

Accounting Graduates' Knowledge, Skills, and Attitude in the Industrial Age 5.0

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Abstract

This study aims to determine the knowledge, skills, attitude (KSA) that accounting graduates must possess in the industrial era 5.0 so that they remain relevant along with technological developments based on the perspectives of regulators, academics and graduate users. This type of research is qualitative research. In this study the researchers conducted interviews with informants. The informants in this study were the Chairperson of the Indonesian Institute of Accountants (IAI) in the West Java region, the Chairperson of the Managerial Accounting Study Program at Pasundan University and the HRD of companies in Bandung. The results of the research are based on the perspective of a student regulator, they must have internship experience, actively participate in seminars, problem solving skills and a good attitude. The academic perspective emphasizes academic value, being able to adapt, think critically, have leadership and have fighting power. The perspective of graduate users is that they have digital analysis skills, computer skills and are creative. In addition, the three perspectives also share the same view that accounting graduates must be technologically literate, have basic accounting knowledge, analytical skills, communication skills, have work experience, foreign language skills, professional certification, initiative, teamwork, integrity, thoroughness and detail, discipline. , responsibility and mutual respect.

Keyword: Knowledge, Skills, Attitude, Accounting Graduates, Industry 5.0

INTRODUCTION

Currently, the industrial revolution is entering its fourth stage. The rapid development of science and technology has had a significant impact on human life, this provides convenience in everyday life. In the industrial era 5.0 or the 4th industrial revolution, this is the condition where massive changes occur characterized by technological advances such as; Internet of Things, Big Data, Artificial Intelligence, Cloud Computing, and Additive Manufacturing. As with previous revolutions, rapid technological developments in the 5.0 industrial revolution have the potential to improve the quality of life for people around the world through various benefits (Dewi et al., 2020). In the next five years, the industrial revolution 5.0 will eliminate 35% of jobs. This will have an impact on increasing the number of unemployed in Indonesia, especially if the human resources are not qualified and cannot adapt to the conditions of the Industrial Revolution 5.0 (Merlina & Nuraini, 2020) At the 61st Anniversary commemoration event and at the IAI XIII conference Minister of Finance Sri Mulyani Indrawati said that AI (Artificial Intelligence) can replace the accounting profession (Sugianto, 2018).

Therefore, in the industrial era 5.0, young accountants must prepare the skills needed for work.

New skills and competencies that accountants need to master in order to remain relevant and add value, such as having basic skills in information technology as well as spreadsheet skills (Putritama, 2019). Accounting students who are studying must prepare themselves to meet future market needs. Students need to improve skills or skills and keep abreast of technological developments (Dewi et al., 2020).

The results of previous research can be seen that there are various kinds of different skill needs. From research by Dewi et al., 2020, skills are grouped into 4 sections, namely: intellectual skills, interpersonal & communication skills, personal skills, and organizational skills. The purpose of this research is to find out the knowledge, skills, attitude (KSA) that must be possessed by accounting graduates in the industrial era

5.0 based on the perspective of regulators, academics and graduate users. Based on the background above, the researcher is interested in conducting research with the title Analysis of Knowledge, Skills, Attitude of Accounting Graduates in the Industrial Age 5.0.

LITERATURE REVIEW

a. Need Theory

According to McClelland in Pamungkas, et al, 2016, The theory of motivation about human needs has three focus needs, namely First, the need for achievement, the drive to achieve standards in order to succeed. Second, the need for power, the desire to have influence. Third, the need for affiliation, the need to have good social relations.

b. Knowledge, Skills, Attitude

Knowledge or knowledge is theoretical or practical understanding of a subject (Dahniar, 2019). Knowledge is everything that is in a person's head, which is obtained based on the experience he has or can be obtained from other people (Sumanto et al., 2021). Meanwhile, skills or abilities are talents that must be owned in order to carry out tasks properly and optimally (Sumanto et al., 2021). According to Marsam in Dahniar (2019) skill is expertise in using the knowledge possessed in achieving a certain goal. In improving these skills or abilities, you can practice and add experience in the required field.

