Developing Students’ Soft Skills Through Group-Work Method in Cost Accounting Learning

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Abstract

This study aims to explore the development of students’ soft skills by using group-work methods in Cost Accounting learning. This research is a classroom action research consisting of two cycles using the Kemmis and McTaggart models. The researcher conducted this research during the Cost Accounting learning process. The process involved two classes consisting of a total of 59 students. In the process of collecting data, the researcher used observation, group discussion, and documentation methods. The researcher conducted a reflection phase to formulate the results. The results showed that the group-work method implemented in the Cost Accounting learning process can improve students’ soft skills in an Accounting Study Program. The finding of this study is the students like the active learning model conducted using the work-group method. Students also like the mentoring program. Through this mentoring, interpersonal relationships between students and lecturers can be established, so students are more motivated to follow the learning process.

Keywords: Accounting, Group-Work, Soft Skills

1. Introduction

Currently, higher education in accounting is required to produce graduates with employability skills (Coady et al., 2018; Deloitte Global Business Coalition For Education, 2019; Levant et al., 2016; Meret et al., 2018). This is supported by study results by Deloitte Global Business Coalition for Education (2018, p. 16) that showed that employees need to have soft skills such as communication, critical thinking, creative thinking, collaboration, ability to adapt, initiative, leadership, social emotional learning, teamwork, confidence, empathy, ability to develop one’s mindset, and cultural awareness. In this 21st century, several soft skills are needed. These soft skills include creativity and innovation, critical thinking/ problem solving/ decision making, communication, collaboration, information or information technology literacy and communication, citizenship and personal and social responsibilities.

Employers no longer place emphasis on technical skills (hard skills), they place more emphasis in soft skills and integrity that is supported by good educational environment (Anderson et al., 2017; Durocher et al., 2016; Grossman and Johnson, 2017). Employee with job skills can more easily collaborate with their colleagues and are able to support the company to achieve its goals (Tan and Laswad, 2018). Survey results by Deloitte Insights (2020, p. 74) showed 74% of respondents in the companies that they studied stated that it is very important for companies to improve the skills of its employees, especially in terms of critical thinking, emotional intelligence and collaboration. Unfortunately, only 10% of the respondents stated that their companies are ready to improve their employees’ skills. 64% of the respondents of survey conducted by Oxford Economics (2020, p. 5) stated that they are more worried about the quality of the labor supply and the millennials entering their companies compared to the company’s profit earning. In relation to this matter, Central Bureau of Statistics (2020, p. 46) showed the data characteristics of employees based on their education. This data shows 39% of employees with elementary school education, 18% with junior high school education, 30% with high school and high school level education, and 13% with university education. This shows that the quality of labor in Indonesia is still low, and there’s 56% of employees with low
educational level. Therefore, high education plays an important role in producing labor that can meet the qualifications required by the employers (Widiana and Sucidamayanti, 2017). In order to fulfill the labor qualification demand, thus, the learning process in higher level accounting education uses various study methods (Alshurafat et al., 2020; Gioiosa and Kinkelka, 2019; Ibrahim et al., 2018; Mustofa and Hidayah, 2020; Wildan et al., 2019). One example of the learning model used in the current education is active learning model. Active learning model provides opportunity for students to be actively involved, increasing interest, and increasing learning motivation during the duration of the learning period (Sugahara and Dellaportas, 2018; Widiana and Sucidamayanti, 2017). Active learning method requires lecturers to be more innovative and creative in creating meaningful learning, so that the students are able to improve their competency to achieve the learning outcome (Widiana et al., 2018). This research uses soft skills definition stated by Deloitte Global Business Coalition for Education (2018, p. 16). Soft skills is a personal attribute, social skill, and ability to communicate that supports relationship and interpersonal interactions with others. Soft skills need to be continuously trained (Fisher, 2019) so that it will not become rusty and it will stick to a person’s personality and will stay wherever the person goes, and can be used in any job. Therefore, education plays an important role in preparing the workforce, be it in terms of hard skills or soft skills.

