Work Readiness Of Accounting Students In Facing The Challenges Of The Accounting Profession In The Era Of Society 5.0

Miftahul Husniah Ridwan[1*], Indah Pratiwi[2], Sultan [3]

[1]Accounting, University Of Muhammadiyah Palopo, 91922, Indonesia
[2]Accounting, University Of Muhammadiyah Palopo, 91922, Indonesia
[3]Accounting, University Of Muhammadiyah Palopo, 91922, Indonesia

Corresponding Author Email: miftahulhusniahridwan@student.umpalopo.ac.id

Abstract

This study aims to determine the level of work readiness of accounting study program students at Muhammadiyah University of Palopo in facing the challenges of the accounting profession in the era of society 5.0 by using work readiness variables as independent variables with indicators of soft skills and digital literacy as the focus of research. This study uses a descriptive quantitative method by taking 100 respondents from students of the accounting study program at Muhammadiyah University of Palopo from 2020 to 2022. This study uses primary data in the form of a questionnaire containing statements related to research indicators. The data from the distribution of questionnaires were analyzed by descriptive statistics, the focus of this study was only on calculating the mean and percentage. So that it can be seen the level of work readiness of accounting students in facing the challenges of the accounting profession in the era of society 5.0. The research findings show the results of the percentage of digital literacy representing the highest level of readiness, namely (83.5%). Interpersonal and communication skills are in second place, namely (80.55%). Personal skills rank third, namely (79.15%) and intellectual skills are in the last place, namely (75.7%). Based on the percentage results shown, it can be concluded that the level of work readiness of students enrolled in the accounting study program in facing the challenges of the accounting profession in the era of society 5.0 is in the ready category.

Keywords**:** Work Readiness; Soft Skills; Digital Literacy; Society 5.0

1. Introduction

Currently, we are faced with the emergence of the era of society 5.0, namely the era of perfecting industry 4.0 which not only focuses on artificial intelligence but emphasizes the role of humans themselves. Technological developments in the current society 5.0 era have led to changes in professions and jobs in many fields, one of which is accounting [1]. Many individuals from various backgrounds in the field of work are worried about losing their jobs due to the emergence of sophisticated technology [2]. Many people are worried about the long-term effects that will be caused by technological developments in this society 5.0 era, those who are worried think that the number of available jobs will decrease due to the impact of technology, and they are worried that their jobs will be replaced by technology in the future [3]. This concern is not without reason, there have been many studies that say that many jobs will be automated by technology, one of which is the accounting profession.

In the next 20 years, computers and robots will replace the jobs of auditors and accountants [4]. In line with previous research, it is estimated that by 2025, one-third of jobs will be replaced by smart technology [5]. The Minister of Finance stated that in the next five years it is possible that robot algorithms could replace accounting roles such as appraisers and actuaries [6]. However, other studies say that not all accounting jobs can be replaced by

machines, because AI and machine learning made by humans are not able to make professional judgments and consider aspects that go beyond pre-programmed logic [7].

The main problem faced in the world of work today is the company's views and expectations regarding how to attract a good workforce towards the work skills that prospective college graduates must have [8]. The advancement of information technology today also requires workers to have the necessary skills in the field of information technology. This is important because nowadays many businesses rely on the latest developments in information technology in carrying out their operations [9]. The lack of employment opportunities for university graduates is not solely due to the limited number of available positions, but also by the company's perception of the quality and work readiness of graduates [10]. One solution to overcome this is to have sufficient work readiness for students. Therefore, preparation for work readiness is needed while they are still in college, especially for students who have entered the last level [11]. According to the Indonesian Central Bureau of Statistics, the unemployment rate in Indonesia currently reaches 5.83% of the total working population of 208.54 million people. Where 13% of the 5.83%, is the number of educated unemployed, namely undergraduate (S1) and diploma graduates [12]. Based on data from the tracer study of Universitas Muhammadiyah Palopo in the last 3 years, it was found that there were around 35 alumni, where there were still 78% of the total alumni who still had difficulty in obtaining employment [13]. From this fact, it can be seen that university graduates who are expected to reduce the unemployment rate in Indonesia, in fact, still contribute to the unemployment rate [11].

