Analysis of Entrepreneurship in The Project for Strengthening the Profile of Pancasila Students (P5) Activities

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Abstract
This research focuses on the analysis of entrepreneurship in the Project for Strengthening the Profile of Pancasila Students (P5) activities in elementary schools. This research uses a qualitative approach with descriptive research type. The data used is the result of observation, interviews and documentation. The analysis was carried out by applying a descriptive qualitative interactive model approach through the steps of data collection, data condensation, data display, and conclusion: drawing/verifying. The research results show that 1) The planning stages carried out in P5 activities in the context of entrepreneurship are a) choosing a theme; b) elect a coordinator; c) form a team; d) determine the supervisory team; e) determine the topic; f) determine the implementation time; and 7) developing modules; 2) With the theme of entrepreneurship, P5 can improve the entrepreneurial spirit because students are taught to make products that have selling value. Through entrepreneurial activities, students become embedded with an independent, creative, innovative, big-hearted spirit, and can explore the potential around them; and 3) Evaluation of P5 activities in the context of entrepreneurship paying attention to input and process aspects that focus on strategic planning, scheduling, process assessment, budgeting and active participation of school residents, especially teachers and students.

Keywords: Entrepreneurship, The Project for Strengthening the Profile of Pancasila Student (P5), elementary schools

Abstrak
Penelitian ini fokus pada analisis kewirausahaan pada kegiatan Proyek Penguatan Profil Siswa Pancasila (P5) di Sekolah Dasar. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Data yang digunakan merupakan hasil observasi, wawancara dan dokumentasi. Analisis dilakukan dengan menerapkan pendekatan model deskriptif kualitatif interaktif melalui langkah pengumpulan data, kondensasi data, penyajian data, dan penarikan kesimpulan: penarikan/verifikasi. Hasil penelitian menunjukkan bahwa 1) Tahapan perencanaan yang dilakukan pada kegiatan P5 dalam rangka kewirausahaan adalah a) pemilihan tema; b) memilih seorang koordinator; c) membentuk tim; d) menetapkan tim pengawas; e) menentukan topik; f) menentukan waktu pelaksanaan; dan 7) pengembangan modul; 2) Dengan mengangkat tema kewirausahaan, P5 dapat meningkatkan jiwa kewirausahaan karena siswa diajak untuk membuat produk yang mempunyai nilai jual. Melalui kegiatan kewirausahaan, mahasiswa ditanamkan jiwa mandiri, kreatif, inovatif, berhati besar, serta dapat menggali potensi yang ada disekitarnya; dan 3) Evaluasi kegiatan P5 dalam rangka kewirausahaan memperhatikan aspek input dan proses yang fokus pada perencanaan strategis, penjadwalan, penilaian proses, penggangan dan partisipasi aktif warga sekolah khususnya guru dan siswa.

Kata kunci: Kewirausahaan, Proyek Penguatan Profil Pelajar Pancasila (P5), Sekolah Dasar

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INTRODUCTION

The scope of education cannot be separated from the existence of the curriculum, where the curriculum becomes a reference or guide for teachers in carrying out the learning process to achieve educational goals. The curriculum is always changing and developing according to the conditions and demands of the times. Several components that influence curriculum changes are the goals of the national education philosophy which are used as the basis for formulating the institutional goals of national education. One of them is the Merdeka Curriculum as an effort to restore learning after the Covid 19 pandemic. In accordance with the Decree of the Ministry of Education, Culture, Research and Technology Number 256 of 2022 concerning Amendments to the Decree of the Minister of Education, Culture, Research and Technology Number 56/M/2022 concerning Guidelines for Implementing the Merdeka Curriculum as learning recovery, the Merdeka Curriculum introduces intracurricular learning and the Pancasila Student Profile Strengthening Project or abbreviated as P5. P5 is a project that must be carried out by educational units that implement the Independent Curriculum. P5 is part of the Independent Curriculum Structure which was launched by the Ministry of Education and Culture. According to Satria, et al. (2022), "The Pancasila student profile is designed to answer one big question, namely students with what kind of profile (competency) the Indonesian education system wants to produce. "In this context, the Pancasila student profile has a competency formulation that complements the focus on achieving Graduate Competency Standards at each level of educational unit in terms of cultivating character in accordance with Pancasila values" (p. 1). In this way, educators are expected to be able to present a learning process that can grow capacity and build noble character as described in the Pancasila student profile. P5 as a means of achieving the Pancasila student profile is expected to provide opportunities for students to "experience knowledge" as a process of strengthening character, as well as the opportunity to learn from the surrounding environment. The dimensions of the Pancasila student profile show that the Pancasila student profile does not only focus on cognitive abilities, but also attitudes and behavior in accordance with their identity as Indonesians and global citizens.

