Target and Learning Needs Analysis: The First Step in Developing an IBMEE-Based Entrepreneurship Module

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http://dx.doi.org/10.18415/ijmmu.v10i12.5195

Abstract

Increasing entrepreneurial intentions through entrepreneurship education must consider appropriate strategies, not only focusing on theory but also focusing on entrepreneurial practice. Therefore, teaching materials that suit the needs of students are required. The aim of this research is to analyze the needs of entrepreneurship teaching materials through Intention Based Models of Entrepreneurship Education (IBMEE). The method used in this research is quantitative descriptive. Data was obtained from a questionnaire regarding the required teaching materials. The questionnaire used consists of 20 statements that are valid and reliable, which 10 statements related to target needs and 10 other statements are about learning needs. The results of this research are 1) students require a teaching materials that explain various entrepreneurship topics in detail, 2) the teaching materials required should provide information related to entrepreneurial skills, 3) the teaching materials required should contain various case studies, the use of technology in entrepreneurship, and practical guides, 4) the teaching materials required should contain access to other references such as videos inserted using QR codes attached to several parts. This results are expected to be implemented as a basis for developing entrepreneurship teaching materials according to student needs.

Keywords: Entrepreneurship Education; Entrepreneurial Intentions; Target Needs; Learning Needs

Introduction

Entrepreneurship has become one of the main forces in driving economic growth and creating jobs in various parts of the world (Apostu et al., 2022; Gu & Wang, 2022; Sendra-Pons et al., 2022). In the midst of technological developments and increasingly fierce global competition, the entrepreneurial spirit is becoming increasingly important as a catalyst for innovation, problem solving and developing quality human resources (Purwati & Hamzah, 2022). Zhu et al. (2022) stated that students have a strategic role in preparing the younger generation to become agents of change who have integrity, creativity, and are able to face future business challenges.

In order to achieve this goal, it is important for educators to provide appropriate and relevant entrepreneurship teaching materials. However, to create effective teaching materials, it is necessary to
understand that students' entrepreneurial intentions play a crucial role in determining students' success as potential entrepreneurs. Entrepreneurial intention refers to three factors: personal attitude, subjective norm, and perceived behavioral control (Ajzen, 1991). A positive attitude towards starting a new venture is formed when prospective entrepreneurs consider it appropriate and profitable (Ajzen, 2001, 2002). Subjective norms refer to the influence of family, friends, or a person in encouraging to create a new venture, while perceived behavioral control reflects a person's perception of the difficulty of carrying out an activity (Ajzen, 2002; Sharahiley, 2020).

Realizing the importance of entrepreneurial intention in forming competent and dedicated prospective entrepreneurs, it is important to carry out a needs analysis in developing entrepreneurial intention-based entrepreneurship teaching materials for students. By understanding the factors that influence students' entrepreneurial intentions, educators can design teaching materials that are relevant and in line with the expectations and challenges faced by students. In addition, through careful needs analysis, educators can also identify potential obstacles that students may face in developing entrepreneurial intentions. This will enable the development of teaching materials that not only strengthen entrepreneurial motivation, but also provide concrete solutions to overcome these challenges (Pérez-Sánchez et al., 2020). By presenting teaching materials that focus on developing entrepreneurial intentions, students will be better prepared to face the complexities of the business world and take advantage of opportunities that arise.

Dwi et al. (2022); Melia et al. (2021)) stated that the development of entrepreneurship teaching materials based on entrepreneurial intentions must also be supported by an in-depth understanding of students' characteristics and learning preferences. A participatory and interactive approach in developing teaching materials will help increase student involvement and stimulate students' curiosity in exploring their entrepreneurial potential (Hou et al., 2023; Saoula et al., 2023; Zeng et al., 2023). By integrating theory and practice, as well as presenting real experience in the learning process, teaching materials can have a more meaningful impact on increasing students' entrepreneurial intentions (Maheshwari et al., 2022).

