



Analysis of needs and teachers' perception towards business teaching materials at SMA Labschool UPI

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ABSTRACT

This research aims to discuss the importance of understanding teachers' perceptions of business teaching materials to enhance the quality of education. This article seeks to explore the analysis of teachers' needs and perceptions regarding business teaching materials, identify factors influencing their views, and evaluate their impact on the effectiveness of teaching and learning. The research employs a qualitative method with data collection techniques involving interviews and observations. The study results indicate that teachers' perceptions of business teaching materials are influenced by factors such as relevance, practicality, and the attractiveness of the materials. Furthermore, curriculum adjustments and teaching approaches can be implemented to meet the actual needs better, creating a dynamic and relevant learning environment for students. Therefore, this article significantly improves the quality of education at SMA Labschool UPI.

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ABSTRAK

Penelitian ini bertujuan untuk membahas tentang pentingnya memahami persepsi guru terhadap materi pengajaran bisnis untuk meningkatkan kualitas pembelajaran. Artikel ini bertujuan untuk mengeksplorasi analisis kebutuhan dan persepsi guru terhadap materi pengajaran bisnis, mengidentifikasi faktor-faktor yang memengaruhi pandangan mereka, serta mengevaluasi dampaknya terhadap efektivitas pembelajaran. Metode yang digunakan dalam penelitian ini adalah metode kualitatif dengan teknik pengumpulan data melalui wawancara dan observasi. Hasil penelitian menunjukkan bahwa persepsi guru terhadap materi pengajaran bisnis dipengaruhi oleh faktor-faktor seperti relevansi, kepraktisan, dan daya tarik materi. Selain itu, penyesuaian kurikulum dan pendekatan pengajaran dapat dilakukan untuk memenuhi kebutuhan sebenarnya, menciptakan lingkungan belajar yang dinamis dan relevan bagi para siswa. Oleh karena itu, artikel ini memberikan kontribusi penting dalam meningkatkan kualitas pembelajaran di SMA Labschool UPI.

Kata Kunci: Bisnis; kewirausahaan; materi pengajaran; persepsi guru

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INTRODUCTION

Education is a formal, planned approach to developing students and an actively monitored learning process to maximize students' potential. Entrepreneurial education is an educational process that focuses on developing and strengthening the skills needed to become an entrepreneur. (Rina *et al.*, 2019). The highlighted skills can be an individual's ability or willingness to acquire certain qualities to become a business owner. There are two ways to identify a student's personality traits. First, recognize the main characteristics of a company. Second, transform the student into a human being. Educators must aim to foster innovative learning when designing and shaping students. (Resnawati *et al.*, 2022).

Education plays a crucial role in shaping a competent generation ready to meet the demands of the ever-evolving job market. Teachers must be willing and able to fulfill their main goals and tasks. This ability encompasses mental and physical capabilities, as well as the ability to communicate and understand the material. (Agusti & Rahmadhani, 2020). In this context, teachers play a prominent role, especially in delivering business teaching materials. Analyzing teachers' needs and perceptions of business teaching materials becomes an important aspect in ensuring the effectiveness of learning.

Entrepreneurship education is one component of the education system aimed at equipping students with the skills needed to succeed in both the private and public sectors within the industry, as well as enhancing their competence in a particular field of work, so that they become competent and skilled professionals. In addition to having practical experience, students should also participate in business education programs designed to help them become successful entrepreneurs. (Hastuti, 2022). Entrepreneurship education is carried out effectively across all aspects and establishes a strong positive relationship between entrepreneurial intention and perception. Creating a positive perception of entrepreneurship education among students is an important step toward achieving the main objectives. The importance of business education cannot be overstated in preparing students to become innovative, creative, and independent individuals capable of overcoming challenges. Therefore, the goal of entrepreneurial education is to prepare students to become entrepreneurs and contribute to economic development. (Noviani & Wahida, 2022).