In order to face these problems in the era of society 5.0, prospective college graduates must have abilities that cannot be replaced by machines, especially students in accounting need to develop technical skills in using advanced accounting software technology and data analysis tools [14]. In addition to technical skills in work readiness, soft skills are also needed. In previous studies, it was stated that soft skills have an influence on preparation for the world of work [15]. Therefore, it is hoped that students can improve their soft skills, because this is very important both for careers in the world of work and for those who want to become entrepreneurs. Every individual who will complete higher education must have the soft skills needed to find a job after completing their studies [16]. The more superior a person's soft skills, the more prepared that person is to face challenges in the work environment and in facing other life challenges [17]. So students who have qualified soft skills are expected to face the challenges of the accounting profession in the Society 5.0 era.

Previous studies have proven that ethical competence, ability competence, knowledge competence, analysis competence, and relationship competence all have a positive impact simultaneously or partially on the readiness of students to enter the world of work [18], [19]. However, there are previous studies that show different results, namely relational / relationship competence and ethical competence do not have a positive influence on student work readiness [20]. Due to the differences in research results on work readiness, so researchers are interested in conducting research on work readiness to determine the work readiness of accounting students in terms of soft skills and digital literacy as a tool to measure the level of work readiness of students.

Based on the justification given, it is necessary to conduct further research on student work readiness to provide college graduates with wider opportunities to get jobs and pursue careers in the era of the society 5.0 revolution. Therefore, this study aims to determine the extent to which the level of work readiness of accounting students in facing the challenges of the accounting profession in the era of society 5.0.

2. Methodology

This research is a type of descriptive quantitative research that uses work readiness variables as independent variables with indicators of soft skills and digital literacy as a measure of the level of work readiness of students facing the challenges of the accounting profession in the era of society 5.0. The descriptive method is used to describe a subject by profiling related issues, events or people [21]. Data were collected and analyzed using quantitative methods [22].

The population in this study were all students of the accounting study program at Muhammadiyah Palopo University from 2020 to 2022. The number refers to the statement [22], which states that in descriptive research the minimum sample must reach 100. This research took place from October 2023 to November 2023 including the preparation process and data presentation.

This study uses primary data, where the data is obtained directly from the data source by distributing questionnaires (questionnaires) distributed via google form where each statement is measured on a Likert scale of 1 to 5. "Very Unable" is listed on a scale of 1, while "Very Able" is listed on a scale of 5. After that, the data obtained is analyzed using descriptive statistics which are processed by statistical calculations. Descriptive statistical analysis is the process of analyzing by describing statistical data from the samples collected [23]. Data can be presented using various calculations in descriptive statistical analysis, including median, mean, mode, percentile, decile, percentage, and standard deviation [23]. However, only the calculation of average and percentage is the focus of this research. Thus it can be seen to what extent students majoring in accounting prepare themselves to face the challenges of the accounting profession in the era of society 5.0.

Categorizing the level of achievement of respondents used a classification that refers to the concept [24], as in the table below.

Table 1. Category Range of Respondents' Achievement Level

Percentage Range	Category
90%-100%	Very Ready
80%-89%	Ready
65%-79%	Moderately Ready
55%-65%	Not Ready
0-54%	Very Unready

The Soft Skills and Digital Literacy indicators used in this study were adopted from [25], [26]. which have been tested for validity and reliability:

Table 2. Dimensions and Indicators

Dimensions	Indicators
Intellectual Skills	1. Ability to evaluate information. 2. Ability to apply professional judgment as an accountant. 3. Ability to identify the right time to consult a specialist. 4. Ability to reason, analyze critically, and have innovative thinking
Interpersonal and Communication Skills	1. Ability to work in a team 2. Ability to communicate clearly and concisely 3. Ability to provide ideas and influence others 4. Ability to listen actively and apply effective question and answer techniques.
Personal Skills	1. Ability to demonstrate commitment to lifelong learning 2. Ability to apply professional skepticism. 3. Ability to set high standards of conduct and control one's own performance. 4. Ability to manage time and utilize available resources.
Digital Literacy	1. Ability to operate accounting software 2. Ability to develop knowledge in the field of information technology relevant to accounting 3. Ability to manage software (software) relevant to accounting 4. Ability to analyze financial data using spreadsheets