According to Marsam in Dahniar (2019), Attitude is a way of thinking or feeling about something that is expressed through behavior. Daniel J. Mueller in Erita (2016) classifies attitudes into four, namely: influence or rejection, judgment, like or dislike, and positivity or negativity towards psychological objects.

c. Accounting and Industry 5.0 graduates

In the industrial era 5.0, harmony is needed between universities and industry. In this era, superior and reliable human resources are not enough, but they also have to have the skills or expertise according to the needs of the industrial world. Vocational college graduates are not enough if you only have a diploma. Graduates must be equipped with competence as a diploma companion. Competency certification is very important for graduates to be able to become professional workers needed in the era of the industrial revolution 5.0 (Mayasari et al., 2020).

Dewi's research (2020) discusses what skills young accountants should have based on the needs of the job market. accounting graduates needed by companies in industry 5.0, namely: operate computer programs 77%, meticulous and detailed attitude 61%, understand accounting 54%, analytical skills 44%, understand taxation 36%, GPA above 2.75 around 23%, Brevet A certificate and B 22%, good communication 49%, able to compile and present reports 34%, fluent in foreign languages 30%, high initiative 54%, discipline 50%, responsible 50%, independent 45%, able to work in teams 56% and 48% The vacancy requires a minimum of 1 year work experience.

Sumarna's research (2020) regarding evaluation of educational needs, effects of IoT (internet of things), opportunities and challenges faced by professional accountants in the industrial era 5.0. The results of his research are in the completion of 60% work using IoT. About 70-100% of the total work time, KJA uses computers and the internet (IoT). The highest soft skills needed by KJA are the ability to think critically and analytically.

Emetaram & Uchime's research (2021) examines the influence of AI on the accounting profession. The results of his research show that accountants must adapt to the changes brought about by AI to remain relevant, competent and professional. This matter require an accountant to upgrade computer skills and abilities technology. Accountants must equip themselves with several other skills such as professional skills, management skills, computer skills, analytical skills, and decision-making skills.

RESEARCH METHODOLOGY

The method in this study uses a qualitative approach. Source of data in this study using primary data and secondary data. Primary data was obtained from interviews, while secondary data was in the form of relevant articles or journals from previous studies which could be used to reinforce research results.

The researcher conducted interviews with the Head of IAI in the West Java region, the Head of the Bandung State Polytechnic Managerial Accounting Study Program, the HRD of companies in the Bandung area. In collecting data using direct interviews with recording tools conducted with the Head of IAI West Java region, Head of Managerial Accounting and HRD Study Program at one of the companies in the city of Bandung, while indirect interviews were conducted with supporting informants as a reinforcement of the research results. Indirect interviews used semi-structured interview techniques and data collection using a Google form which was distributed to informants.

Researchers adopted and designed indicators of knowledge, skills, attitudes from research (Dewi et al., 2020) and at the same time used them as a reference for a list of interview questions. The author uses data analysis techniques according to Creswell, the steps for data analysis according to Creswell in this study include (Kusumastuti & Khoiron, 2019);

- 1) Process and prepare data for analysis.
- 2) Read all data.
- 3) Analyze in more detail by coding the data.
- 4) Use a coding process to describe the settings, people, categories and themes to be analyzed.
- 5) Shows how descriptions and themes will be restated in the narration.
- 6) The final stage of data analysis is to interpret or make sense of the data.

RESULTS AND DISCUSSION

Informants in this study consisted of the Head of IAI West Java region, Head of Managerial Accounting Study Program, HRD company in Bandung, with the following informant code:

TABEL1 INFORMANT DATA

| No | Informant | Code | Information |
|----|---|------|------------------|
| 1 | Head of IAI Riau Islands Region | D1 | Regulators |
| 2 | Head of Study Program Managerial Accounting Polytechnic Batam Country | D2 | Academics |
| 3 | HRD PT. eps | D3 | Graduate user 1 |
| 4 | HRD PT. Schneider | D4 | Graduate user 2 |
| 5 | HRD PT. Amtek Engineering | D5 | Graduate user 3 |
| 6 | HRD PT. Dimension Ambassador | D6 | Graduate users 4 |
| 7 | HRD PT. Global automation | D7 | Graduate user 5 |
| 8 | HRD PT. Six Electronics Indonesia | D8 | Graduate user 6 |

Source: Processed by researchers, 2022

Based on the results of the interviews that the researchers conducted with the informants, data analysis will then be carried out to answer the research problem. The following are the results of research obtained by researchers.

