



**DEPARTMENT OF ACCOUNTING  
FACULTY OF ECONOMICS AND BUSSINESS  
ANDALAS UNIVERSITY**

**THESIS**

**“THE UNDERSTANDING OF ACCOUNTING STUDENTS OF ANDALAS  
UNIVERSITY REGARDING INDUSTRIAL REVOLUTION 4.0”**

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## **ABSTRACT**

The current Industrial Revolution 4.0 or nowadays called IR 4.0 greatly brings some adjustments in the industrial world and human work. It significantly and fundamentally affects human life as a whole. IR 4.0 affects the industrial world including the evolution of supply chain systems and value chain, effort and value, as well as digital decision making and business models (Yazdi, et. al, 2020). This research uses a qualitative research approach. Qualitative research is a type of scientific research that consists of an investigation that seeks answers to a question, systematically uses a predefined set of procedures to answer the question, collects evidence, produces findings that were not determined in advance and produces findings that are applicable beyond the immediate boundaries of the study (Mack et al, 2005). The data was collected by using a survey method that is distributing online questionnaires. The online structured questionnaires is made with Google Form application and would be carried out using various kinds of social media such as (WhatsApp, Instagram, Fb, and others). The results and discussion indicate that Accounting Students' Skill Profile are determined by; the elective courses have been and to be taken, current extracurricular, organizational experiences, and courses taken outside of university. The understanding of the Industrial Revolution 4.0 (IR 4.0) are determined by; their familiarity of IR 4.0 term, opportunity for accountant in IR 4.0, impact of IR 4.0 on accounting profession, skills needed by future accountants in IR 4.0.

