
Job Readiness of Accounting Students in the Era of Society 5.0 with the Application of Professional Skills in accordance with IASB Standards: Case Study of Accounting Students Untag Surabaya

Arfindo Hermawan¹, Hwihanus²

^{1,2}. Faculty of Economies adn Business, Universitas 17 Agustus 1945
Surabaya, Indonesia

E-mail: 1222200022@surel.untag-sby.ac.id, hwihanus@untag-sby.ac.id

Received: April, 2025; Accepted: April, 2025; Published: June, 2025

Permalink/DOI:

Abstract

This study aims to assess the readiness of accounting study programme students in facing the world of work in the Society 5.0 era by applying the professional skills of an accountant according to the International Accounting Standards Board (IASB) standards contained in the International Education Standard (IES) 3. This type of research uses a qualitative approach. data collection techniques were carried out by conducting interviews, observations, and surveys of 10 Accounting students at the University of 17 August 1945 Surabaya. data analysis was carried out by data reduction, data presentation, and conclusion drawing. the results show that accounting students at the University of 17 August 1945 Surabaya have a fairly good readiness in facing the world of work in the digital era. They have a good understanding of technology in accounting, and demonstrate intellectual, interpersonal, personal, and organisational skills that support them in adapting to the professional environment. But there are still some aspects that need to be improved, such as practical experience in the world of work, assertiveness in professional communication, and readiness to face more complex business challenges. With more training and hands-on experience in the world of work, these students have great potential to become competent accountants who are ready to face the challenges of the Society 5.0 era..

Keywords: Job Readiness, Intellectual Skills, Interpersonal and Communication Skills, Personal Skills, Organisational Skills.

INTRODUCTION

The development of digital technology has brought significant changes in various aspects of life, including in the field of accounting. Technological advances are an inseparable part of civilisation, along with scientific advances. Every innovation created must have a positive impact on humans (Lubis & Firdaus, 2024). Today's accelerating changes require a response from a professional and high-quality education system. Improving the quality and development of education is important to produce individuals who are smart and have the skills to compete in the era of Society 5 (Nazah Dwi Patricia, 2025). Accounting graduate students as a workforce in the accounting profession must adjust and have readiness in order to get a chance to succeed in the job market (Pakpahan & Nikmah, 2024).

In the era of Society 5.0, the rapid development of technology brings significant changes in various fields, including accounting. Digitalisation, artificial intelligence (AI), and automation have replaced many manual processes, requiring accountants to adapt to more complex digital and analytical skills (Giovanny Bangun Kristianto, 2025). Therefore, without adaptation and development of relevant skills, accountants risk losing their competitiveness and role in the modern business world (Sujoko Efferin, 2024).

Accounting in the era of society 5.0 must have job readiness supported by professional skills. Professional skills are the main focus because they are considered important to master (Stefanny Lucyana, 2022). Professional skills according to IES 3 (International Education Standards 3) are broken down into Intellectual, Interpersonal and communication, personal and Organizational (IAESB, 2019). Meanwhile, accounting technical skills have become an obligation to be well mastered by an accounting student. Moreover, these technical abilities have been adapted and integrated with technology as a support for automation in the era of disruption (Stefanny Lucyana, 2022).

Based on the background above, the researcher concludes that the development of digital technology in the era of Society 5.0 brings major changes in the field of accounting, especially with the existence of digitalisation, artificial intelligence (AI), and automation that shift manual processes. Accountants are required to have more complex digital and analytical skills to remain competitive in the world of work. Therefore, the education system needs to adapt by providing quality learning to produce accounting graduates who are ready to face the challenges of the digital era. In addition to mastering accounting technical abilities, professional skills are also an important aspect that must be possessed by prospective professional accountants. Based on the IES 3 standard, professional skills include intellectual, interpersonal communication, personality, and organisational aspects. By developing these skills, accounting graduates will be better prepared to face challenges and be able to adapt in the ever-evolving modern business world.