One of the main themes in the Project for Strengthening the Profile of Pancasila Students (P5) in the Independent Curriculum is entrepreneurship. Entrepreneurship is a process of creating something so that it can add value in the economic field. Leibenstein (2019, p. 89) refers to entrepreneurship as something that includes the activities needed to create or carry out a business. Entrepreneurial activities include identifying opportunities within the economic system. Entrepreneurship is essentially the nature, characteristics and character of a person who has the ability to creatively realize innovative ideas into the real world. So entrepreneurship is an attitude to achieve and earn income with the aim of making a profit. Therefore, entrepreneurship is carried out by taking advantage of opportunities, being communicative, being able to market, and being able to negotiate.

The place of study implements the Independent Curriculum, one of which is strengthening character education through the Pancasila Student Profile Strengthening Project (P5). According to the results of pre-research observations, the implementation of P5 in the school raised the theme of entrepreneurship. For example, the school holds a bazaar or expo in the school yard. The series of activities opened with a speech from the school principal, followed by a tour of all the expo stands, namely an exhibition of entrepreneurial products created by students. The products sold at the stand include a variety of traditional and modern foods, wet cakes and pastries, as well as various hand made craft products made by students. Apart from being part of the program to strengthen the profile of Pancasila students, the aim and objective of this activity is to provide opportunities for students to learn to become actors and drivers of the economy in a small scope, hone their entrepreneurial spirit from an early age, teach
honest, creative, work attitudes. equality, responsibility, and never give up. This activity is not only to implement the economics and entrepreneurship knowledge gained from classroom learning, but also as a competition between classes to showcase the best products. The students were very enthusiastic and tried their best to perform their best. The students showed their work and products in an interesting way accompanied by persuasive efforts to attract consumers.

The stages that students at this school go through in carrying out P5 activities on the theme of Entrepreneurship are the stages of concept exploration, contextualization, real action, reflection and evaluation. At the concept exploration stage, students are invited to learn more about entrepreneurship, successful business actors, fostering creativity and teamwork. The contextualization stage aims for students to directly experience and learn from the entrepreneurial process of business actors around the school and where they live. In the contextualization stage, students visit production and business places such as small food vendors and home industries. At the real action stage, students begin to carry out and practice the knowledge they have learned by making various preparations from basic ingredients from agricultural and plantation products in the environment around the school and where they live. The food products that have been made are then displayed at a one-day learning celebration to make it an unforgettable learning experience for students. Students learn how to make packaging, do marketing and carry out promotions for the products being sold. The final stage that students go through is reflection and evaluation where students learn to accept feedback given by visitors, carry out evaluations, and design follow-up to the next product. All stages carried out by students are guided by their respective homeroom teachers. Students will receive a report on this P5 activity in the P5 Report Card.

