Readiness to Face Society 5.0 Era, What Interpersonal Skill Does an Accounting Student Have ?: An Evidence from Indonesia

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ABSTRACT. The world economy moves from the industrial era 4.0 to the era of society 5.0 so it is certain this has an effect on the shift in the role of accountants in their work. In this 4.0 era, the existence of interpersonal skills is increasingly needed along with the demands for change due to the massive digital technology in the work of accountants. This paper explains the situation of changing the industrial era 4.0 to society 5.0, the interpersonal skills of accounting students in their relationship to readiness to face era 5.0, as well as analyzing the best ways to develop skills in this digital era. The interpersonal skills presented are the results of research on accounting students undergoing digital-based learning. The resulting discussion shows that the community is moving towards an era of society 5.0. Digitalization and shift in the role of the accounting profession in era 4. 0 this time will be directed to develop big data to solve various problems in the era of society 5.0. Interpersonal skills are increasingly important, especially the leadership dimension. Therefore, the development of digital- based accounting student learning such as case studies, Class Polling and Surveys, discussion groups, and others is considered to be adaptable to prepare them to become accountants in the eraofsociety5.0.

Keywords: interpersonal skills, accounting students, industrial revolution 4.0 era, society era 5.0, digital era

1. INTRODUCTION

Changes in the era from 4.0 to 5.0 certainly have an impact on the shift in the role of accountants. Accountants basically play a role in providing information and answers related to finance, controlling and controlling finances, helping stakeholders make decisions, and dealing with third parties [1]. This role is considered to be shifted due to industrial era automation 4.0 as experienced by all countries in the world. Frey & Osborne (2018) mentions that the profession 1) Bookkeeping, Accounting, Auditing Clerks; 2) Budget Analyst; and 3) Accountants and Auditors including professions experiencing high category automation[2]. In fact, a survey conducted by the Bangladesh Association of Software and Information Services on accounting software, An important accountant has the skills to face the challenges of the changing era. [5] Kruskopf et al [4] states that what is needed by the accounting workforce in the 4.0 era at this time is not limited to technical skills or hard skills but also soft skills. A technical skill study itself has been conducted by researchers, although not on the subject of accountant studies. Ghofirin and Khusna [5] examined the presentation of financial statements based on SAK ETAP where the results showed that a cooperative in Surabaya could not present a complete financial report. Subsequent research shows that the fraud behavior of Surabaya-wide cooperatives is very low Ghofirin and Algristian [6]. These

results explain that technically the accounting employees have technical abilities. Therefore, exploring soft skills has more urgency in relation to the development of the era and research findings.

Accounting students are currently in the industrial era 4.0. One that shows this is the diversity in the use of gadget learning technology, platforms, and techniques that are used based on the style and preferences of students as learners[7]. They became prospective professional accountants in the era of society 5.0.

2. INDUSTRIAL REVOLUTION 4.0 AND INTERPERSONAL SKILL OF ACCOUNTING STUDENTS

Industrial Revolution 4.0 Towards Society 5.0 In Higher Education Accounting

The 4.0 industrial revolution that is currently running provides opportunities for employment to become based on information technology. All technology-based Artificial Intilegent (AI), Augmented Reality (AR), Remote Access (RA), Co-Working Space. An educational institution that prints prospective professional accountants. [9] stated that educational institutions are required to expand their technological capacity in the interest of creating graduates in accordance with the demands of era 4.0. Correspondingly,(Yusuf et al.) [10] states that educational institutions based on the industrial revolution 4.0 will ensure graduates who have the knowledge and skills according to the world of work. there are five changing trends in the field of education related to the industrial era 4.0.

1) students will have more opportunities to learn at different times in different places so that more theoretical learning takes place outside the classroom while practical learning and testing takes place in class
2) more personal learning that will adapt to the personal needs of students so that students who are weaker, "will get the opportunity to practice more until they reach the required level"
3) freedom in choosing how to study. Students "will be able to modify their learning with tools they feel need as a result of the diversity of gadgets, platforms, and techniques
4) movement towards a project-based curriculum so that students can gain knowledge through exploration of 'real' challenges in various fields of life in the community.

Unusa has adjusted to the demands of education in the 4.0 era. Digital culture is very much embedded here. Every student is certain to get tablet facilities to support the learning of accounting students. Learning applications and digital libraries have also been developed. Besides that, from the students' point of view, they have smart phones or androids that are commonly used to help their learning. All of this indicates that there has been an application of the principles of education in era 4.0 so that the resulting skills are also based on era 4.0.

Era 4.0 is now heading towards the era of society 5.0 even though Indonesia has just echoed the industry 4.0 roadmap in March 2018. This is based on the press release of the Indonesian Ministry of Trade Erlangga Hartanto on March 18, 2018 which was released on the ministry's website. The era of society 5.0 was first introduced by Japanese Prime Minister Shinzo Abe in January 2019 at the World Economic Forum (WEF) in Davos, Switzerland. The emergence of society 5.0 reflects the future generations who will face life uncertainties due to limited resources at this time [11].