Accounting education is tightly related with business activities. Therefore, accountants are required to not only be good at accounting concepts, but also required to have managerial skills, such as communication and interpersonal skills, as well as critical, analytical and strategic thinking skills (Douglas and Gammie, 2019). Therefore, in order to prepare accounting labors to compete in the global workforce, higher level accounting educations need to provide the right accounting education. Therefore, Cost Accounting subject should also use active and creative learning model (Sugahara and Dellaportas, 2018). This enables lecturers to use various learning methods that can improve students’ hard skills and soft skills simultaneously (Robinson et al., 2018; Shatto and Erwin, 2016). Lecturers involved students in learning the concepts of Cost Accounting. This process is aimed to enrich students’ knowledge, or can be said as improving students’ hard skills (Dolce et al., 2020; Levant et al., 2016; Papageorgiou and Callaghan, 2020). Aside from developing hard skills competency, lecturers involve students to try to apply the concept of Cost Accounting in business activities. Through the process of applying those concepts, lecturers expect that there will be an increase in the students’ soft skills competencies (Dolce et al., 2020; Levant et al., 2016). This research is a two cycle classroom action research (Biott, 1983; Mckay and Marshall, 2001; Nyanjom, 2018; Shehata et al., 2019; Williams et al., 2019) using Kemmis and McTaggart model (Altrichter et al., 2002; Kemmis and McTaggart, 2014, p. 19). Kemmis and McTaggart proposed four stages in each action research cycle. The four stages are planning, execution, observation and reflection. Researcher conducted this study during the learning process of Cost Accounting study program in the second semester. This research involved a total of 59 students that were divided into two classes.

The goal of this research is to reveal the development of soft skills of accounting students in an accounting study program during the learning process of Cost Accounting through group-work method. Researcher used group-work method to develop students’ soft skills. Through this method, lecturer placed students as if they are in the real world working environment, such that they are working in a team to achieve a common goal. Students will discuss amongst their fellow teammates in order to solve the problem they are facing. Each members of the team will indirectly sharpen their soft skills. They share knowledge, conduct social interaction, communicate, manage time, and finish assignments responsibly and effectively (Christensen et al., 2018; Shawver, 2020; Zedda et al., 2017). Group-work method requires students to become active learners (Adnan et al., 2019), so that the student will not only have academic skills (hard skills), but also soft skills. For group-work method to be applied effectively in accordance with the learning objective, during the learning process a mentor is needed (Nopriyeni et al., 2019; Teviotdale et al., 2017). Certainly, in this research, the lecturer also plays the role of mentor. The mentoring process can improve interpersonal relationship between the lecturer and the students. Through this process, the learning process of the
students who are working as a team will be more directed. Similarly for lecturer, lecturer will understand better about the students’ needs. The involvement of mentor can also reduce conflict within the team and mitigate free riding. Therefore, mentoring can motivate students to be active learners.

This study aims to explore the development of students’ soft skills by using group-work methods in Cost Accounting learning.

2. Method

This research used Kemmis and McTaggart four stages action research (Altrichter et al., 2002; Kemmis and McTaggart, 2014, p. 19). Researcher conducted the research process in the second semester, during the learning process of Cost Accounting course subject. The learning process involved two classes, which were class A and B. Class A consisted of 30 students, and Class B consisted of 29 students. The division the class was predetermined by the university. Researcher used two cycles classroom action research. The first cycle was conducted in the beginning of the semester until mid semester. In this research, the researcher was a lecturer teaching Cost Accounting course subject and also acted as a mentor. The research went through planning stages before the lecture sessions started. The planning stage was conducted by preparing the Semester Learning Plan (SLP). The SLP is equipped with assessment rubric and assignments for the students. The lecturer used the SLP that was approved by the Head of Accounting Study Program and the university’s Teaching Learning Center team. In this first cycle, the lecturer determined the groupings for the students.