Teachers, as learning facilitators, have the task of mastering and delivering material that meets students' needs. Needs analysis serves as the foundation for designing a curriculum that is responsive to the times and industry demands. Involving teachers in this process ensures that teaching materials not only cover theoretical aspects but also integrate practical experiences to prepare students for the dynamic business world. In the teaching and learning process, teachers have an important role in optimizing students' potential. Efforts to stimulate the development of this potential are a process that requires time and cannot be measured in a short period. Nevertheless, signs of students' development can be observed through the learning tools teachers use. (Cuschieri & Calleja, 2020; Yuliansah & Ayu, 2021).

A deep understanding of teachers' perceptions is necessary in designing an effective curriculum that meets individual needs. Furthermore, there is a perspective on the importance of collaboration between education and industry in developing relevant Business teaching materials. (Ahmad, 2018). This cooperation helps students gain real-world experience and prepares them for success in an ever-changing work environment. Overall,

these previous studies emphasize the need to integrate updates into Business teaching materials, understand teachers' perspectives, and establish partnerships with industry to respond to the demands of the dynamic business world.

In analyzing the needs and perceptions of teachers regarding Business teaching materials at SMA Labschool UPI, this study draws on several previous studies that provide valuable insights into teachers' classroom dissatisfaction. Business teachers' dissatisfaction with teaching materials is considered inadequate and less aligned with the real world of work (Brown, 2018). In this context, the study shows the need to improve and develop Business teaching materials to provide relevant, up-to-date education.

Teachers' perceptions of business teaching materials for 12th-grade students at Labschool Senior High School also significantly affect learning quality. Teachers' deep understanding of the relevance, practicality, and appeal of the materials can motivate students to engage actively in learning. Optimal learning conditions can be achieved when teachers organize students and teaching resources and manage them in an enjoyable atmosphere to achieve educational goals. (Endaryono & Djuhartono, 2021). Therefore, detailing teachers' perceptions of specific needs and the challenges they face in delivering business materials is an important step toward improving the quality of education.

This article will explore in depth the analysis of teachers' needs and perceptions regarding business teaching materials, identify the factors that influence their views, and evaluate the impact on learning effectiveness. Thus, we can understand how curriculum adjustments and teaching approaches can be made to meet actual needs, creating a dynamic and relevant learning environment for students.

LITERATURE REVIEW

Business learning

The process of business learning in schools aims to improve the quality of education by fostering a deep understanding of business teaching materials among teachers. Entrepreneurial practice can be interpreted as business efforts or activities aimed at teaching and training students in entrepreneurship, starting with the attitudes and behaviors of an entrepreneur. Students can learn entrepreneurship by directly engaging in business activities to develop their entrepreneurial skills through education. (Maimuna *et al.*, 2023). To achieve this, certain steps need to be taken, including understanding the needs analysis and teachers' perceptions of business lesson materials, identifying factors that influence their views, and evaluating the impact on the effectiveness of the teaching and learning process.

To enhance business teaching, curriculum adjustments and character education are important steps. These adjustments aim to meet students' needs better and create a dynamic, relevant learning environment, resulting in a more focused, meaningful learning experience. In business learning, the character education model integrates character values, soft skills, and transferable skills (Hermany, 2019).

Furthermore, the evaluation of the learning process is needed, which can be carried out through student feedback, direct observation of student engagement, and analysis of

learning outcomes. By conducting periodic evaluations, teachers can identify areas for improvement and continuously enhance the quality of their teaching.

Teachers' Perceptions and Needs Regarding Business Teaching Materials

Teachers' perceptions and needs regarding business teaching materials are key to developing effective business education. With dynamic changes in the business world and rapidly evolving labor market demands, business teachers face increasingly complex tasks (Brunetti *et al.*, 2020). Several challenges teachers face when delivering relevant business materials include limited resources, insufficient training, and changing student needs.

