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Accounting Study Program Student Readiness in Facing The World Of Work in The Society 5.0 Era

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ABSTRACT

The era of society 5.0 is the concept of technological development that increases automation and digitalization in the industrial and production sectors. The concept of society 5.0 states that technology will coexist with humans to improve the quality of life in a sustainable manner, including in the world of education. The aim of this research is to determine the readiness of Gunadarma University accounting study program students in facing the world of work in the era of society 5.0. This research uses a combined approach between qualitative and quantitative methods. The data used in this research is primary data. The variable used in this research is work readiness which focuses on the professional skills of an accountant. The indicators used are an adoption of IES 3 and the dimensions measured according to IAESB 2019 are intellectual, interpersonal and communication, personal and organizational. The results of the research show that the readiness of Gunadarma University accounting study program students to face the world of work in the era of society 5.0 obtained the highest results in the dimensions of interpersonal and communication skills, the second rank was personal skills, the third rank was the dimension of organizational skills and the fourth rank was the dimension of intellectual skills.

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1. INTRODUCTION

Changes in the world of work in 2023 are currently being felt after the Covid-19 pandemic, where activities can be carried out anywhere, supported by rapidly developing technological advances. This cannot be separated from the presence of the society 5.0 era, namely the concept of technological development that increases automation and digitalization in the industry and production sector. The concept of society 5.0 states that technology will coexist with humans to improve the quality of life in a sustainable manner, including in the world of education (Sugiono, 2020). Society 5.0 education has a system where students will be faced with technology that allows data or information to be accessed just in the palm of their hand (Zuliantika et al., 2021). Therefore, as a student, you should respond to this condition by preparing yourself to have professional skills.

In the era of society 5.0, technological developments will become more rapid, robotic machines will become smarter in carrying out work that is usually done by humans, so this is predicted to affect existing professions, including appraisal, actuarial and accounting services, which will be replaced by robots that use algorithmic systems in carrying out their tasks work (idr, 2019).

Society 5.0 is a refinement of the 4.0 revolution which focuses on production, while society 5.0 makes humans the main center of innovation in solving social problems that are integrated in the virtual world and the real world. The Society 5.0 era was inaugurated in 2019, which is a refinement of previous eras.

Higher Education in this case has a very important role in preparing human resources who are competent and able to enter the world of work today. The results of the 2020 World Economic Forum (WEF) research stated that there are 10 main abilities most needed to face the industrial revolution 4.0 which are still relevant in facing society 5.0, namely being able to solve complex problems, thinking critically, being creative, human management skills, being able to coordinate with other people, emotional intelligence, negotiation skills, and cognitive flexibility. Work readiness is a general sign that graduates can apply technical knowledge to identify and solve problems in the world of work (Jollands et al., 2012).

Current technological advances can not only have a good impact but also pose a threat to accounting graduates. However, this depends on how accountants can adapt to technological developments. Based on research conducted by Rosmida, (2019), it explains that current accountants have the right strategy to survive. Accountants must also do five things in facing the era of society 5.0, one of which is investing. Research conducted by Anitsa et al., (2021) explains that current students are still not ready and understand the latest digital changes. However, students have started to adapt to become a super smart society by using MYOB software, as well as adding soft skills through student activities.

Agasi Aziz, a professional HR from the BP (British Petroleum) company, explained that the determining factors for a person's success consist of attitude, skills and knowledge. Meanwhile Gunawan et al., (2020) explains based on the results of research conducted that leadership style, managerial ability, self-efficacy, learning achievement are factors that influence student work readiness. Meanwhile (Wirawati & Putri, 2023) explains that students' readiness to face the world of work in the digital era is ethical competence, communication competence, analytical competence and intellectual performance. This statement is also strengthened by research results Widjaja, (2018) that the duties of an accountant have become more effective and efficient due to the digitalization of the economy. The Society 5.0 era also provides opportunities and challenges for accountants.

Accounting education is guided by international IAESB standards which run under the supervision of IFAC (O'Connell et al, 2015). IAESB (International Accounting Education Standards Board) assesses accounting professional competency consisting of technical competency, professional ethics and professional skills. Professional skills according to IES 3 consist of intellectual, interpersonal and communication, personal and organizational (IAESB, 2019).

Based on the background described above, professional skills are needed and become the main focus which is considered important to learn. Meanwhile, technical accounting skills are a must for every individual student to master as a provision to answer the challenges of the professional world in the era of society 5.0. Students also need to have technical accounting skills that are integrated with technology to support automation in the current era of eruption. This is what led researchers to conduct research on work readiness with research subjects of third and fourth level Gunadarma University Accounting Study Program students. So the aim of this research is to determine the readiness of Gunadarma University accounting study program students in facing the world of work in the era of society 5.0.