The researcher conducted implementation and observation stage on the third, fourth and fifth meeting. The lecturer acted as mentor, conduct mentoring for each teams over the course of the three weeks. During the mentoring process, the researcher conducted the activities that were previously planned and collected research data. The researcher conducted observation and held discussions within the groups during the mentoring process. The researcher used documentation data in the form of SLP and learning outcomes of each groups. Therefore, the researcher also did triangulation on the data obtained. The end of the first cycle is the reflection stage. The researcher conducted reflection based on the data obtained through observation process, team discussions, and documentation. Reflection was necessary to know whether the activities conducted in the first cycle was sufficient to answer the problem. If not, then the second cycle is needed. In this study, the researcher proceeded to conduct a second cycle as the first cycle was deemed insufficient to observe all the students’ soft skills.

The second cycle was started with re-planning. The re-planning was conducted based on the reflection result from the first cycle, by still referring to the existing SLP. In this cycle, the students form the teams by themselves. The research process was conducted over the course of half of the end of the semester. The implementation and observation stages were conducted in the tenth, eleventh and twelfth, thirteenth, and fourteenth meetings. The lecturer conducted mentoring towards each groups. The aim of the mentoring was to ensure that each groups used Cost Accounting concept correctly and to minimize free riding. As in the first cycle, in this second cycle, the researcher collected data based on observation result, team discussions, and documentation. This was done also to fulfill the triangulation requirement. This research was conducted until the end of the second cycle. The reflection stage of second cycle was done at the end of observation process. Next, the researcher will elaborate the results of this research based on each stages in each cycles

3. Result and Discussion

First Cycle

The researcher conducted planning by preparing SLP, observation sheet, team discussion guide, and document list. The researcher used the SLP reviewed by the university’s TLC team and approved by the Head of Accounting Study Program of the university. The SLP was equipped with assessment rubric, learning media (Micro, Small and Medium Enterprises (MSME) in an existing YouTube channel), and learning resources. Therefore, the learning plan has fulfilled the research data validity requirement.
To start the implementation process, the lecturer delivered the details of the SLP to all students, so that the students would know what to expect in the learning process and the learning outcome that would be achieved. Before the implementation and observation stage, the lecturer divided the students into several groups. Each group consists of five students. Only one group consists of four students, since the number of students in Class B was only 29 students. Each groups have to consist of both males and females. By mixing the female and male students in the groups, the researcher hope that the experience gained by all groups will be more diverse (Adelopo et al., 2017). The researcher used five members in each groups to minimize conflict, since decisions can be made by deciding based on majority vote. Through this method, decisions with the majority vote can be used as the group’s decision. Five members in each groups is neither too many or too few, and the researcher was still able to observe the performance of each members in depth. When the researcher acted as mentor, this number was also not an obstacle to the mentoring process. In the next process, the lecturer gave instructions to each groups to observe and identify the types of cost in MSME activities. Students observed the MSME activities available in the YouTube channel that was previously determined by the lecturer.

During the observation process, the researcher observed the soft skills of each members. While conducting observation, the researcher also used group discussion to collect data. Group discussion was done simultaneously with mentoring process. The discussion was conducted three times, on the third, fourth and fifth week. The researcher used the documentation data of the students’ assignment results in the form of the presentation results of each groups. In the reflection stage, the researcher analyzed and evaluated the results from the observation stage. Based on the result of observation, group discussion, and documentation, the researcher found that the group work method with instructions of watching the types of cost in MSME through YouTube channel can improve students’ soft skills. Below are the soft skills that were developed during the learning process, presented in the table.

