

ACCOUNTING'S STUDENTS SOFT SKILLS DEVELOPMENT IN INDUSTRIAL REVOLUTION 4.0 (CASE STUDY AT UNIVERSITIES IN BENGKULU)

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ABSTRACT

Job competition in the era of the Industrial Revolution 4.0 requires accountants to have more skills in addition to the knowledge gained in college; these skills are called soft skills. However, the reality is that many accountants still lack master soft skills. This problem cannot be separated from the role of universities as providers of accounting graduates. This study aims to describe the role of universities, especially accounting study programs, in developing the soft skills of accounting students in the era of the Industrial Revolution 4.0. This research is qualitative research with a case study approach. The informants in this study were four managers of accounting departments, four managers of accounting student organizations, and one manager of MBKM centres working in 4 universities in Bengkulu City. The data used in this study was obtained through direct interviews with data analysis techniques in data collection, data reduction, data presentation, and conclusions. The results of this study show that Universities in Bengkulu have developed the soft skills of accounting students through soft skills courses, integrating soft skills development into the learning process, encouraging accounting students to participate in MBKM programs, organizational activities, seminars, FMD, training, and soft skills competency tests. This research helps the manager of the Bengkulu City accounting study program understand and re-evaluate the current state of soft skills development of accounting students so that it can be better.

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INTRODUCTION

In this era of Industrial Revolution 4.0, the development of the world of work is focused on technology. Technology developed in the industrial era 4.0, such as Big Data and the Internet of Things, has taken over several human jobs related to data and information management. The development of technology that can manage data by itself without human intervention has improved the process of job automation.

This condition has an impact on several jobs, one of which is an accountant. In the world of accounting, the essential role of accountants, such as recording, managing, and sorting transactions, as well as making financial statements, has been facilitated by the existence of accounting software technology. According to Sumarna (2020), most KJA have started using software and IoT. Accounting activities such as journaling, retrieving client documents, and preparing

general ledgers are almost entirely done with software.

To be able to adapt in this era of revolution. An accountant must have more skills besides the knowledge obtained in college or school, called soft skills. Soft skills are a person's qualities, habits, personality, attitudes, and social abilities used in everyday life and while working. (Maniscalco, 2010). Soft skills are needed by accountants in the era of the Industrial Revolution 4.0 to face global competition, competency-based productivity demands, competent labour needs, measurable performance, teamwork, and effective communication (Tsiligiris & Bowyer, 2021).

The importance of soft skills in the world of work has been emphasized in the results of previous research. Ibrahim (2017) found that mastery of soft skills positively impacts employee work performance. Research conducted by Nusrat (2019), Andrews (2008), and Ismail (2020) said that employers are looking for employees who have soft skills such as teamwork, communication, problem-solving, and time and target discipline. In addition, other research by Mayasari (2020), Sumarna (2020), and Marx (2020) said that soft skills of leadership, creativity, critical thinking, initiative, negotiation, and decision-making are also needed in today's world of work.

An accountant must have good soft skills to meet the employer's request. The problem with this research is that many accountants still lack important soft skills. Previous studies, such as Rahayu's (2021), found that accounting graduates do not have soft skills compared to technical skills in accounting and information communication technology. Similarly, Low (2016) and Tempone (2012) found that accounting graduates already have technical accounting skills but need more mastery of soft critical skills such as interpersonal and communication skills, the ability to solve problems, and the ability to take the initiative beyond theoretical problems.

This problem cannot be separated from the role of universities as providers of accounting graduates. According to Kurniawan (2016), universities are essential in developing students' soft skills through the learning process, extracurriculars, dormitory systems, practical courses, and community service. Another study by Muhmin (2018) said that universities must ensure the existence of soft skills courses in their curriculum structure; besides, lecturers can integrate soft skills into lecture activities by building a dialogue process, handling group dynamics, motivating students, and introducing critical thinking. A lecturer must also be ready to be an example for his students in applying soft skills.

Based on the explanation of the above phenomenon, this study aims to describe the role of universities, especially accounting study programs, in developing students' soft skills as prospective accountants. This research has the title Development of Soft Skills of Accounting Students in Facing the Industrial Revolution 4.0: A Case Study at Higher Education in Bengkulu City.