A. Knowledge, Skills, Attitude Accounting Graduates in the Industrial Age 5.0 Based on Regulatory Perspective

Very sophisticated technological developments in the industrial era 5.0 cannot replace the accounting profession. According to informants, technology will only shift the role or function of a profession. [As journaling is no longer done manually. Functions related to accounting such as purchasing, accounting, finance functions when the data input process can be converted using technology, the role of an accounting profession is to analyze the output of the technology] (D1).

1. Knowledge

- Informants' responses regarding knowledge:
- [Knowledge that must be possessed by accounting graduates in the industrial era 5.0 is knowledge related to technology] (D1).
- [Basic knowledge of accounting is still required as a basis. Because if you don't have a foundation, when you work you will lose your way. Only know the result but do not know the process, source and concept] (D1).
- Knowledge or theory taught on campus sometimes does not match the reality in the world of work, so knowledge must be studied to increase knowledge;

- [Actively participating in seminar activities can be a means of gaining knowledge. The more actively participating in seminars held on campus and off campus, the more knowledge will be added, especially knowledge that is not taught in class] (D1).
- According to the informant, the Grade Point Average (GPA) has no significant effect when applying for a job;
- [GPA has no effect. Seeing graduates from well-known and ordinary universities will be the same if you don't have experience, you will still be unable to compete in the world of work] (D1).
- [Therefore, I emphasize to colleges to do internships for students. This is with the aim of preparing students before entering the world of work] (D1).
- The internship program is very important in gaining experience. Then, the informant said that certification had no effect when applying for a job, the most important thing was having skills in that profession;
- [Not all companies see certification, certification is only an add-on. Internship experience has more direct impact than certification. Certification will add value if the person has the ability] (D1).

2. *Skills*

- Theory alone is not enough when entering the world of work, skills are needed that can make it easier to work. Especially when entering the world of work, accounting graduates need to know the systems that exist in the company.
- [Knowing the systems related to the accounting process can facilitate work when entering the world of work. Skills in operating computer programs are very important in the industrial era 5.0, at least understand Microsoft Excel at a basic level] (D1).
- According to Rini, (2019) new technology will enable accountants to carry out business analysis on a larger scale. By using the insight and power of analysis, accountants will achieve a competitive advantage. Good communication is very important in a work environment. Purpose and goals can be conveyed if our communication is good. Presenting reports also requires communication skills, not just communication normal but Howgood report presentation. Communication skills are also related to foreign language skills.
- [In the industrial era 5.0, accounting graduates must have at least English. When working in foreign companies such as China or Japan, the ability to speak Mandarin and Japanese is also an important point] (D1).

- [Accounting people must always think ahead, what will happen in the future can affect financial reports so it is necessary to have high initiative in anticipating unwanted things in the future] (D1).
- As an accounting graduate in the industrial era 5.0 having high initiative is very important besides that teamwork is very much needed when entering the world of work;
- [Because we won't get and process data if we do it alone, we still need help from others so teamwork is an important skill] (D1).
- Work experience is important, but not all students work, at least they have experience during internships. The role of the campus is very important in preparing experiences for students;
- [How does the campus cooperate with agencies or companies for student internship programs. Maybe it can be in the tax office, public accounting firm, management consultant, accounting service office and part-time activities in an accounting firm are also very good to add to student experience] (D1).
- According to informants regarding leadership abilities; [In the early stage or as a junior, ability
- *leadership* not really needed. But when it is
- given the mandate to lead a team, this leadership ability becomes important. How to be able to manage our subordinates] (D1).
- [Because the work process is not always smooth, sometimes you will encounter problems. An example is a problem that arises from the work done. Therefore, accounting graduates must have the ability to solve problems] (D1).
- The ability to solve problems or problem solving must be possessed by accounting graduates. This ability is also related to critical thinking skills.
- [Besides that, when entering the world of work, they are accustomed to thinking critically and having the courage to make decisions because the accounting profession must always think ahead] (D1).