Table 1. Development of Soft Skills in Cycle 1

<table>
<thead>
<tr>
<th>Soft Skills according to Deloitte Global Business Coalition for Education</th>
<th>Not developed</th>
<th>Developed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Critical thinking</td>
<td>V</td>
<td>-</td>
</tr>
<tr>
<td>Creative thinking</td>
<td>V</td>
<td>-</td>
</tr>
<tr>
<td>Collaboration</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Ability to adapt</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Initiative</td>
<td>V</td>
<td>-</td>
</tr>
<tr>
<td>Leadership</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Emotional and social learning</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Teamwork</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Confidence</td>
<td>V</td>
<td>-</td>
</tr>
<tr>
<td>Empathy</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Ability to develop mindset</td>
<td>V</td>
<td>-</td>
</tr>
<tr>
<td>Cultural awareness</td>
<td>V</td>
<td>-</td>
</tr>
</tbody>
</table>

Table 1 shows that there were only several soft skills studied that were developed in the first cycle. Those soft skills are communication, collaboration, ability to adapt, leadership, social and emotional learning, teamwork and empathy. In the reflection stage, researcher also found that majority of the students involved in the Cost Accounting learning process chose to work on assignment in groups. There were three types of group members selection desired by the students. Below is a table displaying the types of group selection.
Table 2. Percentage of students in group members selection

<table>
<thead>
<tr>
<th>Group members selection method</th>
<th>Percentage of students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Choose their own group members</td>
<td>66 %</td>
</tr>
<tr>
<td>Lecturer choose the group members</td>
<td>19 %</td>
</tr>
<tr>
<td>Choose on their own or by the lecturer</td>
<td>15 %</td>
</tr>
</tbody>
</table>

Table 2 shows the percentage of students in terms of group members selection method. First, 66% of students would like to choose their own group members. Second, 19% of students would like the lecturer to choose for them. Third, 15% of the students do not mind having to choose their own group members or have the lecturer choose for them.

The result of the research in the first cycle did not show any improvement in several soft skills such as critical thinking, creative thinking, initiative, confidence, ability to develop mindset, and cultural awareness. This might be due to the instruction given by the lecturer, which as only to identify the types of cost that might occur in MSME through YouTube channel. This instruction was not able to be used as a mean to explore the development of several soft skills that were yet to be detected. Therefore, the researcher continued the research by conducting the second cycle stage.

Second Cycle

In the second cycle, based on the existing SLP and based on the result of the reflection form the first cycle, the researcher planned instruction that is intended to further explore the students’ soft skills development. The lecturer instructed the students to form their own groups, with the same criteria as the first cycle, which were that each group had to consist of five members consisting of both male and female students. The lecturer assigned the groups to do direct observation on an MSME. This observation was intended to identify the Cost Accounting problem that existed in the MSME with the final goal of creating a mobile application plan that can help resolve the MSME’s problem.

The implementation and observation process was conducted from the tenth to fourteenth week. Each week the lecturer conducted mentoring for each groups in Class A and Class B. On the tenth and eleventh weeks, students identified the problem in the MSME related to Cost Accounting. On the twelfth and thirteenth weeks, the students finished the prototype planning for a mobile application design that is ready to be made into application. During the mentoring process, the lecturer ensured that the Cost Accounting concepts used by the students were correct, and ensured that all the groups could collaborate well. During each mentoring, the groups brought a daily journal. The daily journal was used to present the process underwent by the groups and to record the discussion results during the mentoring process. During the mentoring process, the researcher conducted observation and group discussion to delve into the development of each students’ soft skills.

The result of reflection in the second cycle showed that there was a development in the students’ soft skills when working on the project using group-work method. The students’ soft skills developed in the first cycle were even more improved upon undergoing the learning process in the second cycle. There were also other soft skills that were developed during the learning process of the second cycle, which were critical thinking, creative thinking, initiative, confidence, ability to develop mindset, and cultural awareness, as shown in table 3.

