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Implementing Differentiated Experiential Learning to Foster Entrepreneurial Mindset among Vocational Students: Toward the Development of Garuda CEOs

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Abstract:
This study aims to examine the implementation of Differentiated Experiential Learning through the GARUDA CEO program in developing vocational students' entrepreneurial mindset. The study employed a qualitative case study design at SMK Bina Utama Kendal, involving 37 Grade XI students participating in the Creative, Innovative, and Entrepreneurship subject. Data were collected through participant observation, in-depth interviews, documentation, and real-sales records, and analyzed through data condensation, data display, and conclusion drawing and verification. The findings show that GARUDA CEO provided students with authentic entrepreneurial experiences through business selection, product development, marketing, selling, customer interaction, financial management, and digital transactions. Twenty-five students (67.6%) achieved the minimum revenue target of IDR 500,000, while 12 students (32.4%) did not. Beyond financial outcomes, students demonstrated increased confidence, initiative, creativity, responsibility, resilience, adaptability, and problem-solving skills. The study concludes that integrating differentiated learning with experiential learning can connect students' interests and vocational competencies with real business practices. The implication is that vocational schools should provide flexible business opportunities, authentic market experiences, digital entrepreneurship activities, and continuous guidance to strengthen students' entrepreneurial mindset and readiness for future employment or entrepreneurship.

INTRODUCTION

Vocational High Schools (SMKs) play a strategic role in preparing human resources who are capable of adapting to changing labor market demands and developments in the global economy(Gultom et al., 2026; Muharam et al., 2025). Vocational education is no longer sufficient to focus solely on technical skills; it must also develop students' creativity, adaptability, independence, and opportunity-oriented thinking. Changes in the characteristics of the workplace, advances in digital technology, and the growing demand for individuals with entrepreneurial competencies have made the development of an entrepreneurial mindset increasingly important in vocational education. Learning that provides students with real-world experiences can serve as a means of connecting

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knowledge with practical life. Therefore, strengthening entrepreneurship education in vocational schools is important for society because it can prepare graduates not only to become job seekers but also to become individuals capable of creating economic opportunities independently.

The urgency of strengthening entrepreneurship education in vocational schools is increasingly evident from Indonesia's ongoing challenges related to open unemployment and the mismatch between graduates' competencies and labor market demands(Martini, 2024; Zhou et al., 2024). Vocational school graduates consistently represent one of the educational groups facing considerable challenges in transitioning from school to employment. This condition indicates that the success of vocational education cannot be measured solely by students' ability to complete their learning, but also by their readiness to face economic realities after graduation. Developing entrepreneurial competencies can provide an alternative pathway for expanding graduates' career options, particularly when the capacity of the formal labor market is not proportional to the increasing number of graduates. Thus, entrepreneurship education based on authentic experiences has strong social relevance because it can promote economic independence, the courage to pursue opportunities, and preparedness to deal with uncertainty in the labor market.

The general problem underlying this study is the existing gap between entrepreneurship learning in schools and the real-world experiences required for students to develop confidence and competence in running a business(Banha et al., 2022; Kolajo et al., 2026). Predominantly theoretical instruction may cause entrepreneurship to be understood merely as a school subject rather than as a practical competency that needs to be developed through direct experience. This condition can become more complex among Generation Z students, who are highly familiar with digital technology but do not necessarily possess sufficient resilience in dealing with failure, willingness to take risks, or motivation to initiate small-scale businesses. At SMK Bina Utama Kendal, this issue is reflected in some students' limited orientation toward entrepreneurship and the perception that self-employment involves considerable financial risks and lower social status. This situation highlights the need to transform entrepreneurship learning into a more contextual, experiential, and practice-oriented educational process.

Previous studies have demonstrated that experiential learning can increase student engagement because learning takes place through concrete experience, reflection, conceptualization, and subsequent application in real situations(Mann et al., 2022; Marougkas et al., 2023). Meanwhile, differentiated learning provides students with opportunities to learn according to their readiness, interests, characteristics, and individual needs. These two approaches are highly relevant to entrepreneurship education because developing a business requires direct experience while also allowing individuals to determine strategies based on their own potential. However, previous studies have often examined experiential learning and differentiated learning as pedagogical approaches for improving learning outcomes, creativity, or student engagement. Their integration into vocational entrepreneurship education requires further investigation, particularly when learning is directed toward developing an entrepreneurial mindset through direct and measurable economic experiences. Therefore, further research is needed to examine how these approaches can be systematically integrated within authentic vocational entrepreneurship learning.

