LEARNING OF ENTREPRENEURSHIP AND ENTREPRENEURSHIP PRACTICES AGAINST BUSINESS INTEREST

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Abstract: Entrepreneurship education is something that is needed for children and society. Because it is beneficial to the operational efforts of the national development program, priority needs to be included in the contents of the school curriculum. This study aims to determine the magnitude of the effect of Entrepreneurship Learning Entrepreneurial interest, in the 2015 class of Langlangbuana University FEB Students. Qualitatively through questionnaire data collection techniques obtained from FEB Langlangbuana University students class of 2015. To test the data of this study using the software in the form of SEM PLS. The results of this study indicate that t is seen that the value of Entrepreneurship Learning (2,314) is greater than tcritical (1.96) which means that the results of hypothesis 1 are H0 rejected, then the statistical conclusion is that Entrepreneurship Learning significantly influences entrepreneurial interest. Then, on the entrepreneurial practice variable that the calculated value of Entrepreneurship Practices (2,378) is greater than tcritical (1.96) which means that the results of hypothesis 1 are H0 rejected, conclusion is that Entrepreneurial practice variable that the statistical conclusion is that Entrepreneurial practice variable that the calculated value of Entrepreneurship Practices (2,378) is greater than tcritical (1.96) which means that the results of hypothesis 1 are H0 rejected, then the statistical conclusion is that Entrepreneurial practice entrepreneurial interest.

Keywords: Entrepreneurship Learning, Entrepreneurship Practices, Entrepreneurial Interest

INTRODUCTION

Indonesia's slowing economic growth increased has domestic unemployment. The Central Statistics Agency (BPS) noted, this year (February 2018) the number of unemployed in Indonesia reached 7 million people or 5.34%. BPS head Suharianto said the Indonesian workforce in the second month increased 131.01 million people or an increase of 2.95 million people compared to August 2017. Whereas compared to February last year, it had increased by 3 million people. Suhariyanto said the cause of the increase in unemployment was due to the economic slowdown in Indonesia. The BPS announced reason, Indonesia's economic growth in the fourth quarter / 2018 of 5.17% this economic growth rate was missed from the target of 5.4%, this was influenced by various things including commodity prices that had decreased. Besides, the downward trend in the world economy also affected Indonesia.

Compared to quarter I / 2017. BPS data explained that the open unemployment (TPT) rate was dominated by people with a Vocational School (SMK) education of High 11.24%, followed by a High School (SMA) level of 7.95%, and Diploma I / II / III of 7. 49%. Meanwhile, the lowest TPT was in the population of elementary school education and below with a percentage of 2.43% in February 2017. During the last vear the TPT experienced an increase namely the population with vocational education 1.84 points, Diploma I / II and III by 1.62 points and universities 1.03 points. In that context, many believe that the best way to reduce the unemployment rate in Indonesia is to create voung entrepreneurs. On one occasion the Coordinating Minister for the Economy Hatta Rajasa once said that to become a developed country at least the number of Indonesian entrepreneurs was at least two percent of the total population. Unfortunately, currently, the number of

Indonesian entrepreneurs is still less than one percent. There is no developing country without the presence of entrepreneurs. Developed countries have a high level of entrepreneurship, so growth economic that becomes relatively higher quality, "said Deputy BI Governor Halim Alamsyah, in an training entrepreneurial event for students at the BI Building, Jakarta, Monday, September 3, 2012. According to him Indonesia's entrepreneurship level is even lower compared to neighboring countries such as Malaysia, Thailand, and Singapore, where the entrepreneurship level is above 4% Building an independent business, for some Indonesians productive age, is still the number two choice, compared to the choice of being a worker or employee. This was conveyed by the Minister of Cooperatives and SMEs, A.A.G.N Puspayoga in the opening of the 2015 Mandiri Young Entrepreneur event which was again held by Bank Mandiri. In his remarks, Puspayoga appealed to banks, government, and academics to work together to encourage the growth of creative and innovative vound entrepreneurs. Data from the Ministry of Kopersi and SMEs shows that currently in Indonesia 42 million SMEs have been recorded, "This entrepreneurial embryo must be fostered not to go it alone," said Puspavoga. At present the number of entrepreneurs in Indonesia has only reached 0.43% of the total population of productive age, this figure is very far behind when compared to some neighboring countries, such as Singapore where the number of 7%, has reached entrepreneurs Malaysia 5%, and Thailand 3%. The term entrepreneur is a translation of the word entrepreneur which is defined as an individual or group activity that opens new businesses to gain profits and grow a business in the field of production and distribution of economic goods and services.