Entrepreneurship is one theme necessarily taught to students. According to Hayes (2020), an entrepreneur is an individual who creates a new business, bearing most of the risks and enjoying most of the rewards. The process of setting up a business is known as entrepreneurship. Entrepreneurship is one of the resources economists categorize as integral to production, the other three being land/natural resources, labor, and capital. An entrepreneur combines the first three of these to manufacture goods or provide services. They typically create a business plan, hire labor, acquire resources and financing, and provide leadership and management for the business. In opinion of Leon (2019), entrepreneurship is the pursuit of starting, managing, and scaling a business. Entrepreneurs use innovation, skills, and vision to develop new products, services, or ideas that meet market demand and create value for a target audience. Those who choose this path often take on financial risks and require resilience and problem-solving skills. Entrepreneurship is a mindset rather than a vocation. It is defined by a set of characteristics like passion, grit, a desire to bring ideas to life, and the drive to solve a problem.

Apart from the entrepreneurship theme, the place of study also applies the theme of local wisdom to strengthen character education through the Pancasila Student Profile Strengthening Project (P5). This aims to provide knowledge and skills obtained from the surrounding environment where students live. In other words, the environment is used as a learning resource in order to provide knowledge and skills to students. Regarding the environment as a learning resource, Sujarwo, et al. (2018, p. 59) states that the environment as a learning resource is everything that is around or around students, one of which is human culture, which can be used to support learning and learning activities more optimally. This opinion emphasizes that the environment is a potential source and can act as a learning resource to achieve learning goals and objectives. On the theme of local wisdom, the place of study utilizes the local potential of the region, namely dongkrek artistic culture. Dongkrek art is local wisdom in the Madiun area because it is one of the cultural heritage and traditional arts. The
dongkrek art was originally used as a ritual to ward off disease outbreaks which at that time attacked the local community. As time goes by, dongkrek art has great potential to be used as a learning resource because it contains local content to be integrated with learning in elementary schools (SD). By utilizing dongkrek art as a learning resource, students at the place of study have the opportunity to study subject matter from concrete learning resources located in the surrounding environment, gain knowledge about dongkrek art as a local work of art typical of the region, and develop awareness of the importance of preserving local art.

The implementation of the Project for Strengthening the Profile of Pancasila Students (P5) with the theme of entrepreneurship is not only carried out at the place of study. Research discussing entrepreneurship in the Project for Strengthening the Profile of Pancasila Students (P5) was conducted by Yullastuti, et al. (2022) entitled "Implementation of the Project for Strengthening the Profile of Pancasila Students (P5) with the Entrepreneurship Theme for Class 4 SD Labschool Unnes Semarang City". This research focuses on planning, implementing and evaluating the implementation of the P5 entrepreneurship theme. The results of this research are the flow of implementation of the P5 entrepreneurship theme starting from forming a facilitator team consisting of the principal, deputy principal for the curriculum section, and class 4 teachers. The next step is to identify the level of school readiness, namely the facilitator team prepares school facilities and infrastructure such as premises, project implementation, school readiness to prepare tools and materials, and teacher readiness to receive P5 information. Next, what is done is designing the theme dimensions and implementation time, compiling project modules, and designing a strategy for reporting project results. The results of the research related to the implementation of the P5 theme of entrepreneurship are producing products that have marketability according to school conditions. The highlight of the activity was holding a sales bazaar by offering products to school friends and teachers. The results of the research related to the evaluation are that the implementation of the P5 entrepreneurship theme went well, was structured and according to plan, was able to increase students' entrepreneurial spirit and creativity, develop a cooperative attitude between students, and provide students with insight and experience regarding entrepreneurial practices in everyday life day. Apart from that, implementing the P5 entrepreneurship theme makes students more confident in offering products to friends.

