

CHAPTER V

CONCLUSION

5.1 Conclusion

This research was conducted to explore the understanding of Accounting Students in Andalas University of IR 4.0, whether IR 4.0 become opportunity or challenge to pursue their careers. The data was collected through survey to all accounting students from batch 2017 until 2022. Most of the respondents came from batch of 2022 who are in the second semester now, with the total of 124 respondents, or around 40% from total respondents. The results and discussion explained and presented in the previous chapters indicate that:

1. 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. Most of the students chose to take Sharia Accounting as elective course and the next batch also plan to do so. It is likely that they choose sharia accounting because there are not many elective courses offered. And also most of the students in accounting department of Andalas University were from West Sumatera which still thick with culture and religion so sharia accounting is interesting for most of them. These elective course's option has not represented the main required skill as an accountant in this IR 4.0 era since technology is the essential key. Then, art and music was the main current extracurricular activities of the respondents, it can boost their creativity more which is also a needed skill for accountant in IR 4.0 era. Since they are in accounting environment, most of them participate in HIMA (Himpunan Mahasiswa) of Accounting Department as members and have moderate experience within 6-12 months of participation. Meanwhile, most of respondents put more intention to take language courses outside the university. English is in the first position then followed by Japanese, Mandarin, and Germany.
2. 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. The data shows that from 299 respondents, 89% of them are familiar with the term of IR 4.0 while 32

students stated they never heard about it. Those 89% respondents are then asked about three things coming in mind when they hear about IR 4.0, most of them answered information technology is the main idea since accountant in the era of IR 4.0 should be equipped with information technology skills. This point also can be an opportunity, 102 from the respondents think that accounting work is more practical and efficient through technology and will give impact and changes to accountant's work flow. Therefore, accountants have to keep pace with technological advances in IR 4.0 to enrich their soft skills, especially data science and analytics. Regarding those needed skills, then several things should be done as an accountant in order to survive in IR 4.0, An accountant should improve himself/herself to be a contagious learner to gain IT knowledge, increase soft skill such as being an initiative person, increase self and time management, be more competitive and adaptable.

5.2 Research Implications

This research offers simple contributions to academic perspective:

1. From Accounting students perspective, the result of the study have the potential to help them getting more understanding about IR 4.0 and realizing the opportunity, impact along with skills needed to face the impact and nowadays' industry in order to survive in their career.
2. From an academic perspective, this research contributes offers useful initial insights about the opportunity, impact and challenges faced by Accounting students in IR 4.0 and increase the readiness of the graduates to survive in their career. Furthermore, this research is expected to increase the interest of other researchers in similar fields to conduct further research.
3. From accounting department perspective, this research contributes the newest insight about the quality and skill profile of accounting students; the elective courses have been and to be taken, extracurricular, organizational experiences, and course taken outside of university. Then the student's understanding of the IR 4.0 are determined by; their familiarity of IR4.0 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. the department can measure how far is the readiness of the graduates then prepare them to survive in their career or work environment.

4. From Andalas University perspective, the result of the study has the potential to help university as a policy maker to set curriculum that suits IR 4.0 and nowadays situation so that the student are more prepared to face the work environment after graduated.

5.3 Research Limitations

The researcher realizes that this research has some limitations, they are :

1. In this study, the number of participants is still relatively small compared to the expected sample achievement and has limited data collection time.
2. This study only targeted to Accounting students in Andalas University.

5.4 Recommendations

1. For further researchers, explanatory studies needed in this research so they can increase the number of research samples by expanding the scope of respondent data collection, not only through other social media, as well as increasing the observation period. If the researcher can get more respondents, hopefully the research will get better results. Then, next researchers also can involve more sophisticated statistical analysis that can equip their study with interview so they can explore more.
2. For Accounting Department of Andalas University to create practical subject that can give better opportunity for the students to practice the theories they have learnt in balance, such as a mandatory internship. Next, they can also provide continuous accounting software workshops or trainings for the students in order to make them familiar and ready to face the world work challenges.
3. For Andalas University to provide for facility such as: laboratory that supports students to learn IT better. Then, upgrade the system or e-learning so that it can be used effectively for learning and maximize the use, hopefully students are getting used to adopt technology for learning as well as they are getting ready to apply it after they graduated.