Educators need to recognize their needs when facing challenges and seek appropriate training or assistance. Through evaluation, educators can gain confidence in the extent of the efforts made and whether they have produced results. This provides educators with psychological confidence in determining the necessary next steps. (Afandi, 2019). The purpose of this business education material is to develop entrepreneurial individuals with a high level of creativity in all aspects of life, especially in the business world. In education, this type of self-improvement can be taught to individuals from diverse backgrounds, including ethnicities, religions, and age groups. (Nisak *et al.*, 2022).

Challenges in Teaching Business Material

The challenges to be studied are the obstacles that occur in the learning process. Business teachers often face discrepancies between the curriculum's teaching materials and the latest developments in the business world, as well as low student motivation. Many factors can influence students' motivation for entrepreneurial learning, including the role of educators, the condition of facilities and infrastructure, and internal factors originating with students. (Hermino & Arifin, 2020; Yohana, 2020).

To achieve optimal learning outcomes, educators should carefully select a learning model that aligns with the teaching objectives. The use of an inappropriate learning model can become a barrier to achieving learning targets. (Nafiati, 2019). Heterogeneous classes can also pose difficulties in the learning process. Creating a homogeneous class is a crucial factor for teachers in facilitating the conditions of facilities and infrastructure and the teaching and learning process. (Wang *et al.*, 2021). These teachers need to adapt to the classroom environment to deliver relevant instruction quickly.

Effective Teaching Strategies for Business Material

Effective teaching strategies are a key aspect of education that has received widespread attention in academic research. In the context of business education, effective teaching strategies can encompass a variety of methods, ranging from problem-oriented approaches that emphasize solving real business problems to project-based learning that allows students to apply their knowledge in real business situations (Afridayani & Mu'arif, 2021). Effective teaching strategies also include differentiated instruction, formative assessment, the use of technology in learning, and the use of supporting resources, such as relevant teaching materials. Entrepreneurship education aims to instill the spirit and mindset of

entrepreneurship, and can be delivered through educational institutions or other organizations, such as training facilities, coaching programs, and the like. (Rimadani & Murniawaty, 2018).

Contextual factors, such as students' specific needs, the learning environment, and the challenges teachers face, also become the focus of research aimed at assessing the effectiveness of teaching strategies. One strategy to improve students' abilities and ways of thinking in entrepreneurship is by holding entrepreneurship exhibitions. (Kusmulyono, 2023). This study aims to identify the most effective practices for developing a more effective business education that aligns with the ever-changing demands of the educational landscape.

METHODS

In this study, the method used is qualitative. The research method involves qualitative analysis aimed at describing and, when possible, analyzing phenomena such as observed phenomena, social interactions, beliefs, perceptions, and individual and group behaviors. One of the goals of qualitative research is to describe and investigate, as well as to explain. (Purwanti & Mukminin, 2021). Data collection techniques were conducted through interviews and observations. Interviews were used to gather teachers' views on business teaching materials, while observations documented classroom learning activities. In-depth interviews with the participating teachers helped explore their perceptions, while observations provided insight into the implementation of business teaching materials in the actual context. The collected data were analyzed qualitatively to identify factors influencing teachers' views, including relevance, practicality, and the material's appeal. This approach allows researchers to understand better how to improve business teaching materials to enhance learning quality at SMA Labschool UPI.

RESULTS AND DISCUSSION

Results

In this study, interviews were conducted with teachers who teach Entrepreneurship subjects at SMA Labschool UPI Bandung. This subject not only focuses on creating works or products but also teaches students about business aspects, including marketing the products they have made. At this Labschool high school, the Entrepreneurship subject is taught in grades 10, 11, and 12, with different material for each level. Although a syllabus and lesson plan (RPP) have been set, teachers have flexibility in using media and other methods to make learning more effective. They encourage students to generate creative ideas and develop them into real businesses.

