

INCREASING STUDENT LITERACY ABILITIES SUPPORTING THE INTERNSHIP PROGRAM AT THE FACULTY OF ECONOMICS, MUHAMMADIYAH UNIVERSITY, SEMARANG

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ABSTRACT

This research improved the students' literacy skills based on management and accounting in supporting the internship program at the economic faculty of Universitas Muhammadiyah Semarang. The researchers improved literacy skills by preparing, promoting, and evaluating the treatment. The content of management and accountancy covered the managerial system, such as (1) planning, (2) implementing, (3) evaluating, and (4) empowering, starting from the plan, control, evaluation, and decision-making. The subjects consisted of the fifth semesters of the management study program and accountancy study program who joined the Indonesian language course. This descriptive statistic research collected the data from Google Forms. The results showed that planning obtained a percentage of 59.9%, implementation with 57.25%, and evaluation with 62.3%. The results indicated the students' literacy skills needed improvements.

Keywords: Students, Literacy Skills, Management-Accountancy Based, Internship Program

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INTRODUCTION

The effectiveness of implementing lecturers in tertiary institutions in improving student literacy skills is more about prioritizing independence and personality management. It is caused by the ineffectiveness of the lecture process and the diversity of obstacles faced by students. It is the high price of books, students' lack of interest in reading, and the sociocultural situation and conditions that surround them. Time and weather also affect the situation. Existing technological developments sometimes have a negative side that affects students' reading interest. It has a major impact on student literacy skills which will have an impact on preparing student internship programs to achieve future success. Student literacy skills are indeed influenced by many things. Interest in reading and awareness to understand that literacy skills as a necessity need to be instilled. Not only during lectures but more than that during internship preparation. It is a big challenge. Not only carrying the student's self-name but the campus' big name is also at stake.

Information literacy programs are needed for the world of education, especially for higher education. Students need to be equipped with information literacy skills to support their academic success. In addition, this also guarantees the quality of graduates who can compete and adapt to developments in the world of work (Muntashir, 2016). The literacy program has a major influence on the competence of students, both those who are still in early lectures and preparing for internships. In tertiary institutions, students' information literacy skills are a must. This ability will support teaching and learning activities and even become a very important tool in cultivating critical thinking power (Alam, 2013). With information literacy skills, students are assisted in cultivating critical thinking, being able to solve problems, and preparing themselves well for internships at the end of their studies.

Internship activities are solely directed at building student competence so that after graduation they will have skills and be productive (Ismail et al., 2018). For example, a student interns at a well-known company. The preparations made by the campus were optimal. It turns

out that students have a habit of using literacy as an urgent need. If it is urgently needed and cannot be postponed, they will only carry out these activities. This is an alarming condition that must be addressed immediately. The process and how to resolve it as early as possible is carried out by various parties. Fun situations will make students always increase their literacy and improve their literacy skills as quickly as possible. Internships carried out by students not only provide benefits to the students who take part, but companies will also receive many benefits. The company can improve its image in the eyes of many people (Lutfia & Rahadi, 2020). Internships that are carried out optimally by students provide enormous benefits to individuals and the campus.

The implementation and evaluation of internships that improve student literacy skills can be observed from management and accounting-based student literacy skills. This is a major issue to pay attention to. Campuses can provide and encourage student literacy activities frequently and effectively. Compulsory reading can be implemented by inculcating literacy obligations for each student in each subject. Overall, in every lecture, students must improve their literacy skills according to their respective fields. For example, in the Indonesian Language course for Bachelor of Management students, they are required to have comparable and balanced literacy skills based on Management. Bachelor of Accounting students are required to have comparable and balanced literacy skills based on Accounting. In meeting these literacy demands; tertiary institutions organize internship training as a final project in developing students' potential. Industry involvement in organizing work internships provides benefits to the industry (Rinandiyana et al., 2021). In the internship program, companies and campuses work together to get maximum results.