It is also important to establish partnerships and collaboration with practitioners and industry players. Involving experienced entrepreneurs in the process of developing teaching materials will provide valuable insight into the real needs and demands of the business world (Sutiman et al., 2022). In this way, the resulting teaching materials can be more relevant, practical, and provide a holistic understanding of entrepreneurship (Ammar et al., 2022). The development of entrepreneurial intention-based teaching materials will be a progressive step in preparing students to become a generation of qualified and competitive entrepreneurs. The quality of teaching materials will influence how students view entrepreneurship as a career choice and how students respond to challenges in developing a business. With the right approach and superior quality teaching materials, it is expected that students can become a positive force in facing future economic challenges and contribute to sustainable economic development.

Thus, this research is the first step in exploring students' entrepreneurial potential, and is expected to create a positive contribution in building a generation of entrepreneurs who are resilient and competitive in this era of globalization. This research is expected to provide valuable insight for lecturers, teachers and curriculum developers to create teaching materials that focus on building students' entrepreneurial intentions. In addition, the results are also expected to provide guidance for students in understanding the importance of the entrepreneurial spirit and motivate students to apply their knowledge and skills in the real scope.

Literature Review

Theory of Planned Behavior (TPB) provides a theoretical basis for understanding individuals' intentions to engage in certain behaviors. TPB is seen as a stronger and more effective theory than other
theories for analyzing individuals’ intentions to start a new business (Liñán & Alain, 2015). Individual intentions are determined by three factors: personal attitude, subjective norm and perceived behavioral control (Ajzen, 1991). Based on TPB theory, concern regarding how much a person plans to achieve a particular behavior is an attitudinal factor, which is an effective and accurate predictor of behavior (Ajzen, 2001). Attitude is described as an overall positive or negative assessment of an individual’s behavior (Ajzen, 2002). A positive attitude towards starting a new venture is formed when prospective entrepreneurs consider it appropriate and profitable (Sharahiley, 2020). Subjective norms refer to the influence of family, friends, or a person in encouraging to create a new venture, while perceived behavioral control reflects a person’s perception of the difficulty of carrying out an activity (Ajzen, 2002).

Intention Based Models of Entrepreneurship Education (IBMEE) from Liñán (2004) is a modification of TPB. This model is designed to detect entrepreneurial intentions through an educational approach. The IBMEE explains that personal attitude, subjective norm and perceived behavioral control are the result of the experience gained when individuals take part in entrepreneurship training or learning. So entrepreneurship education has a direct impact on entrepreneurial intentions and indirectly has a positive impact through the TPB construct (Aliedan et al., 2022). Figure 1 is a model of entrepreneurial intention based on entrepreneurship education proposed by (Liñán, 2004).

![Intention-Based Model of Entrepreneurship Education](image)

**Figure 1. Intention-Based Model of Entrepreneurship Education**

Model of Liñán (2004) has been modified by Hasmidyani, et al. (2022) to produce a research model. This model identifies entrepreneurial intentions in students through the role of entrepreneurship education factors and subjective norms through mediation of personal attitude and perceived behavioral control. From the research results, it was revealed that the factors that directly influence entrepreneurial intentions are: personal attitude and perceived behavioral control, whereas entrepreneurship education does not have a direct effect on entrepreneurial intentions but through mediation of personal attitude first, as well as subjective norm does not have a direct effect on entrepreneurial intentions but through mediation of personal attitude and perceived behavioral control first. This entrepreneurial intention model can be seen in Figure 2.
Entrepreneurial intention is defined as an individual's willingness to carry out entrepreneurial behavior, to engage in entrepreneurial actions, to become self-made, or to establish a new venture (Al-Mamary & Alraja, 2022). The teaching materials developed not only increase entrepreneurial interest, but are also able to improve collaboration skills (Ishmatun, 2020), increase the entrepreneurial spirit (Andriana & Fourqonia, 2020), increase creativity (Rosidah, 2020), and increase entrepreneurial knowledge and motivation (Sakti, 2022). This results show that entrepreneurship education through the provision of teaching materials has an impact on a person's entrepreneurial intentions.