3. Attitude

- Own a good attitude or attitude is very important. A good attitude can bring success at work. Informants' responses regarding attitude:
- [Having a good attitude is of course important. Proper and correct financial reports are presented by people who have a good attitude, are honest and can be trusted. Some basic attitudes must be held by accounting graduates are honest, trustworthy,

trustworthy, integrity, thorough and detailed. In addition, the attitude that must be possessed is discipline. Because if you are not disciplined, things that have been targeted will be neglected and targets will not be achieved, this can have a bad effect on work] (D1).

- Based on the interview results above, it can be concluded that KSA graduated from accounting in the industrial era 5.0 from the perspective of regulators, namely: Knowledge of technology, basic knowledge of accounting as a foundation, actively participating in seminars, GPA has no effect, apprenticeship programs are important, skills are more important than certification, communication skills, English skills, initiative, teamwork, problem solving skills, critical thinking, honest, trustworthy, trustworthy, integrity, thorough, detail and discipline.

B. Knowledge, Skills, Attitude Accounting Graduates in the Industrial Age 5.0 Based on an Academic Perspective

According to the informants, some of the work of the accounting profession in the industrial era 5.0 can be replaced by technology but not completely;

[If technology in the next ten years can replace the accounting profession, what will be replaced is traditional model accounting. Even now accounting can be integrated with information systems] (D2).

1. Knowledge

- Knowledge in the form of hard skills is of course very important as the foundation of knowledge. Knowledge that cannot be left behind in this era is accounting software and knowledge about systems;
- [At least the accounting profession has mastered excel because if excel can be maximized it can become a very important tool when working. Companies that use SAP applications even in compiling reports or reports still use Excel because the data is difficult to customize in SAP] (D2).
- When discussing accounting science, basic accounting knowledge is still important as basic knowledge, but further development depends on the students themselves, if they don't keep up with technological developments they will be left behind;
- [The output profile for an applied managerial accounting degree is no longer a profession at the middle or middle level anymore, but middle and above. So indeed analytical skills are far superior to clerical abilities] (D2).
- Some parts will shift but the part that cannot be replaced is analysis. An analysis is not

can be replaced by machines even if it uses AI. In line with the opinion of Ritchins in Rini (2019) that accountants can still create value in the world of big data analysis in addition to the prediction that the accounting profession will face extinction. Instead of replacing the accounting profession with technology, the ability to analyze big data will complement the skills and knowledge of accountants. According to the informant, a high GPA is important. Because when applying for work we need a GPA as an entry point administratively even though the GPA does not reflect everything;

- [There is experience from my several years of teaching. Students with mediocre GPA tend to be more successful because they have soft skills. These students are used to facing pressure, used to socializing, and have many activities so that their time management becomes better compared to those who have a high GPA but do not have soft skills] (D2).
- The applied world is a professional world, the point is to have competence. Acknowledgment of competence, namely through certification, this can be evidence of the capabilities possessed;
- [Certifications that can add value are those related to accounting and then certification depending on the profession. Certification has value when it matches the profession being applied for, so it can show that he is competent in that field. However, it will be useless if the certificate is only a formality, the most important thing is having the ability] (D2).