METHOD

This type of research uses a qualitative approach where the research procedure produces descriptive data in the form of oral or written from the informants observed. Data collection techniques were carried out by conducting interviews, observations, and surveys of 5 Accounting students at the University of 17 August 1945 Surabaya as informants. Data analysis uses data reduction where compiling raw data becomes more structured then presenting the reduced data in the form of a narrative to draw conclusions from the data that has been analysed and presented.

RESULTS AND DISCUSSION

Based on interviews with five accounting students in their final semester at Universitas 17 August 1945 Surabaya, it was found that they have understood the concept of Society 5.0 and its impact on the accounting profession. In this era,

accountants are required to utilise technology such as artificial intelligence and automation in recording financial transactions. Students realise that this technology has a positive impact because it can increase efficiency, speed, and accuracy in accounting work. With this understanding, students show early readiness in facing the digital transformation that is happening in the accounting world. However, this understanding of digital transformation needs to be balanced with practical experience so that students are truly ready to face the challenges of the world of work. Although they understand the technology used in the modern accounting world, its utilisation in real work still requires further practice.

Students showed that they were prepared for the world of work and some of them had practical experience in using Accces, Powerpro, Visio software learnt in college, then CoreTax software and especially Excel which is often used by accountants in their work. This experience is gained through lectures and internships, which help students understand how the financial recording system is implemented in the company. However, not all students have had internship experience. Students who have not undergone internships tend to have more theoretical skills than those who have undergone hands-on practice. This shows a gap between theory and practice, which can be a challenge when they enter the workforce. Some students have had experience in student organisations, such as serving as treasurer. This experience helps them understand the basics of financial recording and reporting first-hand, albeit on a smaller scale compared to the real world of work. They also realise that practical experience is essential to improve the skills needed in a professional environment. Research conducted (Hukmi, 2023) most of the accounting study programme students at Mataram University feel they have readiness to face professional challenges in the era of society 5.0, this shows that accounting students at Mataram University in the soft skills aspect are ready, namely students complete assignments on time, have good ethics, manage emotions well, use logical thoughts in making decisions, are able to negotiate, are able to act fairly, think positively, work together, and have good English language skills actively or passively.

Students demonstrate critical thinking skills in completing academic tasks and when facing challenges in internships or organisations. They can analyse problems systematically and make the right decisions based on the situation at hand. In developing new skills, students tend to seek references from various sources, such as books, video tutorials, and online courses. After understanding the theory, they will usually try to apply it in practice. This shows that students have initiative and motivation in improving their skills. In addition, students are able to adapt to various work styles of their teammates. This ability is important in the world of work, as professional environments often involve collaborating with people who have different working approaches. So students are able to apply intellectual skills well. However, research conducted (Stefanny Lucyana, 2022) says intellectual skills have the lowest percentage or students do not really have intellectual skills in terms of several things (not all intellectual skills are not mastered).

In the aspect of communication, students showed that they have the ability to work in teams well. The application is seen in various group projects during lectures. They can, Contribute according to the division of tasks, Actively

participate in discussions, Provide ideas in the completion of tasks, Support each other team members Students also have clear and effective communication skills. In discussions or presentations, they strive to explain problems, solutions, and expected results in a direct and easy-to-understand manner. They also realise the importance of concise communication so that the message can be well received by other team members. Most students feel confident in communicating in teams, especially in academic contexts. However, they realise that in the work environment, these communication skills need to be continuously developed in order to adapt to professional dynamics. So students are able to apply interpersonal and communication skills well. Research conducted by (Stefanny Lucyana, 2022) agrees because interpersonal & communication skills have the highest percentage in the sense that students also master these skills.