Entrepreneurship education aims to develop entrepreneurial attitudes, behaviors, and capacities, preparing students to explore opportunities, sharpen their creativity, and start businesses. Teachers are important human elements in the dynamics of learning, playing a key role in developing human resource potential for better developmental contributions (Hasanah, 2019). Therefore, teachers, as the main actors in the world of education, must actively participate and fulfill their professional roles in accordance with the expectations of

an ever-evolving society. In the context of business education, teachers also have an important responsibility to shape future entrepreneurs by providing the knowledge, skills, and inspiration needed to succeed in the business world. Thus, the role of teachers in educating a creative and entrepreneurial generation becomes increasingly important in responding to the demands of a dynamic social and economic development.

The skills needed to become a businessman are important for high school and vocational school graduates. Doing business is not limited to adults; it is also something children can strive for. Children who are introduced to the business world from an early age will experience significant benefits in their future. At an early age, children who cultivate an entrepreneurial spirit will grow into creative individuals. Creativity instilled from an early age, through various business events and activities, will serve as the main foundation for a child's productivity and independence as they reach adulthood. (Daed *et al.*, 2020).

Research results on the implementation of entrepreneurship education at SMA Labschool UPI align with the importance of teacher involvement in developing students' entrepreneurial skills and attitudes. The role of teachers in shaping future entrepreneurs by providing the knowledge, skills, and inspiration needed to succeed in the business world is very important. This emphasizes the importance of teachers actively participating and fulfilling their professional roles to meet the continually evolving expectations of the future.

This highlights the relevance of entrepreneurship education in preparing students to explore opportunities, sharpen their creativity, and engage in ventures, aligning with the objectives of the business learning process at SMA Labschool UPI. Entrepreneurship education needs to be designed within a comprehensive learning system that covers key aspects that mutually support and influence learning outcomes (Rifa'i & Nugraha, 2019). This study emphasizes the importance of entrepreneurship education in developing future entrepreneurs. It suggests involving more teachers and students in similar research to gain a holistic understanding of their perceptions and needs regarding business teaching materials.

Entrepreneurship Education can make a real contribution to increasing high school students' knowledge and understanding at SMA Labschool UPI of their existing potential and to developing an entrepreneurial orientation. The business teaching conducted can enhance knowledge, attitudes, and skills driven by an independent entrepreneurial spirit. The surrounding environment and social interactions can also fundamentally encourage students to develop an entrepreneurial mindset, enabling the skills they possess and their enthusiasm to greatly influence the successful launch of entrepreneurial activities (Cania & Heryani, 2020). This is what makes the teachers at SMA Labschool UPI provide preparation and lessons on developing a sense or spirit of entrepreneurship.

Research on the analysis of teachers' needs and perceptions regarding Business teaching materials at SMA Labschool UPI provides significant insights into teachers' needs and the relevance of these materials. First, a deep understanding of teachers' needs in Business teaching materials offers policymakers valuable insights into education policy. By understanding teachers' needs, steps can be taken to improve the curriculum and Business teaching materials, aligning them more closely with students' needs and better preparing them for an increasingly complex working world.

In addition, teachers' positive perceptions of Business teaching materials indicate their effectiveness and relevance in shaping students' understanding and skills in business. Awareness of the importance of developing innovative and engaging teaching methods, as well as integrating technology into Business teaching, opens the door to future learning innovations. In the context of SMA Labschool UPI, this research provides a strong basis for improving and optimizing Business teaching materials to achieve more effective educational goals that are relevant to students' needs.

To improve teachers' understanding and skills, concrete steps are needed, such as training and workshops that keep them up to date with the latest knowledge in the business world. In addition, the importance of up-to-date learning resources relevant to current business developments must be considered. Teachers also need to collaborate with business practitioners and companies during the learning process to provide students with practical insights. The integration of technology into business education is an essential step to creating more interactive and relevant learning. Some teachers may need additional training in using technology effectively in the learning process. Furthermore, tailoring the material to students' comprehension levels and preparedness is key to improving the quality of Business teaching at SMA Labschool UPI.