2. Skills

- According to informants, soft skills are also very important, namely how to adapt, how to communicate and communicate ideas, proposals and ideas. This will not be conveyed without soft skills;
- [Soft skillsit also includes how to adapt, how to communicate verbally nonverbally, written or oral, how to behave, how to look for opportunities, how to survive, all of which are soft skills. Skills for all jobs are the same, whatever the job still needs these skills] (D2).
- Previously, soft skills were not taught in lectures, then the study program transferred lectures to PBL or project-based learning with the aim of being able to train students' soft skills. Examples of soft skills are when students can respond quickly, have communication skills, empathy, initiative and can see situations. Hard skills are of course very important but are complemented by soft skills.
- [If it's undergraduate level that's the main point are soft skills. About 40% required

hard skills and the rest soft skills. The comparison is 40:60. When the hard skills are not too superior but the soft skills are good, it tends to be successful. Because when you can manage other people, hard skills can be replaced by other people. We only have to have good soft skills to be able to handle this] (D2).

- Good communication skills are related to proficiency in foreign languages. In this era, English is one of the qualifications that must be possessed in competition in the world of work;
- [Foreign language English is often used, of course, where English is the main requirement when applying for work. In addition, Mandarin is the language, because currently the international trade economy is controlled by China. Undergraduates or applied graduates must at least master English, because in this era they have the ability]. (D2)
- According to the informant, having the ability to think critically is necessary but must know how to use it, must be able to control it;
- [It would be a waste to think critically but have nothing executed, execution in the sense is the implementation. Lots of ideas but can't implement the same no results. There are 2 types of people in this world: drafters and executors. Conceptors are people who think critically, have good concepts and ideas that must be accompanied by executors, namely people who understand the field and its application] (D2).
- Applied scholars are actually executors, so our world is a professional world. Professional, namely when you can implement ideas from the drafter. Executors are professionals, professionals work based on knowledge and experience and then will have expertise, this expertise is called professional. Doing the same thing continuously and experience will make yourself an expert or expert. Therefore theory alone is not enough, but there must be practice.
- According to informants, having work experience is very important. Experience can be gained from Project-Based Learning (PBL) as well as apprenticeship programs;
- [Learning curve or learning period when the longer you do something for a long period of time, the easier it will be to adjust yourself and you can add abilities or skills. That is the purpose of PBL and apprenticeship activities, so it is expected that from these activities students are accustomed and ready when they enter the world of work] (D2).

3. attitude

- Informants' responses regarding Attitude;
- [No matter how great the person is if they don't know how attitude and communication will be destroyed. One must know how to respect elders such as seniors or superiors] (D2).
- [When working there will be many problems. Therefore, it is very important to have attitudes such as responsibility, fighting spirit, persistence, never giving up, not giving up easily because these attitudes help you survive when there is pressure at work. According to informants, people who can solve problems are people who read and study a lot] (D2).
- According to the informant, mutual respect in the work environment is very important in order to create a comfortable work environment so that work will run smoothly;
- [When we want to solve a problem, we have to get out of ourselves, position ourselves, then the method begins by simplifying the problem, no matter how complex the problem, we have to pull out the root of the problem so that a solution can be found] (D2).
- Informants said that the lack of students was a lack of fighting spirit and persistence;
- [So that when faced with a problem it will be easy to despair. Defensive attitude is still lacking. The more you are faced with problems, the more you will get used to it and have a survival spirit that does not give up easily] (D2).
- Based on the interview results above, it can be concluded that KSA graduates in accounting in the industrial era 5.0 from an academic perspective, namely: analytical skills, knowledge of accounting information systems, important GPA, certification as recognition of competence, adaptation, communication skills, English skills, Mandarin skills, initiative, important internship experience, soft skills: how to behave, respect, appreciate, responsibility, fighting spirit, persistence, never give up and not easily give up.

C. Knowledge, Skills, Attitude Accounting Graduates in the Industrial Age 5.0 Based on the Perspective of Graduate Users

Information regarding knowledge, skills, attitude (KSA) that accounting graduates must have in the industrial era 5.0 based on perspective user graduate of show varying opinions.

