some of them replied as follow:

1. How the student can improve budgeting subject?
At the beginning, students felt the subject was difficult because almost of them didn't like it. However, SCL method has made them understand it.
2. How budget learning was prepared so that the presentation became interesting for learning?
The budget material was made as a simple subject. Teacher's attitude as the facilitator was friendly, open minded, caring to students, relaxed but serious.
3. How was learning pattern format which was able to motivate the student to learn by them- selves?
In the beginning on SCL pattern, the student felt strange because the learning pattern was not the same as usually pattern. They became less spirit-full and complained with the lecturer. After the third meeting, the learning pattern such as: team work discussion, games for reviewing previous learning material, make and sell product in mini project business, survey price in market was able to make the student understand budget material and actively ask question to each other.
4. In short semester, which activity motivated student to look for the answers in budgeting case study?
Making and arranging time line motivated student to look for the answers in budgeting case study so that student could plan, arrange, and manage every activity up to make comprehensive budget in mini project business.
5. How could SCL pattern build student character?
Students became more diligent to study independently; students had better understanding in budget material. Class setting made student interact to each other and there was no gap between clever students and less clever students.
6. Is there any suggestion for the university?
Students hope SCL method can be used in all subjects in the university.

Findings

There are two important advantages of SCL. The first, students that take budget subject can improve budget knowledge by themselves. The second, students can improve their entrepreneurial profile such as innovation; ability to implement strategy with programs, procedures, budgets, evaluation; initiative; desire for responsibility; personal value orientation. There are four items of method which are used to measure the success of this intensive study such as: field note, student log, student work sheet, and record or student chatting of social media. The summary of four items of method which used to improve the student entrepreneurial profile as follows:

Innovation from the students are improved by learning process such as: selling the product of mini project business according to the criteria until getting market feed-back.

The ability to implement strategy with programs, procedures, budgets, evaluation from the bookmen has to be better with ascertaining process such as innovation and initiative improvement. Pre-test and Post-test are added in the study. Beside pre-test and post-test, there are additional assignment in which the content is about ten keys for selling budget; making time line to achieve learning until final test in the last budgeting class; interviewing them about applying student center learning; executing video, paper, presentation concerning budgeting to mini project business according to criteria. Assessment is not only from lecturer but also with peer; self-reflection; etc.

Initiative from the students are improved by learning process such as: going to library to get some information about the problem solution of budgeting; discussing budgeting problem in on line and off line between the students each other and the lecturer to the students; going to market for price survey to arrange selling budget according to rubric; selling the product of mini

project business agreeing to criteria, practicing budgeting problem in group and share to each other group, etc.

Regarding desire for responsibility, learners have to get better on acquiring process such as: folder to keep personal budgeting duty; discuss with peer by on line and off line on budgeting subject; etc.

Personal value orientation of bookmen have to be improved on ascertaining process if innovation, initiative, ability to implement strategy with programs, procedures, budgets, evaluation; and desire for responsibility are improved.

Proposition

In the student center learning, the first meeting plays the important role. In the first meeting, a teacher shows the students how to begin the activity. Teacher shows the students the learning criteria, making an agreement with the students on how the learning activity would be conducted. As lecturers, it is our responsibility to care about our students' effective learning (Roberto, 2004). Students are encouraged to learn independently, with a rubric as guidance.

According to Rauch and Frese (2007), entrepreneurial personality research can be improved through theories which define the different objects of research and methodological approaches that study the phenomenon with evermore attention and the possibility of having different variables. In the same publication (Rauch and Frese, 2007: 47), the authors present an interesting model of the entrepreneur's personality characteristics and success; in particular, we choose to highlight specific personality traits: need for achievement, risk-taking, innovativeness, autonomy, locus of control, and self-efficacy.

The connection between student center learning and entrepreneurial profile is supported by empirical studies. The results of my research which explain before can be used as bases to propose the following proposition:

P1: Five important steps for facilitators of SCL (Make a learning design; Determine the list of competencies required in the learning process; Ensure the students actively search the important information which is relevant to the learning topics; Ensure the students extract point of learning from the information obtained; and Ensure the student become independent in solving problem found in the subject) are needed to establish student entrepreneurial profile.

P2: The four steps for students in the learning process interaction of SCL (Prior knowledge, gathering information, making sense, and communicate ideas) are needed to build student entrepreneurial profile. Every step from learning process needs review both individually and in groups to create and improve student entrepreneurial profile.

DISCUSSION AND CONCLUSION

In Student Center Learning, prior knowledge is the important one. SCL is required to improve the student entrepreneurial profile, so that the student entrepreneurial profile (such as innovation; ability to implement strategy with programs, procedures, budgets, evaluation; initiative; desire for responsibility; personal value orientation) is established.

As table 2 has shown, learning outcomes evidence show how the students make better budget knowledge and student entrepreneurial profile. By using learning media such as: class setting, rubric, media on line, off line, assessment, artifact, time line, group discussion and interaction, students can improve their entrepreneurial profile.

Recorded review of the students in the end of every learning session have shown improved entrepreneurial profile. Learning experience such as going to library, price survey, making time line on SCL have been able to improve self-confidence and encourage personal value so that they can plan their mini project business budget better than before. Interaction between students and students then lecturers and students has made comfortable situation that creates an interesting learning process. The students' different intelligence has created no gap among the

students; moreover they can complement to each other while learning. The students have better understanding in subject learning because every given step is reviewed both individually and in groups.

Summary of student log, student work sheet, and record or student chatting of social media as qualitative method which is used to improve the student entrepreneurial profile have been shown positive improvement. Meanwhile lecturer's field notes showed the same result too.

So, improvement of the student entrepreneurial profile (such as innovation; ability to implement to strategy with programs, procedures, budgets, evaluation; initiative; desire for responsibility; personal value orientation) have already brought positive outcome when communicate ideas and prior knowledge (as the first meeting is important from SCL) have been acted to subject learning process.

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