This research has theoretical and practical urgency. Theoretically, this research has an urgency to map student literacy ability standards, effective strategies to increase student literacy skills and evaluate student literacy skills based on Management and Accounting at the Faculty of Economics, University of Muhammadiyah Semarang. The results of the research become a benchmark for the success of increasing the literacy skills of students based on Management and Accounting. In addition, it also forms the basis for the next stage of research development. Practically speaking, this research has urgency, including (1) For lecturers, it provides an overview to map standards, strategies, and evaluation of improving students' literacy skills at the Faculty of Economics, University of Muhammadiyah Semarang. (2) For students, this study provides an overview of standard mapping, strategies, and evaluation of improving student literacy skills at the Faculty of Economics, University of Muhammadiyah Semarang. (3) For researchers, this research provides a big boost to improve themselves in applying standard understanding, strategy, and evaluation of improving students' literacy skills at the Faculty of Economics, University of Muhammadiyah Semarang. (4) For institutions/funders, this research enhances progress in research related to improving student literacy skills at the Faculty of Economics, University of Muhammadiyah Semarang.

In developing student literacy, an effort is needed by cultivating habits to increase student literacy. The assumption is that the Digital Literacy Movement (DLM) and the Management-Accounting Literacy Movement (MALM) can be pursued as new programs that are suitable for providing effective solutions in increasing student literacy skills. Increasing students' literacy skills in the form of DLM and MALM is in line with the National Literacy Movement (NLM) program which was revealed to be the School Literacy Movement (SLM), the Family Literacy Movement (FLM) and the Community Literacy Movement (CLM) launched by the government (Winarsih, 2018).

The National Literacy Movement, the School Literacy Movement, the Family Literacy Movement, and the Community Literacy Movement can be implemented on campus in the form of a Management and Accounting-based Literacy Movement. The management-based literacy movement includes individual and group literacy. While the accounting-based literacy

movement includes identification, transactions, and classification. These literacy movements are thoroughly carried out by students. To make the concept of the Accounting Management Literacy Movement (MALM) more effective, it needs strong support in the form of technological literacy. Technological literacy is a person's ability to work independently and responsibly effectively using instruments to obtain, manage, integrate, evaluate, create, and communicate information.

The low level of financial literacy knowledge among students is caused by a lack of student's ability to control personal money. They also don't make financial plans, lack parental control, and tend to place more importance on secondary needs (Waluyo & Marlina, 2019). The MALM program should be supported by all courses, including Indonesian language courses. Indonesian is used as a support for the Muhammadiyah Higher Education Chess Dharma. Indonesian as a developer of education and teaching, Indonesian as a means of research development, Indonesian as an introduction to community service, and Indonesian as a student personality developer. Indonesian has a very urgent role in the social and academic realms. Thus, it is necessary to conduct research on Increasing Student Literacy Based on Management and Supporting Accounting for Internship Programs at the Faculty of Economics, University of Muhammadiyah Semarang.

Internship students can understand well the complete curriculum design and relate it to the context of everyday life. Students can link the material to be taught with the level of knowledge based on the material taught previously and correlate it with each other. (Ismail et al., 2018). With internships, students are expected to be able to apply theory on campus to practice in industry.

Based on the things above, several questions arise (1) How is the literacy ability of students based on Management and Accounting supporting the internship program at the Faculty of Economics, University of Muhammadiyah Semarang? (2) How are the management and accounting-based student literacy skills increasing to support the internship program at the Faculty of Economics, University of Muhammadiyah Semarang? (3) How is the evaluation of students' literacy skills based on Management and Accounting supporting the internship program at the Faculty of Economics, University of Muhammadiyah Semarang? To answer this question, successively explained literacy skills, based on management and accounting, and supporting internship programs.