Table 3. Development of soft skills in cycle 2

<table>
<thead>
<tr>
<th>Soft Skills according to Deloitte Global Business Coalition for Education</th>
<th>Not developed</th>
<th>Developed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Critical thinking</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Creative thinking</td>
<td>-</td>
<td>V</td>
</tr>
<tr>
<td>Collaboration</td>
<td>-</td>
<td>V</td>
</tr>
</tbody>
</table>
Table 3 shows that all soft skills studied was developed at the end of the second cycle. Soft skills that were developed in the first cycle were even more developed in the second cycle. Other soft skills that were developed in the second cycle are critical thinking, creative thinking, initiative, confidence, ability to develop mindset, and cultural awareness. All of those soft skills were developed when they conducted direct observation on the MSME.

In the reflection stage of the second cycle, the researcher discovered several opinions from the students regarding the learning model. There were three groups of students’ opinions that differs from the active learning model implemented in the research, as presented in table 4 below.

### Table 4. Percentage of students’ opinions regarding learning methods

<table>
<thead>
<tr>
<th>Learning Methods</th>
<th>Percentage of Students</th>
</tr>
</thead>
<tbody>
<tr>
<td>Active learning</td>
<td>90 %</td>
</tr>
<tr>
<td>Conventional learning</td>
<td>8 %</td>
</tr>
<tr>
<td>Mix of active and conventional learning</td>
<td>2 %</td>
</tr>
</tbody>
</table>

Table 4 shows that the first group consisting of 90% of the students liked active learning model. The second group, 8% of the students stated that they prefer conventional learning method (teacher centered learning). The third group, 2% of the students preferred a mix of active and conventional learning.

When the classroom action research process was conducted, since the planning process of the first cycle until the final stage of data collection in the second cycle, there were many cases encountered related to the learning process using group work method. In order for the learning process to achieve the learning outcome, the lecturer had to prepare a detailed SLP. Detailed SLP includes not just the learning material for each meetings, but also the learning method that will be used during the learning process. Aside from that, the lecturer had to also prepare the types of assignments that is most ideal to support the achievement of the learning outcome. The learning outcome of the Cost Accounting course subject in this research is for the student to be able to apply accounting information in start up business laboratory based on the financial aspects and cost accounting concepts in a group. This outcome requires the students to have both the appropriate hard skills and soft skills.

The selection of learning method and assignments should also take into consideration the characteristics of the students participating in the learning process. Selecting the learning method according to the students’ characteristics can increase their motivation to participate in the learning process. In this research, it was shown that majority of the students prefer active learning method. This method makes the student more motivated in participating in the learning process since it gives them opportunity to implement the concepts and knowledge in the real business world. This motivation was also build through the mentoring process by the lecturer that improved interpersonal relationship.
Aside from increasing students’ motivation to participate in the learning process, the right selection of learning method can improve the students’ soft skills. The assignments in the first cycle required the students to, while working in groups, determine the types of cost in the MSME business activities. This assignment only required the ability to identify cost and was done in group. The soft skills developed during the assignment, as shown in Table 1, were soft skills related to group management, which are communication, collaboration, ability to adapt, leadership, social and emotional learning, teamwork and empathy.

The soft skills were developed as the students were working in a group. They were careful to prevent any misunderstanding among the group members. The leader and the members were able to collaborate to achieve the group’s goal, which was to finish a good report. They showed that their time management skills have also improved. This could be confirmed during mentoring. They were never late and their daily journals were also complete, as per the assessment rubric’s requirement. The group members also tried to help each other and to complement each others’ weaknesses. This showed that the leadership skills of each group leader have also improved.

Based on the reflection result of the first cycle, the researcher found that the students have three different opinions about forming the group. This is shown in Table 2. The first group prefer the group to be selected by students themselves. They prefer that since they already know their fellow group members. They expressed that they were able to understand the characteristics of each of the members, and they were more comfortable in communicating. The students’ opinion was confirmed by the observation and group discussions conducted by the researcher. It was apparent that several students were uncomfortable being placed in groups that were predetermined by the lecturer. They had a hard time communicating and collaborating. There were group members that did not fulfil the group’s target, and they were uncomfortable in giving reprimands. Several students were not sufficiently motivated to accomplish the tasks. There were even members who expressed that they would like to be removed from their teams since they were not able to collaborate with fellow team member. These conditions were also apparent when the groups were presenting their results. As an example, the researcher encountered students who were always able and enthusiastic in answering their classmates’ questions, but there were also students who were always silent throughout the team’s presentation.