Another research that took the theme of entrepreneurship in the Project for Strengthening the Profile of Pancasila Students (P5) was conducted by Sholikhah, et al. (2023) with the title "Analysis of Strengthening the Profile of Pancasila Students (P5) to Foster an Entrepreneurial Spirit at SDN 06 Tahunan". The aim of this research is to determine the implementation of P5 entrepreneurship and to determine the formation of an entrepreneurial spirit in grade 4 students. The results of the research show that the implementation of P5 at SDN 06 Tahunan is carried out through a learning process both intracurricular, extracurricular and school culture. The application of the Pancasila student profile attitude was implemented during project implementation, namely making bouquets independently and in collaboration. Students' entrepreneurial spirit is formed through cultivating a Pancasila student profile through providing material on calculating selling prices. The profile attitude of Pancasila students, namely faith and devotion to God Almighty and having noble morals, is implemented through prayer activities before carrying out project activities, an independent attitude through carrying out assignments, a mutual cooperation attitude through helping each other in making projects, an attitude of global diversity through small business ownership from the results of making projects that can be sold, and creative attitudes through craft making activities.
Based on the description of relevant research that has been carried out by previous researchers, this research has similarities, namely that it is related to entrepreneurship in the Project for Strengthening the Pancasila Student Profile (P5). The difference between previous research that is relevant to this research lies in the research subject. If previous research focused on one particular class, this research takes as its subject all students in one school. Another thing that is different is the different school situations and conditions that can influence the implementation of entrepreneurship activities in P5, such as the level of school readiness and the level of teacher understanding regarding P5.

Based on this background, researchers are interested in finding out more about how the place of study carries out the Strengthening Pancasila Student Profile (P5) Project activities in the context of entrepreneurship. Another thing that researchers want to reveal is matters relating to the planning and evaluation of these activities. This needs to be done considering that implementing P5 in schools is an important thing that aims to strengthen character and develop student competence. All potential schools are also involved in actively and continuously planning learning. Apart from that, implementing P5 also develops the knowledge, attitudes and skills needed to work on projects in a certain time period. This research is entitled "Analysis of Entrepreneurship in the Project for Strengthening the Profile of Pancasila Students (P5) Activities".

METHOD

Research Design and Procedure

This study is conducted for six months from November 2023 to April 2023. This research applies a qualitative research approach. In relation to qualitative research, Sugiyono (2020, p. 8-9), qualitative research is carried out in natural conditions (natural settings), with the data collected and the analysis being more qualitative in nature. Qualitative research is used to examine the condition of natural objects where the researcher is the key instrument. Based on this opinion, it can be concluded that qualitative research is research that intends to understand the phenomena experienced by research subjects, for example behavior, perceptions, motivations and actions. The type of qualitative research applied is descriptive research. According to Srikankingsih and Daengs "The descriptive method is a research method that describes events or problems that are ongoing or occurring in the present, the aim is to explain or describe things that happened as they should when the research was carried out" (Rahmat, 2020, p. 57). Based on this opinion, it can be said that descriptive research is research that attempts to describe the subject or object being studied in more depth, detail and breadth. Thus, the approach and type of this research is descriptive qualitative which aims to describe something, namely the activities of the Pancasila Student Profile Strengthening Project (P5) in the context of entrepreneurship.

Research Subject

The subjects used in this research were the principal, teachers and students of SDN Banjarsari Kulon 02 Madiun. As a first step, the researcher met key informants, and then the key informants were asked to appoint other informants who were deemed to know the research problem in more depth.

Research Instrument

The instruments used in this research are observation format and interview format. The preparation of the research instrument was carried out by paying attention to the grid containing the indicators observed and those asked about. For the research instrument grid, the researcher used the P5 indicator which consists of 1) forming a team of facilitators for the Strengthening Pancasila Student Profile Project; 2) identify the stages of readiness of educational units in carrying out the Strengthening Pancasila Student Profile Project; 3) determine the dimensions and theme of the Strengthening
Pancasila Student Profile project; 4) designing the time allocation for the Strengthening Pancasila Student Profile Project; preparing the Pancasila Student Profile Strengthening Project module; 6) determine learning objectives; develop topics, activity lines; and 7) assessment of the Strengthening Pancasila Student Profile Project. Apart from that, the research instrument also uses a grid with P5 characters, namely 1) having faith, being devoted to God Almighty, and having noble character; 2) independent (confident, disciplined); 3) mutual cooperation (caring and sharing); 4) global diversity (respecting culture, participating in joint decision making, understanding the role of individuals in groups); 5) critical reasoning (dare to ask questions, able to process information and ideas); and 6) creative (generating original ideas and work). Apart from that, entrepreneurial characters are also used, namely 1) responsible; 2) creative; 3) self-confidence; 4) brave; 5) leadership spirit; and 6) committed.