Literacy Ability

Student literacy ability is a basic ability that affects all aspects of student ability in supporting the internship program. Student literacy skills can be known from various things. From the student environment, from existing habits, as well as from the way students speak, it can be seen how much their literacy ability is. According to Ahmadi (2018: 15), student literacy skills are stated that literacy does not only include reading and writing, but in it, there are four skill points, namely listening, listening, reading and writing, and speaking. These four skills in learning Indonesian are skills that must be owned and improved all the time. Literacy ability is an important vehicle for someone to continuously improve self-ability, social-emotional ability, and ability in the arena of interaction. Literacy is important for all fields of study (Ahmadi & Ibda, 2018)

In connection with literacy activities, there has been much discussion lately both in formal and non-formal forums. Literacy is considered a solution to improve the quality of education in Indonesia. Several studies show that if you want to see the progress of a nation, look at the literacy culture of its citizens (Sutrisna, 2018). From this statement, literacy activities are important to understand, implement, and get used to. Literacy is also interpreted as a set of real skills, especially reading and writing skills regardless of how to acquire them and who acquires them (UNESCO, 2020). This understanding is more limited to the ability to read and write a person. In this study are students. Literacy in this complex sense—listening,

reading, writing, and speaking as well as solving problems—is covered in learning Indonesian and is optimally prepared.

Student literacy skills are developed based on information literacy competency standards outlined by ACRL. The indicators are (1) the ability to determine the type and nature of the information; (2) the ability to access information needs effectively and efficiently; (3) the ability to evaluate information and sources critically; (4) the ability to use and inform information; (5) ability to understand information issues (Lestari & Andriani, 2019). Such literacy skills include four language skills including listening, speaking, reading, and writing. In another sense, the concept of digital literacy is the ability to understand and use information in multiple formats from various sources when presented digitally via computers in various formats. (Mustakim et al., 2020). This digital literacy is included in literacy with a special format.

In the World Economic Forum, six basic literacy values are important for society, including (1) mastery of literacy, (2) mastery of numeracy literacy, (3) mastery of scientific literacy, (4) mastery of digital literacy, (5) mastery of financial literacy, and (6) mastery of cultural literacy and citizenship (Rokhman, 2019) Information literacy makes it easier for someone to study independently anywhere and interact with various information. Literacy in Indonesian is an absorption word taken from English *literacy*. It originates from Latin *literatus*. Literacy is defined as the ability to write and read. Literacy is a person's skill and ability to process information and knowledge for life skills (Departemen Pendidikan Nasional, 2021). This understanding is not just the ability to write and read but is already at a more complex level.

Student literacy skills can be developed through information literacy. Information literacy is a very important ability to have, especially in the world of higher education. That's because, nowadays everyone is faced with various types of information sources that are growing very rapidly. Information literacy will make it easier for someone to learn independently wherever they are and interact with various information (Al Hamidy & Heriyanto, 2013). The more students' information literacy increases, the more their literacy skills will increase. To improve literacy skills, especially information literacy, it is necessary to understand literacy principles. Its principles (1) Literacy involves interpretation; (2) Literacy involves collaboration; (3) Literacy involves conventions; (4) Literacy involves cultural knowledge; (5) Literacy involves solving problems; (6) Literacy involves reflection and self-reflection; (7) Literacy involves the use of language (Widyaningrum, 2016)

Literacy understanding can be developed with the Information Literacy Class (ILC). The purpose of ILC activities or information literacy classes is to improve students' ability to search for information sources in the library. Besides that, it can also improve students' ability to use information in the library by utilizing writing tools to overcome plagiarism. It also helps to improve students' ability to publish scientific papers that have been produced. (Rahmawati, 2021). Such literacy abilities are manifested by effective and synchronous reasoning. Reasoning is a process of inference based on available facts (Yustinah, 2021). Literacy skills with effective reasoning produce effective work as well. It describes a person's literacy ability optimally. It can be understood that literacy skills are always related to reasoning abilities.

Literacy abilities are carried out based on certain motives, which include (1) motives for being creative, tending to something new, (2) motives for seeking efficiency, including effectiveness, (3) motives for achieving something, having hopes of being able to achieve something, (4) motives work, there is the awareness that living people have to work, (5) literacy ability motives provide great awareness for the perpetrators. (Alhadi et al., 2022). Literacy abilities based on these five motives have a big contribution to increasing student literacy.