Talking about entrepreneurship, it cannot be separated from the matter of national independence. The two things affect each other. If the quantity and quality of entrepreneurship in a country are good, it can be ensured that the country's independence is good too. The presence of entrepreneurs is important to sustain the socio-economic life of the nation, such as improving welfare and reducing unemployment. To that end, the government must start seriously paying attention to the problem of entrepreneurship in Indonesia both in terms of quantity and quality. Entrepreneurship education is something that is needed for children and society. Because it is beneficial to the operational efforts of the national development program, priority needs to be included in the contents of the school curriculum.

Research purposes is to find out magnitude of the effect the of Entrepreneurship Learning on entrepreneurial interest, at FEB Student Langlangbuana University Class of 2015 and to find out the magnitude of the effect of entrepreneurial practices on the interests of entrepreneurship, FEB Student Langlangbuana University Class of 2015.

Sagala (2009) say that understanding learning is "to teach students to use the principles of education and learning theory which is the main determinant of educational success". Learning is a two-way communication process. Teaching is done by the teacher as an educator while learning by students.

According to Daryanto (2012) "entrepreneurship is the ability to create something new and different through berpikir kreatif dan bertindak inovatif untuk menciptakan peluang".

According to Zainuddin (2005) "practice or practice is a learning strategy or form of teaching used to learn together psychomotor abilities (skills), understanding (knowledge) and affective (attitude) using laboratory facilities".

Slameto, (2010) "Interest can be expressed through statements showing that students prefer one thing to another, it can also be manifested through participation in an activity".

Understanding entrepreneurship according to Joseph Schumpeter in Alma (2013) entrepreneurship is a person who breaks down the existing economic system by introducing new goods and services, by creating new organizations or processing new raw materials.

METHODS

In this study, researchers used a data processing application with SEM PLS and the data used was polymer data because they were obtained directly from Langlangbuana University, Bandung, especially in the Faculty of Economics and Business, class of 2015 using a questionnaire.

Power Analysis Determination of the minimum sample size using the power analysis method is also based on the part of the model with the most directional arrows. Furthermore, Hair et al (2017) recommend some minimum sample sizes that can be taken for SEM-PLS with various significant levels and R2. So that in this study using power analysis at a significant level of 5% and R2 = 0.5%, the samples were taken were at least 33 people.

RESULTS AND DISCUSSION

Based on the results of the research and distribution of questionnaires, it can be seen about the Demographic profile of respondents in 2015 students of the faculty of economics, Langlangbuana Bandung University located in Jln. Karapitan No. 116 Bandung., Which can describe the characteristics of respondents regarding general sex, educational background, and further the characteristics of respondents can be seen below:

Table 1. Demographics of RespondentProfiles

| Gender: | Frequency | Percentage |
|-------------|-----------|------------|
| Male | 21 | 63.66% |
| Girl | 13 | 36.34% |
| Last | | |
| education : | | |
| SLTP | 15 | 45.45% |
| SLTA | 18 | 54.54% |
| D3 | 0 | 0% |
| S1 | 0 | 0% |
| S2 | 0 | 0% |

Source: data that has been processed by the author (2019)



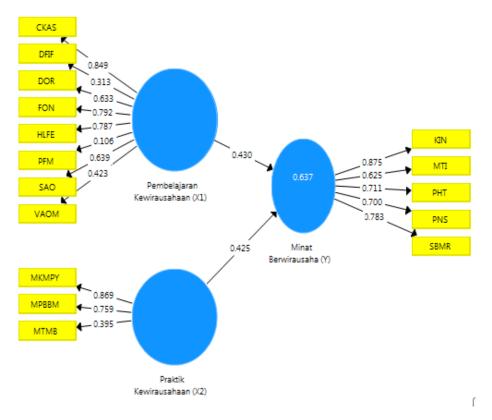


Figure 1. Loading factor path diagram Source: data that has been processed by the author (2019)

Specifications for Measurement Models of Entrepreneurship Learning

Entrepreneurship Learning Variables measured using 8 dimensions consisting of (DOR) Desire for responsibility, (PFN) Preference for moderate, (CKAS) Confidence in their ability to succeed, (DFIF) Desire for immediate feedback, (HLFE) High level for energy, (FON) Future orientation, (SAO) Skill at organizing, (VAOM) Value of achievement over money) This dimension is a reflective dimension, the estimated results of the parameters of this variable measurement model are shown as shown in Figure 2.