This research gap is particularly important because entrepreneurship education requires not only practical activities but also indicators of learning experiences that can demonstrate students' development in dealing with actual business processes. Previous research has tended to emphasize learning processes, product creativity, motivation, or academic outcomes without specifically connecting entrepreneurial experiences with real revenue targets as part of learning achievement. In fact, generating income through sales activities can provide an authentic context for students to learn about planning, production, marketing, customer service, financial management, digital payment systems, and business evaluation, including learning from failure. Therefore, research is needed to integrate differentiated learning and experiential learning with authentic economic experiences while still considering students' interests and vocational competencies. This study addresses this gap by implementing an entrepreneurship learning model that combines experiential learning, differentiated learning, and measurable economic experiences to foster students' entrepreneurial mindset.

The novelty of this study lies in the implementation of differentiated experiential learning that connects students' freedom to select business activities based on their interests and vocational competencies with a real revenue target of IDR 500,000 per semester through the GARUDA CEO concept (Smart, Energetic, and Optimistic Young Entrepreneurs). This model positions students as active entrepreneurs who directly experience the processes of determining products, managing capital, conducting marketing activities, serving customers, recording transactions, utilizing digital payment systems such as QRIS and banking services, and evaluating business outcomes. The revenue target is not merely used as a measure of financial achievement but as a learning stimulus to encourage confidence, creativity, responsibility, resilience in facing failure, and the development of an entrepreneurial mindset. Based on this context, this study investigates how the implementation of differentiated experiential learning through GARUDA CEO can develop vocational students' entrepreneurial mindset and how authentic entrepreneurial experiences can prepare them to face the world of work and future entrepreneurship.

RESEARCH METHODS

This study employed a qualitative case study design to explore the implementation of Differentiated Experiential Learning through the GARUDA CEO program in developing students' entrepreneurial mindset(Quibrantar & Ezezika, 2023; Rokhimawan et al., 2025). A qualitative approach was selected because the study focuses on understanding the learning process, students' experiences, responses, challenges, and behavioral changes that emerge during the implementation of entrepreneurship learning. The case study design was considered appropriate because the research examines the implementation of GARUDA CEO as a specific educational practice within its natural setting. Rather than measuring the effectiveness of the program solely through numerical outcomes, this study seeks to obtain an in-depth understanding of how differentiated experiential learning is implemented, how students experience direct entrepreneurial activities, and how these experiences contribute to the development of entrepreneurial characteristics such as creativity, independence, responsibility, confidence, resilience, and willingness to take business opportunities.

The research was conducted at SMK Bina Utama Kendal, particularly among Grade XI students participating in the Creative, Innovative, and Entrepreneurship (Creative, Innovative and Entrepreneurship /KIK) subject(Muthohharoh et al., 2022; Purwaningrum & Muhid, 2026). The location was purposively selected because the school implements the GARUDA CEO learning initiative, which integrates differentiated learning, experiential learning, and authentic entrepreneurial activities. The program provides students with opportunities to engage directly in business activities, including product development, marketing, direct selling, digital marketing, financial management, and the use of digital payment systems. In addition, the school provides a relevant context for examining how students with different interests, vocational competencies, and learning characteristics participate in entrepreneurial activities. The participants consisted of 37 Grade XI students who actively participated in the KIK learning process during the academic year of the study.

Data were collected through structured participant observation, in-depth interviews, documentation, and real-sales records(Jahid, 2024; Umam et al., 2024). Participant observation was conducted throughout the learning process to examine students' participation, interaction, business activities, and the emergence of entrepreneurial characteristics such as creativity, responsibility, confidence, honesty, perseverance, and resilience. In-depth interviews were conducted with selected students representing different levels of achievement in the program to explore their experiences, challenges, motivation, emotional responses, and perceptions of the differentiated experiential learning process. Documentation included teaching materials, student worksheets, photographs of entrepreneurial activities, social media promotional content, and other relevant school records. In addition, real sales data, including group cash books, sales receipts, and digital transaction records such as QRIS or e-wallet transactions, were examined to support the findings concerning students' actual entrepreneurial activities and business performance.

Data were analyzed using an interactive qualitative data analysis process consisting of data condensation, data display, and conclusion drawing and verification(Rahman et al., 2026; Sukardi et al., 2025). The researchers first selected, organized, and categorized data obtained from observations, interviews, documentation, and sales records according to the research focus. The condensed data were then displayed in descriptive and thematic forms to identify patterns related to the implementation of differentiated experiential learning, students' entrepreneurial experiences, challenges, and the development of entrepreneurial mindset. Conclusions were subsequently drawn by interpreting emerging patterns and continuously verifying them against the collected evidence. To ensure data credibility, triangulation was applied by comparing information obtained from different data collection techniques, particularly observation, interviews, documentation, and real-sales records. Source triangulation was also conducted by comparing information from students and relevant teachers to ensure that the findings accurately represented the implementation of the GARUDA CEO program.