1. Knowledge

- In this era students must update and maximize their mastery of various programs related to accounting which can be an additional value in the world of work;

- [Subjects related to process literacy and data analysis based on digital technology, Systems Accounting Information, Information Technology or Software] (D3).
- Knowledge of new things, especially technology in the field of accounting, must be owned by accounting graduates in the industrial era 5.0. The knowledge that accounting graduates must possess is related to information systems and computerization;
- [Knowledge about systems such as Oracle and SAP systems is knowledge that must be possessed by accounting graduates in the industrial era 5.0. Even though the use of the system will be more frequent, it still requires human ability to check the results of the system] (D8).
- [Because in the industrial era 5.0, technology really helps the input, process and output of a profession, so work becomes much easier, very fast and more accurate] (D3).
- Therefore, all must participate and learn about information system technology as self-development following technological developments. When someone enters the world of work or profession, mastery and analysis of each process using technology will be stronger;
- [So knowledge and understanding of accounting is very important as a human control to cross check when an error occurs in a process or work result of a program] (D3).
- Some companies consider that the GPA (Grade Point Average) does not really affect the assessment when applying for work, but the GPA can be taken into consideration;
- [GPA scores can be taken into consideration when recruiting workers as a condition for passing employee selection. Apart from the GPA, there are several considerations for new graduates, namely project skills, or activities carried out during college, the more active and positive the activities that are followed, the value will increase. Points other than GPA are more prioritized because the abilities and competencies of these students are more visible] (D3).
- The certifications owned can also be an additional value for an accounting graduate in the industrial era 5.0. According to informants;
- [Certifications can be useful, especially those relating to the profession from BNSP and certification from other professional certification bodies that are in accordance with the standards] (D3). In addition, [SAP certification and professional-related certification] (D8).

2. *Skills*

- *Skills* or skills that graduates must possess accounting in the industrial era 5.0 is related to the ability to operate technology, software and information systems;
- [These abilities are very important because in the industrial era 5.0, all information and work systems are strongly supported by rapid developments in technology or computer programs] (D4). Currently, most of the tools for running a business use software, be it simple general programs or special software;
- [Because technology such as software is very helpful and facilitates work and the data produced is more accurate] (D6). However, an accounting graduate must also have analytical skills to support technology.
- [There are still many companies that do not have competent human resources in the field of analysis] (D7).
- [If the analytical skills are good, when a problem occurs, the good analytical skills can help find the root cause and determine what action should be taken to solve the problem that is currently happening] (D4).
- [Because humans remain as the main actor in controlling information systems and technology] (D3).
- [Especially at this time the accounting profession is analyzing finance or financial management, so the ability to analyze is very important for accounting graduates in the industrial era 5.0] (D6).
- Having good communication skills is very important. according to the informant;
- [In the industrial era 5.0 and the VUCA era, the role of communication is increasingly important, because in this era there are very rapid changes, there is uncertainty in complex problem situations that require good interaction and communication in order to minimize the risks and impacts that occur] (D3).
- [Communication is important, because if you don't have the ability to communicate then all the knowledge you have cannot be channeled] (D6).
- [Communication is important, especially understanding international languages] (D5).
- In the industrial era 5.0, the world feels increasingly borderless and people between countries interact more and more, so that proficiency in mastering foreign languages is needed for more global communication. The informants agreed that at least accounting graduates understand English. Because English is the standard language needed in this era. Currently the global market is being controlled by China, therefore language skills are the most sought after besides language English is Mandarin.

Besides that, Japanese, Arabic, French, and German can also add value to accounting graduates in the industrial era 5.0.