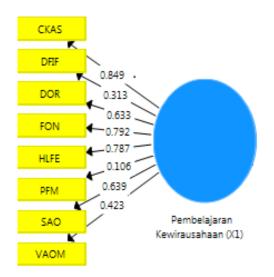


Figure 2. Entrepreneurship Learning Pathway Cha Source: data that has been processed by the author (2019)

| Dimension | Loading Factor | Indicator Reliability | T-Calculate | P- Value |
|--|-------------------|--------------------------|-------------|-------------|
| Desire for responsibility (DOR) | 0.633 | 0.610 | 4.783 | 0.000 |
| (PFM) Preference for moderate | 0.106 | 0.087 | 0.482 | 0.000 |
| (CKAS) Confidence in their ability to success | 0.849 | 0.820 | 10.162 | 0.000 |
| (DFIF) Desire for immediate feedback | 0.313 | 0.311 | 1.262 | 0.000 |
| (HLFE) High level for energy, | 0.787 | 0.783 | 10.328 | 0.000 |
| (FON) Future orientation | 0.792 | 0.781 | 8.108 | 0.000 |
| (SAO) Skill at organizing | 0.639 | 0.615 | 4.633 | 0.000 |
| (VAOM) Value of achievement over money) | 0.423 | 0.431 | 2.497 | 0.013 |
| Average variance extracted (AVE) | | 0.383 | | |
| Composite Reliability | | 0.807 | | |

Source: data that has been processed by the author (2019)

Outer loading and reflective constructs of measurement of Entrepreneurship Learning are still not evenly distributed because there are still below the standard value of 0.50. The Desire for responsibility (DOR) dimension has a loading value of 0.633, above the threshold of 0.50 and significant (p = 0,000) at the 5% level. This dimension has a reliability indicator (0.610). Then the dimension (PFM) Preference for moderate has a loading value of 0.106, below the threshold of 0.50 and is significant (p = 0,000) at the 5% significance level. This dimension has a reliability indicator (0.087). Dimension (CKAS) Confidence in their ability to succeed has a loading value of 0.849, above the threshold of 0.50 and significant (p = 0,000). This dimension has a reliability indicator (0.820). The Desire for immediate feedback dimension (DFIF) has a loading value of 0.313, below the 0.50 threshold and is significant (p = 0,000) at a 5% significance level, this dimension has a reliability indicator (0.311). Then the Dimension (HLFE) High level for energy, has a loading value of 0.787, above the threshold of 0.50 and significant (p =

0,000) at a 5% significance level, this dimension has a reliability indicator (0.783). Then Dimensions (FON) Future orientation has a loading value of 0.792, above the threshold of 0.50 and significant (p = 0,000) at a 5% significance level, this dimension has a reliability indicator (0.781). Then Dimension (SAO) Skill at organizing has a loading value of 0.639, above the threshold of 0.50 and significant (p =0,000) at 5% significance level, this dimension has a reliability indicator (0.615) and a Dimension (VAOM) Value of achievement over money) has a loading value of 0.423, above the threshold of 0.50 and significant (p = 0,000) at a 5% level of significance, this dimension has a reliability indicator (0.431)

The AVE value of 0.383 is below the average value of 0.50. Likewise, the composite reliability value of the constructed value above seems to have a value of 0.807 above the minimum value of 0.80. This means that this dimension is declared unfavorable because it still leaves the AVE value which is still below the standard value of 0.50. Discriminant validity tested through cross-loading shows that loading integration is higher compared to other dimensions, thus providing evidence for discriminant validity construct found in Entrepreneurship Learning.

Specifications for Measurement Models of Entrepreneurial Practices

Entrepreneurial Practice Variables measured using 3 dimensions namely Having the freedom to actualize the potential possessed (MKMPY), Having the opportunity to play a role for the community (MPBBM), Can be a separate motivation to start entrepreneurship (MTMB), With this Dimension equation is a reflective dimension, the estimation results of the parameters of this variable measurement model are shown in Figure 3.

