



Determinants of Accounting Student Readiness to Face the World of Work

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CITATION:

Dananjaya, I Gusti Ngurah Agung, Rasmin, Ni Ketut, Sudana, I Putu, & Ardiana, Putu Agus. (2023). Determinants of Accounting Student Readiness to Face the World of Work. *JIA (Jurnal Ilmiah Akuntansi)*, 8 (2), 528-539.

ARTICLE HISTORY:

Received:

July 5th, 2023

Revised:

December 5th, 2023

Accepted:

December 30th, 2023

DOI: 10.23887/jia.v8i2.65327

Abstract

In the Indonesian context, the disparity in the quality of university graduates vis-à-vis workforce expectations remains a significant phenomenon. This research sets out to investigate the crucial determinants affecting the readiness of accounting students to navigate the professional realm, focusing on knowledge in the world of work, soft skills, and locus of control. Employing a survey methodology with a questionnaire, data were meticulously analyzed using multiple linear regression through the SPSS program. The findings underscore a positive correlation between knowledge in the world of work, soft skills, locus of control, and the work readiness of accounting students at the Faculty of Economics and Business, Udayana University. Although the overall work readiness scores are commendable, the study advocates for continuous maintenance and improvement initiatives to optimize students' preparedness for the workforce. The implication is that Udayana University, and potentially other educational institutions, could play a pivotal role by actively facilitating activities geared towards enhancing students' workplace skills. By doing so, these institutions contribute not only to academic excellence but also to the practical readiness of graduates for the professional challenges they will encounter in the world of work.

Keywords: knowledge; skill; locus of control; job readiness.

INTRODUCTION

Individuals have various needs that must be met in their lives. One way to fulfill these needs is to work with the aim of earning income. However, obtaining work that suits

your interests, talents and abilities is not as easy as expected, because there are many challenges and obstacles that make this difficult to achieve (Sari & Astuti, 2014). The phenomenon that occurs in Indonesia

itself is that college graduates still contribute quite a lot to the unemployment rate (Mutiarasari, 2018).

Open unemployment is classified as those who do not have a job but are looking for work, preparing a business, or are not looking for work because they feel it is impossible to get a job, and those who already have a job, but have not yet started working. The total open unemployment rate in Indonesia in the August 2022 period, with the unemployment rate in the tertiary education range still quite large, contributed to the figure reaching 832,975 people or a decrease of 21.76 percent from the August 2021 period which reached 1,064,681 (BPS, 2022). Even though there has actually been a decline, it still contributes quite a bit to the unemployment rate due to the demands and needs of the world of work. In 15 million jobs will be given to technology people in the coming year, 59 percent of small business owners will no longer need accountants in the next 10 years, the concept of reporting analysis can change and the profession that can be replaced by artificial intelligence is accountants (Nursyabila, 2019).

Competition in the world of work is currently getting tighter, regardless of individuals who are experienced,

fresh graduates or those who have been laid off (Susilarini, 2022). Employment requires quality human resources so that companies can compete and develop rapidly. Demands for the quality of the workforce continue to increase from year to year, so that competition for job seekers is also getting tougher. If human development is delayed, it can lead to job unpreparedness and unemployment (Aurachman, 2018).

There is a need for a deep understanding of students' readiness to enter the world of work so that they have good quality performance. Final year students in higher education have been prepared to become someone who has knowledge according to their major, in this case in the Accounting Study Program at the Faculty of Economics and Business, Udayana University class of 2020 for semester 6 and/or those who will be taking their final semester. The more knowledge students have about the world of work, what they have seen, what they have observed, and what they have heard, the more prepared students will be to enter the world of work (Putri, 2014).

Knowledge in lectures that focus on hard skills really influences students to get suitable jobs, apart from that, soft skills also really influence students to be able to do

their jobs well (Nurrofifah, 2019). Human resources will be increasingly marginalized because their skills are starting to be replaced by machines and technology as a result of the development of artificial intelligence. Initially accountants only analyzed historical data, currently accountants are required to investigate a wider area, namely big data (Setiawan, 2019). In order to be able to face these changes, human resources must have abilities that cannot be replaced by machines, namely soft skills (Fauzan, 2019).

