Soft Skill Values in Basic Accounting Learning in Accounting Department of Vocational High Schools

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Abstract: This study aims to describe: (1) soft skill values instilled in students by accounting teachers, (2) the process of instilling soft skills in students by accounting teachers, and (3) Barriers and supporting factors in instilling soft skills in students. This research is qualitative, using an ethnographic design. The study's data sources are accounting teachers and first-grade students in the accounting department. Data collection techniques were performed through observation, interviews, and documentation. The data analysis technique conducted during the study was analyzing the data contained in the research site. The results were used as conclusions to answer the study's objectives. The research revealed seven soft skills: self-confidence, communication, emotional intelligence, critical thinking, teamwork, time management, and leadership. The instilling of soft skills in students through cooperative learning strategies and providing positive habituation to students was performed during the teaching-learning process. The barriers to instilling soft skills are the need for students' abilities, difficulty controlling students, and the need for teachers' competencies in developing learning methods. Whereas the supporting factors are the small number of students in each class, the instilling of soft skills became sufficient, and the numerous supports given by the school community.

Abstrak: Penelitian ini bertujuan untuk mendeskripsikan: (1) nilai-nilai soft skill yang ditanamkan oleh guru akuntansi pada siswa, (2) proses penanaman soft skill pada siswa oleh guru akuntansi, (3) Faktor penghambat dan pendukung dalam menanamkan soft skill pada siswa. Penelitian ini bersifat kualitatif dengan menggunakan desain etnografi. Sumber data penelitian ini adalah guru akuntansi dan siswa kelas X di jurusan akuntansi. Teknik pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Teknik analisis data yang dilakukan selama penelitian adalah menganalisis data yang terdapat di lokasi penelitian yang hasilnya dijadikan kesimpulan untuk menjawab tujuan penelitian. Hasil penelitian mengungkapkan tujuh aspek soft skill, yaitu kepercayaan diri, keterampilan komunikasi, kecerdasan emosional, keterampilan berpikir kritis, kemampuan kerja tim, manajemen waktu, dan kepemimpinan. Penanaman soft skill pada siswa melalui strategi pembelajaran kooperatif dan memberikan pembiasaan positif kepada siswa dilakukan selama proses belajar mengajar. Hambatan dalam menanamkan soft skill yaitu kurangnya kemampuan siswa, sulitnya mengontrol siswa, dan kurangnya kompetensi guru dalam mengembangkan metode pembelajaran. Sedangkan faktor pendukungnya adalah jumlah siswa yang sedikit di setiap kelas sehingga penanaman soft skill menjadi cukup dan banyaknya dukungan yang diberikan oleh warga sekolah.

A. Introduction

In conducting the teaching-learning process in an educational milieu with a deliberate and thoughtful process as an intellectual work process, various problems in small or broad scope can be solved (Lyz & Opryshko, 2016). Students as objects and subjects in education are the main factors in the success of education. As a significant factor in education, students have a diversity that must be fathomed and responded to in ways that fit the conditions of every student. Inappropriate methods in guiding students can make students reluctant to develop themselves (Syah, 2016).

Vocational high school is an education that prioritizes developing the ability of students to carry out certain types of work. Vocational High School is a school-oriented toward ready-to-work graduates and must create high-grade human resources who possess the ability of hard skills and adequate soft skills required by work fields (Suranto et al., 2023). Vocational education and training is an educational approach that emphasizes the industry needs so that individual improvement and development can be continued in the industry field (Zaib & Harun, 2014; Rohmah et al., 2019).

The challenge of the current education is that more is needed for new graduates to possess academic knowledge; it is essential and necessary for students to improve skills that will enhance the prospects of good work (Abdullah, 2012). These skills, known as soft skills, are critical in students, and special attention should be given to developing soft skills. Education in Indonesia must heed soft skills in learning and not only focus on hard skills. However, Indonesia is more oriented toward academic aspects such as knowledge and technology. In Indonesia, the development of soft skills generally has yet to be specified in the curriculum to the extent of a good portion (Sutrisno, 2017). This fact is a gap between vocational education and the industries.

