

Implementation of Project Based Learning based on Tri Kaya Parisudha Values to Improve Business Management Understanding in the Accounting Management Study Program



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ABSTRACT

The application of project-based learning based on the value of Tri Kaya Parisudha, which is local wisdom about the ethical teachings of Balinese society, which are universal as a basis for good and correct behavior. The project base learning education model based on Tri Kaya Parisudha can be applied in the management application course in the Hospitality Accounting Management Study Program. This study aims to determine the suitability of project base learning with the value of Tri hita karena. The analysis technique used in this research uses qualitative descriptive data analysis techniques. Descriptive research is research conducted to analyze one or more variables without making comparisons or linking between one variable with another. The results showed good thinking, namely thinking well (Manacika) by making good planning, saying good (Wacika) by communicating well in making proposals and invitation letters, and do good (Kayika) by producing good products that can be used in problem solving. The implementation of Tri Kaya Parisudha values is carried out through the process of habituation and role model.

1. Introduction

The curriculum is a tool to achieve educational goals at all levels and types of education and a guideline in implementing learning (Arifin et al., 2018). The curriculum is constantly changing and adapting to the needs of dynamic life. This is because of challenges both from inside and outside the education system. Education must be relevant to the needs of the general public, so the curriculum must be able to prepare students to enter society. The curriculum should provide character education to students so that they are ready to compete in the industry (Chairiyah, 2014).

Vocational colleges have long faced criticism

for not adequately preparing graduates for today's workforce. Critics argue that the predominant theoretical nature of many business curricula limits students' opportunities to develop the practical competencies necessary for successful workplace performance. Facing technological developments, the curriculum also needs to contain mastery of student competencies such as data literacy and technology. For the vocational education curriculum to produce a broad impact, the government, educational institutions, and industry must work together (Nugroho et al., 2024). A good educational curriculum can produce graduates who meet the demands of quality seen from the needs in the workplace,

applicable social norms, mastery of national and regional cultural values, especially children who attend school in the interior far from the modern world such as the urban. Shortcomings in various supporting elements will cause the implementation of effective education. This shows that the curriculum is not only a formal rule in the world of education, but also an essential instrument in improving the quality of education. Thus, the government and stakeholders in the field of education need to continue to develop the curriculum to meet the demands of the changing times (Nasir & Muhammad, 2024).

In addition to the curriculum of the teaching and learning process also needs to be improved by using information technology, the current globalization that is currently happening has also become a phenomenon that deserves attention. Departing from these problems, it is very clear that the curriculum, as a set of plans, content arrangements, and methods used as guidelines for the implementation of education, must always be evaluated so that it is in accordance with the current situation. The characteristics of the Project-based Learning model include students facing concrete problems, finding solutions, and working on projects in teams to overcome difficulties. In the Project-based Learning model, students understand the content and develop skills in students on how to play a role in society. Skills honed in Project-based Learning include communication and presentation, organizational and time management, research and inquiry, self-assessment and reflection, group participation and leadership, and critical thinking (Islami & Sunni, 2021). *Project-based learning* also provides opportunities for students to be more active in learning by asking, investigating, explaining, and interacting with problems (Yulianto et al., 2017).

High-level thinking skills are essential for adapting to different workplaces and facing challenges in complex business contexts. Despite the growing interest in incorporating critical thinking into business school training programs, measuring post-change outcomes to determine whether the pedagogical plan implemented results in the desired improvement in targeted skills remains challenging. Contributing to evidence-based educational practices, our research provides a

reasonable conclusion that, by the end of the semester, MPI students consider themselves better able to think critically, maintain their point of view, communicate more effectively, and promote a good environment in teamwork. Thus, the MPI approach, which is based on project-based learning, effectively encourages a set of skills in business students that have significant value and transferability to real-world settings (Seibert, 2021).

These competencies, often referred to as the competencies of the technological century, include, for example, critical thinking, communication, collaboration, and creativity. Educators are shifting from lecture-based passive teaching to experiential learning, which integrates theory with practical application. Project-based learning is a promising approach that improves student learning in higher education (Guo et al., 2020).

Project-based learning *facilitators* can influence students' confidence during learning activities through praise and constructive feedback regarding group communication, team behavior, information gathering, data analysis, progress toward consensus, and appropriate use of resources. Direct feedback can foster realistic reflections of their efforts, skill levels, and knowledge that can build confidence. Additionally, facilitators can play an essential role in encouraging input and encouragement within the group as a way for group members to validate each other's contributions (Seibert, 2021).

Project-based learning is a complex and challenging task involving students in design, problem-solving, decision-making, or investigative activities, allowing students to work autonomously for an extended period and ultimately produce real products. Furthermore, *project-based learning* is designed for complex problems students must investigate and understand. Project-based Learning is learning by using projects as a learning method. The students work in real life, as if they are in the real world who can realistically produce products (Yulianto et al., 2017).