Figure 1. Model of Integrating Character Values, Soft Skills, and Transferable Skills in Entrepreneurship Learning
Source: *Murtini, 2016*

Teachers' Needs in Business Teaching Materials

In the implementation of Entrepreneurship learning at SMA Labschool UPI, teachers apply the Character Education Model as a form of integration of character values, soft skills, and transferable skills, which are articulated in the form of a Model for Integrating Character Values, Soft Skills, and Transferable Skills in entrepreneurship learning, consisting of stages (syntax) of the learning process composed of five learning stages as shown in Figure 1. The learning process for instilling character values is carried out through habituation of attitudes such as courage, respect, and sportsmanship. The development of soft skills and transferable skills is conducted through exercises in administrative skills, counseling skills, change skills, problem-solving skills, and customer service skills. These components of character values and exercises constitute significant content skills that students must master urgently to shape character and entrepreneurial spirit.

In addition to selecting the learning model, teachers also need to understand students' needs in business teaching materials. This involves a deep understanding of the business content to be delivered to students so that it can be tailored to their level of understanding and interests. This aligns with the implementation of Entrepreneurship learning at Labschool UPI by providing business teaching materials and relevant, up-to-date learning resources. Teachers must also create a learning environment that encourages active student participation, creativity, and a deep understanding of the business concepts being taught. All of these factors play an important role in helping students achieve optimal results in business learning. (Utama *et al.*, 2020).

Teachers assess that business and entrepreneurship teaching materials play an important role in shaping students' mindsets. At SMA Labschool UPI, entrepreneurship teachers develop students' business skills through instruction in management, marketing, and finance. The enhancement of students' creativity and their ability to communicate and work in teams also constitutes a significant teaching outcome. Teachers emphasize the need to develop an understanding of information and communication technology (ICT) related to business, so that teachers can integrate this technology into Business teaching. One of the problems faced by teachers, especially entrepreneurship subject teachers at SMA Labschool UPI, is how to provide effective online learning that helps students understand entrepreneurship and entrepreneurial values. This aims to develop an entrepreneurial spirit in students. (Noviani & Wahida, 2022).

The Direct Instruction learning model emphasizes direct interaction between teachers and students, with the teacher demonstrating or explaining knowledge and skills through a series of structured stages. This approach requires considerable time because each stage must be carried out in detail. Direct Instruction also requires very detailed planning and implementation, with a focus on structured tasks to help students understand the material well (Nudin *et al.*, 2021). The challenge faced in teaching Entrepreneurship subjects at SMA Labschool is the limited time. With only 80 minutes per week per class, teachers must optimize the available time to provide effective instruction in developing students' entrepreneurial skills.

Teachers' Perception of Business Teaching Materials

Teachers feel that the Business teaching materials have successfully honed students' understanding of Business concepts and increased students' interest in this subject. Teachers also stated that the Business teaching materials have made a significant contribution in equipping students with the knowledge, skills, and attitudes needed in the business world. Several business education values become the main focus. First, it was found that integrity, which includes honesty in students' words and actions in accordance with facts and data, plays a crucial role in character formation. Second, students' discipline in adhering to applicable policies and regulations becomes a determining factor in forming consistent attitudes. In addition, the study highlights the value of students' perseverance and dedication in overcoming the various challenges they face. When doing assignments, students must be disciplined in completing the tasks given by the teacher. If there are learning problems, students can discuss them with the teacher or friends via an agreed-upon online medium (Kuncoro, 2022).

Teachers at SMA Labschool UPI generally have a positive perception of Business teaching materials. They see that Business teaching materials are highly relevant to the working world and make a significant contribution to equipping students with the skills and knowledge needed in business. Teachers also acknowledge that the use of technology in Business teaching, such as multimedia or interactive simulations, can enrich students' learning experiences and improve their understanding of Business concepts. Teachers also need to train themselves to enhance their competence in creativity, engagement, and innovation in finding methods and media that are engaging for students. (Kuncoro, 2022).