2. RESEARCH METHOD

This research uses a combined approach between qualitative and quantitative methods to collect and analyze data. According to Sugiyono, (2022), qualitative research is a research method based on postpositivism or interpretive philosophy, used to research the conditions of natural objects where the researcher is the key instrument for data collection carried out by triangulation (a combination of observation, interviews, documentation). Quantitative research is a scientific method that usually consists of numbers or numbers that can be processed and analyzed using mathematical calculations or statistics (Sekaran & Bougie, 2017). This type of research is descriptive research, namely research conducted to determine the value of one or more variables without making comparisons or looking for relationships with other variables (Sugiyono, 2020). Data analysis uses

descriptive statistics, namely an analysis technique that describes or describes research data through minimum, maximum, average (mean), standard deviation, sum, range, kurtosis, and distributional skewness (Ghozali, 2016). However, this research focuses on average values (mean) and percentages.

The population is the entire group of people, events or things of interest that the researcher wants to investigate. Meanwhile, the sample is a small part of the population (Sekaran & Bougie, 2017). The population in this study were Gunadarma University students class 2019 - 2020 with a sample of 100. The sample size was determined based on the statement from Frankel and Wallen in Amiyani, (2016) that the minimum sample size for descriptive research is 100. Referring to this theory, the sample in this study is 100 respondents.

The data used in this research is primary data. Primary data is a data source obtained directly by collectors without going through intermediaries (Sugiyono, 2022). Primary data was collected by distributing questionnaires online using a 1-5 Likert scale measurement. Scale 1 states "Very Incompetent" and scale 5 states "Very Incompetent". Then appoint several respondents to conduct interviews to enrich the research results.

The variable used in this research is work readiness which focuses on the professional skills of an accountant. The indicators used are an adoption of IES 3, can be seen in table 2.

Table 1. Dimensions and Indicators

Dimensions	Indicators
Intellectual Skills	1. Ability to evaluate information. 2. Ability to apply professional decisions as an accountant. 3. Ability to identify the right time to consult a specialist. 4. Ability to reason, analyze critically and have innovative thinking. 5. Ability to recommend solutions.
Interpersonal and Communication Skills	1. Ability to work in a team 2. Ability to communicate clearly and concisely 3. Ability to show cultural and linguistic differences 4. Ability to listen actively and apply effective question and answer techniques. 5. Negotiation skills. 6. Ability to provide advice and considerations 7. Ability to provide ideas and influence others.
Personal Skills	1. Ability to demonstrate commitment to lifelong learning 2. Ability to apply professional skepticism. 3. Ability to set high standards of conduct and control one's own performance 4. Ability to manage time and utilize available resources. 5. Ability to anticipate challenges and plan potential solutions 6. Ability to think openly.
Organizational Skills	1. Ability to complete work in accordance with applicable regulations and meet specified deadlines 2. Ability to review the work of oneself and others by following applicable quality standards 3. Ability to apply management skills to motivate and develop others. 4. Ability to apply delegation skills. 5. Ability to apply leadership skills. 6. Ability to use the right tools and technology.

Source: IES 3 (IAESB, 2019)

3. RESULTS AND DISCUSSIONS

In this section, it is explained the results of research and at the same time is given the comprehensive discussion. Results can be presented in figures, graphs, tables and others that make the reader understand easily (Grieshaber, 2020). The discussion can be made in several sub-chapters.

Obtained from the answers of 100 respondents which have been distributed to students of the Gunadarma University accounting study program class 2019 - 2020. The data was processed using statistical calculations. Based on respondents' answers, mean values and percentages were

obtained for the dimensions and indicators. The mean value and percentage of each respondent's answer can be seen in table 2.