College graduates must also have the belief that only they can determine the success or failure of their future, which is often called an internal locus of control. Robbins and Judge (2009) define internal locus of control as the degree to which individuals believe that they are the determinants of their own destiny. With an internal locus of control, a person will always be optimistic and confident in facing the future, including those who have just completed their university education.

Previous research still found research gaps, such as research conducted by Nasution et al. (2022) shows the results that the knowledge variable does not have a significant effect on students' career interests. Meanwhile, research conducted by

Putri (2014) found different results, namely that knowledge about the world of work played a positive role in work readiness. Research conducted by Lisdiantini (2019), stated that soft skills have a significant positive influence on student work readiness. Meanwhile, different results were obtained from research conducted by Ratuela et al. (2022), stated that readiness for work is not influenced by the soft skills a person has. Based on research conducted by Fataron & Sijabat (2019), it is stated that internal locus of control has a significant effect on work readiness.

Meanwhile, different results were obtained from research by Pinasti (2011), stating that internal locus of control has a negative effect on career maturity. Seeing the inconsistencies in the research results as the motivation to re-examine the factors that influence readiness to face the world of work, especially for students at the Faculty of Economics and Business, Udayana University, which can be used as evaluation material to review the curriculum which is better able to accommodate the need for human resources to face the world of work.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Student knowledge about the world of work will affect student work readiness (Fadilla, 2022). The more knowledge students have about the world of work that they have seen, what they have observed, and what they have heard will make students more prepared to enter the world of work (Putri, 2014). Besides that, soft skills also greatly influence students so they can carry out their work well (Nurrofifah, 2019). RI President Joko Widodo reminded that higher education institutions must be able to create superior human resources, because later this will lead to hybrid knowledge and hybrid skills, so that in the future students are expected to be able to compete in the midst of changes that will emerge at any time (Presidential Secretariat, 2022). By having qualified soft skills, students are expected to be ready to compete in the world of work. Some researchers state that there are other factors that affect a person's ethical behavior and behavior, and one of the factors that can affect a person's ethical behavior is locus of control (Hidayah, 2015). Graduates who have an internal locus of control have confidence that they will achieve success if they try hard with all their abilities (Fauzan, 2019).

Previous research still found research gaps such as research conducted by Putri (2014), stating that knowledge about the world of work plays a positive role in job readiness. Likewise with research conducted by Efendi (2018), which states that the knowledge variable has a positive but not significant effect on career interest. Meanwhile, different results were obtained from research by Eliyani & Yanto (2016), indicating that knowledge does not directly affect work readiness. The research results were also obtained by Nasution et al. (2022), stating that the knowledge variable had no significant effect on student career interests. Student knowledge about the world of work will affect whether or not student work readiness. The higher a person's education in his field, the wider his knowledge will be, so that a person's knowledge also determines the success or failure of carrying out the tasks assigned to him.

H₁: Knowledge of the world of work has a positive effect on the readiness of accounting students to face the world of work.

Research conducted by Lisdiantini (2019) states that soft skills have a significant positive effect on work readiness in students.

Meanwhile, different results were obtained from Bhadraswara & Iqbal (2020) research, stating that soft skills variables do not significantly affect work readiness of accounting students. Then this research was also supported by research conducted by Ratuela et al. (2022), states that readiness to work is not influenced by a person's soft skills. In order to be able to deal with change, human resources must have abilities that cannot be replaced by machines, namely soft skills. By having qualified soft skills, students are expected to be ready to face the competition in the world of work.

H₂: Soft skills have a positive effect on the readiness of accounting students to face the world of work.

Locus of control is a person's perspective on an event, whether or not he can control the events that happen to him (Lee, 2013). Robbins and Judge (2009) define internal locus of control as the degree to which individuals believe that they are the determinants of their own destiny. Internal are individuals who believe that they are in control of whatever happens to them, while external are individuals who believe that whatever happens to them is controlled by external forces such as chance and

luck or the help of other parties. Based on research conducted by Fataron & Sijabat (2019), states that internal locus of control has a significant effect on job readiness. The results of this research are in line with the research of Achadiyah & Laily (2013), which states that locus of control has a positive effect on student learning outcomes, besides that Nasution et al. (2022) locus of control has a positive and significant effect on student work readiness. Meanwhile, different results were obtained from Pinasti's (2011) study, which stated that internal locus of control has a negative effect on career maturity. Locus of control describes the extent to which an individual believes that he can control his own destiny or external factors that exist within him that can determine his destiny. Locus of control plays an important role in increasing one's work readiness so that locus of control has an influence on work readiness.