In business and entrepreneurship, students are given the freedom to explore their own creative ideas, and the products they produce may share concepts, even though they differ in form or packaging. Students in groups can develop many themes or potential strengths in each region. Teachers guide the development of this local potential through project activities. In project-based learning, entrepreneurial values are taught and developed indirectly, while the content of entrepreneurship material is not merely theoretical; students can apply their knowledge to plan and develop local potential in their area (Noviani & Wahida, 2022). The most important thing is the students' ability to transform basic ideas into products that are interesting and in demand by the public. Students can understand and comprehend the material because, through the group tasks they work on together, they indirectly exchange information, opinions, and experiences about doing business.

Teachers with a deep understanding of business material can convey it more effectively to students. Moreover, a teacher's perception of the material's relevance and practical application can influence students' motivation and interest in entrepreneurship. Therefore, teachers who have a positive view of business teaching material can become key drivers in shaping students' creative and innovative attitudes (Kurjono, 2018).

In group assignments, students indirectly exchange information, opinions, and experiences about entrepreneurship. This not only increases engagement but also enables them to understand and explore entrepreneurial concepts more deeply (Ngundiati, 2020). In this

way, learning becomes more interactive and collaborative, enabling students to maximize their understanding of the entrepreneurial world.

Developing better Business Teaching Materials

Interest in business is a condition in which students are attracted to and enjoy entrepreneurship, making them willing to focus their attention on entrepreneurial activities. In this study, the researcher used a questionnaire to determine whether school business practices increase students' interest in entrepreneurship and in starting their own businesses. Students can enhance their interest in entrepreneurship by learning and engaging directly in entrepreneurial practice.

Entrepreneurship and business education in senior high schools (SMA) are conducted through exploratory and simulation-based learning, using various models that encourage critical thinking and creativity. The spirit of entrepreneurship is instilled not only in entrepreneurship subjects, but can also be integrated into other subjects as a co-curricular activity. In fact, entrepreneurship can also be realized through extracurricular activities (Noviani & Wahida, 2022). One way to develop students' business spirit at SMA Labschool UPI is to require students to engage in buying and selling activities and to organize a Market Day event.

Market Day is an activity that can involve entrepreneurial activities, where children learn how to promote and sell their products to consumers (Hasanah, 2019). In the context of Market Day, it can involve dividing roles between buyers and sellers that include all parties at the school, including teachers, students, and parents. It is also possible that buyers can come from outside the school community. The preparation for this activity is not entirely the teacher's responsibility, as children are also involved in preparing and running this market day with the teachers. Activities like this provide high school students with a valuable opportunity to design, create, and market their products, offering a valuable business learning experience.

Teachers need to develop students' knowledge, stimulate innovative thinking, increase motivation, and implement strategies appropriate to students. Entrepreneurship learning can be considered an initial step in shaping students' independence from an early age. (Kuncoro, 2022). Sometimes, students can lose interest in learning if they feel bored or unmotivated. To address this, teachers need to take various steps to maintain students' interest. One common approach is to give rewards or incentives to students who demonstrate strong engagement and achievement in learning. In addition, teacher praise can increase students' motivation by providing positive encouragement. On the other hand, teacher assessments or grades can serve as a benchmark for students' progress, and assignments can provide opportunities for students to apply what they have learned. Nevertheless, punishment is sometimes used as a disciplinary measure to maintain order in the classroom. (Hastuti, 2022).

Teachers' positive attitude towards business teaching materials has played an important role in helping students succeed in business and entrepreneurship. The teachers at this high school play an extraordinary role in helping students who may initially have no business experience eventually run a business successfully. Most alumni of this Labschool have successfully continued their businesses and achieved significant success. This success not

only serves as an indicator of achievement for the teachers but also as a source of pride, as they have imparted business knowledge from the basics to the pinnacle of success.