While developing soft skills such as interpersonal and intrapersonal skills in the teaching-learning process or training, students still need more attention. Soft skills are defined as human interpersonal skills or behaviours required to apply technical skills and knowledge in the workplace (Alex, 2009). Soft skills are skills, behaviours, and personal qualities that assist individuals in navigating their environment, relating well to others, performing well, and achieving their goals (Rao, 2018). There are several agreements in research on employment eligibility; especially, a recent literature review on skills needed in the workplace also concludes that soft skills (including relational skills, such as interpersonal skills, communication and teamwork skills) are generally perceived as essential skills to be employed (Suleman, 2016; Sutrisno, 2016). Individuals with soft skills are accountable for completing tasks and solving problems compared to those with poor soft skills. Many researchers have discussed soft skills entrepreneurs must have; 98% state that communication skills are essential, and 92% are teamwork skills. Therefore, teachers should foster and develop soft skills during the teaching-learning process.

In Indonesia, numerous private schools have religious characteristics, one of which is SMK Muhammadiyah Delanggu, the research site of this study. SMK Muhammadiyah Delanggu is a school characterized by Islam under the Muhammadiyah organization. Thus,

it dramatically emphasizes the instilling of Islamic values. Efforts to uphold Islamic values are shown by habituating Quran recitation activity every morning before teaching-learning activities begin, Zuhr (noon) prayer, and Friday (congregational) prayers in the mosque at SMK Muhammadiyah Delanggu. In accounting competency, teachers must instill the characters' education, respect teachers and peers, respect others' works, cooperation, and entrepreneurship. SMK Muhammadiyah Delanggu has an accounting department with various subjects, such as essential accounting.

An essential accounting subject which requires understanding, meticulousness, and accuracy in the teaching-learning process is adjusting entries. Accounting is identifying, measuring, and communicating economic information to allow judgments and decisions based on information users' information (Wells, 2018). Learning materials require many complex skills, yet accounting can also improve students' soft skills (Suyatmini, 2017; Rohmah et al., 2021). According to Elfindri et al (2011), soft skills are considered whole traits that prompt hard skills to function. Soft skills development for students must be improved since soft skills are needed so that students can appropriately manage themselves in the workforce.

Accounting is one of the departments that draws much interest in vocational high school due to the extensive jobs offered in accounting compared to other majors. A study by the IMA (Institute of Management Accountants) found important information regarding the knowledge and soft skills needed to achieve a successful career in accounting. The results of this study include issues such as communication skills followed by teamwork ability as a supporting factor to conventional accounting (Siegel et al., 2010). The study is also supported by Awayiga et al (2010), showing that employers were consistently dissatisfied with accounting employees' communication skills and problem-solving abilities; although average, they were able to show good technical knowledge in the accounting field.

Various other studies reinforce the importance of soft skills in dealing with the workplace. Lippman's research results under the Child Trends USA Institute show that employees need work readiness to succeed in the workplace. The soft skills include (1) positive self-concept; (2) self-control; (3) social skills; (4) communication skills; (5) High order thinking skills (Amalee, 2016). Robles (2012) identifies 10 fundamental soft skills, "Identified the top 10 soft skills as perceived the most important by business executives: integrity, communication, courtesy, responsibility, social skills, positive attitude, professionalism, flexibility, teamwork, and work ethic ".

These ten soft skills are essential to be possessed in order to involve in the workplace. In addition, the research results from the National Association of Colleges and Employers (NACE) revealed that, generally, employers require work skills of 82% of soft skills and 18% of complex skills. Soft skills play an essential role in the workplace. Lack of soft skills is a factor that provokes graduates not to be able to find a job (Hairi et al, 2011). With the importance of soft skills in the workplace, education must have concrete steps in instilling soft skills. This study will describe the soft skills embedded in religious schools, the soft skills process instilled by teachers in essential accounting learning, and the barriers and

supporting factors of soft skills instilled in vocational school students, especially in the accounting department.