3. Result and Discussion

3.1. Result

There were one hundred respondents from the questionnaire given to accounting students of Universitas Muhammadiyah Palopo class of 2020-2022. After that, statistical calculations were used to process the data. The percentage and average value (mean) for each dimension and indicator are obtained from the processed results. Table 2 displays the average value (mean), percentage, and results of respondents' responses.

Table 3. Respondent Data Tabulation

No	Indicators	Respondent's Answer					N	Mean	%
		VU (1)	NR (2)	N (3)	R (4)	VR (5)			
Intellectual Skills									
	Ability to evaluate information.	**3**	**2**	**32**	**48**	**15**	**100**	**3,70**	**74%**
	Ability to apply professional judgment as an accountant.	**3**	**3**	**28**	**44**	**22**	**100**	**3,79**	**75,8%**
	Ability to identify appropriate times to consult specialists.	**2**	**4**	**20**	**50**	**24**	**100**	**3,90**	**78%**
	Ability to reason, analyze critically, and have innovative thinking.	**3**	**3**	**34**	**36**	**24**	**100**	**3,75**	**75%**
						Average intellectual skill		**3,79**	**75,7**
Interpersonal and Communication Skills									
	Ability to work in a team	**2**	**1**	**10**	**51**	**36**	**100**	**4,18**	**83,6%**
	Ability to communicate clearly and concisely	**1**	**0**	**22**	**50**	**27**	**100**	**4,02**	**80,4%**
	Ability to present ideas and influence others	**2**	**1**	**32**	**37**	**28**	**100**	**3,88**	**77,6%**
	Ability to listen actively and apply effective questioning techniques.	**0**	**2**	**27**	**37**	**34**	**100**	**4,03**	**80,6%**
						Average Interpersonal and Communication Skills		**4,03**	**80,55**
Personal Skills									
	Ability to demonstrate a commitment to lifelong learning	**2**	**3**	**13**	**61**	**21**	**100**	**3,96**	**79,2%**
	Ability to apply professional skepticism.	**1**	**0**	**34**	**42**	**23**	**100**	**3,86**	**77,2%**
	Ability to set high standards of conduct and control one's own performance.	**2**	**0**	**26**	**47**	**25**	**100**	**3,93**	**78,6%**
	Ability to manage time and utilize available resources.	**1**	**3**	**16**	**47**	**33**	**100**	**4,08**	**81,6%**
						Average Personal Skills		**3,96**	**79,15**
Digital Literacy									
	Ability to operate accounting software	**2**	**0**	**8**	**56**	**34**	**100**	**4,20**	**84%**
	Ability to develop knowledge in the field of information technology relevant to accounting	**0**	**1**	**6**	**39**	**54**	**100**	**4,46**	**89,2%**
	Ability to manage software relevant to accounting	**1**	**3**	**19**	**44**	**33**	**100**	**4,05**	**81%**
	Ability to analyze financial data using spreadsheets	**1**	**1**	**30**	**34**	**34**	**100**	**3,99**	**79,8%**
						Average Digital Literacy		**4,18**	**83,5**

Explanation : VU=Very Unready; NR=Not Ready; N= Neutral; R=Ready; VR;Very Ready
Source: Researcher processing results (2023).

Then, the average percentage of each indicator and dimension is presented in the form of a Circle Diagram.