**Method**

This research analyzes the needs for entrepreneurship teaching materials through Intention Based Models of Entrepreneurship Education (IBMEE). Therefore, the method used in this research is quantitative descriptive. The subjects in this research were 71 seventh semester students of Economic Education Study Program, Sriwijaya University who would enroll the Entrepreneurship Practicum course. The subjects were determined using saturated sampling technique. The data was obtained from a questionnaire regarding the required teaching materials. The questionnaire was arranged based on Intention Based Models of Entrepreneurship Education (IBMEE) which consisted of two aspects, namely target needs and learning needs. The data was analyzed by determining percentages and writing in-depth descriptions to obtain results in the form of conclusions regarding what kind of entrepreneurship teaching materials should be developed.

**Result and Discussion**

The data in this study were collected through a questionnaire consisting of 20 valid and reliable statements, of which 10 statements relate to target needs and 10 others contain learning needs. For each statement, students were asked to write down the student's reasons or opinions.

**Target Needs**

Target needs relate to what the student needs to achieve the target situation. The target situation in this context is being an entrepreneur, so the target needs intended in this research are what skills students need to be successful in building a business. There are several skills needed by students, including the following.
Entrepreneurial Skills, Understanding the Business Idea Development Process, and Mastering Product Development Process

In entrepreneurship, the most important thing to master is the entrepreneurial skill itself. Furthermore, understanding the process of developing creative and innovative business ideas will be easy to do along with the product development process. The results of the analysis of the importance of this matter are presented in Table 1.

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Reason</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Desire to Learn Entrepreneurship Skills</td>
<td>Useful skills for developing a business</td>
<td>76.06%</td>
</tr>
<tr>
<td></td>
<td>Developing potential</td>
<td>16.90%</td>
</tr>
<tr>
<td></td>
<td>Increase income</td>
<td>5.63%</td>
</tr>
<tr>
<td></td>
<td>Becoming side job in the future</td>
<td>1.41%</td>
</tr>
<tr>
<td>The need to understand the process of developing innovative and interesting business ideas</td>
<td>Gain knowledge</td>
<td>9.86%</td>
</tr>
<tr>
<td></td>
<td>Need to develop creative business ideas</td>
<td>90.14%</td>
</tr>
<tr>
<td>Desire to Understand the Innovation and Product Development Process</td>
<td>So that the product is more attractive and liked by consumers</td>
<td>88.73%</td>
</tr>
<tr>
<td></td>
<td>Innovation needs to be studied</td>
<td>11.27%</td>
</tr>
</tbody>
</table>

Based on Table 1, it can be seen that 76.06% of students reflect the understanding that having good entrepreneurial skills can help them in planning, managing and building a business in an effective way. This shows that students realize that these skills are an important basis for facing challenges that may arise in the entrepreneurship scope. In addition, 16.90% of students consider that they can develop their potential through learning and practicing entrepreneurial skills while 5.63% see the potential to apply these skills in creating new opportunities that generate additional income. The remaining 1.41% think that these skills have the potential to become side jobs in the future. In Table 1 it can also be seen that the majority of students (90.14%) realize the importance of understanding the process of developing innovative and interesting business ideas. Students recognize that having a creative business idea is a valuable asset in creating differentiation and attractiveness in the market. In addition, a small majority of students (9.86%) also recognized the value in gaining knowledge from understanding these processes, indicating that students recognize the benefits of knowledge gained in an innovative business context.

Students also consider that after understanding the process of developing innovative business ideas, it is also necessary to understand how to innovate and develop these products. 88.73% thought that this was important to make products more attractive and liked by consumers. Students realize that innovation is an important component in achieving better competitiveness in the market. A small number of students (11.27%) also acknowledged that innovation needs to be studied, showing an understanding of the importance of learning and a deeper understanding of innovation in business.