LITERATURE REVIEW

Soft Skill

According to Sailah (2008), Soft skills are a person's skills when conducting relationships or interactions with others. In this case, it is included in controlling itself so that work performance can develop optimally. Soft skills are different from hard skills, where soft skills are non-technical, such as ethics and communication skills. At the same time, hard skills are technical skills. These skills are usually related to academic and administrative knowledge. Soft skills can also be interpreted as interpersonal, human or behavioural skills necessary to apply technical skills and knowledge in the workplace (Weber et al., 2009).

The Development of the Role of Accountants

The Industrial Revolution 4.0 has led to the development of the role of accountants.

The revolution takes the accountants' manual and technical tasks replaced by digital technology. This technology causes accountants to have more time to carry out other activities, such as analyzing data and reports, as well as considering existing decisions to minimize errors due to human error (Tsiligiris & Bowyer, 2021).

According to IAI (2019), the role of Indonesian accountants in the Industrial Revolution era is as follows: (1) Identifying questions on data; (2) Conducting statistical analysis; (3) Data quality checking; (4) Interpreting the results of data processing; (5) As general business counsel; (6) As a specialist advisor; (7) Taking on the role of a business partner (8) Manipulating data; (9) Work with robots or similar machines; (10) Train artificial intelligence models; (11) Sustainability; (12) Non-financial reporting; (13) Cybersecurity.

Independent Campus Curriculum

A curriculum is a set of plans and arrangements regarding objectives, content, learning materials, and ways used as guidelines for implementing learning activities to achieve specific educational goals (Law Number 20 of 2003). Currently, the curriculum applied in Indonesian universities is the Merdeka Campus Curriculum.

The learning method used in the independent campus curriculum is the Student-Centered Learning (SCL) method. SCL is a learning method that places students at the centre of the teaching and learning process (Prayudani, 2019). The SCL learning method provides opportunities for students to innovate, create, and develop personal and interpersonal skills. Students are also required to be independent in seeking and developing knowledge.

The content of the Merdeka Campus Curriculum allows students to develop their competencies through the Merdeka Belajar-Kampus Merdeka (MBKM) program. The programs offered for learning outside of university are Independent Student

Exchange, Internship, Indonesia International Students Mobility (IISMA), Teaching Campus, Building Villages (Thematic KKN), humanitarian projects, certified independent studies, research and research, and entrepreneurial programs (kampusmerdeka.kemdikbud.go.id).

Implementing the MBKM program is based on Permendikbud Number 3 of 2020 concerning National Higher Education Standards on Learning Process Standards, especially in articles 15 to 18.

RESEARCH METHOD

Approach and Types of Research

This research uses a qualitative approach with a type of case study research. Qualitative research is a method based on the postpositivism philosophy, used to examine the natural condition of objects (as opposed to experiments) where the researcher is the key instrument.

Data types and sources

The data in this study is primary data. According to Sugiyono (2014), primary data is data obtained directly from data sources with direct observation between July to October 2022

Research Location

The research location is the place where the research is conducted. The location of this study is a university in Bengkulu City with accounting study programs (UNIB, Dehasen, UNIHAZ, and UM Bengkulu).

Research Focus

This research focuses on the head of a faculty, the head of a department in the university, and especially the head of the accounting department.

Research Instruments

According to Arikunto (2019), research instruments are tools or facilities used by researchers in collecting data so that their

work is manageable and the results are better, more careful, complete, and systematic so that they are easier to process. In this study, the instruments used were the researchers themselves, field notes, interview guides, tape recorders, and cameras.

Research Informants

In this study, researchers will learn about the development of soft skills of accounting students in the face of the Industrial Revolution 4.0. Therefore, the informants used in this study are heads of accounting study programs, managers of LPMPP, and administrators of accounting study programs in all universities in Bengkulu City. The number of informants used was nine. This amount is considered sufficient because, in qualitative research, the sample quality is more important than the number. The reason for selecting this informant is that the head of the department and the dean have the authority to compile a curriculum that is under MBKM and focuses on developing soft skills.

Data Collection Methods

The data collection method used in this study was interviews. In this study, interviews were conducted in an unstructured manner. Unstructured interviews are free interviews where researchers do not use systematically structured and complete interviews for data collection. The interview guidelines used are only in the form of outlines of the problems that will not be asked (Sugiyono, 2013).