Table 2. Data Tabulation

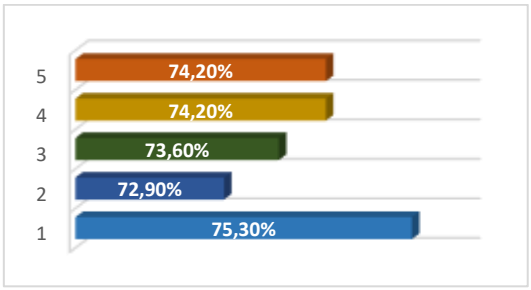
No	Indicator	Respondent's Answer					Total	Mean	Percentage
		STM (1)	TM (2)	RR (3)	M (4)	SM (5)			
Intellectual Skills									
1	Ability to evaluate information.	0	1	11	69	19	100	4.06	75.30%
2	Ability to apply professional decisions as an accountant.	0	2	40	44	14	100	3.7	72.90%
3	Ability to identify the right time to consult a specialist.	0	5	26	53	16	100	3.8	73.60%
4	Ability to reason, analyze critically and have innovative thinking.	0	4	20	59	17	100	3.89	74.20%
5	Ability to recommend solutions.	0	4	20	59	17	100	3.89	74.20%
Average Intellectual Skills								**3.86**	**74.09%**
Interpersonal and Communication Skills									
1	Ability to work in a team	0	0	8	42	50	100	4.42	77.30%
2	Ability to communicate clearly and concisely	0	1	18	52	29	100	4.09	75.55%
3	Ability to show cultural and linguistic differences	0	3	16	48	33	100	4.11	75.66%
4	Ability to listen actively and apply effective question and answer techniques.	0	3	26	46	25	100	3.93	75.55%
5	Negotiation skills.	1	4	29	48	18	100	3.78	73.54%
6	Ability to provide advice and considerations	0	3	26	56	15	100	3.83	73.58%
7	Ability to provide ideas and influence others.	0	0	24	59	17	100	3.93	74.55%
Average Interpersonal and Communication Skills								**4.01**	**75.06%**
Personal Skills									
1	Ability to demonstrate commitment to lifelong learning	0	1	16	51	32	100	4.14	75.84%
2	Ability to apply professional skepticism.	0	7	27	45	21	100	3.8	73.68%
3	Ability to set high standards of conduct and control one's own performance	1	0	21	59	19	100	3.95	74.68%
4	Ability to manage time and utilize available resources.	1	1	17	56	25	100	4.03	75.18%
5	Ability to anticipate challenges and plan potential solutions	0	5	26	55	14	100	3.78	73.54%
6	Ability to think openly.	0	1	14	57	28	100	4.12	75.72%
Average Personal Skills								**3.96**	**74.74%**
Organizational Skills									
1	Ability to complete work in accordance with applicable regulations and meet specified deadlines	0	0	14	48	38	100	4.24	76.41%
2	Ability to review the work of oneself and others by following applicable quality standards	0	0	14	60	26	100	4.12	75.72%
3	Ability to apply management skills to motivate and develop others.	1	2	23	59	15	100	3.85	74.02%
4	Ability to apply delegation skills.	1	6	39	44	10	100	3.56	71.91%
5	Ability to apply leadership skills.	0	2	35	47	16	100	3.77	73.47%

6	Ability to use the right tools and technology.	0	0	16	50	34	100	4.18	76.07%
Average Organizational Skills								**3.95**	**74.68%**

Source: Results of respondents' answers (2023)

Intellectual Skills

The average percentage for each indicator is explained in Figure 1 below:



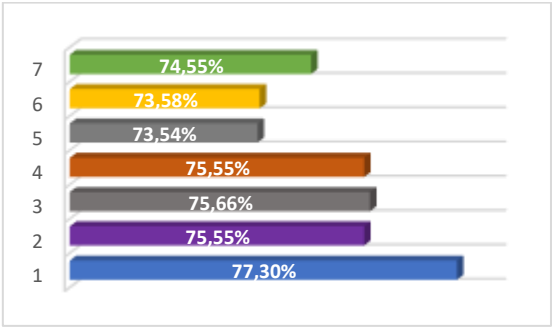
Source: Processing results (2023)

Figure 1. Histogram of Intellectual Skills

Based on Figure 1, it can be seen that indicator 1, namely the ability to evaluate information, reached 75.30%, indicator 2, namely the ability to implement professional decisions as an accountant, reached 72.90%, indicator 3, namely the ability to identify the right time to consult with a specialist, reached 73.60. %, the 4th indicator, namely the ability to reason, analyze critically and have innovative thinking, reached 74.20 and the 5th indicator, namely the ability to recommend solutions, reached 74.20%, with an average percentage of 74.09%.

Interpersonal and Communication Skills

The average percentages for interpersonal and communication skills indicators are explained in Figure 2.