Internship Program Support

The student internship program is one of the programs from the concept of "Independent Learning on an Independent Campus (ILIC)". The principle of Freedom to Learn on an Independent Campus includes (1) student exchanges—in this case, students; (2) internship/work practice; (3) teaching assistance in education units; (4) research/research; (5) humanitarian projects; (6) activities/entrepreneurship; (7) independent studies/projects; and (8) building thematic real work villages/colleges. The internship program is the second principle of Merdeka Belajar Kampus Merdeka which is a staple in the success of student learning. The concept of this internship must be as prepared as possible. The student internship program can be interpreted with the following concept.

The internship is part of an integrated job training system. It is training at a training institute by working directly under the guidance and supervision of instructors from experienced workers or laborers. It is the process of producing goods and or services in a company to master certain skills or expertise. It also provides an initial description of how students understand, recognize, and prepare themselves for the future by seeing and directly practicing the knowledge they have received in college. (Pemerintah Indonesia, 2003). The internship is one of the main student activities programmed by the campus. The benefits include the following; (1) Practice what you get in lectures; (2) Learn to socialize; (3) Improve self-quality; (4) Exploring several careers or jobs; (5) Improving relations in a professional environment; (6) Adding work experience to the resume; (7) Read other people's characters; (8) Live in difference; (9) Get to know office politics; (10) Get additional income.

The implementation of this program is following Article 2 of the Manpower Act which states (1) internships are held by companies that have training units; (2) if the company does not have a training unit, the company can cooperate with an accredited LPK and has the same program scheme, (3) the training unit referred to as (a) the management structure of the training unit, (b) training personnel and mentors internship from competent company employees, (c) theory and practice space, (d) internship program scheme to be held. Article 3 states that companies can only accept interns at a maximum of 30 percent of the number of employees. (Pemerintah Indonesia, 2016). Through the implementation of this thirty percent internship program, students have broad opportunities for internships. They can also gain knowledge directly from the company through reliable and professional employees (Putri et al., 2021). In this activity, students have a new opportunity to carry out an internship program.

METHOD

This research was conducted using a descriptive statistical research design. According to (Sugiyono, 2017) Descriptive statistical design analyzes data by describing the data that has been collected as it is without intending to make general conclusions or generalizations. This method is used by the author to describe the results of research in answering the problem formulation regarding the description of each variable studied. It is appropriate to use this study to describe data or to summarize data in the first stage of data analysis. With this method, the existing data is formulated to describe and describe the actual research results. It is simplified into calculations with tabular forms and data charts.

The research subjects were students of the Management Study Program and Accounting Study Program. Research subjects filled out the instrument based on the situation and facts that were happening. This opinion is in line with Sutrisno (2017) that data collection can be carried out in various settings, various sources, and in various ways (Sutrisno et al., 2017). Data collection was carried out in a variety of ways according to the conditions of the local research subjects. The subjects in this study were students in classes A1, A2, A3, A4, and A5 in the Management study program and classes A1 and A2 in the Accounting study program. Taking research subjects by the criteria of researchers. It was based on the conditions that were happening during the lecture (Ariyati et al., 2020). The research was conducted at the Faculty

of Economics, University of Muhammadiyah Semarang with 6 groups in the Management and Accounting study program. The six groups can be seen in the following table.

Table 1. Research subjects

No	Study Group Name	Number of Students	Research Sample
1	Class A (S1 Management)	44	41
2	Class B (S1 Management)	47	46
3	Class C (S1 Management)	50	48
4	Class D (S1 Management)	43	41
5	Employee Class (S1 Management)	19	10
6	Class A-B (S1 Accounting)	54	46
	Total	257	232