This research only focuses on one case, namely the development of accounting students' soft skills in the era of the Industrial Revolution 4.0. Therefore, this study used a single case design. The single

case design is a case study research emphasizing only one case unit. The single case design is used when researchers find a particular case unique (Munhall, 2001). This research will be conducted at universities in Bengkulu City with nine informants. The study lasted two months (late August - September and early December).

Data Analysis Methods

The data analysis method used in this study is a qualitative data analysis method with stages of Data Collection, Data Reduction, Data Presentation, and Conclusion Drawing Verification.

RESULT AND DISCUSSION

Informant Perception of Soft Skills Needed in the World of Work

Based on Table 1 and Figure 1, it is known that informants consider communication skills to be essential soft skills that accountants must have in the world of work. In addition, soft skills, cooperation skills, leadership, understanding of accounting software, and time management are also considered necessary by the majority of informants.

Soft Skill Development Efforts by Accounting Study Program

Based on Table 2, it is known that the accounting study program in Bengkulu City has tried to develop the soft skills of accounting students through (1) MBKM Activities such as Internships and Teaching Campuses, (2) PKM, (3) training and competency exams, (4) Encouraging accounting students to attend seminars related to soft skills, (5) Through soft skills courses, especially those related to the operation of accounting software.

Table 1. Informants' Perceptions of Soft Skills Required

NO	REPORT	ANSWER	CONCLUSION
1	Head of Accounting Study Program UNIB	<i>accounting software</i> , cooperation, problem-solving, self-management, responsibility, communication, leadership, creativity, hard work, critical thinking, and new literacy.	1) Communication (8) 2) Cooperation (5) 3) Leadership (5) 4) <i>Accounting Software</i> (5) 5) Time Management (5) 6) Adaptations (3)
2	Head of Dehasen Accounting Study Program	<i>accounting software</i>	7) Troubleshooting (2) 8) Responsibility (2) 9) Creativity (2)
3	Head of UNIHAZ Accounting Study Program	accounting software, analysis, computerized use, communication, financial analysis, tax analysis	10) Analyzes (2) 11) Services (2) 12) Self-management (1) 13) Critical Thinking (1) 14) Hard Work (1)
4	Head of UMB Accounting Study Program	Communication, cooperation, organization, service, adaptation, leadership, and time management.	15) New literacy (1) 16) Computerized (1) 17) Financial analysis, (1)
5	Head of Reasoning and Science of HIMASI UNIB	Communication, leadership, graphic design, cooperation, time management, <i>marketing</i>	18) Analyze taxes (1) 19) Organization (1) 20) Graphic Design (1)
6	Head of Reasoning and Science of HIMATANSI Dehasen	<i>accounting software</i> , communication, cooperation, discipline, time management	21) Marketing (1) 22) Discipline (1) 23) Business knowledge (1) 24) Sensitive to surroundings (1)
7	Interest and Talent Coordinator of HIMASI UNIHAZ	Business knowledge, leadership, communication, services, <i>accounting software</i>	25) Curiosities (1)
8	Head of Reasoning and Science of HIMASI UMB	Communication, cooperation, time management, analysis, adaptation, creativity, problem-solving, sensitivity to surroundings	(number): Number of votes
9	Head of MBKM LPMPP UNIB Center	Communication, leadership, adaptation, curiosity, responsibility, and time management.	

Policies Related to MBKM Program Credit Conversion

Table 3 shows that the accounting study program at universities in Bengkulu City has converted MBKM activities into 20 credits per semester. MBKM activities are converted into credits through two methods: the structured form and the accessible form. In the structured form method, MBKM activities are converted into 20 credits through existing courses in the study

program. This method can be done if students' competencies through MBKM activities follow the available study program courses.

Conversely, suppose the competencies obtained by students through MBKM activities differ from the courses available in the study program. In that case, the credit conversion is carried out through the free-form method, namely credit conversion through special conversion courses provided by universities.