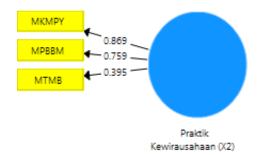


Figure 3. Entrepreneurship Practice Pathway Chart Source: data that has been processed by

the author (2019)

| Dimension | Loading Factor | Indicator Reliability | T- Calculate | P-Value |
|--|-------------------|--------------------------|-----------------|---------|
| Have the freedom to | | | | |
| actualize the potential possessed (MKMPY) | 0.869 | 0.861 | 13.668 | 0.000 |
| Have the opportunity to | | | | |
| play a role for the community (MPBBM)) | 0.759 | 0.733 | 5.145 | 0.000 |
| a separate motivation to | | | | |
| start entrepreneurship (MTMB) | 0.395 | 0.403 | 1.809 | 0.000 |
| Average variance extracted (AVE) | | 0.49 | 6 | |
| Composite Reliability | | 0.73 | 0 | |

Table 3. Calculation Results of Entrepreneurship Practice Measurement Model

Source: data that has been processed by the author (2019)

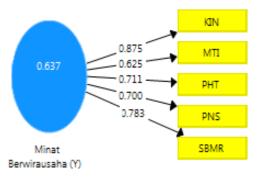
Outer loading and reflective constructs of measurement of Entrepreneurship Practices are still not evenly distributed because there are still below the standard value of 0.50. Dimension Having the freedom to actualize the potential possessed (MKMPY) has a loading value of 0.869, above the threshold of 0.50 and significant (p = 0,000) at the 5% level. This dimension has a reliability indicator (0.861). Then the dimension of Having the opportunity to play a role for the community (MPBBM) has a loading value of 0.759, above the threshold of 0.50 and is significant (p = 0,000) at the 5% level. This dimension has a reliability (0.733). The indicator orientation dimension on the results has a loading value of 0.830, above the threshold of 0.50 and is significant (p = 0.000). This dimension has a reliability indicator (0.831). The dimension becomes a separate motivation to start entrepreneurship (MTMB) having a loading value of 0.395, below the 0.50 threshold and significant (p = 0,000) at the 5% level, this dimension has a reliability indicator (0.403).

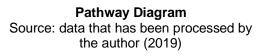
The AVE value of 0.496 is below the average value of 0.50. Likewise, the composite reliability value of the constructed value above seems to have a value of 0.894, which is above the minimum value of 0.80. This means that this dimension has been declared verv good. Discriminant validity tested through cross-loading shows that loading integration is higher than other dimensions, thus providing evidence for construct discriminant validity found in organizational culture

Specifications for the Entrepreneurial Interest Measurement Model

Entrepreneurial Interest Variables are measured using 5 dimensions, namely, Feeling Interested (PHT), Happy Feelings (PNS), motivation (MTI), Desire (KIN), risk-taking attitude (SBMR), This dimension is a reflective dimension, the estimated parameter results this variable measurement model is shown in Figure 4.

Figure 4. Entrepreneurial Interest





| Dimension | Loading Factor | Indicator Reliability | T- Calculate | P-Value |
|----------------------------------|-------------------|--------------------------|-----------------|---------|
| Easting Interested (IDM) | | | | 0.000 |
| Feeling Interested (IPM) | 0.711 | 0.697 | 6.437 | 0.000 |
| Happy feelings (PNS) | 0.700 | 0.686 | 5.163 | 0.000 |
| motivation (MTI) | 0.625 | 0.598 | 3.981 | 0.000 |
| Wish (KIN) | 0.875 | 0.879 | 23.718 | 0.000 |
| risk taking attitude (SBMR | 0.783 | 0.785 | 10.728 | 0.000 |
| Average variance extracted (AVE) | | 0.55 | 53 | |
| Composite Reliability | | 0.85 | 59 | |

Table 4. Calculation Results of Entrepreneurial Interest Measurement Model

Source: data that has been processed by the author (2019)