Students have high standards in completing assignments, not only fulfilling the minimum requirements but also trying to add value. For example, they ensure that their assignments are clearly organised, neatly presented and include additional references to strengthen their arguments. This shows that they have self-discipline and drive to achieve the best results. In addition, students also have an awareness of the challenges that may arise in their work. They understand that anticipating problems before they become big is an important step, although in practice this can be difficult to do. To overcome these challenges, students usually prepare backup plans and gather additional information that can be used as alternative solutions in case of obstacles. In terms of professional scepticism, students show a critical attitude towards the information they receive. They do not immediately accept data or news, but verify the source, check the credibility of the site, and ensure that the information used has a valid basis. This attitude is very important for an accountant in analysing financial statements and making decisions based on accurate data. So students are able to apply personal skills well. Research conducted by (Stefanny Lucyana, 2022) agrees that personal skills have a fairly high percentage result, meaning that students also master these skills.

Students demonstrated the ability to handle multiple tasks at once by prioritising management. They organised their work schedules based on the level of urgency, ensuring that group tasks came before individual tasks. They also realised the importance of maintaining a balance between work and rest to remain productive. In planning and managing tasks, students use a systematic approach: Understanding the task thoroughly, setting the order of work based on priority, focusing on completing one part before moving on to another, double-checking before submitting the task. Students also realise that final evaluation is important to ensure the work is in line with the instructions given. Students have a high awareness of adhering to work guidelines and completing tasks on time. However, they also recognise that a clear planning system is helpful in avoiding forgetfulness or delays in completing tasks. When dealing with team members who do not meet expectations, students prefer a supportive approach rather than direct confrontation. They prefer to discuss to find out the obstacles faced and offer help if needed. This approach shows that students prioritise harmonious cooperation, although sometimes they feel less assertive in conveying problems directly. In the face of sudden changes in schedules or priorities, students show good flexibility. They

immediately adjust the order of work and focus on completing the most urgent tasks first. Although in this condition they have to sacrifice some aspects of detail or perfectionism, they still strive so that the end result still meets the required standards. So students are able to apply organizational skills. Research conducted by (Stefanny Lucyana, 2022) agrees that organizational skills have very high results in the sense that students also master these skills.

CONCLUSION

The final semester accounting students of Universitas 17 Agustus 1945 Surabaya, it can be concluded that they have been prepared to face the world of work, especially in the era of Society 5.0, which demands the use of technology in accounting. Students' understanding of the concept of Society 5.0 is quite good, especially in relation to the use of artificial intelligence (AI) and automation in recording financial transactions. They realise that these technologies can improve efficiency, accuracy, and speed in accounting work. In terms of students' readiness to face the world of work, students already have a fairly strong understanding in accounting theory and some of them have experience in using accounting software such as excel. This experience is obtained through lectures and internships, which provide a real picture of the financial recording system in the world of work. In addition, some students gained accounting experience through student organisations, which helped them understand the basics of financial recording and reporting firsthand, albeit on a smaller scale. This experience is a valuable additional provision, although it still needs to be improved with direct experience in a professional environment.

In terms of intellectual skills, students show good critical thinking skills in completing academic tasks and facing challenges in internships and organisations. They can analyse problems systematically, develop solutions, and make the right decisions based on the conditions faced. In terms of interpersonal and communication skills, students showed good ability to work in teams. They are able to contribute in accordance with the division of tasks, active in discussions, provide ideas in completing tasks, and support each other as team members. Their ability to communicate was also quite good, especially in conveying ideas, explaining problems, and proposing solutions that could be understood by other team members. In the aspect of personal skills, students showed high discipline and responsibility in completing their tasks. In terms of organisational skills, students are able to handle multiple tasks simultaneously with good time management. They organise their work schedules based on the level of urgency and ensure that group tasks that require coordination are completed earlier than individual tasks. Their awareness of the importance of maintaining a balance between work and rest also shows that they have strategies to remain productive without experiencing excessive fatigue.

The researcher concluded that overall, the interview results showed that accounting students of Universitas 17 August 1945 Surabaya have a fairly good readiness in facing the world of work in the digital era. They have a good understanding of technology in accounting, and demonstrate intellectual, interpersonal, personal, and organisational skills that support them in adapting to

the professional environment. However, there are still some aspects that need to be improved, such as practical experience in the world of work, assertiveness in professional communication, and readiness to face more complex business challenges. With more training and hands-on experience in the working world, these students have great potential to become competent accountants who are ready to face the challenges in the Society 5.0 era.