Table 2. Soft Skill Development Efforts by Accounting Study Program

NO	REPORT	ANSWER	CONCLUSION
1	Head of Accounting Study Program UNIB	<ol style="list-style-type: none"> 1) Encourage students to take competency tests, for example, risk management certification exams. 2) Encouraging students to attend seminars, for example, the National Seminar on the Public Appraisal Profession during the <i>Accounting Fair</i> 3) Encourage students to take <i>soft skills training</i>. 4) Socializing MBKM programs such as internships, student exchanges, teaching campuses, and PKM activities. 5) Accurate <i>accounting software training</i> through Accounting Information Systems courses 	<ol style="list-style-type: none"> 1) Encouraging accounting students to participate in MBKM Activities such as Internship and Teaching Campus. 2) Student Creativity Program (PKM) 3) Through training and competency exams 4) Encourage accounting students to attend seminars related to <i>soft skills</i>.
2	Head of Dehasen Accounting Study Program	<ol style="list-style-type: none"> 1) Zahir accounting software <i>training</i> through Computer Accounting courses. 2) Require Zahir-certified competency exams. 3) Encourage accounting students to attend the Financial and Investment Digitalization seminar. 4) Encouraging students to participate in MBKM activities such as entrepreneurship, internships, and teaching campuses and PKM 5) Encourage accounting students to take part in <i>study tour activities</i>. 	<ol style="list-style-type: none"> 5) Through <i>soft skills</i> courses, especially those related to the use of <i>accounting software</i>
3	Head of UNIHAZ Accounting Study Program	<ol style="list-style-type: none"> 1) Encourage students to undertake training such as advanced career training 2) Encourage students to attend public lectures 3) Requiring students to attend seminars at least two times per semester, for example, the National Seminar on Management, Leadership, and Organization Science 4) Provide coaching for accounting students. 5) Encouraging students to join the MBKM program (Internship, Young Warriors, Teaching Campus) 6) <i>MYOB accounting software training through Computer Accounting course</i> 	

NO	REPORT	ANSWER	CONCLUSION
4	Head of UMB Accounting Study Program	1) Require accounting students to participate in organizational activities. 2) Please encourage them to attend seminars and training activities. For Example, Seminar Nasional <i>Get to Be A Successful Entrepreneur</i> 3) Require all accounting students to participate in PMO, <i>upgrading</i> , and <i>outbound activities</i> , 4) Encouraging students to take part in Kampus Merdeka activities such as (internships, PKM, entrepreneurship, PMM, and Teaching Campus) 5) MYOB accounting software <i>training</i> through the Accounting Computer Practicum course	

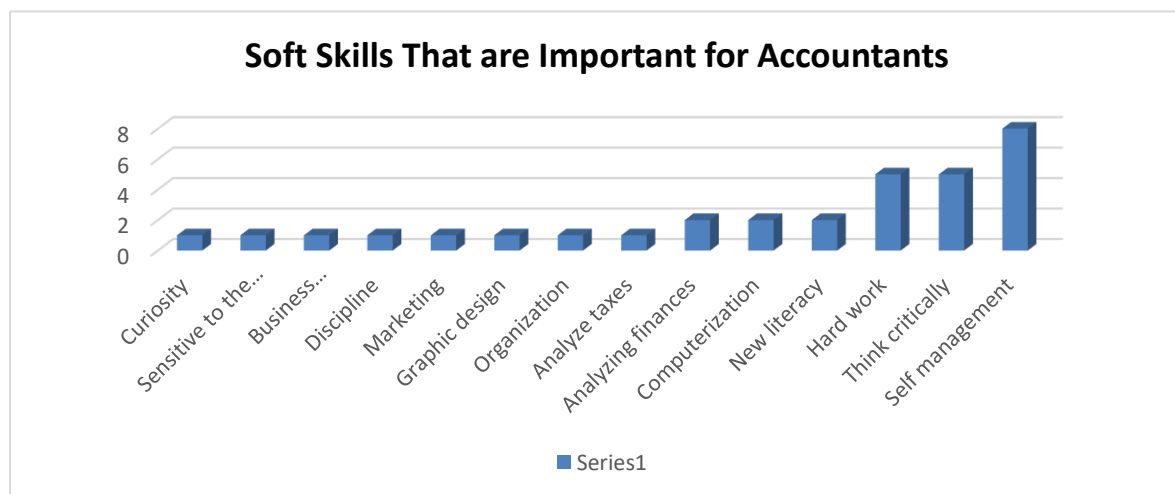


Figure 1 Informant's Perception of Needed Soft Skills

Development of Soft Skills in Learning Activities

Based on Table 4, it is known that the accounting study program in Bengkulu City has developed soft skills in learning activities through the application of the Student-Centered Learning (SCL) learning method, which is a learning method that places students at the centre of the process of teaching and learning activities through the presentation, assignment, group work,

problem-based learning, and case study activities.