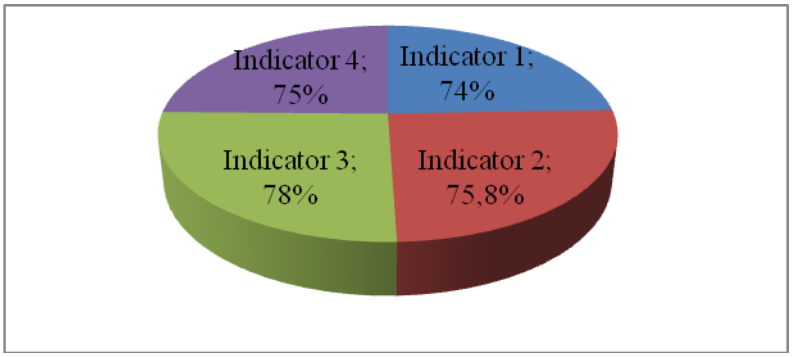
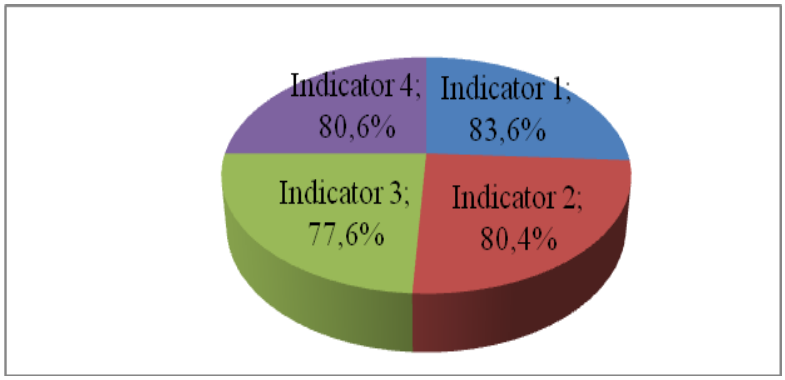


Figure 1: Intellectual Skills Pie Chart
Source: Researcher processing results (2023)

The ability to evaluate information shown by indicator 1 has an average percentage of 74%. Indicator 2 shows a percentage level of 75.8% in using professional judgment as an accountant. Then the third indicator, the ability to determine when it is appropriate to seek expert advice, appears with an average percentage of 78%. Furthermore, as shown by indicator 4, the average percentage of students who are able to think innovatively, analyze critically, and reason is 75%.



Interpersonal and Communication Skills Pie Chart
Source: Researcher processing results (2023)

Figure 2 explains the average percentage for interpersonal and communication skills indicators. Indicator 1 shows an average percentage of the ability to work in a team of 83.6%. Indicator 2, which has an average percentage of 80.4%, is the ability to communicate clearly and concisely. Indicator 3 at 77.6% relates to the ability to provide ideas and influence others. In addition, indicator 4 shows that the average percentage of those who are able to listen actively and apply effective questioning techniques is 80.6%.

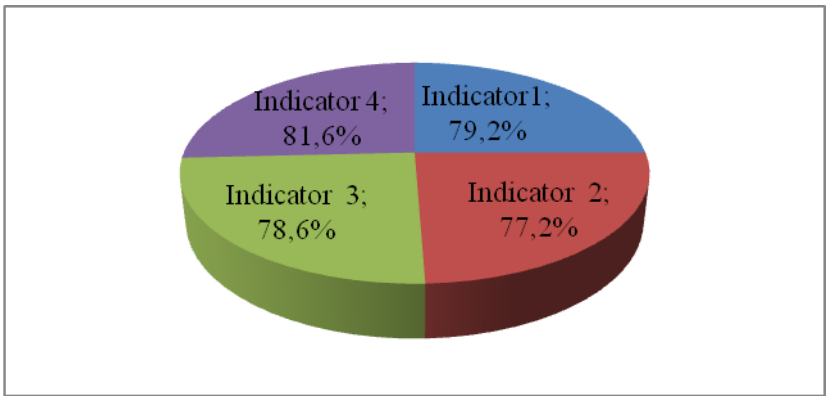


Figure 3: Personal Skills pie chart
Source: Researcher processing results (2023)

Based on indicator 1, the average percentage for those who were able to demonstrate a commitment to lifelong learning was 79.2%. The ability to apply professional skepticism demonstrated by indicator 2 had an average percentage of 77.2%. Indicator 3 displays 78.6%, demonstrating the capacity to self-regulate performance and set high standards of behavior. Indicator 4 displays an average percentage of 81.6% for time management and use of available resources.