The opinion of the second group is that they would like the lecturer to select the groups. The reason why they chose that is that they trust their lecturer. They felt that the lecturer has his/her own assessment on the students’ characteristics. Therefore, when the lecturer formed the group, it would be more balanced in terms of the competency levels of the students in a group. Based on this, the group’s performance is expected to be better. Even with this method, in the beginning of the learning process, they also had to be able to adapt, learn to communicate well, and control their own ego. A student even mentioned that it was challenging to do since it could train their soft skills. A student even suggested to form his/her own group with only three members. The student proposed this since he/she felt that if there are five members in the group, there are too many opinions in the group, and this can easily trigger conflict.

The third group feels that they were do not mind having to select their own group members or have the lecturer select for them. They feel that the two different group formation methods have its own strengths and weaknesses. If they select their own members, they are able to communicate more comfortably with the members but there is a possibility that it will be hard to collaborate with friends that they’ve known for long. If the members were pre-selected by the lecturer, they can get a group with balanced competency but they need to adapt with new friends that they were not well acquainted with yet. This group is more focused towards finishing the task. If all members of the group agree to finish the task well, then the result will be good.

The result of the first cycle prompted the researcher to conduct the second cycle of the research, to further explore the students’ soft skills. The assignment of the second cycle required students to work in groups and submit a mobile application plan to solve a Cost Accounting problem encountered by the MSME. The reflection result of the second cycle
shows that this assignment was able to result in the development of other soft skills, which are critical thinking, creative thinking, initiative, confidence, mindset development and cultural awareness. Soft skills that were developed in the first cycle were even more developed in the second cycle. This was due to the fact that the students chose their own groupmates. They were more motivated to work on the assignment with their groupmates. They were more comfortable in communicating. Soft skills were also further developed when they conduct direct observation to the MSME. They realized that good communication was needed when visiting the MSME. They had to uphold ethics, and their cultural awareness also developed. When communicating with those older than them, they had to be more careful and polite. The students were also more motivated in doing the task, since they were able to solve the problem faced by the MSME. This shows that their empathy have also improved.

The development of the soft skills critical thinking, creative thinking, and problem solving skills in the second cycle happened simultaneously. This happened because the students were asked to propose solution for the problem faced by the MSME related to Cost Accounting, in the form of mobile application plan. The process of problem identification was then followed by the ideation process of the mobile application planning, which required the students to create an easy-to-use application. The observation process in the fields enabled the students to be more creative in making the questions list. The students realized that they had to be able to adapt to the MSME’s condition so that they could be able to explore the problem better and come up with a solution for the problem. Since the application plan had to be related to Cost Accounting concept, they had to think critically to come up with a detailed plan of the application so that it did not deviate from the core concept and could still be used to overcome the problem faced by the MSME.

They felt that the assignment facilitate the students to experience becoming an accountant in the real world. They could directly apply the concept of Cost Accounting in real business. They identified the MSME’s problem, then they looked for solution for the problem. They stated that to solve the problem, they used several resources. Aside from using the resources based on the lecturer’s direction during the mentoring, they explored the internet and consulted with other parties with expertise in business related to MSME that they were working with. This process shows that they students were able to individually learn to achieve the group’s goal. This is in accordance with research result by Ali and Narayan (2019), that showed that the students’ learning independence improved after they were given the opportunity to finish a task with their groupmates.

When giving the assignment, the lecturer also had to involve the students to determine how they finish the assignment. In this research, it was found that majority of the students prefer to finish the assignment with the group of their own choosing. Using that method, the students become more responsible in finishing the assignment. This research is in accordance with research by Teviotdale et al. (2017). That study showed that students need to be involved in determining how the assignment is done. The students were given the opportunity to choose their own groupmates. This was intended to give the students transparency and fairness that can improve the students’ motivation to learn. This research result is not in accordance with research results by Dyball et al.(2010), that showed that majority of students do not like working on assignments in groups. This is because the group dynamics was low and there was no sufficient mentoring facility.