Soft Skill Courses

Table 5 shows that the accounting study program in Bengkulu City has provided soft skills courses related to accounting software training.

Table 3. Policies Related to MBKM Program Credit Conversion

NO	COLLEGE	POLICY	CONCLUSION
1	University of Bengkulu	<ol style="list-style-type: none"> 1) The MBKM program can be followed by students and converted into 20 credits 2) Credits can be converted into existing courses (<i>structured form</i>) 3) The university also applies 10 MBKM <i>soft skills</i> courses (<i>free form method</i>) 4) <i>Soft skills courses</i> can replace study program electives or as additional courses 5) This <i>soft skills course</i> can make it easier for study programs to convert MBKM program credits so that they can reach 20 credits 	<ol style="list-style-type: none"> 1) The MBKM program for student exchanges outside the study program but still in the same university can be carried out for one semester and converted into 20 credits. 2) Other MBKM programs, which are carried out outside universities (student exchanges, internships, thematic KKN, teaching assistance, research, entrepreneurship, independent studies/projects, humanitarian programs), are carried out a maximum of 2 semesters equivalent to 40 credits (20 credits/semester)
2	University of Dehasen	<ol style="list-style-type: none"> 1) MBKM programs such as Teaching Campus and Internship are equivalent to 20 credits. 2) The study program has implemented the MBKM conversion course. 	<ol style="list-style-type: none"> 3) The MBKM program is converted to credits through two methods, namely the <i>structured form</i> and <i>free from</i>
3	University Prof. Dr. Hazairin, SH	<ol style="list-style-type: none"> 1) Students can take credits in different study programs for 1 (equivalent to 20 credits) 2) Students can also do lectures outside of college for a maximum of 2 semesters (equivalent to 40 credits / 20 credits per semester) 3) Unihaz has started implementing the MBKM free and <i>structured form credit conversion methods</i>. 	<ol style="list-style-type: none"> 4) In the <i>structured form method</i>, MBKM activities are converted into credits through existing courses in the study program. This method can be done if the study program courses are under the competencies obtained by students through MBKM activities.
4	University of Muhammadiyah Bengkulu	<ol style="list-style-type: none"> 1) Can take credits outside of college for a maximum of 2 semesters or equivalent to 40 credits; 2) Can take credits in different study programs as much as one semester or equivalent to 20 credits. The study program has also implemented a <i>free-form</i> MBKM conversion course to facilitate credit conversion. 	<ol style="list-style-type: none"> 5) The <i>free-form</i> method can be used if MBKM activities cannot be converted into courses in the study program. So, credit conversion is carried out through special conversion courses provided by universities.

Table 4. Soft Skills Development in Learning

NO	COLLEGE	DEVELOPMENT ACTIVITIES	CONCLUSION
1	University of Bengkulu	Soft skill <i>development activities</i> are done through presentations, group work, assignments, etc. (<i>student-centred learning</i>). RPS must also include projects, <i>case studies</i> , or <i>problem-based learning</i> .	The development of <i>soft skills</i> in learning activities is carried out by applying the <i>Student-Centered Learning</i> (SCL) learning method, which is a learning method that places students at the centre of the teaching and learning process through presentations, assignments, group work, and <i>problem-based learning</i> . And <i>case study</i> .
2	University of Dehasen	Through accounting software <i>training activities</i> , student presentations, group discussions, case studies, and projects.	
3	University Prof. Dr. Hazairin, SH	Learning using the <i>student-centred learning method</i> . Among them are <i>Group Discussions</i> , <i>Case Studies</i> , <i>Project Based Learning</i> , and <i>Problem-Based Learning</i>	
4	University of Muhammadiyah Bengkulu	By entering class on time, collecting assignments according to learning deadlines, group assignments, presentations	