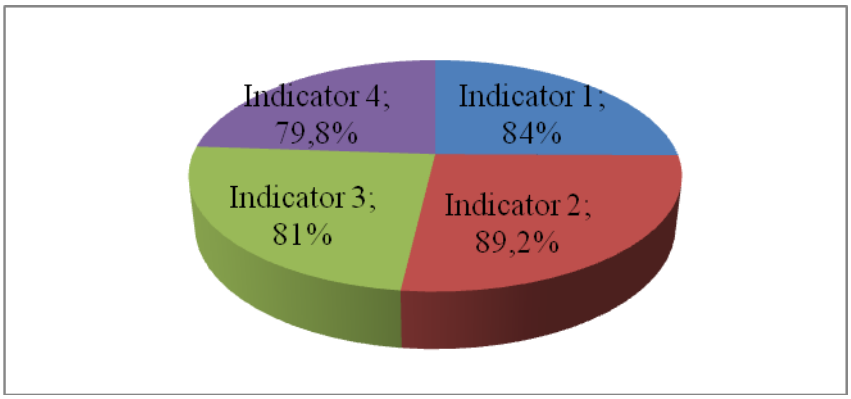


Figure 4. Digital Literacy pie chart
Source: Researcher processing results (2023)

The average percentage results of the four digital literacy indicators are described in Figure 4. The first indicator, namely mastery of accounting software, is 84%. Indicator 2 which measures the ability to develop information technology knowledge related to accounting is 89.2%. The average percentage of 81% in indicator 3 for the ability to manage software relevant to accounting. And indicator 4 with an average percentage of 79.8% is the ability to analyze financial data using spreadsheets.

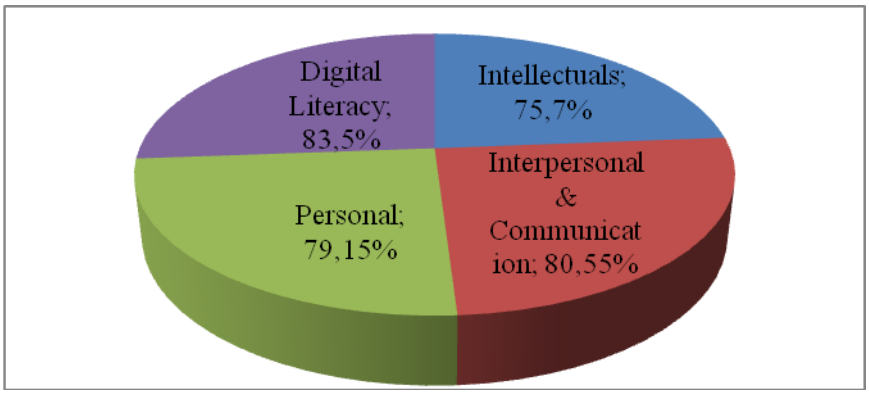


Figure 5. Dimensional circle diagram
Source: Researcher processing results (2023)

Table 4. Category and Percentage Level of Student Work Readiness

Dimension	Mean	Percentage	Category
Intellectual	3,79	75,7%	Quite Ready
Interpersonal & Communication;	4,03	80,55%	Ready
Personal	3,96	79,15%	Quite Ready
Digital Literacy	4,18	83,5%	Ready

Source: Researcher processing results (2023)

The average percentage for each dimension, namely intellectual, interpersonal and communication, and personal and digital literacy skills, is shown in Figure 5. The four indicators of intellectual skills resulted in an average percentage of 75.7%. The average percentage for interpersonal & communication skills was 80.55%. Then, an average percentage of 79.15% was found in the four indicators of personal skills. In addition, an average of 83.5% of the four digital literacy indicators.