H₃: Locus of control has a positive effect on the readiness of accounting students to face the world of work.

METHOD

This research was conducted at the Faculty of Economics and Business, Udayana University with

respondents from active students of the Accounting Study Program. Udayana University as the oldest university in Bali was born in 1962 which cannot be denied as a contributor to employment and unemployment in Bali. Udayana University is committed to continuing to conduct tracer studies for its graduates regarding their jobs after graduation. In this way, Udayana University always evaluates and innovates its teaching and learning systems in the classroom to be able to prepare its graduates for the world of work.

The population in this study were all active students of the 2020 class of the accounting study program at the Faculty of Economics and Business, Udayana University. The sample in this study totaled 281 people, with the criteria that are all students of the Accounting Study Program, Faculty of Economics and Business, Udayana University class of 2020 for semester 6 and/or who will take the final semester. Sugiyono (2019) stated that the appropriate sample size for research is between 30 and 500. It is hoped that this sample size will represent the scope of accounting study program of economics and business faculty at Udayana University and provide a general picture regarding the

readiness of final year students to face the world of work.

The dependent variable in this study is work readiness. The work readiness of students majoring in accounting is a condition or state of someone who has the physical, mental and emotional competence to compete. Job readiness is measured by 37 indicators with modifications referring to the research instrument of Mardin & Risaldi (2021). The independent variables in this study are knowledge in the world of work, soft skills, and locus of control. Knowledge is a variety of phenomena that humans encounter and obtain through intellectual observation (Jumarsa, 2020). Knowledge arises when someone uses their mind to recognize certain objects or events that have never been seen or felt before. Knowledge is measured by indicators that refer to Nisak's (2016) research instrument. Knowledge is a variety of phenomena that humans encounter and obtain through intellectual observation (Jumarsa, 2020). Knowledge arises when someone uses their mind to recognize certain objects or events that have never been seen or felt before. Knowledge is measured by indicators that refer to Nisak's (2016) research instrument on competition in the world of work. The indicators used are

in accordance with research by Mardin & Risaldi (2021) in measuring soft skills. while Locus of control is a person's perspective on an event, whether he can or cannot control an event. Locus of control is measured using the respondent's perception of the relationship between the final result in the form of reward and its causes. Locus of control is measured using indicators with modifications that refer to Putra's (2019) research instrument, where internal locus of control consists of 3 aspects, namely (1) Ability; (2) Interest; and (3) Efforts.

Data collection was carried out using a survey method with a questionnaire technique. The questionnaire was distributed using the Google Forms online questionnaire to all students of the Accounting Study Program who are still active at the Faculty of Economics and Business, Udayana University. The results of data collection were carried out by using a questionnaire using the Likert scale data collection method which used had four points. Data analysis technique is a process of simplifying data into a form that can produce information that is used to answer problems that have been formulated in research and using the Statistical Product and Service Solution (SPSS) program. The data

analysis technique used in this study is multiple linear analysis.

RESULTS AND DISCUSSION

This research was conducted to determine the factors that influence the readiness of accounting students to face the world of work at the Faculty of Economics and Business, Udayana University. Based on the results of multiple linear regression tests performed with regression analysis through SPSS 18.0 for Windows software, the results are shown in Table 1. Based on the results of multiple linear regression analysis as presented in Table 1, the regression equation can be made as follows:

$$Y = 5.55 + 0.25X_1 + 0.12X_2 + 0.20X_3$$

The regression coefficient value of each independent variable has a t-test significance value of less than 0.05. This shows that all independent variables have a significant influence on the dependent variable. The magnitude of the influence of the independent variables on the dependent variable is shown by the total determination value (R Square) of 0.53 which means that 53 percent of the variation in the readiness of accounting students to face the world of work is influenced by variations in

Table 1. Results of Multiple Linear Regression Analysis

Model	Regression Coefficient	Std. Error	T	Sig.
1 (Constant)	5,55	0,61	9,10	0,00
Knowledge	0,25	0,04	6,68	0,00
Soft Skill	0,12	0,04	2,78	0,00
Locus of Control	0,20	0,04	5,49	0,00
R Square		0,53		
Adjusted R Square		0,52		
F count		102,21		
Significance F		0,00 ^b		

knowledge in the world of work, soft skills, and locus of control, while the remaining 47 percent is explained by other factors not included in the model.