There are two parts of the instrument used in this study. The first part is the instrument which includes planning, implementing, and evaluating students' literacy skills improvement. The second part is the interview instrument which contains student comments regarding increasing literacy skills. The first part of the instrument explores the following aspects (1) preliminary aspects, (2) objectives aspects, (3) implementation aspects, (4) steps aspects, (5) material aspects, (6) reference aspects, and (7) aspects final assessment and evaluation. The second part of the instrument is an interview instrument with students in the form of interviews in the form of written suggestions and interviews in the form of a dialogue between researchers and students online. Interviews are intended to complete the data from the instruments that have been given to students. The steps taken in this study include the following eight stages; (1) Determination of research subjects using the presence of students in Indonesian language lectures; (2) The preparation of the instrument was carried out based on predetermined criteria, namely increasing student literacy skills; (3) Filling in the questionnaire is done through the Google form by students. The results of processing the questionnaire/instrument were analyzed using the percentage of each answer item; (4) The results of processing questionnaires/instruments are analyzed using the percentage of each answer item; (5) The results of data analysis are interpreted into a conclusion; (6) The conclusion of data processing becomes the conclusion of the research with interpretation; (7) Data interpretation is carried out by confirming the research results to research subjects to increase the percentage of correct interpretation while simultaneously reducing the percentage of errors in research; (8) A thorough interpretation of the data is described in the research results.

RESULTS AND DISCUSSION

Improving the literacy skills of students based on Management and Accounting by supporting the internship program at the Faculty of Economics, University of Muhammadiyah Semarang is carried out by filling out instruments with interviews to complete the required data. It is based on management and accounting principles. It is in the context of management and accounting that the information needed from filling out instruments, taking pictures, and interviews is very much needed. Of the several media that can be used, there is an agreement between students and lecturers in the implementation of learning.

The research raised the topic of increasing the literacy skills of students based on management and accounting supporting internship programs at the Faculty of Economics, the University of Muhammadiyah Semarang with the subject of 5 classes of S1 Management students and 1 class of S1 Accounting students gave results that could be described into the following aspects (1) introduction, (2) objectives, (3) implementation, (4) steps, (5) materials,

(6) references, (7) assessment, and final evaluation. The seven aspects studied can be explained as described below.

A. Preliminary Aspect

The introductory aspect contains an introduction that retrieves information related to mandatory literacy for each subject and agreement on student lecture topics at the Faculty of Economics, University of Muhammadiyah Semarang. The results of data collection from this preliminary aspect can be described as follows.

Table 2. Preliminary Aspects in Improving Student Literacy Ability

Question	Question Statements/Indicators	Most Alternative Answers	Percentage of Voters (232)	Analysis
1	In <i>improving literacy skills</i> , students must read literacy in each subject based on the provisions	(b) Once a week as needed	140 respondents 60,3 %	Improving student literacy skills based on needs with topics agreed upon by students and lecturers (directed topics)
2	In <i>improving literacy skills</i> , students and lecturers discuss lecture topics with certain activities	(a) Discuss topics that are currently in lectures	139 respondents 59,5%	
Percentage			59.9%	

B. Purpose Aspects

The purpose aspect contains the aim of increasing student literacy skills at the Faculty of Economics, Muhammadiyah University of Semarang. The results of data collection from this objective aspect can be described as follows.

Table 3. Aspects of Objectives in Improving Student Literacy Ability

Question	Question Statements/Indicators	Most Alternative Answers	Percentage of Voters (232)	Analysis
3	<i>Improving student literacy skills</i> is carried out periodically with the theme...	(a) Students read management references for S1 Management and read Accounting references for S1 Accounting	142 respondents 61,2 %	Improving student literacy skills according to references. The goal is to improve students' academic abilities
4	<i>Improving students' literacy skills</i> is held by the Management and Accounting study program with the aim of...	(b) Improving students' academic ability	137 respondents 58,6%	
Percentage			59.9%	

C. Implementation Aspect

The implementation aspect contains conditions with certain considerations, implementation techniques, and certain criteria for students at the Faculty of Economics, University of Muhammadiyah Semarang. The results of data collection from this implementation aspect can be described as follows.

Table 4. Implementation Aspects in Improving Student Literacy Ability

Question	Question Statements/Indicators	Most Alternative Answers	Percentage of Voters (232)	Analysis
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5	<i>Increasing literacy skills</i> is carried out conditionally, with consideration	(a) carried out based on the curriculum with the independent campus implementation model	174 respondent 75 %	Implementation of improving student literacy skills based on independent campus implementation, modules/directed, balanced between theory and practice related to the disciplines studied
6	<i>Improving literacy skills</i> by S1 Management and S1 Accounting students is carried out using...	(a) Learning is facilitated by modules/PPT, balanced theory, and practice	206 respondents 88,4%	
7	<i>Increased literacy skills</i> are supported by other courses with the following criteria.	(a) (a) related to the study program/ department	174 respondents (75%)	
Percentage			79.5%	

D. Aspect of Steps

Aspects of steps to improve student literacy skills are supported by communication skills, basic skills, and togetherness between lecturers and students at the Faculty of Economics, University of Muhammadiyah Semarang. The results of data collection from the aspect of these learning steps can be described as follows.