The significance of society 5.0 is important to be linked back to the conditions of the industrial revolution 4.0. Socienty 5.0 utilizes technology to overcome problems that arise (in part) because of the 4.0 revolution, including social relations, digital disparities that produce socio-economic inequalities, the use of fragmented technology in a framework of shared prosperity [12]. Society 5.0 deals with technology and science from the results of the fourth industrial revolution holistically (eg IoT, Big Data, Artificial Intelligence, Connectivity, robots) and deals with ways to become human beings and creative, innovative and sustainable communities. [13]; [11].

For those who master digital and know to take advantage of the new world, they will move very quickly into a big power [14].

Interpersonal Accountant Skills and Their Opportunities With the Era of Society 5.0

Interpersonal skills have several dimensions. Klibi & Oussii [15] In the study of accountant skills there are three dimensions including teamwork, communication, and leadership. Still in accounting studies, Yuan [16] dividing interpersonal skills into five, namely: listening, presentation and discussion, negotiation, understanding group dynamics, and collaboration. May & Laswad [17] also uses a classification that is almost the same as making interpersonal skills dimensions including the ability to present, discuss and maintain viewpoints, collaborate, present and speak. The essence of the three is that interpersonal skills are related to communication, presenting and speaking, listening, and collaborating and this is a grouping of dimensions that can generally be accommodated [15].

We conducted interpersonal skills research on 116 accounting students as a sample. Existing samples were taken from different semester levels at the Nahdlatul

Ulama University in Surabaya. The results of the interpersonal skills of accounting students are shown in the table below. The instrument used in this study came from the Klibi and Oussii interpersonal skill instruments [15] which had been analyzed for classification into the dimensions of communication, teamwork, and leadership. The following questionnaire was used in the study.

Table 1 Identification of Dimensions in Interpersonal Skills

No	Interpersonal Skill Questionnaire (Klibi and Oussii (2013)	Dimension
1	The ability to inspire trust (credibility, honesty)	Leadership
2	Capacity for dialogue, brainstorming and negotiation	Communication
3	Listen effectively to get information	Communication
4	Present and maintain the point of view and results of my own work, verbally, to colleagues, clients, and superiors	Leadership
5	Listening skills	Leadership
6	Mastering a foreign language	Communication
7	Collaborate with other teams	Team work
8	Solidarity	Team work
9	Organize and delegate work	Leadership
10	Present and maintain my own perspective and work, in writing, to colleagues, clients and superiors	Communication
11	Adapting to changing situations	Leadership
12	Understand / realize personal identity	Leadership
13	Use effectively visual aids in presentations	Communication
14	Capacity of analysis and logical thinking	Leadership

Source: research results, processed

The interpersonal skills questionnaire above is used to explore interpersonal skills of accounting students whose learning has been based digitally. Students who were respondents of this study came from students in the classes of 2016, 2017, 2018, and 2019 Unusa. The results are presented in Table 2 below.
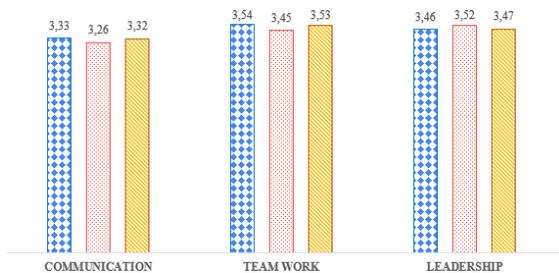
Source: Research Results, processed
Figure 1 Average Interpersonal Skill Scores of Accounting Students

The table above shows the interpersonal skill scores both in gender groups and overall. Score interpretation is based on criteria:
1)   1.00 - 1.80 = Very bad
2)   1.81 - 2.60 = Bad
3)   2.61 - 3.40 = Good Enough
4)   3.41 - 4.20 = Good
5)   4.21 - 5, 00 = Very Good

Based on the table, overall, the Unusa accounting student interpersonal skills score was 3.44 so that it was in the good category. Between female students and male students, both are in good interpersonal skills. Furthermore, based on dimensions in interpersonal skills, communication skills are the lowest compared to the other two dimensions, teamwork and leadership.

There is no significant difference in interpersonal skills between groups of female and male students based on the scores in the pictures. This is reinforced by the results of the Mann-Whitney Test (due to ordinal data and two independent samples) where the Asymp Sig. (2-tailed)> 0,000, which means there is no difference in interpersonal skills between groups of female and male students.