Outer loading and reflective constructs of measurement of the quality of management accounting information systems are all worth above 0.50. The Dimension of Feeling Attracted (IPM) has a loading value of 0.711, above the threshold of 0.50 and significant (p =0,000) at the 5% level. This dimension has a reliability indicator (0.697). Then the dimension of Pleasure Accuracy (PNS) has a loading value of 0.700, above the threshold of 0.50 and significant (p = 0,000) at the 5% level. This dimension has a reliability indicator (0.686). The motivational dimension (MTI) has a loading value of 0.625, above the threshold of 0.50 and significant (p = 0,000). This dimension has a reliability indicator (0.598). The Dimension of Desire (KIN) has a loading value of 0.875, above the threshold of 0.50 and is significant (p = 0,000) at the 5% level, this dimension has a reliability indicator (0.879). Then the dimension of risk-taking attitude (SBMR) has a loading value of 0.783, above the threshold of 0.50 and significant (p = 0,000) at the threshold of 0.50 and significant (SBMR) has a loading value of 0.783, above the threshold of 0.50 and significant (p = 0,000) at the threshold of 0.50 and significant (p = 0,000).

0,000) at the 5% level, this dimension has a reliability indicator (0.785)

The AVE value of 0.553 is above the average value of 0.50. Likewise, the composite reliability value of the constructed value above seems to have a value of 0.859 above the minimum value of 0.80. This means that this dimension has been declared very good. Discriminant validity tested through shows that cross-loading loading higher integration is than other dimensions, thus providing evidence for construct discriminant validity found in the quality of management accounting information systems.

Hypothesis test Statistical Hypothesis 1 H0: Y11 = 0 Implementation of entrepreneurial learning does not affect entrepreneurial interest.

H1: Y11 ≠ 0 Implementation of entrepreneurial learning has a significant effect on entrepreneurial interest

Statistical Hypothesis 2

H0: Y12 = 0 The implementation of entrepreneurial practices does not affect the interest in entrepreneurship.

H1: Y2 \neq 0 Implementation of entrepreneurial practices affects the interest in entrepreneurship

. To test this hypothesis the t-student test statistic like what was explained in chapter 3. The test criterion is that H0 is rejected if the p-value is smaller than α , with $\alpha = 0.05$. The test results are summarized in the table below:

Table 5. Hypothesis Testing Results

| Statistical Hypothesis | Path coefficient | t-Calculate | p-Value | Description |
|------------------------------|---------------------|-------------|---------|----------------|
| Ho:Y11=0 Ho:Y11≠0 | 0.430 | 2.314 | 0.000 | H0 is rejected |
| Ho : Y12 = 0 Ho : Y12 ≠ 0 | 0.425 | 2.378 | 0.000 | H0 is rejected |

Source: data that has been processed by the author (2019)

Hypothesis Testing Results 1

Based on the table above, it can be seen that the value of the tcount of Entrepreneurship Learning (2,314) is greater than tcritical (1.96) which means that the results of hypothesis 1 are H0 rejected, then the statistical conclusion is that Entrepreneurship Learning significantly influences entrepreneurial interest.

Hypothesis Testing Results 2

Based on the table above, it can be seen that the calculated value of Entrepreneurship Practices (2,378) is greater than tcritical (1.96) which means that the results of hypothesis 1 are H0 rejected, then the statistical conclusion is that Entrepreneurial Practices significantly influence entrepreneurial interest.

Based on the results of the calculations done, the F square value of 0.229 and 0.224 is obtained. Because the value of f2 is above 0.35 (the limit of the effect size is large), it can be stated that the effect size for the effect of Entrepreneurship Learning and Entrepreneurship Practices on entrepreneurial interest is not large.

Another measure used to evaluate structural models is the coefficient of entrepreneurial interest (R2). Presenting relationship between the entrepreneurship learning variables and entrepreneurial learning as predictors and endogenous latent variables entrepreneurial interest aives the calculation result R2 = 0.637. So it can be concluded that 63.7% of the variance in the variable of entrepreneurial interest is explained by the variables of entrepreneurial learning and entrepreneurial practices, the rest is explained by other factors.

This section discusses the results of empirical tests for each problem statement and hypothesis. Based on the results of descriptive analysis and verificative analysis which is then compared with the theory and results of previous studies. In addition to using the results of questionnaire answers, in responding to the problems in this study, open information from the responses of respondents is needed in addition to supporting suggestions that will be submitted as problem-solving. This research is a testing (confirmation) theory that is used to build hypotheses. For this research, the hypothesis is built on the theory of logical explanations and the results of previous studies that are tested with facts.