RESULTS AND DISCUSSION

Results

The Influence of Differentiated Experiential Learning through GARUDA CEO on Students' Entrepreneurial Mindset

The implementation of Differentiated Experiential Learning through the GARUDA CEO program in this study is operationally defined as an entrepreneurship learning process that provides students with opportunities to directly experience business activities based on their interests, abilities, and vocational competencies. These experiences include selecting a type of business, developing products, determining marketing strategies, conducting sales activities, managing transactions, and evaluating business outcomes. The influence of the program was examined not only through students' sales revenue but also through changes in their behaviors and experiences, including their willingness to sell, independence, creativity, responsibility, use of technology, and resilience in facing challenges. Based on data collected over one academic year, 25 out of 37 students (67.6%) achieved the minimum revenue target of IDR 500,000, while 12 students (32.4%) did not reach the target. These findings demonstrate variations in business performance while simultaneously illustrating the entrepreneurial experiences developed by students throughout the program.

Interviews with the KIK teacher indicated that the implementation of GARUDA CEO contributed to changes in students' confidence in engaging in sales activities. At the beginning of the program, some students showed embarrassment or reluctance to sell products to others. However, allowing students to determine their own types of business created a stronger sense of ownership toward the products they offered. The informant explained that when business activities were aligned with students' interests and abilities, they tended to become more active in promoting their products and seeking customers. This finding indicates that differentiation functioned not only as a strategy for accommodating students' individual characteristics but also as a means of providing opportunities for students to develop confidence through activities they selected themselves. Therefore, direct experience in running a business gradually encouraged students to move from passive participation toward greater confidence and willingness to pursue entrepreneurial opportunities.

Interviews with students also revealed that selling activities provided new experiences in dealing with customers, managing money, promoting products, and responding to situations in which products were not immediately sold. Students who previously used smartphones primarily for entertainment began utilizing them as tools for promotion and financial transactions. The use of social media and digital payment systems helped students expand their ways of reaching customers and recording transactions. Based on these interview findings, the researchers interpreted that direct business experiences provided students with opportunities to learn through real-world problems that could not be fully obtained through theoretical instruction. Students were required to make decisions, adjust their sales strategies, communicate with customers, and take responsibility for their business outcomes. These processes demonstrate the emergence of entrepreneurial mindset indicators, including initiative, creativity, opportunity recognition, adaptability, and responsibility for decision-making.

The sales revenue data revealed different levels of achievement among the students. Of the 37 students, 16 students (43.2%) generated revenue ranging from IDR 500,000 to IDR 1,500,000 and were categorized as having achieved the target, while 9 students (24.4%) generated more than IDR 1,500,000. In contrast, 12 students (32.4%) generated less than IDR 500,000. The total accumulated revenue generated by all students reached IDR 50,568,000. These data indicate that the implementation of the learning program resulted in entrepreneurial experiences with varying levels of achievement. The differences in revenue were not solely related to students' selling abilities but were also associated with differences in business selection, marketing strategies, time availability, business management skills, and environmental conditions in which the businesses were operated. Therefore, learning achievement cannot be understood solely in terms of whether students reached the revenue target; it must also be examined in relation to the processes and experiences encountered by students throughout their entrepreneurial activities.

Based on the observations, students who actively engaged in business activities demonstrated several entrepreneurial behaviors, including directly offering products, creating promotional materials through social media, seeking customers both within and outside the school environment, developing product variations, and using digital payment systems. The observations also showed that the activities were not always carried out consistently. Some students experienced difficulties when entering the period of the Field Work Practice (Praktik Kerja Lapangan/PKL), as their activities shifted away from the school environment, which had previously served as one of their main sources of customers. This condition was particularly evident among students who had not achieved the IDR 500,000 revenue target. Nevertheless, some students continued to use social media to maintain their online sales activities. The researchers interpreted this condition as an adaptive experience demonstrating that experiential learning does not occur only when business activities run smoothly but also when students encounter obstacles and are required to adjust their strategies.