B. Method

In this study, the researchers used a qualitative approach as the data were collected and expressed in sentences, schematics, and images to obtain complete information about the data happening in practice. Qualitative research produces descriptive data in the form of written and oral words from participants and observed behaviour (Harsono, 2016). This study used an ethnographic research design since it describes culture as is. This design effort to examine cultural events, which present the subject's view of life as the object of study. Ethnography explores teachers' habits and interaction culture among teachers (Harsono et al., 2018).

The subject of this research is teachers of essential accounting subjects at SMK Muhammadiyah Delanggu and first-grade students majoring in accounting. Information extracted from teachers and students is the soft skills embedded in essential accounting learning. The data collection techniques were used through observation, in-depth interviews with informants, and documentation to obtain data about soft skill values in accounting learning. Data analysis was conducted during the research by analyzing the data found in the research site, which results were then used as conclusions to answer the study's objectives. The stages of this research flow can be seen in Figure 1.
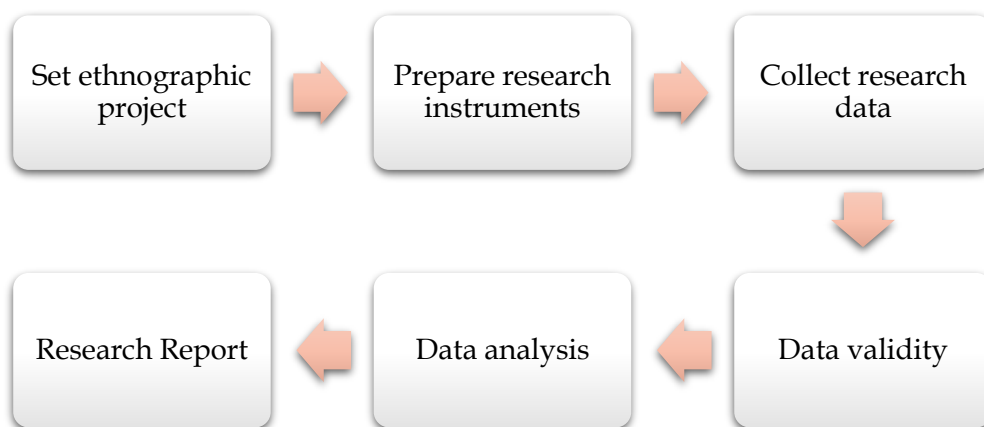

Figure 1. Research Flow

C. Result and Discussion

Results
Soft Skills Instilled in Students in Essential Accounting Learning

Based on the statement of the participants, namely accounting teachers at SMK Muhammadiyah Delanggu, seven aspects of soft skills are instilled in essential accounting learning.

"There are several aspects of soft skills that are instilled in students including aspects of self-confidence, communication, emotional intelligence, critical thinking, and problem-solving, teamwork, time management, and leadership, because those components of the soft skills I foster them are interrelated. For example, when they enter the workforce, students must have leadership quality and they must be able to work in a group and so on" (Sriyono, 08/24/2022)

Soft skill values developed in accounting learning consist of seven soft skills: confidence, communication, emotional intelligence, critical thinking and problem-solving, teamwork, time management, and leadership. Furthermore, the seven aspects of soft skills become the indicator for researchers to research students majoring in Accounting at SMK Muhammadiyah Delanggu to discover the soft skill process instilled in essential accounting learning.

To foster self-confidence can be instilled through learning inside and outside the classroom so that it can foster a sense of socialization. Training students' confidence can be conducted by providing opportunities to express their opinions in front of the class to increase their confidence in answering questions. Moreover, it can improve communication appropriately.