The development of this business pursuit begins with the students' business plan. Learning based on a business plan offers significant benefits for both students and teachers. A business plan is an important document prepared by entrepreneurs and validated by professional advisors because it details a company's history, current situation, and future projections. (Purwanti & Mukminin, 2021). In business and entrepreneurship learning that uses a business plan, preparing a business plan can motivate students to better understand and make a real contribution by applying entrepreneurial values.

Through a business plan, students have the opportunity to convey their ideas on the business profile, market potential, market share, quantitative and qualitative analyses, level of competition, competitive advantages, consumer characteristics, marketing strategies, and a marketing development plan. In this way, students are expected to stimulate creativity and apply business and entrepreneurial attitudes in their daily lives, thereby becoming better-prepared and potentially successful entrepreneurs in the future.

To support business teaching, SMA Labschool UPI has also equipped its facilities with both a dirty kitchen and a clean kitchen, which greatly support learning in Entrepreneurship subjects. In this environment, teachers provide full support to students who are interested in selling their products, even by purchasing the products themselves. The school's appreciation for students' products is reflected in the display in the School Lab, which aims to motivate other students.

However, obstacles to learning business and entrepreneurship at SMA Labschool UPI include students' underdeveloped mindsets and limited creativity. In addition, the very limited allocation of study time also becomes a challenge that must be overcome, along with inadequate infrastructure (Nisak et al., 2022). To address these obstacles, teachers motivate students to develop creative and entrepreneurial mindsets. Furthermore, efforts are made to improve the inadequate infrastructure in the learning process, so that students can access better resources and facilities to better understand business and entrepreneurship concepts, creating a more conducive environment for the development of future entrepreneurs.

Discussion

Research results show that the Entrepreneurship subject at SMA Labschool not only teaches product creation, but also business aspects, including product marketing. Teachers have the flexibility to use media and learning methods to enhance learning effectiveness and encourage students to develop creative ideas into real businesses. Entrepreneurship education is considered an effort to develop students' entrepreneurial attitudes, behaviors, and capacities (Hameed & Irfan, 2019). Teachers are seen as a key element in the dynamics of learning, playing a primary role in shaping future entrepreneurs by providing the knowledge, skills, and inspiration they need. Active participation by teachers as professionals aligns with society's evolving expectations. Entrepreneurship education is expected to prepare students to explore opportunities, sharpen creativity, and launch businesses in the future.

To develop better business teaching materials, it is necessary to conduct teacher training and workshops, provide up-to-date learning resources, and integrate technology into business learning. Teachers also need to collaborate with business practitioners and companies to provide students with practical insights. The use of technology in business learning is considered an essential step to create more interactive and relevant learning (Yates et al., 2021). The results of this study provide a strong foundation for improving and optimizing business teaching materials to achieve more effective, student-relevant educational goals at SMA Labschool UPI.

CONCLUSION

Based on the results and discussion of the research on teachers' needs and perceptions regarding Business teaching materials at SMA Labschool UPI, the conclusion is that teachers hold a positive view of the contribution of these materials in equipping students with skills and knowledge relevant to the business world. They acknowledge the importance of developing innovative and engaging teaching methods and of utilizing technology in the Business learning process, so teachers should master technology to support their implementation. Therefore, it is necessary to develop better Business teaching materials with a more contextual approach, using real case studies relevant in the local business context, and adopting a blended learning approach to improve learning effectiveness.

Suggestions for future research include involving more teachers and students in similar studies to gain a more holistic understanding of their perceptions and needs regarding Business teaching materials. In addition, it is important to examine the impact of improved business teaching materials on students' academic achievement and career success in the business world. With initiatives, training, access to up-to-date learning resources, industry involvement, and the use of technology in learning, the quality of Business teaching at SMA Labschool UPI can be improved, creating a learning environment that is relevant and supports students' development in facing the demands of the ever-evolving business world.

AUTHOR'S NOTE

The author states that there is no conflict of interest related to the publication of this article. The author emphasizes that the article's data and content are free of plagiarism.

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