Based on the results of observations of common problems encountered in students of the Hospitality Accounting Management Study Program, Bali Tourism Polytechnic, namely:

students do not respond to the learning process and are often silent when listening to lectures from lecturers, only 25% of students are active in learning activities. Students do not have supporting books (package books) only have notes as a learning resource. About 60% of students do not have books. Most lecturers in learning activities use the lecture method, providing examples of questions and practices, this causes boredom in students, low interest in students to read and visit the library, it is recorded that around 40% of students visit the library in a month. Applying the project-based learning model (*Project Based Learning*) combined with management applications is very relevant to be implemented. Students will be involved and required to do activities individually or with their groups (Wiryanata, 2024).

Implementing Project Based Learning will get better results because students' planning, actions and reflections are done together and received guidance from lecturers. *The Project Based Learning* learning model has steps that are characteristic of it and distinguish it from other learning models. The learning steps of *Project Based Learning*, include (1) determining basic questions; (2) make a project design; (3) preparing scheduling; (4) monitor the progress of the project; (5) evaluation of results; (6) Experience Evaluation. Advantages of the Project Based Learning learning model according to (Tibahary & Muliana, 2018) as follows. First, increase motivation. Students report that learning in projects is more enjoyable and understands the core of the material than other learning models. Many written reports about the project say that students have become more diligent to the limit. Second, improve problem-solving skills. Research on the development of high-level cognitive skills in students emphasizes the need for students' involvement in problem-solving and learning tasks, especially how to find and solve problems. Third, increase collaboration.

Behavior that changes as a result of the learning process contains a broad meaning, including knowledge, understanding, attitudes, and so on. The changes that occur have characteristics: (1) changes occur consciously, (2) changes in learning are continuous and

functional, (3) are not temporary, (4) are positive and active, (5) have direction and goals, and (6) cover all aspects of behavior change, namely knowledge, attitudes, and deeds (Tibahary & Muliana, 2018). The importance of group work in a project requires learners to develop and practice communication skills. Cooperative working groups, student evaluations, online exchange of information are collaborative aspects of a project. Fourth, improve resource management skills.

A well-implemented project-based learning will provide students with learning and practice in organizing projects, and increase critical thinking in students (Suradika et al., 2023). The base learning project also motivates students to communicate effectively within an organization (Ergül & Kargın, 2014).

The process of implementing management applications starting from planning observations, actions, discussions, and evaluations is carried out collaboratively by students and lecturers. The form of activity is in a group whose members are from one class and an organizational structure will be formed. The organizational structure consists of the General Manager as the group leader and oversees the parts consisting of finance, secretariat, events, consumption, and presenters. After the learning process activities are completed, all group members gather to evaluate and improve the planning carried out in the next cycle. The Project Based Learning learning model, if done with good preparation, will bring results in accordance with the learning objectives to be achieved.

Project-based learning can place a strong emphasis on problem solving as a collaborative effort carried out in the learning process at a certain period and using a learning plan that is strictly adhered to, students are directed to achieve certain goals and learning outcomes. Project-based learning allows students to delve into specific topics in depth. Students can learn independently about their learning, maintaining their interests and motivation to take responsibility for their learning (Suradika et al., 2023).

Project-based learning model in Hospitality Accounting Management with Management Application course. Learning should be able to

form a good student character, for that alternative strategies are needed that can be done to build intelligent and characterful people by developing a learning model that includes character education based on local knowledge. One of the local wisdom that is universal can be used as the foundation of character education is the tri Kaya Parisudha (thinking, saying and doing good and right)

The application of a *project-based learning curriculum* that can form a good student character is an interesting topic to be researched. This study aims to determine the implementation of the project-based learning curriculum based on the values of Tri Kaya Parisudha in the Hospitality Accounting Management Study Program of the Bali Tourism Polytechnic.

Methodology

This study uses qualitative descriptive data analysis techniques. Research Descriptive is research conducted to analyze one or more variables without making comparisons or connecting between variables (Sugiyono, 2021). The research was conducted on students Hospitality Accounting Management Study Program, Bali Tourism Polytechnic. The sample of this study is 8th semester students of class B of the Hospitality Accounting Management Study Program. Data related to the learning process of management applications are sourced from primary data in the form of interviews and direct observations. Meanwhile, secondary data is from previous research results, books and websites. Data analysis procedures will analyze this data according to Miles and Huberman: data reduction, data presentation, and conclusion drawn (Sugiyono, 2021). The author conducts the first data analysis, namely data reduction, data from observations and interviews, the author summarizes, groups, and focuses on the project-based learning model. After reducing the data, the author presents the data in the form of descriptions, tables, and attachments to the documentation results so that the data is relevant. The last analysis is a conclusion that will be summarized at the end of the study so that it makes it easier for readers to understand this study.