Table 5. Aspects of Steps in Improving Student Literacy Ability

Question	Question Statements/Indicators	Most Alternative Answers	Percentage of Voters (232)	Analysis
8	Steps to <i>improve literacy skills</i> are supported by	(b) students' communication skills	104 respondents 44,8 %	Steps to improve student literacy skills are based on indicators of student communication skills, surrounding problems, and togetherness between lecturers and students
9	To <i>improve literacy skills</i> , students should have basic abilities	(a) formulate ongoing problems with responsibility	107 respondents 45,7%	
10	<i>Increasing literacy skills</i> can be done based on the consequences	(a) togetherness between local lecturers and students according to the principle of independent learning	104 respondent 44,8%	
Percentage			45,1%	

E. Aspects of Learning Materials

The aspect of learning material contains provisions on learning materials and improving student literacy skills at the Faculty of Economics, Muhammadiyah University of Semarang. The results of data collection from this aspect of learning material can be described as follows.

Table 6. Material Aspects in Improving Student Literacy Ability

Question	Question Statements/Indicators	Most	Percentage	Analysis
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		Alternative Answers	of Voters (232)	
11	<i>Improving literacy skills in learning material with the provisions...</i>	(a) The material is based on the college curriculum according to the principle of an independent campus	110 respondent 47 %	The material for improving student literacy skills is based on the college curriculum. The contents have the characteristics of entrepreneurship education and internship
12	<i>Improving literacy skills should refer to standard texts that have the characteristics...</i>	(a) the contents of the text are related to entrepreneurship education and internship according to the study program	107 respondent 45,7%	
Percentage			46.4%	

F. Reference Aspect

The reference aspect in improving student literacy skills at the Faculty of Economics, Muhammadiyah University of Semarang is adjusted to the needs of graduates using the latest references. The results of data collection from this learning reference aspect can be described as follows:

Table 7. Reference Aspects in Improving Student Literacy Ability

Question	Question Statements/Indicators	Most Alternative Answers	Percentage of Voters (232)	Analysis
13	References for <i>increasing literacy skills</i> for S1 Management and S1 Accounting should...	(a) accordance with the standard needs of graduates	117 respondent 50,4 %	References to improving student literacy skills are based on the standard needs of graduates and use the latest books published in the last 2 years
14	References to <i>improving literacy skills for S1 Management and S1 Accounting</i> should be in the form of...	(a) books and other supports published in the last 2 years	149 respondent 63,8%	
Percentage			57.1%	

G. Final Assessment and Evaluation

Aspects of the final assessment and evaluation at the Faculty of Economics, University of Muhammadiyah Semarang, are carried out by lecturers in charge of the subject based on the evaluation system. In addition, students can apply literacy skills in the academic and social realms. The results of data collection from the final assessment and evaluation aspects in this study can be described as follows.

Question	Question Statements/Indicators	Most Alternative Answers	Percentage of Voters (232)	Analysis
15	Assessment and evaluation of <i>increasing literacy skills</i> should be carried out by	(a) lecturers in charge of the course by paying attention to the determined	175 respondent 75,4%	The final assessment and evaluation are carried out by the supervising lecturer by

		evaluation system		applying the social academic realm according to the internship program
16	<i>Increasing literacy skills is declared successful if</i>	(a) students can apply academic abilities in the academic and social domains by participating in 8 activities according to the internship program	114 respondent 49.1%	
Percentage			62.3%	

From the interview instrument, student suggestions and input were obtained which can be presented in Table 9 below.