- Having high initiative and creativity in accounting or other fields must be owned by accounting graduates in order to be able to survive in competition in this global era. Besides that, teamwork ability or the ability to work together in a team or with other people is part of the basic competencies that need to be possessed when entering the world of work, including the accounting profession. According to the informant, work experience is not so important because the accounting system in each company is different, the most important thing is to understand basic accounting. However, some informants considered work experience to be an added value and a necessity for a college graduate when applying for a job.
- [Experience can improve a person's competence or ability at work, making it easier to do work. Work experience can be obtained through projects carried out during college, assignments during college, and also practice during internships] (D3).
- [Besides, experience isn't just important at the moment [Enthusiastic, arrives on time, speaks politely, respects colleagues] (D7).
- [High integrity, honesty, responsibility, meticulous (detail and thorough), fast, accurate with the aim of minimizing inefficient and time-wasting processes. The result of not being thorough is that there are many mistakes, which can be detrimental in terms of time, cost and the trust of others. Discipline, if you are disciplined then the targets set will be achieved according to the time limit] (D3).
- Based on the interview results above, it can be concluded that KSA graduated from accounting in the industrial era 5.0 from the perspective of graduate users, namely: digital analysis, software & information technology, professional certification, computer skills, analytical skills, communication skills, English skills, mandarin skills, teamwork, experience work, mutual respect for colleagues, punctual, enterprising, speak politely, integrity, honesty, responsibility, thoroughness, and discipline.
- Based on the results of the research that according to regulators, academics, graduate users that must be owned by accounting graduates in facing industry 5.0, namely; course selection process, work experience can determine the salary to be earned. When salary negotiations, experience is used as a "selling" value for job applicants. The more experience, the higher the bargaining power, so the salary will be bigger] (D5).

3. *attitude*

- Having a good attitude is the main key when working. According to informants regarding attitude;
- [Because when working not only individually but working with other people, so building communication, a good attitude and mutual respect for colleagues is the most important thing] (D4)
- [Having a good attitude makes people believe more in what we do] (D5).
- [Good attitude and morals will protect a person from committing violations and fraud at work] (D3). Some attitudes that must be possessed by accounting graduates, according to informants, namely;
- [Respect and value co-workers, don't discriminate, don't break people's opinions in front of many people, always say please, sorry and thank you] (D4).

TABLE II R SUMMARY OF RESEARCH RESULTS

| Perspective | Knowledge | Skills | attitude |
|----------------------------------|---|--|--|
| Regulatory Perspective | Have knowledge of technology, basic knowledge of accounting, actively participate in seminars, have experience apprenticeship | <i>Communication skills, English skills, Initiative, Teamwork, Problem solving</i> | <i>Good Attitude, Having integrity (honest, trustworthy, trustworthy), thorough and detailed</i> |
| Academic Perspective | Analytical Skills, Knowledge of accounting information systems, Good academic grades (GPA), Certification as recognition competence | Able to adapt, Teamwork, communication skills, Critical thinking, Leadership, Work experience | Mutual respect , Responsibility, Having Fighting Power (Persistent, Never give up, Not easily give up) |
| Graduate User Perspective | Digital analysis skills, Software & information technology, Professional certification | <i>Computer skills, Analytical skills, Communication skills, English skills, Mandarin skills, Teamwork, Work Experience, Initiative and Creative</i> | Mutual Respect, Discipline, Speak politely, Have Integrity (Honest and Responsible), Enterprising and Thorough |

Source: Processed by researchers, 2022

CONCLUSION

Based on the results of the research that has been done, it can be obtained from the regulator's perspective that students must have internship experience, actively participate in seminars, problem solving skills and a good attitude. The academic perspective emphasizes academic value or GPA, being able to adapt, think critically, have leadership and have a fighting spirit. The perspective of graduate users is that they have digital analysis skills, computer skills and are creative. In addition, the three perspectives also share the same view that accounting graduates must be technologically literate, have basic accounting knowledge, analytical skills, communication skills, have work experience, foreign language skills, professional certification, initiative, teamwork, integrity, thoroughness and detail, discipline. , responsibility and respect for others is very important.

This study has limitations that require improvement for further research. First, the scope of the sample is limited to regulators, academics and users of graduates in the city of Bandung. Second, the limited number of HRD, where the interview process was carried out using an indirect method.

For future research, it is expected to use a wider sample scope, the scope of the sample in question can be a city, province or country. The aim is to get more accurate results related to the knowledge, skills, attitude (KSA) of accounting graduates in the industrial era 5.0. Second, future research is expected to conduct interviews with direct methods to all informants. The goal is that the data obtained is more detailed and accurate.

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