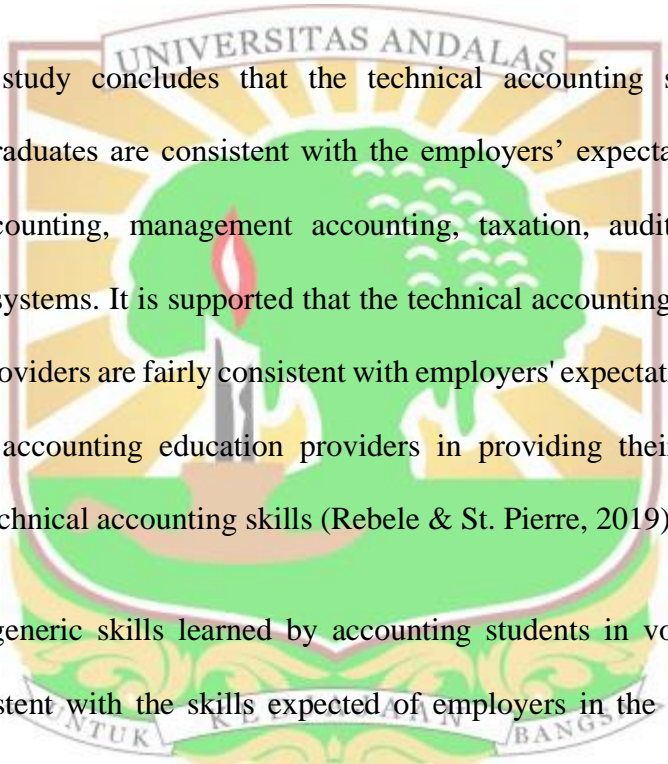


CHAPTER V

CONCLUSION

This chapter will have conclusions based on the previous chapter's analysis and discussion of the research, as well as an evaluation of the research's limitations, implications, and possible future developments for future research.

5.1 Conclusion



This study concludes that the technical accounting skills of accounting vocational graduates are consistent with the employers' expectations. These include financial accounting, management accounting, taxation, auditing and accounting information systems. It is supported that the technical accounting skills acquired from vocational providers are fairly consistent with employers' expectations (Edeigba, 2022). In addition, accounting education providers in providing their curriculum always emphasize technical accounting skills (Rebele & St. Pierre, 2019).

The generic skills learned by accounting students in vocational schools are highly consistent with the skills expected of employers in the banking sector. This suggests that the generic skills of graduates are an important complementary factor in the consistency between the technical accounting skills found in vocational accounting graduates and the expectations of employers' accounting technical skills. Thus, this is also consistent with the statement that the generic skills acquired by vocational accounting graduates are consistent with employers' expectations (Edeigba, 2022).

These findings are consistent with the employer's expectation showing that generic skills are inseparable from technical accounting skills (Edeigba, 2022). Where

this has the effect that generic skills complement technical accounting skills. This complementarity therefore increases the opportunity to reconcile the gap between employers' expectations of technical accounting skills and the skills accounting graduates acquire from vocational schools. As in the previous research, where stated that generic skills affect the consistency between the skills provided by universities and the skills expectations of employers (Doughlas & Gammie, 2019).

5.2 Implication

Based on this research, it was concluded that generic skills need to be developed along with the development of technical accounting skills. If the generic skills of an accounting vocational graduate are in line with the employer's expectations, then the technical accounting skills will be in accordance with the employer's expectations. So, having appropriate generic skills will greatly assist the development of technical accounting skills which will make accounting vocational graduates have appropriate accounting skills for employers' expectations.

5.3 Limitation and Recommendation

This research is limited to using a sample of employers from the bank's main branch offices located in West Sumatra. So that the distribution was carried out directly by visiting the main branch office to distribute each of the seven questionnaires and could not pay attention to one by one. This inflicts respondents not filling out the suggestions and comments section for accounting vocational graduates. In that section, it is hoped that there will be other comments on the expectations of employers besides the statements already available in the questionnaire, or there are other skills that affect the performance of graduates at work. Therefore, future research is suggested not only through distributing questionnaires, mixed methods by filling questionnaires and

interviews can also be conducted so that the skills research is more broadly reviewed, apart from looking at the generic skills and technical accounting skills aspects.