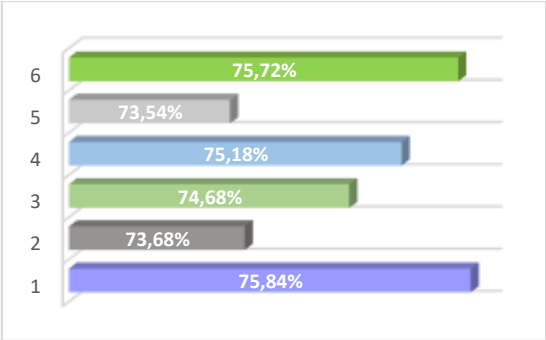


Source: Processing results (2023)

Figure 2. Interpersonal and Communication Skills

The average percentage for indicator 1, namely the ability to work together in a team, reached a value of 77.30%. Then for indicator 2, namely the ability to communicate clearly and concisely, it reached an average value of 75.55%. Furthermore, indicator 3 is the ability to show cultural and linguistic differences with an average value of 75.66%. Then the fourth indicator is the ability to listen actively and apply effective question and answer techniques with an average value of 75.55%. The 5th indicator is negotiating ability with an average value of 73.54%. then the 6th indicator, namely the ability to provide advice and consideration, reached an average value of 73.58% and the 7th indicator, namely the ability to provide ideas and influence other people, reached an average value of 74.55%.

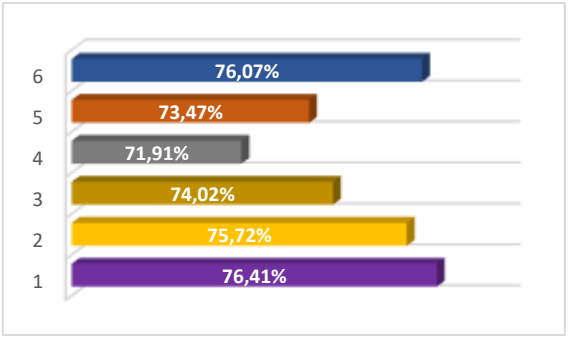
Personal Skills
The average percentage for personal skills indicators is explained in Figure 3 below:



Source: Processing results (2023)
Figure 3. Personal Skills

Based on Figure 3, the average results of each indicator are reflected. The first indicator, namely the ability to show commitment to lifelong learning, reached an average score of 75.84%. Then the second indicator, namely the ability to apply professional skepticism, reached an average value of 73.68%. Furthermore, the third indicator, namely the ability to set high standards of conduct and control one's own performance, reached an average value of 74.68%. The fourth indicator, namely the ability to manage time and utilize available resources, reached an average value of 75.18%. The fifth indicator, namely the ability to anticipate challenges and plan potential solutions, reached an average value of 73.54%. The good indicator, namely the ability to think openly, reached an average value of 75.72%.

Organizational Skills
The average percentage for personal skills indicators is explained in Figure 4 below:

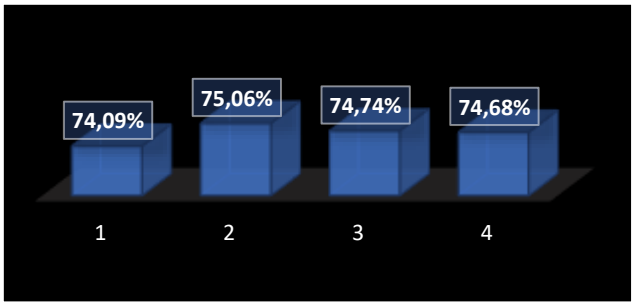


Source: Processing results (2023)
Figure 4. Organizational Skills

In Figure 4 the results for each indicator are reflected. The first indicator, namely the ability to complete work in accordance with applicable regulations and meet the specified deadline, reached an average value of 76.41%. The second indicator, namely the ability to review one's own work and that of others by following applicable quality standards, reached an average value of 75.72%. The third indicator, namely the ability to apply management skills to motivate and develop other people, reached an average value of 74.02%. Then the fourth indicator, namely the ability to apply delegation skills, reached an average value of 71.91%. The fifth indicator, namely the ability to apply leadership skills, reached an average value of 73.47%. The sixth indicator, namely the ability to use appropriate tools and technology, reached an average value of 76.07%.

Discussion

In this discussion, the results that have been obtained will be explained. Based on the results of data processing, it can be seen in Figure 5 below:



Source: Processing results (2023)
Figure 5. Organizational Skills

Figure 5 shows the average percentage for each dimension, including average intellectual skills of 74.09%, average interpersonal and communication skills of 75.06%, average of personal skills of 74.74%, and average -average organizational skills is 74.68%. The results of this research are different from research Lucyana et al., (2022) which examined at Bunda Mulia University that the highest results were obtained in interpersonal & communication skills. Second is organizational skills and third is personal skills. Fourth is intellectual skills.