Table 5. Soft Skills Course

NO	COLLEGE	SOFT SKILLS COURSES	CONCLUSION
1	UNIB Accounting Study Program	<i>Character building</i> dan Accounting Information System (<i>Accurate accounting software</i>)	The accounting study program at Bengkulu City University already has <i>Soft Skills</i> courses, especially courses related to <i>accounting software training</i> .
2	Dehasen Accounting Study Program	Computer Accounting (<i>Zahir accounting software</i>)	
3	Unihaz Accounting Study Program	Computer Accounting (<i>MYOB accounting software</i>)	
4	UMB Accounting Study Program	Accounting Computer Practicum (<i>MYOB accounting software</i>)	

Table 6. Soft Skill Development Activities at Ormawa

NO	REPORT	ACTIVITIES	CONCLUSION
1	HIMASI UNIB	<ol style="list-style-type: none"> 1) PMO (organizational management training) 2) HTO (<i>HIMASI Training Organization</i>) 3) <i>Tutoring</i> 4) Graphic design training 5) Entrepreneurial training 6) Art accounting (dance and music) 	<p>Soft skills <i>development</i> is carried out by accounting study program organizations through:</p> <ol style="list-style-type: none"> 1) Holding <i>sharing</i> activities/seminars both from alumni and other speakers.

NO	REPORT	ACTIVITIES	CONCLUSION
		7) <i>English Club</i> 8) <i>HIMASI goes to school</i> 9) (KBS) Social Service Activities 10) <i>Upgrading Accounting Fair</i> (a series of events consisting of competitions and seminars)	2) Conducting soft skills <i>training activities</i> such as PMO 3) Organizing <i>events and competitions</i> such as social service activities, LCC, and debates
2	HIMATANSI Dehasen	1) PMO 2) Ramadan social service activities 3) <i>Family Gathering</i> 4) Competitions (LCC, debate, first place) 5) <i>Sharing</i>	
3	HIMASI Unihaz	1) <i>Family gathering/Friends</i> (A Day with Accounting Children) 2) <i>Sharing Alumni</i> 3) <i>Events and competitions</i> (quizzes and debates) 4) Social service activities	
4	HIMASI UMB	1) Routinely conduct FGD (<i>Focus Group Discussion</i>) 2) PMO 3) <i>Sharing</i> from various speakers (according to their fields) 4) <i>Social Service Activities</i> 5) Public speaking <i>training</i> 6) Mentoring/ <i>tutoring activities</i> 7) Entrepreneurial Training	

Table 7. Higher Education Support for Ormawa Activities

NO	REPORT	FORMS OF SUPPORT	CONCLUSION
1	HIMASI UNIB	1) Funding 2) Help find speakers 3) Cooperation with study programs, faculties, and BEM FEB in organizing activities	Forms of support from universities for <i>soft skills development activities</i> in student associations: 1) Funding
2	HIMATANSI Dehasen	1) Funding Assistance 2) Find speakers 3) Cooperation with study programs in the implementation of activities 4) Consultation	2) Find speakers/resource persons. 3) Facilitate the implementation of activities.
3	HIMASI Unihaz	1) Cooperation with study programs in the implementation of activities 1) Funding	
4	HIMASI UMB	2) Provide material and non-material assistance 3) Find speakers 4) Facilitate activities	

Soft Skill Development Activities at Ormawa Accounting

Table 6 shows that soft skills development in the Accounting Student Association is carried out through sharing activities or seminars, holding soft skills training activities such as PMO, and events and competitions, such as social service activities, careful intelligence, and debate.

Higher Education Support for Ormawa Activities

Table 7 shows that in implementing soft skill development activities, the Accounting Student Association received support from universities through financial assistance and assistance in finding speakers. In addition, universities also help facilitate soft skills development activities carried out by the Accounting Student Association.

Soft Skills Acquired Through Student Organizations

Based on Table 8, it is known that by following the organization, most informants

acquire soft skills in communication/public speaking skills, time management skills, and teamwork.

Parties Responsible for Soft Skills Development

Based on Table 9, it is known that the majority of informants considered the Accounting Study Program, the Faculty of Economics, and the Accounting Student Association. It is the party most responsible for developing the soft skills of accounting students.

Informant Perceptions Related to the Results of Soft Skill Development

Based on Table 10, most managers of accounting study programs at universities in Bengkulu City think that the development of soft skills of accounting students has been done well. This opinion is contrary to the response of the manager of the Accounting Student Association, who considers that the soft skills of accounting students are still lacking and need to be improved.