There empirically. The theoretical framework used by researchers as a conceptual model of the relationship between the factors identified to provide problem-solving solutions to on managerial performance has been statistically tested both for the outer model (the association of manifest variables with other variables) and for the inner model (the relationship between exogenous variables and endogenous variables). The results of the testing of the model fit for the outer model are specified based on the operationalization of the variables by considering reflective orientation shows validity, that convergent is. the correlation between item scores and construct scores shows outer loading 0.5-0.9. This means that the variable has a good ability to reflect the latent variable. And shows the tcount above tcritis that is equal to 1.96.

For discriminant validity, that is, the validity of the constructs formed based on AVE (average variance extracted) values are all above the minimum value of 0.50. Furthermore, the evaluation of the measurement model of the model (outer model) can also be seen from the value of composite reliability (CR) where the CR value is greater than 0.70 and the results are as expected. The greater the value of God (Goodness of Fit), the more fit a model.

The results of testing the suitability of the model for the inner model, the hypothesis is accepted with a tcount above the tcritical value of 1.96. Hypotheses have been tested and support the theory so that if the same hypotheses with different units of analysis and samples are consistent, the results from time to time and from testing to theory testing will remain until other theories shift so that research can build and develop theories.

The Effect of Entrepreneurship Learning on Entrepreneurial Interest

Based on the results of research that has been done, that Learning Entrepreneurship against Entrepreneurial Interest amounted to 0.430 and included in the large category. This coefficient shows that the variable Entrepreneurial Interest is explained by Entrepreneurship Learning with reflected by (DOR) Desire for responsibility, (PFN) Preference for moderate, (CKAS) Confidence in their ability to success, (DFIF) Desire for immediate feedback, (HLFE) High level for energy, (FON) Future orientation, (SAO) Skill at organizing, (VAOM) Value of achievement over money, Judging from the loading factor path diagram, the Confidence in their ability to success dimension (CKAS) has a loading factor of 0.849 which gives contribution is very large compared to other dimensions, while for the dimension (DOR) Desire for responsibility has a loading factor of 0.633, (PFN) Preference for moderate has a loading factor of 0.106, (DFIF) Desire for immediate feedback has a loading factor of 0.313, (HLFE) High level for energy has a loading factor of 0.787, (FON) Future orientation has a loading factor of 0.792, (SAO) Skill at organizing has more oading factor 0.639, and finally (VAOM) The value of achievement over money has a loading factor of 0.423.

With this, entrepreneurship learning provides a change in entrepreneurial interest if entrepreneurship learning can help in providing stimulation, knowledge to students to be interested and want to explore the world of entrepreneurship.

The findings of the study above are entrepreneurial learning which shows that entrepreneurship learning is already in the good category, but not yet perfect. This is due to the following:

- (DOR) Desire for responsibility has shown that university students of the university of economics in Langlangbuana have shown a good sense of responsibility accepting the risks they are doing and are willing to try to fix existing problems. However, it is not entirely good because it still leaves a GAP which, if viewed from an ideal score of 100%, and is caused by a mindset that is not yet entirely entrepreneurial
- (PFN) Preference for moderate is 2. not entirely good in the courage to take risks in terms of risk in entrepreneurship, has not been fully replicated (PFN) dimensions Preference for moderate) Students / Students of the Faculty of Economics and Business Langlangbuana University Bandung due to lack of knowledge about how to handle various kinds of risks in the entrepreneurship world.
- 3. (CKAS) Confidence in their ability to success has shown that the confidence to obtain the success of the Langlangbuana University Bandung Faculty of Economics and Business Students is already good, but not yet perfect, because not all students/students are yet well-motivated, perhaps in need of some kind of constructive training and seminars.