Mentoring required by the students is mentoring that can generate dialogue to incite the soft skills related to logical thinking in finishing the task. In accordance with that research, the results of this research show that students become more motivated in following the learning process since they are able to receive mentoring from the lecturer that was able to involve interpersonal relationship.

During the mentoring process, the students were more unrestrained and were able to discuss with the lecturer and their groupmates easily. The discussion was only focused on the problem faced by the group that was participating in the mentoring process. Therefore, the group-work method used in the Cost Accounting course subject learning was able to develop the students’ soft skills, and therefore the learning outcome could be achieved using that method, supported by the right SLP and mentoring process. This is supported by research
result by Zedda et al. (2017). The result of that research stated that the success of the group-work method in learning has to be supported by the right program planning and sufficient group performance evaluation, to increase the effectiveness of the education and enable students to develop their professional skills.

Based on the reflection result of the second cycle, the researcher found three groups of opinions from the students about the active learning model. The first group liked active learning model. They felt that the active learning model required them to step out of their comfort zone and they gained a lot of new experiences. They had to directly interact with the owners of MSME with different characteristics. One group encountered a problem in setting up one-on-one meeting with the MSME owner. On the other hand, they had to explore the problem faced by the MSME. This condition got them to take the initiative to do direct observation in the fields. They recorded the activities conducted by the MSME and interviewed the employees. This trained their problem solving skills. Several students feel that this learning model is bothersome and tiresome, but was great for the development of both hard skills and soft skills. They were happy since they could apply the concept of Cost Accounting in real business. Several students expressed that through this learning model, they felt more useful for their surroundings. This shows that their empathy has developed. They do not only empathize towards their groupmates, but also tried to solve the problem faced by the MSME.

The second group preferred the active learning process mixed with conventional learning. They needed the lecturer’s assistance to deliver the materials first before they proceed to active learning. They would like the lecturer to deliver the materials in class, provide practice problems, and then proceed to active learning model. They felt it was difficult to understand the concept of Cost Accounting independently, even when the lecturer has provided the SLP, learning resources in the form of book, power point, and links on the internet at the beginning of the lecture sessions. They were worried that they could not keep up with the rest of their groupmates. This was apparent in the group presentation, students in this group looked unprepared and did not master the presentation materials.

The third opinion was expressed by only one student. For him/her, it was easier to understand what the lecturer deliver in class and to work on practice problems. The student did not like active learning process since the process was quite tough and tiresome. It was hard for the student to follow the work rhythm or his/her fellow groupmates. The other group mates complained about the performance of said student. This student was always unable to fulfill the group’s target and constantly asked for assistance from the other members.

4. Conclusions and Suggestions

The result of this research shows that group-work method in the learning of Cost Accounting in an Accounting Study Program could develop students' soft skills. Soft skills that were developed in the first cycle were communication, collaboration, ability to adapt, leadership, and social and emotional learning. In the second cycle, the aforementioned soft skills were further developed with the addition of development of other soft skills, which are critical thinking, creative thinking, initiative, confidence, empathy, mindset development, and cultural awareness. The lecturer’s instruction during the learning process highly affects the outcome that will be achieved. The findings of the research show that 90% of students that followed the learning process liked active learning process. All students involved in the process chose to use group-work method during the learning process. 67% of the students liked to select their own groupmates, 19% of the students prefer to follow the group determined by the lecturer, and the other 14% is indifferent between the first or second option. Therefore, it is important for the lecturer to understand the characteristics of the students involved in the learning process in the course subject that he/she is teaching. The students enjoy mentoring since this process builds interpersonal relationship between the students and the lecturer. This closeness made the students comfortable and motivated when working on their assignments.

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