The coming era of society 5.0 has an impact on the skills that accountants must possess. Prasetyo [12] explained that in this era of data disclosure the principles of accountability and transparency were increasingly needed. Interpersonal skills are increasingly needed in the era of society 5.0, especially about the leadership dimension. Accountants in the era of 5.0 faced with the challenges of change in various aspects of life due to digitalization of

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information. In addition, they also face the challenge of using existing information to solve problems in society. This is closely related to interpersonal skills - leadership "the ability to adapt to a changing environment" and "the capacity of analysis and logical thinking" (see table 1). Therefore, interpersonal skills are more likely to be maintained in the era of society 5.0.

Leadership is the lowest dimension of interpersonal skills of accountant students currently in the above research. On the other hand, their learning will run with a method that is increasingly digitalized along with the digital culture of the university. The next section will discuss how learning strategies in the digital age can develop student leadership.

Develop Interpersonal SkillAccountants With Digital Learning

Leadership values are very possible to be developed in this digital era with the Learning Management Systems (LMS) approach. According toOpeno [18], LMS to support student retention and improve student outcomes through large data collection and related student interactions. Some of the benefits gained from this LMS: 1) the ability to access these materials, ask questions, and participate in discussions outside of the session anywhere; 2) access material and follow later learning for anyone, 3) to express opinions outside the classroom, and 4) opportunities to carefully manage time and plan semesters(Crouse-machcinski [19]. There are many learning strategies for which data is chosen to implement LMS. Jenkins [20]mention there are twenty online learning strategies in the digital age to develop leadership learning. Some of them can be used in the practice of developing leadership skills in accounting students so that they are ready to face the era of society 5.0 as presented in Table 3 below.

Table 3 Online Accounting Learning Strategies

No	Learning strategies	Description
1	Case Study	Students check written or oral stories or sketches that highlight cases such as cases of true and false financial reporting.
2	Polling and Surveys Class	Students complete an online poll or survey about an area of accounting that is designed to collect data about friends' ideas and the public.
3	Computer-based learning Exercises / Games / Simulations	Students complete accounting exercises in interactive computer-based learning
4	Discussion Boards: Instructor-leads	Students participate in online discussions moderated by instructors / lecturers about accounting content
5	Discussion Boards: Shared Instructor-Student	Students participate with each other and the instructor in sharing online discussions about the contents of the accounting course
6	Discussion Boards: Student-lead Students	Students participate in and lead online discussions about the content of accounting courses.
7	Group discussion	Students read and respond to texts or other instructions in a subgroup of accounting material chosen or chosen by themselves.
8	Interactive Presentation	Students view interactive accounting presentations (e.g., PowerPoint, Prezi) before participating in online discussions with assigned groups.
9	Media Clips	Students learn about accounting theories / topics through film, television or other media clips (e.g., YouTube, Hulu).
10	Online Collaborative Projects	Students contribute to creating websites or wikis based on accounting material
11	Online Debates	Students form opposing groups (in response to instructions or topics of accountability from the instructor) and argue for or oppose a position by using concepts, evidence, logic, etc.
12	Online Formative Quizzes	Students take non-tiered online quizzes that include accounting subject content
13	Online Lecturer	Students observe accounting presentations from lecturers delivered in online media (recording video / audio streaming or video / audio offline).
14	Participation in social media	Lecturers use social networking (e.g. Facebook, Twitter) as a tool for participation, activities, assignments, or communication of accounting students.
15	Problem-Based Learning	Students learn through problem solving experience in certain accounting case situations
16	Reflective Journals / Blogs	Students make journal notes / diaries online about any reflections / thoughts on personal weblogs / blogs.

17	Scavenger Hunts	Students search for and discuss sources of accounting material from the web or complete a series of online assignments.
18	Self-Assessments & Instruments Students	Students fill out questionnaires or other instruments designed to increase their self-awareness in various accounting topics (e.g., basic accounting principles, financial reporting, etc.).
19	Student Questions / Activities	Students make questions or design accounting activities for peer participation
20	Student-Peer Evaluation	Students criticize other students' accounting work using the criteria described earlier and provide specific suggestions for improvement.

Source: adapted from (Jenkins, 2014)

Table 3 explains how to develop interpersonal skills "leadership for accounting students. The diversity of digital devices provides opportunities for student lecturers to explore the various strategies above. It is hoped that in the future leadership and students will increasingly form and make them ready to carry out their accounting profession in the era of society 5.0.

3. CONCLUSION

Today's society is moving towards the era of society 5.0. The digitalization and shift in the role of the accounting profession in the current 4.0 era will be brought to the 5.0 era. However, going forward, in the era of 5.0, digitization is aimed at developing big data to solve various community problems. Existing interpersonal skills and successfully developed by digitalized tertiary education are still needed and even more important in the 5.0 era especially the leadership dimension. Many digital based accounting student learning strategies to enhance these leadership skills such as case studies, Class Polling and Surveys, and eighteen other online learning strategies.

4. ACKNOWLEDGMENT

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