REFERENCES

Afni, A. N. (2023). Studi Literatur Dampak Penerapan Artificial Intelligence (Ai) Terhadap Profesi Akuntan.

Dina Chairunissa, A. H. (2025). Membentuk Kesiapan Kerja Mahasiswa Melalui Program Magang. *Journal of Engineering Education and Pedagogy*, 1-7.

Dwifani, D. (2022). *Metode kuantitatif-kualitatif dapat pahami fenomena lebih baik*. Diambil kembali dari [www.sbm.itb.ac.id](http://www.sbm.itb.ac.id/id/2023/02/03/metode-kuantitatif-kualitatif-dapat-pahami-fenomena-lebih-baik/):

Ernis, P. D. (2022). Dampak Teknologi Artificial Intelligence Pada Profesi Akuntansi. *Ekoma: Jurnal Ekonomi, Manajemen, Akuntansi*, 131-137.

Giovanny Bangun Kristianto, R. F. (2025). Sosialisasi Peran Profesi Akuntan untuk Lulusan Akuntansi Pada Era Digital 5.0. *Jurnal Pelayanan dan Pengabdian Masyarakat Indonesia*, 31-42.

Hukmi, A. M. (2023). Analisis Kesiapan Mahasiswa Akuntansi Universitas Mataram Dalam Menghadapi Tantangan Profesi Akuntan di Era Society 5.0 . *Journal of Law Education and Business* , 257-263.

IAESB. (2019). *International Accounting Education Standards Board*. New York: Federasi Akuntan Internasional (IFAC). Diambil kembali dari E-tool Pendidikan Akuntansi IFAC: <https://education.ifac.org/part/ies-1>

IFAC. (2025). *education.ifac.org*. Diambil kembali dari [education.ifac.org](https://education.ifac.org/part/ies-1):

Latifah, S. I. (2023). Peran Akuntan Di Era Society 5.0. *Journal Of International Accounting Research*, 124.

Lubis, S. H., & Firdaus, R. (2024). Peran Teknologi Dalam Mengembangkan Sistem Informasi Akuntansi. *Jurnal Intelek dan Cendikiawan Nusantara*, 3046-4560.

Monica M. C. D., P. W. (2022). Peran Akuntan Dalam Menghadapi Digitalisasi Ekonomi Menjelang Era Society 5.0. *Jurnal Akuntansi Dan Ekonomi*, 57-64.

Muhammad Ridwan, S. P. (2025). Pengaruh Keaktifan Mahasiswa Berorganisasi dan Prestasi Belajar terhadap Kesiapan Kerja Mahasiswa S1 Pendidikan Ekonomi Universitas PGRI Wiranegara. *Journal of Science and Education Research*, 2828-2361.

Nazah Dwi Putricia, K. A. (2025). Pengembangan Media Pembelajaran Handout Akuntansi Keuangan Berbasis Android Guna Mendukung Pendidikan Era Society 5.0. *Journal Genta Mulia*, 16-26.

Pakpahan, S. R., & Nikmah. (2024). Kesiapan Kerja Mahasiswa Akuntansi di Era Disrupsi Teknologi Digital: Peran Keahlian Akuntansi, Literasi Digital, Literasi Manusia, dan Adaptabilitas Karir. *urnal Ekonomi, Keuangan & Bisnis Syariah*, 3796-3811.

Stefanny Lucyana, M. S. (2022). The Future Skilled – Accountants: Kesiapan Mahasiswa Program Studi Akuntansi Universitas Bunda Mulia (UBM) dalam Menghadapi Dunia Kerja Era Society 5.0. *Prosiding ASIC 2022* .

Sujoko Efferin, S. H. (2024). *Akuntan dan Profesi Akuntansi di Era Artificial Intelligence*. Surabaya: Direktorat Penerbitan dan Publikasi Ilmiah Universitas Surabaya.