The dimensions of interpersonal and communication skills obtained the highest percentage of 75.06%. In the interpersonal and communication dimension, there are 7 indicators which can be seen in Figure 2. The indicator of the ability to work together in a team has the highest percentage in the interpersonal and communication skills dimension. This is because every student is trained and accustomed to the classroom learning method, where students form study groups, then they will discuss the assignments given by the lecturer, then make a report on the results of the assignment in the form of a paper which will be presented. In the process of explaining through presentations, other students also learn to communicate by conveying their arguments. Some students are also involved in an organization where they are trained in working with a team. According to Ismail & Nugroho, (2022) the presence of the Industrial Revolution 4.0 and Society 5.0 era has brought a new culture at work which, among other things, is characterized by digital technology, and also a smart society, every individual must adapt to this era by equipping themselves with good hard skills. skills and soft skills as well as the ability to master foreign languages and global cultural intelligence.

The personal skills dimension also gets a high percentage. The ability indicator showing commitment to lifelong learning obtained the highest percentage. Accounting study program students, apart from carrying out the learning process in the classroom, students also show initiative to develop themselves and hone their scientific skills by attending courses, workshops and seminars related to the field of accounting economics. Students also share experiences and open discussions in class regarding the knowledge they gain from activities outside campus. The existence of the independent campus program opens up many opportunities. This is also used to carry out work internships, teaching and student exchanges. This is enough to prove that students' commitment to lifelong learning is very high. However, this needs to be improved again for each individual, because the desire and motivation to learn throughout life arises from the internal side and cannot be imposed by external parties. The research results Yuniarto & Yudha, (2021) explain that strengthening personal character can be done through literacy as a procedure for facing the era of society 5.0.

The organizational skills dimension has six indicators, where the indicator of the ability to complete work in accordance with applicable regulations and meet specified deadlines gets the highest percentage. This is because students are used to the lecture environment through the process of doing assignments, both individual assignments and group assignments. Gunadarma University students also receive a scientific writing course in the fifth semester which provides learning about how to create scientific work within a specified time frame, as well as the final

assignment of writing a thesis. Organizational abilities will be better if students participate in joining certain organizations because being in an organizational environment will further hone their work, thinking and time management skills as well as using technology to support their work. This can certainly develop students' abilities to be ready to face society 5.0.

The intellectual skills dimension obtained a lower percentage. The ability to identify the right time to consult a specialist achieves the greatest results. This is because students carry out interactive learning in the classroom. Apart from that, each class has an academic supervisor who can act as an intermediary between students and lecturers. Students can also consult with the accounting study program regarding academic matters at scheduled times via face-to-face or using other communication media such as email, WhatsApp and live chat. The ability to apply professional decisions as an accountant is an indicator that produces the lowest score because students feel they do not have much professional experience, do not know much about the gap between the accounting theory studied and its application in practice. In the learning process, students also learn to apply accounting tools (software) but this is not enough to be able to make decisions, because the problems they face are not experienced directly, so students do not really understand the use of accounting applications in decision making. Therefore, it is necessary to have internship activities for students so that students can understand directly the use of an application, problems in practice, handling problems and providing appropriate solutions.

4. CONCLUSION

Based on the description that has been explained in the discussion, it can be concluded that the readiness of accounting study program students in facing the world of work in the era of society 5.0 obtained the highest results in the dimensions of interpersonal and communication skills, the second rank was personal skills, the third rank was the dimension of organizational skills and the fourth rank was dimensions of intellectual skills. Each individual student needs to have full self-awareness to improve intellectual abilities by participating in activities outside the classroom, for example by taking courses, workshops, participating in internship programs, conducting research with lecturers or with friends to train the ability to evaluate information, the ability to carry out critical analysis, can manage time and practice providing solutions to problems related to the research carried out, and has a strong commitment.

Based on the results and conclusions, suggestions that can be given to the Gunadarma University accounting study program can provide support, for example by providing supporting practicums using applications that are relevant for use in several companies so that students are better prepared to face the world of work in the era of society 5.0. Teaching staff should try to integrate the tasks given with the use of technology. Apart from that, it opens opportunities for students to carry out certification on certain accounting applications as proof that students have certain skills in the field of accounting and can face the professional challenges of the society 5.0 era.

For further research, you can add variables related to society 5.0 such as digital literacy skills, high order thinking skills. Apart from that, future researchers can conduct research at different universities, with different numbers of respondents or try to find factors that influence the work readiness of accounting study program students in the era of society 5.0. This is done so that we can compare the results of one university with another in facing the world of work in the era of society 5.0.

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