Data Analysis

This research uses a qualitative research approach. Regarding data analysis techniques in qualitative research, Sugiyono (2020, p. 247) provides the opinion, "Data analysis in qualitative research is carried out during data collection, and after data collection has been completed within a certain period." Data analysis in this research refers to qualitative data analysis which is carried out interactively and takes place continuously through data reduction, data display, and conclusion drawing or verification (Sugiyono, 2020, p. 247).

Data analysis in this research was carried out in three stages, namely data reduction, data presentation, and drawing conclusions or verification. The data that appears is in the form of words and not a series of numbers. The data has been collected through several methods, namely observation and interviews, and then processed through recording and noting using words arranged into expanded text. The data analysis steps are presented in the following figure.

![Figure 1. Steps of Interactive Data Analysis](image)

Based on the picture above, the stages of data analysis in this research can be explained as follows. First, researchers collect data through observation, interviews and documentation. Second, after data collection is complete, the researcher reduces the data that has been obtained, namely by classifying, directing, discarding what is not necessary, and organizing the data. Third, researchers present data in the form of descriptive words. Fourth, researchers make conclusions from the data obtained. Furthermore, this research uses an induction thinking pattern in the form of drawing general conclusions from specific cases in the form of interpretation results. This means achieving a correct understanding of the reality faced and studied because it relies on objective evidence and achieving authentic truth, namely information about the implementation of the Pancasila Student Profile Strengthening Project (P5) activities in the context of entrepreneurship at SDN Banjarsari Kulon 02 Madiun.
RESULTS AND DISCUSSION

SD Banjarsari Kulon 02 Madiun has implemented an independent curriculum since the 2022/2023 academic year, which has been running for one year. The results of implementing the independent curriculum also create new activities for students, namely getting used to implementing the Pancasila student profile or commonly known as P5. Of the several themes that are prioritized to be implemented in elementary schools, the place of study has implemented 3 themes, namely diversity, sustainable lifestyle and entrepreneurship. Of these three themes, researchers are interested in analyzing the application of P5, especially in the entrepreneurship theme.

Based on observations of the implementation process and interviews with the principal and teachers of the place of research, it shows that many products are produced from the entrepreneurial theme. These include flannel brooches and wallets, traditional snacks and bouquets. In this research, researchers are interested in analyzing entrepreneurial projects with a product output in the form of a bouquet. A bouquet is one of the gifts that is often chosen for someone on a special day. Making a bouquet requires perseverance and finger skills. This is one implementation of the attitude of the Pancasila student profile which consists of having faith, being devoted to God Almighty, and having noble character, being independent, working together, having global diversity, critical reasoning and creativity. Meanwhile, the entrepreneurial character that is developed is responsible, creative, confident, brave, has a leadership spirit and is committed.

The application of the dimensions of the Pancasila student profile which is a characteristic of the curriculum change, namely the independent curriculum, is not only carried out during the Strengthening Pancasila Student Profile Project (P5) activities, but also throughout the learning process. Regarding P5, Sanjaya (2023) states that P5 is cross-disciplinary learning to observe and think about solutions to problems in the surrounding environment. P5 uses a project-based learning approach which is different from project-based learning in intracurricular programs in the classroom. This is what sometimes there is a misconception in implementing P5 in educational units which only focuses on the results or final product of each P5 activity even though the process of each student in this P5 activity is very important. The flow and process that each student goes through in solving problems on a project is the main thing. The Pancasila student profile is instilled through intracurricular, extracurricular learning activities and school culture by focusing on cultivating character and abilities in everyday life. This is in accordance with the results of the student table analysis related to the Pancasila student profile attitudes. It can be concluded that the student profile attitudes have been implemented in various learning activities. This is shown in the statement of learning activities in the table relating to P5's attitude, including:

1. The P5 attitude of faith and devotion to God Almighty and having noble morals has been implemented well by the majority of students at SDN Banjarsari Kulon 02 Madiun as much as 8.6% with activities in the form of praying before carrying out project activities in accordance with the theory contained in one of the elements P5's attitude is faith and devotion to God Almighty.
2. The independent P5 attitude has been implemented well by the majority of students at SDN Banjarsari Kulon 02 Madiun as much as 9% with activities in the form of students being able to carry out assignments given by the teacher. This is in accordance with a P5 attitude in the form of students having a sense of responsibility for a process.
3. The P5 mutual cooperation attitude has been well implemented by the majority of students at SDN Banjarsari Kulon 02 Madiun as much as 8.4% with activities in the form of students being able to help each other in making projects. This is in accordance with one of the P5 attitudes of mutual cooperation, namely helping each other and helping other people's difficulties.
4. The P5 attitude towards global diversity has been implemented well by the majority of students at SDN Banjarsari Kulon 02 Madiun, amounting to 9.1%, which has resulted in students having a small business from the results of making projects that can be sold. This is in accordance with one of the P5 attitudes towards global diversity by forming a new, positive culture without conflicting with the noble culture of the nation.

5. The P5 critical reasoning attitude has been implemented well by the majority of students at SDN Banjarsari Kulon 02 Madiun as much as 9.1% with activities in the form of students being given examples that are easy to understand from their teachers. This is in accordance with the P5 attitude of critical reasoning in the form of students being able to analyze information and draw conclusions.

6. The creative P5 attitude has been implemented well by the majority of students at SDN Banjarsari Kulon 02 Madiun with activities in the form of students being able to make unique crafts or projects. This is in accordance with one of the P5 creative attitudes, namely being able to produce something that is innovative and can be useful.

Based on the results of the research above, it can be concluded that through the Strengthening Pancasila Student Profile (P5) Project activities at SDN Banjarsari Kulon 02 Madiun, 87.6% of the 6 attitudes of Pancasila students were able to be instilled. So that through P5 activities on the concept of entrepreneurship, students can simultaneously get the implementation of character education through the student attitudes of Pancasila and entrepreneurial character.

Project activities for Strengthening the Profile of Pancasila Students (P5) at SDN Banjarsari Kulon 02 Madiun with the theme Entrepreneurship are held entirely every Friday. The project activities are not only based on the theme of P5, but also include replacement implementation/practice of subjects that require a project, such as Mathematics, SBDP, and science and science experiments.

One of the themes determined by the government for elementary school level is entrepreneurship. At SDN Banjarsari Kulon 02 Madiun, this theme has been implemented with the final project, namely a bouquet. As time goes by, gifts have been replaced with bouquets, because they are more attractive and luxurious. Apart from that, the contents of the bouquet are more varied, ranging from flower arrangements, money, dolls, hijabs, snacks and clothes. Based on the results of the analysis related to P5 with the final bouquet project at SDN Banjarsari Kulon 02 Madiun, it can be concluded that the entrepreneurial spirit is starting to appear and the school supports it by teaching selling price calculations. This is shown in the statement of learning activities related to the entrepreneurial spirit, including:

1. An attitude of leadership and commitment, namely having a spirit that never gives up and dares to try activities in the form of selling snacks/handicrafts where students can make and sell their own work. This is in accordance with the characteristics of an entrepreneur, namely having a leadership spirit and commitment.

2. A creative attitude, namely the teacher creates a pleasant learning atmosphere and supports students' work to always be developed, such as activities in the form of waste processing in the form of waste processing results, for example wallets, bags and toys. This is in accordance with the character of an entrepreneur.

3. Responsible attitude, namely being punctual and responsible for project creation activities within a full day on Friday. Projects that are completed within a period of two meetings are projects that require a long time to complete and an in-depth understanding of methods/theories, such as making ketupat or traditional food.