3.2 Discussion

The findings of the processed data will be reviewed in this section related to the level of work readiness of accounting students in the context of facing the challenges of the accounting profession in the era of society 5.0. Figure 5 shows that the digital literacy dimension has the highest percentage. The ability to develop knowledge in the field of information technology related to accounting has the largest proportion in this dimension, as presented in indicator two (figure 4). Where out of 100 respondents 54% stated that they were able and 39% stated that they were very able, it can be said that most of the accounting students at Muhammadiyah Palopo University are proficient in using technology to communicate. However, with a high percentage, students must continue to hone the skills they already have. This is done to ensure that students continue to improve their digital literacy skills so that when they are accepted into the world of work, they can provide optimal performance and be able to adapt and compete in the world of globalization in the era of society 5.0, especially in the field of accounting.

The percentages for interpersonal and communication skills are also very high (as shown in figure 5). As shown by indicator 1 (figure 2), in this dimension, the ability to work in teams has a very high average percentage. A total of 83.6% of the sample stated that they were able to on item no. 1 which reads, "I am able to work together in teams, collaborate with team members, and contribute to achieving common goals." And as many as 80.6% of accounting students at Muhammadiyah University of Palopo stated that they were capable of item no. 4 which reads, "I am able to listen actively and apply effective question and answer techniques." Thus, it can be said that in terms of interpersonal and communication skills, the work readiness of accounting study program students at Muhammadiyah University of Palopo is in a ready condition.

In addition, Figure 5 shows that personal skills have a relatively high percentage of results. Indicator 4 (Figure 3) shows that the ability to manage time and utilize available resources has the highest percentage in this dimension. This is because to complete their work within the specified deadline and utilize available resources, students must have time management skills. If students are aware and dedicated in realizing their potential to face the challenges of the accounting profession in the era of society 5.0, then they can hone their own personal skills. In addition, another indicator in this dimension, namely the ability to show commitment to lifelong learning, as shown in indicator 1 has a relatively high percentage level, namely 79.2%. It can be concluded that accounting students at Muhammadiyah Palopo University based on personal skills have work readiness in a ready condition.

Furthermore, figure 5 shows that intellectual skills have the lowest percentage, namely the ability to determine when it is appropriate to visit professionals for advice, which is the indicator with the highest percentage in this dimension, as shown in indicator 3 (figure 1). This is because the learning process in the classroom involves two-way interaction, so students are taught to communicate and consult with experts in the field of the course. The lowest percentage for the ability to assess information is shown in indicator 1 (figure 1). There are various factors that cause the low percentage of this ability and other abilities, as shown by indicators 1, 2, and 4 in Figure 1. One of the causes is the lack of work experience and skills in students. Students are aware that there is a gap between the skills and knowledge they acquire in lectures and the knowledge requirements in the accounting job market as well as what is required by employers. Therefore, students are worried that they will not be able to meet the knowledge requirements in the accounting job market. The fact that theory is often learned more than practice is another contributing element. Although there are practice-oriented courses, they are not enough to develop students' intellectual abilities. In addition to the lack of opportunities to apply the knowledge gained, accounting-related topics are also less prevalent in social media. As a result, students' knowledge of the world of work, especially accounting, is still limited. Therefore, in this situation, efforts such as workshops, internships, or soft skills training are needed to improve intellectual abilities. The aim of this initiative is to equip students with the necessary skills to meet the challenges of the accounting profession in the context of society 5.0.

4. Conclusion

The research findings lead to the conclusion that the level of work readiness of accounting students in facing the challenges of the accounting profession in the context of society 5.0 is in the "ready" category. The high level of student work readiness is indicated by the digital literacy dimension which has the highest percentage of results. Likewise, the highest percentage results are also generated by the dimensions of interpersonal and communication skills. Meanwhile, personal and intellectual skills show quite high percentage results. It can be concluded from the results of the two dimensions that student readiness is still quite high, but to achieve a more optimal level of readiness, it is necessary to improve on both skills. Moreover, intellectual skills produced the lowest percentage. Students' commitment and self-awareness have a big impact on how they prepare themselves and develop personally in terms of their soft skills. However, it would be better if higher education institutions help organize activities that contribute to the development of students' soft skills. Especially by expanding the quantity of accounting practicum which is closely related to the world of work. This step is taken to ensure that the knowledge gained in college is in line with the requirements or work needs of the industry. The better the soft skills possessed by students, then the level of readiness of accounting students in facing the challenges of the accounting profession in the era of society 5.0 will increase.