Table 8 . Soft Skills Acquired Through Student Organizations

NO	REPORT	FORMS OF SUPPORT	CONCLUSION
1	HIMASI UNIB	1) Public speaking 2) Leadership 3) Teamwork 4) Time management	1) Communication/ <i>Public Speaking</i> (4) 2) Time Management (4) 3) Teamwork (3) 4) Leadership (2) 5) Adaptations (1) 6) Discipline (1) 7) Brave and self-confident (1) (number): Number of votes
2	HIMATANSI Dehasen	1) Leadership 2) Communication 3) Public speaking 4) Time management, 5) Discipline 6) Teamwork	
3	HIMASI Unihaz	1) Communication 2) Teamwork, 3) Time management	
4	HIMASI UMB	1) Adapt 2) Public speaking, 3) Time management 4) Responsibility Brave and self-confident	

Table 9. Parties Responsible for Soft Skills Development

NO	REPORT	ANSWER	CONCLUSION
1	Head of Accounting Study Program UNIB	1) All lecturers who conduct learning	The responsible parties are: 1) Accounting Study Program 2) Faculty of Economics, and 3) Accounting Student Association.
2	Head of Dehasen Accounting Study Program	1) Dean 2) Accounting laboratory	
3	Head of Accounting Study Program Unihaz	1) Accounting Study Program 2) Student	
4	Head of UMB Accounting Study Program	1) UPPS 2) Accounting Study Program 3) Student organizations	
5	HIMASI UNIB	1) Accounting Study Program, 2) HIMASI, 3) Faculty	
6	HIMATANSI Dehasen	1) Faculty of economics 2) Accounting Study Program, 3) Lecturers 4) HIMATANSI and other Ormawa	
7	HIMASI Unihaz	1) Accounting Study Program 2) Student Organization 3) Faculty of Economics	
8	HIMASI UMB	1) Internal and external parties of the university	

Table 10. Informant Perceptions Related to the Results of Soft Skill Development

NO	REPORT	ANSWER	CONCLUSION
1	Head of Accounting Study Program UNIB	The study program encourages students to participate in MBKM training and programs.	From the results of the interviews that have been conducted, different responses were found. Managers of accounting study programs tend to think that the development of <i>soft skills</i> of accounting students has been done well. Meanwhile, the accounting student association manager considers accounting students' soft skills to need still to be improved and needs to be improved.
2	Head of Dehasen Accounting Study Program	Through collaboration with Zahir through training and competency tests, students can gain additional skills, information, and connections.	
3	Head of Accounting Study Program Unihaz	Some accounting students from UNIHAZ already have skills and can work immediately after graduation.	
4	Head of UMB Accounting Study Program	It is good; it just needs to be developed again and increase policies related to the development of <i>students' soft skills</i> .	
5	HIMASI UNIB	Both Ormawa members and general students <i>have fewer soft skills</i> and tend to decrease compared to the previous period	

NO	REPORT	ANSWER	CONCLUSION
		because, during COVID-19, many activities were carried out online.	
6	HIMATANSI Dehasen	Still, it must be improved again. It is hoped that there will be more activities that can develop <i>soft skills</i> .	
7	HIMASI Unihaz	It still needs to be improved because many students cannot speak in public. During the presentation activity, many people read.	
8	HIMASI UMB	It has met expectations, but it still needs to be improved. It may be because of some obstacles, especially yesterday's Covid situation.	
9	Chairman of MBKM UNIB	Results in the form of data do not exist because no measurement instrument can be used to measure soft skills. However, actual results can be seen directly, for example, students who can speak at demos.	

Discussion

This research shows that *soft skills* are needed by students who will graduate. For this reason, universities, especially accounting study programs, should find several ways to improve their students' *soft skills*. Based on the results of interviews in this study, the *soft skills* of accounting students in universities are developed because of the times and the demands of the world of work that require accountants to adapt to developing *soft skills*. The *soft skills* most needed by accounting students in the Industrial Revolution 4.0 are the ability to operate accounting *software*, communicate, collaborate, and manage time. In addition, it was also found that the parties that play the most role in the development of *accounting students' soft skills* are the Accounting Study Program, the Faculty of Economics, and the Accounting Student Association.