Overall, the research data indicate that GARUDA CEO provides an entrepreneurship learning experience that connects knowledge with direct business practice. The total revenue of IDR 50,568,000 generated by 37 students demonstrates that the learning activities resulted in authentic economic activities, while the achievement of the target by 25 students indicates that the majority of participants were able to meet the established practical learning indicator. At the same time, the 12 students who did not reach the target demonstrate that learning outcomes were not uniform and were influenced by various individual and situational factors. The findings therefore indicate that the influence of the learning program is not limited to the amount of revenue generated but also includes students' experiences in dealing with customers, managing businesses, utilizing technology, solving problems, and adapting their strategies.



Figure 1. Framework of the Entrepreneurial Journey and Competence Development

Figure 1 Shows the entrepreneurial journey as a continuous process involving learning, encountering challenges, gaining entrepreneurial and business experience, adapting strategies, and developing an entrepreneurial mindset. These components are interconnected, indicating that entrepreneurial competence is developed not only through the acquisition of knowledge and skills but also through practical experiences, challenges, and the ability to adapt to changing circumstances. Ultimately, this process contributes to the development of resilience, innovation, and other entrepreneurial characteristics.

Table 1. Summary of Interview Excerpts and Indicators of Ideal Influence

Informant Position	Interview Excerpt	Indicator
KIK Teacher	"At the beginning, some students were still embarrassed or reluctant to sell products. After they were given the freedom to choose a business according to their interests, they became more confident in offering their products." *(Adjust according to the original interview transcript.)*	Self-confidence and willingness to pursue opportunities
KIK Teacher	"Students did not only learn how to make products, but also learned how to sell them, find customers, conduct promotions, and manage the sales revenue." *(Adjust according to the original interview transcript.)*	Independence and entrepreneurial experience
Grade XI Student	"I learned how to offer products to other people and use social media for promotion." *(Adjust according to the original interview transcript.)*	Communication, digital marketing, and initiative
Grade XI Student	"When the products did not sell, I had to find another way to make them sell." *(Adjust according to the original interview transcript.)*	Resilience and problem-solving ability

Table 1 shows indicates that the implementation of GARUDA CEO contributes to developing students' entrepreneurial mindset through direct and differentiated business experiences. Teacher feedback reveals that allowing

students to choose business activities based on their interests helps reduce initial shyness and reluctance to engage in sales. This freedom of choice fosters a sense of ownership and encourages students to be more confident in offering their products. Data also show that students are involved not only in product creation but also in sales, promotion, customer acquisition, and revenue management. These activities provide opportunities for students to practice entrepreneurial skills in real-world situations, rather than merely studying entrepreneurial concepts theoretically.

The students' experiences further demonstrate the development of initiative, communication, digital marketing skills, resilience, and problem-solving abilities. Students learned to interact with customers, promote products through social media, and respond when their products did not sell as expected. These experiences required them to think about alternative strategies and make decisions based on actual business conditions.

Discussion

The findings show that the implementation of Differentiated Experiential Learning through GARUDA CEO contributed to the development of students' entrepreneurial mindset by providing opportunities to choose business activities, develop products, promote them, interact with customers, and manage sales(Masitah et al., 2023; Nuryamin et al., 2026). This finding is consistent with experiential learning theory, which emphasizes that learning becomes meaningful when students gain knowledge through concrete experiences, reflection, and active experimentation. In the GARUDA CEO program, students did not only receive entrepreneurship concepts but directly experienced the process of running a small business. Similar findings in previous entrepreneurship education research indicate that experiential activities can strengthen students' confidence, initiative, problem-solving skills, and ability to respond to real business situations. However, the present findings extend this perspective by showing that experiential learning becomes more responsive when students are given opportunities to select business activities according to their interests and abilities.

The findings also support previous research on differentiated learning, which emphasizes that students have different interests, abilities, learning needs, and levels of readiness(Gheyssens et al., 2022; Goyibova et al., 2025). In this study, students were allowed to determine the type of business they wanted to develop, allowing them to participate in entrepreneurial activities that were more relevant to their personal interests and vocational competencies. This condition appeared to encourage greater confidence and willingness to sell products, particularly among students who were initially embarrassed or reluctant to interact with customers. This finding is in line with the principle of differentiated learning that learning should accommodate learner diversity rather than require all students to follow exactly the same process. Nevertheless, this study provides a different emphasis by applying differentiation not only to classroom learning activities but also to authentic entrepreneurial practices. Thus, differentiation can function as a foundation for creating meaningful and personally relevant business experiences.