Based on this, entrepreneurial skills, understanding the process of developing innovative and interesting business ideas and how the product development process is considered important in various aspects, both from a business development perspective and in terms of self-development. According to Lestari (2019), a deep understanding of how to combine creativity, innovation and effective business strategy is a critical factor needed by every entrepreneur who wants to compete in an increasingly competitive market.

Mastery of Digital Marketing Strategy

The success of developing a product will be meaningless without a good marketing. Therefore,
mastery of marketing strategies is required, one of which is using a digital media. The results of this analysis are presented in Figure 3.

![Figure 3 Results of Analysis of the Importance of Digital Marketing Strategy](image)

In Figure 3, it can be seen that the majority of students (80.28%) recognize the importance of how to set an effective digital marketing strategies in this business era. Students realize that it is easier to reach consumer by using technology. 16.90% of students recognize that digital marketing can enable businesses to reach a larger audience with efficient cost compared to traditional marketing methods, while 2.81% remaining highlight the potential for maximum profits through good digital marketing strategies. This shows that a deep understanding of the positive impact of digital marketing in advancing business is important for an entrepreneur to have, including in terms of product massification through the rapid dissemination of information in the digital era. According to Oktaviani & Rustandi (2018), digital marketing has a very positive impact in building the rapid dissemination of information in the digital era, so that the process will improve consumers' brand awareness.

- **Management Skills**

  For the sustainability of the business, an entrepreneur required a skills in organizing and managing their business using a good management skills. The results of the analysis regarding management skills are presented in Table 2.

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Reason</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Need to Learn about Operational Management</td>
<td>Time management is very important</td>
<td>21.14%</td>
</tr>
<tr>
<td></td>
<td>Organized and directed efforts</td>
<td>73.23%</td>
</tr>
<tr>
<td></td>
<td>Business while other activities</td>
<td>5.63%</td>
</tr>
<tr>
<td>The Need to Learn about Financial Management</td>
<td>Financial management requires organizing and managing finances</td>
<td>88.73%</td>
</tr>
<tr>
<td></td>
<td>It is important to make decisions</td>
<td>4.23%</td>
</tr>
<tr>
<td></td>
<td>Finance in entrepreneurship is important</td>
<td>7.04%</td>
</tr>
<tr>
<td>The Need to Learn about Team Management</td>
<td>Leadership is needed for employees</td>
<td>12.68%</td>
</tr>
<tr>
<td></td>
<td>Directed and solid effort</td>
<td>85.92%</td>
</tr>
<tr>
<td></td>
<td>I run the business alone</td>
<td>1.41%</td>
</tr>
</tbody>
</table>

Table 2 Results of Analysis of the Importance of Management Skills
Table 2 shows that the majority of students (73.23%) recognize the importance of learning about an efficient time management skills in business operations. This high percentage shows an understanding of the importance of planning and managing time effectively so that business activities can run and goals are achieved. Additionally, a small number of students were very vocal about the urgency of this skill (21.14%), while an even smaller share also saw the potential in combining time management with other activities (5.63%).

Apart from time management, the majority of students (88.73%) realize the importance of knowledge about financial management in managing the financial aspects of their business. These results demonstrate an understanding of the critical role of financial management in ensuring that financial resources are used effectively, including managing cash flow, controlling expenses, and planning investments wisely. In addition, a small number of students (4.23%) realized that this knowledge is also important in making wise business decisions. Moreover, a small number of students (7.04%) emphasized the importance of finance in the context of entrepreneurship, demonstrating an understanding of the central role of finance in the success of businesses based on entrepreneurship.

In Table 2 it can also be seen that the majority of students (85.92%) understand the importance of leadership and team management skills in managing a business so that the business can run purposefully and solidly. This high percentage shows that respondents understand that leadership and team management skills can help in coordinating resources, organizing tasks, and maintaining harmony within the team to achieve business goals. A small portion of students (12.68%) see the value in leadership when involving employees in the business, while an even smaller portion (1.41%) see the benefits of leadership skills even in the situation of running a business alone.