Table 9. Comments/Input/Suggestions

Study Program	Comments/Input/Suggestions	Comment Type
Management		
Sub 1	Hopefully, students' literacy skills can be useful We must increase our literacy to increase knowledge Literacy material is more diverse but still by the tertiary curriculum so that student knowledge will further develop	positive comments
Sub 2	Students should be invited to carry out literacy awareness within the scope of lectures because considering that Indonesia has a very low literacy rate Even more excited Literacy should be done so that students have more knowledge Literacy must be carried out once a week to increase student knowledge and for future provisions Improving literacy skills is important Lecturers and students can practice literacy activities so that students after graduating from college can do well Lecturers and students should build to improve literacy skills Students and lecturers together to build increased literacy skills Hopefully, our campus can become literacy in any class for future progress and development Hopefully, the lecturer will provide knowledge accompanied by practice and proof, that this material is useful for business etc	objective comments
Sub 3	In developing literacy, it must be well developed so that the abilities of each individual can increase, so that they can apply them well in the social sphere Literacy should only be done if students are interested Literacy among students is still very low, teachers and students alike should improve literacy for the future It is better if there is literacy procurement, in selecting literacy topics, options can be made between material related to the subject of the major or it could be material outside the subject of the major to increase knowledge Increasing literacy skills for students should be applied to the aspects that have been determined to add insight and knowledge to students, especially for graduation provisions later	Negative comments

Provide an understanding of literacy in a relaxed but appropriate method and will later be useful and supportive for students
Literacy will be more alive if the material discussed is material outside the course

Discussion

Based on the research results and data analysis described in these tables, the seven aspects can be interpreted as follows.

A. Planning of Student Literacy Ability Standards

Planning for standardized student literacy skills consists of (1) improving student literacy skills for each subject must be carried out and discussing topics by current conditions in lectures. This means that increasing student literacy at the Faculty of Economics, Muhammadiyah University of Semarang will continue as scheduled. Apart from that, they also keep abreast of current topics around students so that they can keep abreast of developments and changes; (2) Improving students' literacy skills at the Faculty of Economics, Muhammadiyah University of Semarang has an aspect of the aim of increasing students' academic abilities by reading, understanding, and analyzing references by increasing student knowledge. Self-development goals get top priority and are supported during lectures by following the changes that occur. In this planning, the topic is currently in line with aspects of objectives that are in line, with the standard of student literacy skills being an effective strength in the early stages of research.

B. Implementation of Increasing Student Literacy Capacity

The implementation of increasing student literacy skills consists of implementation, steps, materials, and references. The four aspects implemented include (1) implementation aspects. This aspect reaches 79.5 percent carried out by students with lecturer guidance according to the subject. Increasing literacy skills is carried out by implementing an independent campus. Learning uses ppt material with a balanced weight between theory and practice. This is done based on literacy needs to improve academic abilities. The implementation aspect has been carried out to a maximum of more than 75% but still requires improvement so that the implementation of improving student literacy skills reaches an optimal point;

1. Aspects of the steps

This aspect reached 45.1 percent, supported by students' communication skills; the ability of students to formulate current problems, and togetherness between lecturers and students in increasing literacy. By increasing students' literacy skills, the ability to formulate surrounding problems, and the commitment to increase literacy, aspects of the steps can be fulfilled. Constantly improving the steps of students' literacy abilities are increasing marked by increasing percentages.

2. Material aspects

This aspect reaches 45.4 percent with material orientation to increase student literacy which is based on the tertiary curriculum containing entrepreneurial and internship characteristics. The material is based on the independent campus and refers to standard texts for the self-development of students oriented to the abilities of management and accounting students.

3. Reference aspect

This aspect reaches 57.1 percent concerning students' literacy skills improvement based on the standard needs of graduates and using the latest books published in the last two years. The requirements standard is based on an academic management and accounting framework for internship programs. This means that the reference aspect is growing and increasing in percentage.