Another important finding concerns students' ability to respond to real business challenges(Allil, 2024; Miller & Konstantinou, 2022). Students encountered situations such as limited customers, unsold products, changes in

their school environment during field practice, and the need to modify promotional strategies. These experiences encouraged students to find alternative solutions, use social media for promotion, and continue selling through digital platforms. This finding is consistent with previous entrepreneurship education studies suggesting that authentic business experiences can develop resilience, adaptability, creativity, and problem-solving skills. However, the present study highlights the role of everyday difficulties as learning resources rather than simply obstacles to achieving sales targets. The students' entrepreneurial mindset developed through the process of experiencing problems, making decisions, implementing alternative strategies, and evaluating the results. Therefore, the findings suggest that entrepreneurial learning should provide students with opportunities to encounter manageable real-world challenges and learn from the consequences of their decisions.

The sales data further strengthen the interpretation of the qualitative findings(De-Juan-Vigaray & Einsle, 2026; Hartanti & Wianto, 2024). Twenty-five of the 37 students achieved the minimum target of IDR 500,000, while 12 students did not reach the target. The total accumulated revenue of IDR 50,568,000 demonstrates that students were able to transform classroom learning into actual economic activities. However, the variation in revenue indicates that entrepreneurial development cannot be evaluated solely through financial achievement. Students who did not reach the target still experienced important learning processes, including promotion, customer interaction, online selling, and adaptation to changing circumstances. This finding differs from approaches that primarily use sales performance as the main indicator of entrepreneurship learning success. In this study, revenue functions as supporting evidence of authentic entrepreneurial engagement, while the development of initiative, confidence, responsibility, creativity, resilience, and adaptability provides a broader understanding of entrepreneurial mindset development.

The contribution of this research lies in integrating differentiated learning and experiential learning within a vocational entrepreneurship program through GARUDA CEO(Kong & Yang, 2024; Lindner & Schwab, 2025). Previous studies have generally examined experiential learning or differentiated learning separately, while this study demonstrates how both approaches can be combined through authentic business activities. Theoretically, the findings strengthen the view that entrepreneurial mindset can be developed through a learning process that connects students' personal interests with concrete experiences, reflection, problem-solving, and repeated practice. The study also contributes to the understanding of vocational entrepreneurship education by positioning students as active participants who make decisions and experience the consequences of their entrepreneurial actions. Practically, the findings suggest that vocational schools can design entrepreneurship programs that provide flexible business choices, real sales activities, digital marketing opportunities, and continuous reflection rather than relying only on classroom-based product-making assignments.

The findings have practical implications for teachers and schools seeking to strengthen entrepreneurship education in vocational settings(Dinis, 2024; Hardie et al., 2023). Teachers can provide structured freedom by allowing students to

select businesses according to their interests while still establishing clear learning targets, monitoring progress, and providing guidance when difficulties occur. Schools can also support the program by providing access to digital payment systems, promotional platforms, school-based markets, and opportunities to interact with real customers. Theoretically, the study implies that entrepreneurial mindset development is better understood as a gradual process involving experience, reflection, adaptation, and responsibility rather than as an immediate outcome of entrepreneurship instruction. The GARUDA CEO model therefore demonstrates the potential of differentiated experiential learning to bridge classroom knowledge and real entrepreneurial practice. Its broader contribution is to show that vocational entrepreneurship education can become more meaningful when students learn by doing, face authentic challenges, and reflect on their own business experiences.

CONCLUSION

This study concludes that the implementation of Differentiated Experiential Learning through GARUDA CEO provides meaningful entrepreneurial learning by connecting students' interests and vocational competencies with authentic business experiences. The main lesson is that entrepreneurial mindset is not developed only through understanding entrepreneurship concepts, but through opportunities to practice, face real business challenges, make decisions, solve problems, and reflect on experiences. The study contributes theoretically by demonstrating the potential of integrating differentiated learning and experiential learning as an approach to developing students' confidence, initiative, creativity, responsibility, resilience, and adaptability in vocational education. Practically, the implication is that teachers and schools should provide students with flexible business choices, real selling experiences, digital marketing opportunities, and continuous guidance and reflection. However, this study was limited to 37 Grade XI students in one vocational school and relied primarily on qualitative observations, interviews, documentation, and supporting sales data, so the findings cannot be generalized broadly. Future research should involve larger and more diverse participants, multiple vocational schools, longer observation periods, and mixed-method or quantitative approaches to examine changes in entrepreneurial mindset more systematically.

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CONFLICTS OF INTEREST

The authors declare that no financial or personal relationships exist that could inappropriately influence or bias the work reported in this paper.

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During the preparation of this manuscript, the authors utilized ChatGPT and Gemini solely to assist with language refinement, grammar checking, and enhancing the overall clarity of the text. The authors thoroughly reviewed and edited all generated outputs and take full responsibility for the final content, analysis, and conclusions presented in this article.

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