

CHAPTER I

INTRODUCTION

1.1 Background of Apprenticeship

The rapidly evolving industrial landscape demands that educational institutions produce graduates who not only possess academic abilities but also the competencies, skills, and experience aligned with the needs of the workforce. One sector that continues to grow in Indonesia is the shipbuilding industry, which plays a role in the construction, repair, and maintenance of ships to support the maritime sector. These conditions have led companies to seek human resources capable of adapting to technological advancements, evolving work systems, and increasingly demanding operational requirements.

One strategy employed by educational institutions to prepare graduates with competencies aligned with the needs of the industrial world is through internship programs. These programs provide students with the opportunity to apply the knowledge and skills acquired during their studies in a real world work environment, thereby enhancing their professional abilities, skills, discipline, and understanding of the work culture within an organization. According to Jackson et al. (in Billa et al., 2025), internships or fieldwork are forms of learning aimed at developing skills, expertise, discipline, and career competencies to prepare students for the workforce.

For students in the International Business Administration program, the internship serves as a means to apply the knowledge they have gained during their studies such as business administration, document management, business communication, financial administration, and the use of information systems in company operations. Through hands-on work experience, students can gain an understanding of a company's business processes and improve their ability to perform their duties professionally.

This internship was conducted at PT Lestari Osean Indonesia, located in Batam City, Riau Islands Province, specifically in the Accounting Department. As a company engaged in shipbuilding, ship repair, and maritime industry support services, PT Lestari Osean Indonesia requires a sound administrative and financial management system to support the smooth operation of the company's activities. In line with the theory by Tran Thanh Thuy, (2025), an Accounting Information System (AIS) is a system responsible for the processes of collecting, recording, storing, and processing data to generate information useful for decision-making. Therefore, the implementation of an accounting information system is a key factor in supporting the effectiveness of the company's financial management.

To support the implementation of this accounting information system, PT Lestari Osean Indonesia uses Accurate software as the company's data management and financial administration system. Furthermore, according to Sopyan and Paryati (2025). Accurate is accounting software developed by PT Cipta Piranti Sejahtera (CPSSoft) and designed in accordance with the Indonesian Financial Accounting Standards (PSAK). Through this internship, the author gained experience in understanding the implementation of accounting information systems and the use of Accurate software to support the company's financial administration activities.

For students in the International Business Administration program, participating in an internship at the Department of Accounting provides valuable insights into the application of business administration and accounting systems in an industrial setting. Through involvement in various administrative tasks and the management of financial documents, students develop competencies in data processing, document filing, attention to detail, communication, coordination, and the use of accounting software in a professional work environment. This experience not only enhances students' administrative and accounting skills but also broadens their understanding of the role of effective administrative and financial management systems in supporting smooth operations and decision-making within a company.

1.2 Purposes of Apprenticeship

An internship is a learning activity designed to provide students with work experience and to bridge the gap between the theory learned in the classroom and practical application in the industry. Through my internship at PT Lestari Osean Indonesia, I had the opportunity to gain insight into a professional work environment and develop the necessary competencies. The objectives and benefits of the internship are outlined below:

1.2.1 Purposes of Apprenticeship

The purpose of this apprenticeship as follows:

1. To learn about the job description for the Accounting department at PT Lestari Osean Indonesia.
2. To understand the work systems and procedures implemented in the Accounting department at PT Lestari Osean Indonesia.
3. To know the location and schedule of the internship at PT Lestari Osean Indonesia.
4. To understand the types of activities and job descriptions with in the Accounting department at PT Lestari Osean Indonesia.
5. To understand the challenges and solutions encountered during the internship at PT Lestari Osean Indonesia.

1.2.2 Benefits of Apprenticeship

The benefit of the apprenticeship are as follows:

1. To broaden my knowledge and gain work experience at PT Lestari Osean Indonesia.
2. To apply the knowledge gained during my studies to my work.
3. To improve my ability to perform administrative tasks and activities in the Accounting Department.
4. To cultivate a professional work ethic characterized by discipline, attention to detail, responsibility, and the ability to work effectively as part of a team.
5. To prepare oneself to possess the necessary competencies and readiness to enter the workforce.

1.3 Significances of the Apprenticeship

The implementation of the Internship Program (KP) not only provides experience for students but also benefits the various parties involved. The benefits of this internship program can be felt by the author, the company, and the educational institution, as outlined below:

1.3.1 For the Author

For the author, the internship at PT Lestari Osean Indonesia served as an opportunity to gain hands-on work experience and to understand the application of administrative and accounting systems at a shipbuilding company. Through this experience, students are expected to develop their competencies and improve their attention to detail, sense of responsibility, communication skills, and ability to collaborate in a professional work environment. It is hoped that this experience will prepare students for the workforce after they complete their education.

1.3.2 For the Company

For the company, the internship program helps alleviate the workload of employees particularly in the Accounting department with regard to administrative tasks and data processing and serves as a means to foster a good working relationship with the Bengkalis State Polytechnic. In addition, the students' presence can contribute both manpower and ideas that support the smooth operation of the company's daily activities.

1.3.3 For Politeknik Negeri Bengkalis

For the Bengkalis State Polytechnic, the internship program serves as a means to strengthen cooperation between the institution and the industrial sector, particularly PT Lestari Osean Indonesia. Through these internships, the school gains insight into the needs, developments, and competencies required by today's job market.