Overall, the data shows that management skills are considered important in managing a business effectively to make it more organized and focused. Good management skills are considered a crucial factor in achieving business success. According to Fatari et al. (2022), management skills are not just seen as an important aspect of managing a business effectively. However, it is also an irreplaceable foundation for maintaining order and correct direction in business.

- Understanding of Legal and Licensing Aspects

In its implementation, a business also needs to pay attention to the legal regulations currently in force. Business permits and legal compliance need to be maintained so that the business can run well. Based on the analysis results shown in Figure 4, it can be seen that the majority of students (77.46%) recognize the importance of understanding legal and licensing aspects related to entrepreneurship. Students understand that clear legality and valid business license has a positive impact in building trust in business. A small majority of students (21.13%) also acknowledge the fact that business permits are often forgotten, but are still important in a business context. Apart from that, 1.41% feel they had not entered this realm so they still have very little knowledge regarding legal aspects and business licensing. Overall,
the majority of students indicated the need for a strong understanding of the relationship between legal and licensing aspects and entrepreneurial success. A clear legality and valid business license has a positive impact in building consumer trust in the business, so that this trust will have an impact on business success (Christiawan, 2022).

• **Ability to Build Relationships and Connections in the Business World and Learn Entrepreneur Success Stories**

The last skill that is required in entrepreneurship is the ability to build relationships and connections. By having relationships and connections with other entrepreneurs, various stories and real experiences can also be obtained as learning material. Table 3 presents the results of the analysis regarding the importance of relationships and connections in entrepreneurship.

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Reason</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Need to Understand How to Build Relationships and Connections</td>
<td>Still feel lacking in building relationships and networks in business</td>
<td>1.41%</td>
</tr>
<tr>
<td></td>
<td>Strong connections will strengthen the business</td>
<td>98.59%</td>
</tr>
<tr>
<td>Desire to Learn Success Stories and Real Experiences of Entrepreneurs</td>
<td>Experience is the best teacher</td>
<td>11.27%</td>
</tr>
<tr>
<td></td>
<td>Motivate myself to develop my business</td>
<td>88.73%</td>
</tr>
</tbody>
</table>

From Table 3, it can be seen that the majority of students (98.59%) have a strong awareness of the importance of building strong networks and connections in the business world. Students understand that having a solid network can provide many benefits and opportunities for business development. Meanwhile, a small number of students (1.41%) may face obstacles in building relationships and networks in business, therefore they need additional support or training in this regard.

The large majority of students (88.73%) also acknowledge the importance of learning from success stories and real experiences from entrepreneurs to motivate themselves in developing their business. Students understand that learning from other people's experiences can provide enthusiasm and inspiration in overcoming challenges and achieving success. A small majority of students (11.27%) notice that experience is the best teacher, indicating that students value learning through other people's life experiences.

Based on this, it can be seen that the ability to build connections and learn from the experiences of successful entrepreneurs can provide important encouragement in the entrepreneurial journey. Skills in building relationships and the ability to learn from the experiences of successful entrepreneurs not only provide important encouragement in the entrepreneurial journey, but also serve as an irreplaceable foundation for growth and success in a business (Iskandar & Safrianto, 2020).

**Learning Needs**

Learning needs relate to what students need to be able to learn. In this research, learning needs are what kind of teaching materials are needed to support students in learning. Based on the results of the analysis that has been carried out, the majority of students need teaching materials that contain several things, namely:

• **Case Study**

A proper teaching material certainly does not only provide a theoretical overview, especially in terms of entrepreneurship. Therefore, the theories provided in teaching materials should be linked to case studies that provide a practical picture of entrepreneurship. The results of this analysis can be seen in Table 4.
Table 4 Results of Analysis of Case Study Teaching Materials

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Reason</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching materials combine theory and case studies</td>
<td>Actual learning and enriching knowledge</td>
<td>83.01%</td>
</tr>
<tr>
<td></td>
<td>Urgently require</td>
<td>16.90%</td>
</tr>
<tr>
<td>Teaching materials contain real case examples of practical depictions</td>
<td>To be relevant and clear</td>
<td>94.37%</td>
</tr>
<tr>
<td>of entrepreneurship</td>
<td>Providing entrepreneurial motivation</td>
<td>5.63%</td>
</tr>
</tbody>
</table>