4. A spirit of courage and self-confidence, namely being proud of the results of their work through exhibitions/work exhibitions, all projects that have been completed by
students are displayed and sold. This is in accordance with the entrepreneurial character, namely courage and self-confidence.

The description of the entrepreneurial character at SDN Banjarsari Kulon 02 Madiun is that entrepreneurial learning is an identification process, entrepreneurship requires a creative and innovative thinking process. This statement is supported by Wiyanto's opinion (2019) that entrepreneurship is the process of applying creativity and innovation in exploiting opportunities to create change, whether in the form of something new or different, thereby producing added value for oneself and others. If entrepreneurship refers to the process or activity, then entrepreneur refers more to the perpetrator, namely the person who has the creativity and innovation to turn opportunities into real businesses that bring profits. Based on this definition, we can obtain in detail the main elements that exist in entrepreneurship, namely: applying creativity and innovation, exploiting opportunities, making changes, and providing added value for oneself and others. In the first stage of implementing entrepreneurial values, five main values were taken, namely independence, creativity, responsibility, leadership and interest in business. Students are taught to trade or sell their handicrafts, examples of which are brooches and wallets made of flannel, traditional snacks and bouquets. With trading activities, students can be responsible for the work they do.

The way to increase the entrepreneurial spirit at SDN Banjarsari Kulon 02 Madiun is:

1. Develop students' creative ideas so they are accustomed to creating new innovations. With teacher guidance, children are taught to make brooches and wallets from flannel, traditional snacks and bouquets.
2. Taught entrepreneurial skills. Starting with initial skills, students can also sell their handicrafts at school. Examples include pictures or handicrafts. These include brooches and wallets made of flannel and bouquets. During learning, the teacher always coordinates project creation activities by providing encouragement.
3. Students are introduced to business. This can be started by giving students the opportunity to be directly involved in buying and selling, such as buying and selling that is done at school, such as selling cakes or bread. Let them get involved directly in carrying out various types of business, including product promotion activities and transaction activities, so that they know how business actually works. By carrying out this activity, it is hoped that it can trigger curiosity, imagination and entrepreneurship in students.
4. Taught how to manage finances. In this way, the money generated will be saved into the class treasury to buy class necessities and it is very important that the school collaborates with parents in making all school programs a success.

CONCLUSION

The implementation of the Pancasila Student Profile Strengthening Project (P5) activities in the context of entrepreneurship at SDN Banjarsari Kulon 02 Madiun was carried out through a learning process both intracurricular, extracurricular and school culture. One of the implementations of the Pancasila student profile attitude was implemented during the project. One of the projects that has been carried out is making bouquets, starting with religious activities (prayer) as well as project implementation carried out independently but still working together. Apart from that, the teacher also provides motivation, enthusiasm as well as direction and follow-up after making the project.

Implementing P5 activities in the context of entrepreneurship is one part of the Merdeka Curriculum structure. With the theme of entrepreneurship, P5 can improve the entrepreneurial spirit because students are taught to make products that have selling value. Through entrepreneurial activities, students become embedded with an
independent, creative, innovative, big-hearted spirit, and can explore the potential around them. Evaluation of the context that has been carried out, researchers have obtained several things, namely that the objectives of the Strengthening Pancasila Student Profile (P5) Project activities in the context of entrepreneurship at SDN Banjarsari Kulon 02 Madiun are generally in accordance with the direction of the assessment center as stated in the project guidebook. The school environment includes the characteristics of teachers in educational units, namely teachers who are able to adapt to the acceleration of information technology and are supported by intensive internal training to increase competence, one of which is regarding programs in the learning process. Evaluating the process that had been carried out, the researchers obtained several things, namely that the initial implementation of the program had not been well systematic, where the time allocation only required 1-2 weeks. The implementation process is able to teach the importance of responsibility, independence and developing students’ creativity, there is collaboration with external parties and the involvement of parents as guest teachers to support implementation.

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