C. Final Assessment and Evaluation of Student Literacy Improvement

The final assessment and evaluation aspects of increasing student literacy skills reached 62.3 percent. This is done by the supporting lecturers by paying attention to the determined evaluation system. Increasing literacy skills is declared successful if students can apply academic skills in the academic realm and social skills by participating in 8 activities according to the internship program. The final assessment and evaluation of management is carried out based on the characteristics of the management study program and the final evaluation evaluation of accounting is carried out based on the characteristics of the accounting study program. With the achievement of 62.3 percent in the assessment and final evaluation of increasing the literacy skills of management and accounting students, it needs to be continuously improved to really support the internship program. The final assessment and evaluation of increasing student literacy skills pay attention to the evaluation system, evaluation method, evaluation basis, and evaluation time.

The evaluation system for improving the literacy skills of Management and Accounting students at the Faculty of Economics, Muhammadiyah University of Semarang is carried out by Indonesian language lecturers by paying attention to the evaluation system for the Accounting and Management Study Program. One way to evaluate the increase in the literacy skills of management and accounting students at the Faculty of Economics, Muhammadiyah University of Semarang, one of which is by recording student assignments and activities during lectures. It is this record that provides valid data. The basis for evaluating the increase in the literacy skills of management and accounting students at the Faculty of Economics, Muhammadiyah University of Semarang on the tasks and responsibilities carried out by students during lectures in the semester in question. The evaluation time for increasing the literacy skills of students at the Faculty of Economics, Muhammadiyah University of Semarang is carried out after each assignment is finished. This is intended so that there is harmony between values and the actual situation. In addition to anticipating students completing assignments with the help of other parties.

D. Discussion of Interview Data

From the questionnaire interview students were divided into three groups, namely the positive comment group, the objective comment group, and the negative comment group. The positive comment group considers that student lottery skills are very useful. Increasing literacy skills is also to increase knowledge. Increasing literacy skills varies according to the curriculum which makes student knowledge more developed.

The objective commentary group conveyed that students were invited to increase awareness of the importance of literacy within the scope of lectures, students are always enthusiastic about adding knowledge for the future, and students are always increasing their literacy skills wherever they are for their future development. Students also continue to improve their literacy skills to be applied to internship programs which in the next stage can

be applied to academic and social situations. The group of negative comments said that the increase in literacy skills was only carried out by interested students. Increasing literacy skills only provides an understanding of graduation provisions. Besides that, increasing literacy is applied to students with a relaxed method.

CONCLUSION

Improving the literacy skills of Management and Accounting-based students supporting the internship program at the Faculty of Economics, University of Muhammadiyah Semarang starts with planning literacy standards, implementing literacy skills improvement, and evaluating literacy skills improvements. The stages carried out cover seven aspects including introduction, objectives, implementation, steps, learning materials, references, assessments, and final references. The first aspect is improving student literacy skills based on needs with topics agreed upon by students and lecturers (directed topics). The second aspect is increasing student literacy skills according to references to improve student academic abilities. The third aspect is the implementation of increasing student literacy skills based on the implementation of an independent campus, based on modules/directed, balanced theory and practice related to the disciplines being studied. The fourth aspect of steps to improve student literacy skills is based on indicators of students' communication skills, the surrounding problems, and the togetherness between lecturers and students. The fifth aspect of the material for improving student literacy skills is based on the college curriculum whose content has the characteristics of entrepreneurship and internship education. The sixth aspect, references to improving student literacy skills are based on the standard needs of graduates and use the latest books published in the last 2 years. The seventh aspect of the final assessment and evaluation is carried out by the supervising lecturer. He/ she applies the social-academic realm according to the internship program. Seven aspects are scrutinized and equipped to answer all the questions covered in the problem.

Seven aspects in real terms answer the problems, including (1) Planning to improve student literacy skills based on Management and Accounting to support the internship program at the Faculty of Economics, University of Muhammadiyah Semarang, which is answered with preliminary aspects and objectives. (2) The implementation of management and accounting-based supporting student literacy skills improvement for the internship program at the Faculty of Economics, Muhammadiyah University of Semarang was answered with aspects of implementation, steps, materials, and references. (3) The evaluation of management and accounting-based literacy skills improvement at the Faculty of Economics, Muhammadiyah University of Semarang was answered with aspects of the final assessment and evaluation.

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