From Table 4, it can be concluded that the majority of students (83.10%) recognize the importance of using teaching materials that combine theory with case studies to enrich students' understanding. Students understand that this approach can help provide a deeper understanding of the application of theoretical concepts in real situations. A small number of students (16.90%) also indicated a stronger need for this method, indicating that students felt significant benefits in combining theory with case examples. This means that the case study approach is considered important in providing a practical dimension to theoretical understanding in the context of entrepreneurship learning.

In Table 4 it can also be seen that the large majority of students (94.37%) recognize the importance of providing real case examples that are relevant and clear in providing a practical picture of entrepreneurship. Students understand that appropriate case examples can help connect theory with practice and increase understanding of business concepts. A small number of students (5.63%) also consider the potential in case examples to provide motivation and inspiration for entrepreneurship. The overall results of the analysis show that real case examples are considered an important tool to assist in understanding and motivation in the entrepreneurial context. According to Rachmawati et al. (2020), real cases or success stories of entrepreneurs have a positive and significant influence on entrepreneurial attitudes.

- **Access to Reference Sources**

  In this digital era, proper teaching materials are certainly not limited to what is printed. Teaching materials should have access to other possible reference sources, one of which is the internet. Figure 5 presents the results of this analysis.

![Figure 5 Results of Analysis of Teaching Materials that Have Reference Access](image)

In Figure 5, it can be seen that the large majority of students (85.92%) recognize the importance of having access to teaching materials that assist in planning and developing a business to increase student insight and understanding. Students understand that quality teaching materials can provide valuable information in developing better business strategies and steps. A small number of students (14.08%) also
saw value in developing existing products through the use of relevant teaching materials. Based on this, it appears that access to relevant teaching materials is an important element in supporting successful business development. Easy and widespread access to relevant teaching materials influences interest in entrepreneurship, thus providing invaluable support in developing a successful business (Anjarsari & Dinaloni, 2023). This provides a strong foundation for learning and innovation that drives business growth and success.

● **Utilization of Technology**

Rapid technological developments can be utilized in introducing and marketing a product in order to optimize business operations. Marketing can be done via social media which nowadays almost everyone has. This insight can be provided in teaching materials to help students make optimal use of technology.

<table>
<thead>
<tr>
<th>Table 5 Results of Analysis of Teaching Materials that Utilize Technology</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicator</td>
</tr>
<tr>
<td>Teaching materials provide insight into the use of technology in business</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Teaching materials cover digital marketing and social media strategies</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Based on the analysis results in Table 5, it can be seen that the majority of students (76.06%) agree that teaching materials that provide insight into the use of technology in optimizing business operations are important. Students observe that technology not only as a tool to increase efficiency, but also as a way to stay relevant in an ever-evolving business world. This shows a high awareness of the role of technology in modern business. Another 23.94% of students think that this teaching material is important because students want to avoid being out of date. Students consider that a lack of understanding of technology can result in being left behind in facing increasingly competitive business competition.

In addition, 94.37% of students acknowledge the importance of having access to teaching materials that cover digital marketing and social media strategies in order to understand good and appropriate digital marketing processes. Students realize that digital marketing strategies are the key to maximizing business potential in today's digital world. A small number of students (5.63%) also consider digital marketing very important, showing a deep understanding of the important impact of digital marketing in the modern business world.

Overall, students consider that stay connected with the latest technological developments is necessary in order to compete effectively in a changing business environment, one of which is social media, especially in terms of digital marketing. According to Putra et al. (2022), mastery of social media and digital marketing is considered the key to success in enabling you to compete effectively in a business environment that is always changing and innovating.