Universities in Bengkulu City develop soft skills through MBKM activities such as

Internships, Entrepreneurship, and Teaching Campuses. MBKM activities can be followed by students for one semester inside the college and a maximum of two semesters outside the university. MBKM activities are converted into 20 credits through the *structured form* or the *free-from method*.

In the *structured form* method, MBKM activities are converted into 20 credits through existing courses in the study program. This method can be done if students' competencies through MBKM activities follow the available study program courses. Conversely, suppose the competencies obtained by students through MBKM activities differ from the courses available in the study program. In that case, the credit conversion is carried out through the *free-form* method, namely credit conversion through special conversion courses provided by universities. MBKM activities are implemented based on MBKM

policy in Permendikbud Number 3 of 2020 Article 18.

In addition to MBKM activities, the Accounting Study Program at universities in Bengkulu City also develops *soft skills* in teaching and learning activities by applying the *Student-Centered Learning* (SCL) learning method, which is a learning method that places students at the centre of the teaching and learning process. The application of SCL is carried out through presentations, assignments, group work, and *problem-based learning*. And *case study*. The accounting study program in Bengkulu City has also provided courses that can train *students'* soft skills using accounting *software*. In addition, the Accounting Study Program also encourages its students to participate in the Student Creativity Program (PKM), training, competency exams, and seminars with the theme of *soft skills*.

Accounting student organizations also play a role in developing the soft skills of accounting students through *sharing* activities or seminars, holding *soft skills training activities*, and *events* and competitions. In implementing *soft skill* development activities, accounting student organizations get university support through financial assistance and assistance in finding speakers. In addition, universities also help facilitate *soft skills development activities* carried out by the Accounting Student Association. Based on the results of interviews that have been conducted, organizational activities can train *soft skills* in time management, communication/*public speaking*, teamwork, and others.

In this study, there were also differences of opinion between study program managers and accounting student organizations, where most study program managers considered the development of *student soft skills* to have been done well. This opinion is contrary to the response of the manager of the Accounting Student Association, who considers that the *soft skills* of accounting students are still lacking and need to be improved. This finding aligns with perception theory, which states that a

person's perception of something can be the same or different depending on experience, interests, objects assessed, situations/places where perceptions occur, and the person's characteristics.

CONCLUSIONS

Conclusion

Based on the results of research and discussion, the following conclusions can be drawn:

1. The soft skills most needed by accounting students in the Industrial Revolution 4.0 are the ability to operate accounting software, communicate, collaborate, and manage time. In addition, it was also found that the parties who play the most role in developing these soft skills are the Accounting Study Program, the Faculty of Economics, and the Accounting Student Association.
2. The accounting study program in Bengkulu City has developed soft skills through MBKM activities such as Internships and Teaching Campuses, which are converted into 20 credits through the structured form or the free-from method.
3. The accounting study program in Bengkulu City has developed the soft skills of its students through the Student-Centered Learning (SCL) learning method, which is a learning method that places students at the centre of the teaching and learning process. In addition, the accounting study program in Bengkulu City has also provided courses that can train students' soft skills using accounting software.
4. The accounting study program also encourages students to participate in training activities, competency exams, seminars, organizational activities related to soft skills development, and the Student Creativity Program (PKM).
5. The development of soft skills in the Accounting Student Association is

carried out through sharing activities or seminars, holding soft skills training activities such as PMO, and through events and competitions such as social service activities, competent meticulous, and debate.

Suggestion

Based on the limitations of the research above, several suggestions can be given as follows:

1. Further research can expand research by adding the number of universities both in Bengkulu City and other regions
 2. Further research can add other informants in universities that play a role in developing student's soft skills, such as the Student Personality Development Technical Implementation Unit (UPT PKM), Vice Dean III for Student Affairs of the Faculty of Economics, KKN committee, Student Executive Board of the Faculty of Economics, Information and Communication Technology Development Institute (LPTIK) and Student Activity Unit (UKM).
 3. Further research can search for data and better explore the college curriculum related to soft skills development.
- 1) For universities, through this research, it can be concluded that clear and directed criteria for reviewing students' soft skills are needed. So that universities can more easily evaluate the level of mastery of students' soft skills.

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