As stated by accounting students regarding self-confidence in learning as follows;

"I am a confident person. I practice my self-confidence by staying optimistic as much as I can, besides I often talk in front of the class " (Herlina Safitri Dewi, 08/26/2022)

Another statement is expressed in the following excerpt;

"I am confident. The way I practice self-confidence is, for example, if I am told to go in front of the class to complete tasks, whether it is correct or incorrect, I always encourage myself; the important thing is to be confident, so I am not nervous, if there are question and answer sessions, I always express my opinion. " (Tri Hastuti, 08/26/2022)

The researchers' interview with accounting students regarding communication skills in learning is shown below:

"I am capable of communicating well in class, for example, when the teacher asks me to answer, I also always actively give opinions in group discussions, also I also like doing presentations in front of the class." (Herlina Safitri Dewi, 08/26/2022)

This statement is reinforced by the researchers' interview with one of the students, who revealed that she can communicate well.

"I communicate well by paying attention to my speech partners, being a good and polite person to friends and teachers when I'm invited to talk I listen and respond when asked." (Ananda Bella, 08/27/2022)

The researchers' interview with accounting students regarding emotional intelligence in learning is the following:

"I can express emotions. I express emotions in learning through group discussion, sometimes, some friends are busy talking to others instead of contributing to group work, but I try to advise them nicely; if they still ignore me, I choose to be quiet. Moreover, sometimes some friends are playful; I deal with them patiently and stay calm; I think they are just joking. "(Tri Hastuti, 08/26/2022)

The statement is affirmed by the researchers' interview with a student who revealed that she has good emotional intelligence.

"I can express emotions well, for example when I am scolded by friends who do not like me, even though I never do wrong to them, I will accept it. Often I just keep quiet and put a poker face. "(Eny Wahyu Nur, 08/26/2022)

The following informants explain the results of interviews with informants regarding critical thinking skills.

"The way I think critically in learning. I try to answer and solve the questions given by teachers; if the question must be written on the blackboard, I usually go in front of the class. To answer the teachers' questions, I read the learning materials before learning began. "(Eny Wahyu Nur, 08/26/2022)
I think critically, I try to be actively involved in learning, and I am always confident if I am asked to answer. If teachers give questions and I find it difficult, I usually find answers by rereading the materials or asking friends who understand the material well. " (Herlina Safitri, 26/08/2022)

Regarding the ability to work in a group, the informant expressed as below.

"Yes, I like working together as a team; when working together in a team, if there are difficult questions, they will be discussed together in the group so that it will be much easier to solve the problems. Usually, we work together by distributing the questions; each person will get part. "(Tri Hastuti, 08/26/2022)

The statement is reinforced by the other informant stating:

"Well, I am the type of person who likes group work because, through cooperation, the tasks given by teachers can be completed faster. Also, my friends and I can exchange ideas and information we have. "(Aulia Bella Saputri, 08/27/2022)

The following informant expresses the result of the ability to manage time.

"I manage my time by finishing tasks properly, not playfully, I start from the easy tasks and the difficult ones. I focus to find answers to finish the tasks. "(Tri Hastuti, 08/26/2022)

This statement is encouraged by the statements of the other student;

"I manage my time by making a schedule and dividing the time optimally, usually when I get an assignment from teachers at school, when I get home I immediately do my works and I avoid piling up my tasks." (Ananda Bella, 08/27/2022)

The result of soft leadership skills is stated by the informant below.

"I want to be a leader in the group. If I become a leader, my leadership style will be, for example in a group there are four to five people, I divide the tasks according to the ability of members so everyone gets part. If there are members who find difficulty, all group members discuss and exchange ideas to help to solve the problems." (Herlina Safitri, 08/26/2022)

The Process of Instilling Soft Skill Values in Essential Accounting Learning

The result of the researchers 'interview with primary accounting teachers on how to train and instill students' soft skill values is as follows:

"We foster soft skill values starts from the teachers themselves, teachers must guide students so that their soft skills can improve, not only by giving examples but also being examples, in instilling soft skills, learning strategies are usually used by cooperative learning, with this strategy students are required to be active in learning activities. Some teacher habits are shown to develop students' soft skills, starting from small activities such as leading morning prayer before learning activities begin in turn. With this habituation, students can develop the confidence to lead. Besides, self-confidence is also nurtured by delivering the results of discussions in front of the class in turn. To develop students' critical thinking and communication skills, teachers always provide questions or cases related to problems in daily life, in which students are formed into groups to analyze cases, then each member in every group presents the results of their analysis in front of the class. Emotional intelligence, in which the instilling is carried out starting from accepting advice from friends in class. For teachers to do, such as giving time to students for group discussion and conveying the ideas of each individual then the ideas will be selected as group ideas. Meanwhile, for cooperation and time management, in learning teachers form groups for discussion consisting of several students with different abilities so that students who on the average or low level can learn with more capable students. During the discussion, teachers also provide time allocation so

that the discussion finishes on time. We have lots of exercises too because we teach them in the vocational field so we have lots of practices, for example, filling forms and so on which are related to daily practices. So, it is not an only theory because the requirements are 70% practices and the remaining 30% for theory. Then, with soft skills practices students will be trained because the accounting practices are sustainable and continuous or related in learning materials one another, so practices are needed to sharpen students' knowledge and skills." *(Sriyono, 08/24/2022)*

Barriers and Supporting Factors in Instilling Soft Skills in Students

The result regarding barriers is shown through researchers' interviews with accounting teachers as follows;

"Barriers are inevitable, indeed. For example, in the classroom, there are students whose abilities are quite poor, but we understand that every student has different abilities, there are students who are easy and ready to be controlled, vise versa, there are students who are difficult and not ready to be controlled. Thus, it inhibits instilling soft skill values. Furthermore, the lack of teachers' competence in developing learning methods. The learning method is one of the ways used by teachers in delivering materials so that it is easy for students to understand and the learning objectives can be achieved." *(Sriyono, 08/24/2022)*

Discussion

Soft skill values instilled in students at SMK Muhammadiyah Delanggu in essential accounting learning by accounting teachers consist of seven aspects of soft skills: self-confidence, communication skills, emotional intelligence, critical thinking and problem-solving, cooperation in the team, time management, and leadership. This is to research conducted by Sethi (2018) that soft skills are currently a significant aspect of the workplace. These refer to communication, teamwork, leadership, time management, empathy, emotional intelligence, and individual skills. From the sociology perspective, soft skills are called Emotional Intelligence Quotient (Rahayu & Anna, 2013). Soft skills training that is directly integrated with the learning program will create more successful graduates and increase global economic demand.

Self-confidence is shown by students who actively ask teachers if they find complex materials and dare to come forward and respond to others' answers. The ability to communicate can be sharpened, as shown by students who respond to questions and answers, group discussions, and class presentations. There is a small portion of students who are not able to communicate well because they do not have the confidence and lack mastery of learning materials. Students' emotional intelligence is shown by controlling their feelings to avoid excessive delivery, counsel, or warning friends appropriately. Students also understand their peers' feelings by empathizing so that there is a good relationship between friends.

Nonetheless, three students could not express emotions observed from their facial expressions. Some students could think critically and solve problems by finding solutions

to a problem by rereading the material or asking friends who understand better but were two students who tended to be quiet and did not try to find solutions or answers to the questions given by teachers. In group cooperation, students interact with each other, depend on each other, and respect each other's opinions. However, there was a student who did not participate in solving the problem because he wanted to avoid the group discussion. Time management ability, students understand the priority of the task that must be completed immediately, respect time, and minimize distractions. Researchers found that one student responded to others' talking, and it caused him to be late in submitting tasks. In the classroom, students who were ready to be a leader in the group were more dominant than students who were able and ready to be a leader. This is due to the greater responsibility they felt. This is by research conducted by Majid et al (2012). This shows the similarity of the two studies: the values of soft skills instilled in this study consist of teamwork and collaboration, problem-solving, time management, and critical thinking skills. However, the difference between the two studies is that the soft skill values instilled in SMK Muhammadiyah Delanggu are self-confidence, communication skills, emotional intelligence, and leadership. Whereas, in the study of Majid et al (2012), decision-making is the soft skill value needed.