- 4. (DFIF) Desire for immediate feedback is not entirely good for students/students of the Faculty of Economics and Business, Langlangbuana University, Bandung, this is because the management is not good enough if it has been doing business whether small or large scale.
- 5. (HLFE) High level for energy in the enthusiasm and hard work of the Students / Students of the Faculty of Economics and Business, Langlangbuana University, Bandung, is not yet fully good, this is because the technical factors contained in the motivation to achieve success are lacking, orientation in the future is lacking so that it has not fully optimal.
- 6. (FON) Future orientation, for the perspective of future orientation by preparing to face competition and challenges Students / Students of the Faculty of Economics and Business, Langlangbuana University Bandung are already good, but not perfect yet, this is caused by a relaxed attitude, caused by the knowledge of power competitiveness of each individual and with many individuals
- 7. (SAO) Skill at organizing, having skills in organizing resources to added create value to students/students of the Faculty of Economics and Business. Langlangbuana University, Bandung is good, some of them can apply how to process resources to be added value, but still has shortcomings such as not beina packaged properly. marketing processes that have not been oriented and knowledge about managing entrepreneurship is not optimal.
- 8. (VAOM) Value of achievement over money, which is more appreciative of achievement than money Students / Students of the Faculty of Economics and Business, Langlangbuana

University Bandung are already good, they have been able to value performance or achievement compared to the output or money generated, but still leaves some the lack of this variable, because not all students think that it is necessary to hold training or seminars on the achievements. importance of performance done, compared outputs

Thus the results of the study indicate that the students/students of the Faculty of Economics and Business, the Langlangbuana University of Bandung in entrepreneurial learning significantly affect entrepreneurial interest, so if the higher or lower the entrepreneurial learning that is applied, it increases or degrades the entrepreneurial interest of the students/students of the Faculty of Economics and Langlangbuana University Bandung Business

The Influence of Organizational Culture on the Quality of Management Accounting Information Systems

Based on the results of research that has been done, that the practice of entrepreneurship towards entrepreneurial interests amounted to 0.425 and included in the large category. This coefficient shows that the variable of entrepreneurial interest is explained by entrepreneurial practices by being reflected by Having the freedom to actualize the potential possessed (MKMPY), Having the opportunity to play a role for the community (MPBBM), Can be a separate motivation to start entrepreneurship (MTMB), Seen from diagram loading factor. the path dimension Has the freedom to actualize its potential (MKMPY) has a loading factor of 0.869 which contributes greatly compared to other dimensions, whereas for the dimension Has the opportunity to play a role for the community (MPBBM) has a loading factor of 0.759, can be a separate motivation to start entrepreneurship (MTMB) has a loading factor of 0.396.

Research findings on organizational culture that show that entrepreneurship practices are already in the good category but not 100% yet. This is due to the following:

Having the freedom to actualize the potential possessed (MKMPY), has not been said to be perfect In actualizing potential it possesses the and encouraging itself to actualize creativity, but it is already in the good category. Having the opportunity to play a role for the community (MPBBM) shows that it is not yet fully good In playing an active role in society creating products that are useful and marketed to the community, due to lack of knowledge and motivation in each student. Can be a separate motivation to start entrepreneurship (MTMB) shows that it is not entirely good, because not all Students / Students of the Faculty of Economics and Business. Langlangbuana University Bandung have the desire to become entrepreneurs.

Thus the results of the study indicate that the students/students of the Faculty of Economics and Business, Langlangbuana University in Bandung on entrepreneurial practices significantly influence entrepreneurial interest. the better the practice of entrepreneurship is carried out by the Bandung city government cooperative, Faculty of Economics and Business, the University will increase the number of people who want to be entrepreneurs.

CONCLUSION

Based on the phenomena, problem formulation, hypotheses and research results, the conclusions of this study are as follows:

Entrepreneurship learning affects the interest in entrepreneurship at the Langlangbuana University Faculty of Economics and Business, Bandung University. Entrepreneurship learning at the Langlangbuana University Faculty of Economics and Business Bandung has been going well, but it is not yet fully optimal. This was revealed because the dimensions. (PFM) Preference for moderate, (DFIF) Desire for immediate feedback. (VAOM) Value of achievement over money, Judging from the loading factor path diagram, the dimensions did not fully support the entrepreneurship learning path at the Faculty of Economics and Business University Langlangbuana Bandung. Entrepreneurial Practice influences entrepreneurial interest. However, it has not yet fully supported Entrepreneurial Interest, because each indicator of Entrepreneurial Practices, namely the dimension of Having the opportunity to play a role for the community (MPBBM), Can be a separate motivation for starting entrepreneurship (MTMB), still having a thigh gap, even though it is said to have a high gap good but the application has not been implemented perfectly.

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