The researcher suggests that universities, especially the accounting study program at Muhammadiyah Palopo University, should support the development of students' skills to improve their work readiness in facing the challenges of the accounting profession in the era of society 5.0. This action is essential so that students can obtain relevant work readiness in facing the challenges of the accounting profession in the context of the society 5.0 era. Future researchers are advised to examine more variables and samples in order to expand and improve the accuracy of the research conducted. This research can also be used as a reference source.

5. Acknowledgement

My deepest gratitude goes to the supervisors who have helped in the process of preparing this research and also all accounting students of Universitas Muhammadiyah Palopo class of 2020-2022 who are directly involved in this research and other parties who are indirectly involved. Likewise, we would like to thank the Rector and the Head of LPPM of Universitas Muhammadiyah Palopo for the blessing given and apologize for all mistakes.

6. Reference

[1] A. Firmansyah and D. K. Prakosa, “Edukasi Terkait Optimalisasi Peran Profesi Akuntan Pada Era Revolusi Industri 4.0 dan Tantangan Society 5.0,” *Pengmasku*, vol. 1, no. 2, pp. 69–76, 2021, doi: 10.54957/pengmasku.v1i2.98.

[2] B. Azzahra, “Akuntan 4.0: Roda Penggerak Nilai Keberlanjutan Perusahaan Melalui Artificial Intelligence & Tech Analytics Pada Era Disruptif,” *J. Ris. Akunt. dan Keuang.*, vol. 16, no. 2, p. 87, 2021, doi: 10.21460/jrak.2020.162.376.

[3] V. Putri, Yunita, “Akankah di Masa Depan Pekerjaan Digantikan Oleh Artificial Intelligence?,” *Portal Publ. Berita, Edukasi dan Wawasan*, 2023, [Online]. Available:

https://portalpublikasi.id/2023/05/02/akankah-di-masa-depan-pekerjaan-digantikan-oleh-artificial-intelligence/.

[4] Business Insider, "These Are The Jobs That Will Be Safe From The Imminent Invasion Of Robots.," 2018, doi: http://www.businessinsider.com/jobs-that-will-be-lost-to-robots-2014-1/?IR=T.

[5] A. Akhter and R. Sultana, "Sustainability of Accounting Profession at the Age of Fourth Industrial Revolution," vol. 8, no. 4, pp. 139–158, 2018, doi: 10.5296/ijafr.v8i4.13689.

[6] S. Mulyani, "Profesi Akuntansi Digantikan Robot 5 Tahun Lagi.," 2019, doi: : https://www.merdeka.com/uang/srimulyani-profesi-akuntansi-digantikan-robot-5-tahun-lagi.html?page=1.

[7] W. Rakhmanto and T. Rosnani, "Bisakah Auditor Digantikan Artificial Intelligence?," *Pros. Manag. Bus. Innov. Conf.*, vol. 8, no. 1, pp. 687–699, 2023, [Online]. Available: https://jurnal.untan.ac.id/index.php/MBIC/article/view/67707.

[8] R. N. Inderanata and T. Sukardi, "Investigation study of integrated vocational guidance on work readiness of mechanical engineering vocational school students," *Heliyon*, vol. 9, no. 2, p. e13333, 2023, doi: 10.1016/j.heliyon.2023.e13333.

[9] I. G. Ngurah and A. Dananjaya, "Determinan Kesiapan Mahasiswa Akuntansi Menghadapi Dunia Kerja Era Revolusi Industri 4 . 0," vol. 2023, pp. 751–756, 2023.

[10] N. Mutmainah, C. Arumsari, and F. N. Isti'adah, "Efektivitas Layanan Informasi Karier Menggunakan Teori Donald. E. Super untuk Meningkatkan Kesiapan Kerja Siswa," *Quanta*, vol. 4, no. 3, pp. 114–125, 2020, doi: 10.22460/q.v2i1p21-30.642.