SMK Muhammadiyah Delanggu is a school characterized by Islam values, especially Muhammadiyah traits. In addition to the seven soft skills instilled in essential accounting learning, SMK Muhammadiyah Delanggu heavily emphasizes instilling Islamic values. Efforts to uphold Islamic values are made through habituations. Students must recite Quran together every morning before the teaching and learning activities begin. The Zuhr (noon) prayer and Friday prayer are done together in the mosque at SMK Muhammadiyah Delanggu. For competencies in accounting, teachers must instill character education, for instance, respecting teachers and peers, respecting others' works, cooperation, and entrepreneurship.

Second, instilling soft skills values in students, namely, teachers implement cooperative learning strategies, discussion, and practice methods during teaching-learning activities. Cooperative learning involves students working together to achieve the goal, which is completing assignments in the form of groups (Gillies, 2016) and conducting positive habituation to students in learning activities, such as self-confidence and leadership instilled in students through small activities, such as leading morning prayer before learning activities begin. Through this habituation, students can develop the confidence to lead. Besides, self-confidence is also nurtured through the results of discussion delivery in front of the class. To develop students' critical thinking and communication skills, teachers always provide questions or cases related to problems in daily life, in which students are formed into groups to analyze cases. Each member in every group presents the results of their analysis in front of the class. Emotional intelligence is instilled by accepting advice from other students. For teachers to allocate time to students for group discussion and convey each individual's ideas, then the ideas will be selected as group ideas. Meanwhile, in cooperation and time management in learning, teachers form groups for discussion

consisting of several students with different abilities so that students who are average or relatively poor in learning can learn with other students who are more capable. During the discussion, teachers also allocate time so that the discussion finishes on time.

Third, two factors are inhibiting the instilling soft skills values in students: (1) The lack of ability possessed by students and some students who are very difficult to control in instilling soft skills and (2) The lack of teachers' competence in developing learning methods. Similar to the research conducted by Bunyamin et al (2022), some factors inhibit the instilling of soft skills, such as the lack of cooperation between students' parents and schools in improving soft skills and the lack of learning methods development. Nevertheless, the difference between the two studies is the need for more collaboration between students' parents and the school in improving soft skills.

Besides the obstacles in instilling soft skill values in students, some factors support the process of instilling soft skill values. The two supporting factors are (1) The relatively small number of students per class, so it is more sufficient in instilling soft skills values and (2) The amount of support to students given by principals, homeroom teachers, subject teachers, and employees at SMK Muhammadiyah Delanggu.

D. Conclusion

Based on the research conducted by researchers, the purpose of this study is achieved by explaining three main topics, namely soft skills instilled in essential accounting learning at SMK Muhammadiyah Delanggu, the process of instilling soft skills values in students, and barriers and supporting factors in instilling soft skills in students. Seven aspects of soft skills are embedded in essential accounting learning: self-confidence, communication skills, emotional intelligence, critical thinking and problem-solving, cooperation, time management, and leadership. The process of instilling soft skills values in students is done through cooperative learning strategies, discussion, practice while learning, and providing positive habituation to students during learning activities. Two factors inhibit the instilling of soft skills in students: (1) The lack of students' abilities. Some students are difficult to control; (2) The need for teachers' competencies in developing learning methods. Supporting factors in the process of instilling students' soft skill values are (1) The small number of students per class so that it is more effective in instilling the soft skills values; (2) The significant amount of support given to students by principals, homeroom teachers, subject teachers and employees at SMK Muhammadiyah Delanggu.

This research implies that if schools can program well to integrate soft skills in learning, it will improve students' soft skills, which will help support student readiness in the world of work later. Schools need to carry out programmed planning, implementation and evaluation of soft skill improvement activities in schools. Moreover, if the principal, teachers and students support the soft skills program, it will optimize the students' soft skills.

Suggestions for schools are the need for school principals to make soft skill improvement programs that are planned and evaluated properly and regularly. Moreover,

the need for teachers to be facilitated by training in the mastery of learning methods that are integrated with improving soft skills so that they can support the achievement of the objectives of the soft skill improvement program in schools. The limitation of this research is that it only collects data from one school; it is hoped that future research can be carried out through multi-site studies or a broader research scope.

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