2. Result and Discussion

Key Trends in Risk Management and Sustainability

One of the courses with project-based learning is the management application course. The management application learning process stages are: 1) Technical preparation, including initial research, team formation and proposal seminars. 2) Project implementation includes: searching for data, conducting group discussions, and seeking input from practitioners and academics. 3) Create a Web-based financial system which includes creating accounts, creating flowcharts and creating accounting systems. 4) Monitoring with activities including: synthesis trials, carrying out focus group discussions, seminars on results and handing over the leaning base project results to tourist villages. 5) Evaluation takes place starting from (1) determining the problem and location to be conducted by conducting basic questions, (2) making a design of the activities to be carried out; (3) Prepare a schedule of activities starting from initial research, identifying problems, formulating problems and determining solutions by evaluating the application of management functions and evaluating teamwork.

A project base learning model based on Tri Kaya Parisudhayang consists of *inputs*, *processes*, and *outputs*. The characters developed include three core characters, namely thinking well (*Manacika*), speaking well (*Wacika*), and doing good (*Kayika*). These three core characters need to be developed because students are unique people who have the potential for energy (*windu*), voice (*sabda*), and intellect (*idep*) that need to be considered in education. Reason is not only the ability to think, but includes all specific human abilities, both creativity, karsa, and taste. Because of the existence of intellect, the ability to speak can develop into the ability to speak and communicate and move into the ability to act and create. These three human potentials cause humans to have the ability to think, say, and act (do). For human behavior related to these abilities to be carried out properly, it needs to be purified.

Behaviors that need to be purified are related to thoughts, words and deeds called *Tri*

Kaya Parisudha. Etymologically, *Tri Kaya Parisudha* comes from the word *tri* meaning three, *kaya* means behavior and *parisudha* means good, clean or holy. So *Tri Kaya Parisudha* means three behaviors that must be

purified, namely the behavior in thinking clean and holy (*Manacika*), the behavior in speaking good and correct (*Wacika*), and the behavior in doing good and right (*Kayika*). Thinking, saying and doing good and right are the 3 pillars

Discussion

Based on the presentation, the project-based learning carried out in the Hospitality Accounting Management Study Program is adjusted to the value of Tri Kaya Parisudha, as shown in table 1.

Table 1. Activities with the Concept of Tri Kaya Parisudha

Tri Kaya Parisudha Value	Project Base Learning Activity	Compatibility with Tri Kaya Parisudha value
Manacika (Thinking well and right)	Planning activities and thinking well in one team	In accordance with Manacika's values, namely positive thinking
Wacika (Speak well and truth)	Drafting proposals well Submit an invitation letter according to the rules of writing	In accordance with Wacika's values, namely communicating well and politely
Kayika (Doing good and right)	Creating a good product design to provide solutions to the community Produce products to solve problems or find solutions	In accordance with Kayika's values, namely doing your best to solve problems

Tri Kaya Parisudha as one of the ethical teachings is the primary means of building people with characters such as building habits of positive thinking, speaking or communicating politely and honestly, and doing good deeds such as affection, honesty, caring and discipline. The harmony between what is thought, said and done needs to be cultivated in students from an early age. If the mind is different from his words and deeds, it will make a person who is dishonest with himself. Unscrupulous people can become characters such as corruptors, thieves, and untrustworthy. In addition, others will not trust a deceitful person, the person does not dare to be transparent and accountable, and it is very difficult to be a wise and wise person. Honesty is the main capital for success in facing the real

world and working in a team.

The strategy used in implementing education with project-based learning based on *Tri Kaya Parisudha* is through habituation and example. Role *model* is one of the strategies that can be used in value education. To successfully implement this strategy, two conditions must be met. *First*, all campus residents must have a commitment to be role models. *Second*, the campus can facilitate all school residents to practice, demonstrate, and behave exemplarily. Exemplary has a considerable contribution in educating character (Hidayatullah, 2010). College students who continuously see the example of care shown by generous adults tend to become more concerned about the rights and feelings of others. The presence of adults who are

role models (role models) is very necessary to help students (adolescents) in completing the transition period to become members of society with noble character. Positive role models need to be introduced to students to stem negative influences.

Implementing the base learning project is in accordance with the values of Tri Kaya Parisudha, namely Manacika, Wacika and Kayika. Manacika's values are adapted by planning activities well and thinking well of everyone in a team. The value of Wacika is applied in preparing proposals using good and correct language, as well as making invitation letters with polite words and in accordance with the method of correspondence. Kayika's values are applied in the design of activities and produce the correct products that suit the needs of problem-solving.

Conclusions

Applying project-based learning based on *Tri Kaya Parisudha* is one of the local wisdom about the universal Balinese people's ethical teachings as the foundation for good and correct behavior. The *Tri Kaya Parisudha* based project-based learning education model can be applied in management application courses in the Hospitality Accounting Management Study Program. The application in three core forms, namely thinking well (*Manacika*) by making good planning, speaking well (*Wacika*) by communicating well in making proposals and invitation letters, and doing good (*Kayika*) by producing good products that can be used in problem solving. The application of *Tri Kaya Parisudha values* is carried out through a process of habituation and role *model* in all aspects of the Hospitality Accounting Management study program of the Bali Tourism Polytechnic.

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