The results of the analysis show that knowledge of the world of work has a positive effect on the readiness of accounting students to face the world of work. This means that the better the knowledge of students in the world of work, the more prepared students are in facing the world of work. And vice versa, the worse the student's knowledge in the world of work, the more unprepared students are in facing the world of work. This research is in accordance with Bloom's Taxonomy Theory which states that the cognitive domain is an aspect of ability related to aspects of knowledge (knowlegde), reasoning, or thoughts. Thus, knowledge is used as a measure of one's cognitive maturity so that it can prepare students to enter the world of work.

Student knowledge about the world of work will affect whether or not student work readiness. The higher a person's education in his field, the person will also broaden his knowledge. Therefore, the education department and the government need to provide education that is not only affordable, but also relevant to the various changes that are happening in the world at this time which is changing rapidly due to globalization that is happening throughout the world. Based on the results of this study it can be concluded that students of the Accounting Study Program, Faculty of Economics and Business, Udayana University are ready to face the world of work with their current knowledge.

The results of the analysis show that soft skills have a positive effect on the readiness of accounting students to face the world of work. This means that the better the skills students have, the more prepared students are in facing the world of

work. And vice versa, the worse the skills students have, the less prepared students are to face the world of work. This research is in accordance with the Taxonomy Bloom Theory which is a domain related to the ability to act or skills after a person receives and carries out certain learning experiences. The better the mastery of soft skills, the stronger a person's personality will be in facing work challenges and other challenges (Kholifatun, 2022).

The development of information technology also requires workers to have adequate skills in the field of information technology because currently many companies operate by utilizing information technology developments. In order to be able to deal with change, human resources must have abilities that cannot be replaced by machines, namely soft skills. Based on the results of this study it can be concluded that students of the accounting study program at the Faculty of Economics and Business, Udayana University are ready to face the world of work with their current soft skills.

Locus of control has positive impact on students' work readiness, thereby increasing students' enthusiasm for studying things related to their field of work and helping to increase their efforts to

achieve their positive goals of being work ready after graduating. This research is in accordance with Bloom Theory's Taxonomy, which is a domain obtained from a process and learning outcomes that emphasize how students behave and behave in their environment. The affective domain is an ability that prioritizes feelings, emotions and reactions that are different from reasoning. The affective area is the area related to emotional aspects, such as feelings, interests, attitudes, adherence to morals and so on. Several authors or researchers state that there are several factors that influence whether a person can behave and behave ethically, and one of the factors that can influence whether someone can behave and behave ethically is locus of control (Hidayah, 2015).

The results of this research support the research findings of Fataron & Sijabat (2019), stating that internal locus of control has a significant effect on work readiness. The results of this research are in line with research by Achadiyah & Laily (2013), which states that locus of control has a positive effect on student learning outcomes, apart from that Nasution et al. (2022) locus of control has a positive effect on student work readiness. Based on the results of this research, it can be

concluded that students in the accounting study program at the Faculty of Economics and Business, Udayana University are ready to face the world of work through their own abilities, skills and efforts with their current locus of control.

CONCLUSION, IMPLICATION AND LIMITATION

Based on the results of the study, it can be concluded that accounting students at the Faculty of Economics and Business at Udayana University have high job readiness. Although the work readiness of accounting students has high results, it needs to be maintained or needs to be improved again so that student readiness is more optimal in entering the world of work. It would be even better if the university participates in facilitating things that can improve students' skills in the world of work. Especially by increasing integrated and work-based accounting practices. This is intended so that the knowledge obtained at the university is in line with the requirements or needs of companies related to work. Further research can broaden the scope of students as respondents. One way is to choose student respondents majoring in accounting from various universities or high schools. In addition, student respondents can

also be selected from various study programs other than accounting. Subsequent research can also develop other supporting theories that can influence the readiness of accounting students to face the world of work in order to increase quality human resources so they can compete with the global world. In writing this research, the researcher realizes that there are limitations because the variables tested and measured are in accordance with the three domains of Taxonomy Bloom Theory. Therefore, future researchers can add independent variables related to student work readiness.

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