[11] P. Hidayah, Nurul, "Pengaruh keahlian akuntansi, pengalaman magang, dan informasi kerja terhadap kesiapan kerja mahasiswa akuntansi dengan self efficacy sebagai variabel moderating," 2023.

[12] Badan Pusat Statistik, "Keadaan Kerja," *Badan Pus. Stat.*, no. August 2021, 2022.

[13] Tracer Study UMP, "Tracer Study Universitas Muhammadiyah Palopo 2022-2023," 2022.

[14] Fauzan, "Pengaruh Soft Skill Dan Locus Of Control Terhadap Kesiapan Fresh Graduate Dalam Era Industri 4.0 (Studi Pada Prodi Manajemen Unihaz Bengkulu)," vol. 2, no. 1, pp. 1–10, 2019.

[15] J. Juariah, "Pengaruh Soft Skill Dan Motivasi Kerja Terhadap Kesiapan Kerja Mahasiswa Ekonomi Syariah Iain Bengkulu," vol. 1, no. 1, 2019.

[16] K. Kustini, D. T. Rahma, and E. Iriyanti, "Faktor- Faktor Yang Mempengaruhi Keberhasilan Usaha (Studi Pada Industri Kecil Alas Kaki Di Kota Mojokerto)," *J. MEBIS (Manajemen dan Bisnis)*, vol. 6, no. 2, pp. 76–84, 2021, doi: 10.33005/mebis.v6i2.254.

[17] S. Kholifatun Sholikhah, "Pengaruh Soft Skill Dan Keaktifan Berorganisasi Terhadap Kesiapan Kerja Mahasiswa Jurusan Manajemen FEB UMS," p. 104, 2022, [Online]. Available: http://eprints.ums.ac.id/98367/.

[18] E. Nurhayati and L. Martika, Dwi, "Kesiapan Kerja Mahasiswa Program Studi Akuntansi Dalam Menghadapi Masyarakat Ekonomi Asean (Mea)," vol. 4, pp. 25–39, 2018.

[19] K. A. Fauzi, U. N. Yogyakarta, R. C. Sari, and U. N. Yogyakarta, "The influence competency and digital literacy on work readiness of fe uny accounting students in the industrial revolution era 4.0," no. 3, pp. 43–60, 2018.

[20] M. Hatta, "Pengaruh Kompetensi Terhadap Kesiapan Mahasiswa Jurusan Akuntansi dalam Menghadapi Masyarakat Ekonomi ASEAN.," 2016, [Online]. Available: http://gondata.feb.unila.ac.id.

[21] D. R. Cooper and P. S. Schindler, "Business Research Methods," 2014, [Online]. Available: https://www.hanze.nl/assets/international-business-school/Documents/Public/Course-outlines/Course_outlines_2018-2019/Masters/MIBM/MIBM 1.1 + 1.2.pdf.

[22] R. J. Fraenkel and E. N. Wallen, "How to design and evaluate research in education (8th ed.). New York: The McGraw-Hill Companies, Inc.," *Encycl. Database Syst.*, pp. 1–2, 2012.

[23] Sugiyono, "Metode Penelitian Kuantitatif, Kualitatif, dan R&D (19 ed.)," *ALFABETA*, 2013.

[24] N. Sudjana, *Penilaian Hasil Proses Belajar Mengajar*. Bandung: PT Remaja Rosdakarya, 2017.

[25] N. Veronika, S. Lucyana, and M. Sadihatmanta, "the Future Skilled – Accountants: Kesiapan Mahasiswa Program Studi Akuntansi Universitas Bunda Mulia (Ubm) Dalam Menghadapi Dunia Kerja Era Society 5.0," *Pros. ASIC 2022*, vol. 1, no. 1, pp. 91–115, 2022.

[26] D. Ririen and F. Daryanes, "Analisis Literasi Digital Mahasiswa," *Res. Dev. J. Educ.*, vol. 8, no. 1, p. 210, 2022, doi: 10.30998/rdje.v8i1.11738.