● **Project-Based Active Learning**

Figure 6 shows the importance of project-based active learning in the field of entrepreneurship.
The large majority of students (84.51%) acknowledge the importance of learning through active and project-based learning methods because they can provide practical experience in developing a business. A small number of students associate this method with critical and creative thinking skills (4.23%), business growth (2.82%), and innovation in learning (8.45%). Overall, it can be seen that teaching materials that encourage project-based learning methods are considered an effective approach in teaching entrepreneurship by combining practical experience and developing thinking skills. Project-based learning methods have been proven to be a very effective approach in teaching entrepreneurship. This approach successfully integrates practical experience with the development of critical thinking skills, creating a holistic and effective learning framework (Supandi, 2022).

● Practical Guide

In order to build their business, students need a guidance as a reference. Practical things that are procedural still need to be applied in carrying out business. Students need teaching materials that contain guidance on financial management, budget preparation, financial planning, cash flow management. Students also need guidance in preparing plans and funding and how to launch a new business. This is shown in Table 6.

Table 6 Results of Analysis of Teaching Materials Containing Guidelines

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Reason</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching materials contain practical guidance in managing business finances</td>
<td>In order to manage finances so that profits are not lost</td>
<td>83.10%</td>
</tr>
<tr>
<td></td>
<td>Practical guide is easy to understand</td>
<td>16.90%</td>
</tr>
<tr>
<td>Teaching materials contain guidelines for preparing budgets, planning finances and managing business cash flow</td>
<td>Systematic efforts and precise bookkeeping</td>
<td>88.73%</td>
</tr>
<tr>
<td></td>
<td>New entrepreneurs needed</td>
<td>11.27%</td>
</tr>
<tr>
<td>Teaching materials contain guidance on planning, funding and launching a new business</td>
<td>So that the business is planned and has good goals</td>
<td>69.01%</td>
</tr>
<tr>
<td></td>
<td>Can understand in detail</td>
<td>30.99%</td>
</tr>
</tbody>
</table>

Table 6 shows that 83.10% of students perceive that practical guidance in managing business finances efficiently and accurately is very necessary. Students recognize the importance of good financial management to prevent losses and achieve profits. Apart from that, 16.90% also require an easy-to-understand guidance so they can be implemented more effectively.
Students also require a practical guidance that can help students organize and manage their business finances efficiently. 83.10% of students consider systematic financial management and proper bookkeeping in student business is important. Additionally, 11.27% are aware of the need to support budding entrepreneurs with simpler guidelines. Therefore, it is important to provide teaching materials containing guidance that suits students' needs in terms of preparing budgets, financial planning, and managing the cash flow of students' businesses well.

Table 6 also shows that the majority of students (69.01%) really understand the importance of good planning in student new businesses. Students want to ensure that their businesses have clear and directed goals. In addition, several others (30.99%) perceive the need to gain a more detailed understanding of this matter which could be due to a lack of previous experience or knowledge. This indicates the need to provide practical guidance in teaching materials that can help students plan, fund and launch their new business successfully.

**Conclusion**

Based on the analysis of target needs and learning needs, it can be concluded that students require a teaching materials that explain entrepreneurial skills and understanding of the business idea development process, innovation and product development processes, mastery of digital marketing strategies, management skills, legal and licensing aspects, how to build networks and connections, as well as success stories and experiences of real entrepreneur in detail. This kind of teaching material can be presented in the form of modules arranged by chapter or section. Success stories and real experiences from entrepreneurs can be provided in the form of videos inserted using barcodes attached to several parts of the module. In order to assist students to directly apply the material provided, practical guides are also provided in several chapters or sections. Various practical guides are also provided in terms of planning, financial management and launching a new business. This results are expected to be implemented as a basis for developing entrepreneurship teaching materials according to student needs.

**Acknowledgment**

The publication of this article was funded by DIPA of Public Service Agency of Universitas Sriwijaya 2023. SP DIPA-023.17.2.677515/2023, on November 13, 2022, in accordance with the Rector's Decree Number: 0189/UN9.3.1/SK/2023, on April 18, 2023.

**References**


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