

CHAPTER V

CONCLUSION

5.1 Conclusion

Recalling the goal of higher education in producing graduates with adequate skills, both technical and soft skills, Andalas University's accounting department is not an exception. As the objective of this study to determine the expectations and reality of soft skills, several important findings from interviews with accounting professionals and students informants are considered in accordance with this goal. The following points will describe the research findings that also conclude this research;

1. Accounting education faces the challenges, related in preparing accounting students with competencies, soft skills, and knowledge in accounting technology as accounting process now automated by technology.
2. Informant with accounting professional background confirmed six soft skills compiled by researcher from literature reviews were indeed needed, as they also added other important skills that accounting students must also have prepare for their future careers.
3. Andalas University's accounting students had realized the importance of these six soft skills. In the daily accounting learning process in lectures, the accounting curriculum at Andalas University accounting had integrated the development of soft skills in students.
4. Andalas University's accounting students revealed that soft skill development in the classroom was neither sufficient nor effective, as they chose to actively participate in many out-of-class activities in developing their soft skills.
5. Informants with accounting professional background confirmed the real gap between expectations and reality, which is not only relies on soft skills, but also the emphasis on accounting-related technology skills.

6. Knowledge in accounting technology included the ability to operate Microsoft apps, as well as knowledge in Enterprise Resource Planning software proficiently.

The conclusions above indicate implications, limitations and suggestions that are useful for further studies with related topics. The following subchapters will fully describe the implications, limitations and suggestions of this study.

5.2 Research Implications

For research implications, the following points will highlight the implications based on their relevance to accounting academics, students, and also their usefulness for literature.

1. For accounting academics, this research implies recommendations which are then expected to be an evaluation for accounting curricula, learning methods, study plans, in the concern of developing soft skills for Andalas University's undergraduate accounting students.
2. For accounting students, this research implies types of soft skills and other important skills that must be prepared, to support their technical accounting knowledge with its relevance to the competence of an accounting professional.
3. As this research used qualitative approach based on literature review and interview, the findings of this research are also expected to enrich the literature with topics related to soft skills as an accounting professional. The findings of this study are also expected to be useful for similar studies in the future.

5.3 Research Limitations

In addition to the findings and useful implications for accounting academics, students, and literature, this study also has several limitations as follows:

1. The first limitation is related to the types of skills covered by this research. As previously described, this study only covers six types of soft skills and also accounting-related technology skills provided by professional informants. The researcher believes that there are many other important skills that accounting students must prepare in pursuing their career as an accounting professional.
2. The second limitation related to the number of informants in this research. The interview conducted with only three professionals and student informants, representing accounting professionals and undergraduate accounting students at Andalas University as a whole. This limitation is due to the interview method which time consuming in processing the data.
3. The third limitation related to the scope of this research which only studies the reality of soft skills in undergraduate accounting students at Andalas University. The researcher believes that research with the same concern can be carried out on accounting students from various universities, in order to increase its usefulness with the development in accounting students' soft skills as future accounting professionals.

5.4 Suggestions

Related to the research limitations above, researcher has also compiled several suggestions that can be used as a reference for further research, as follows;

1. As this research used qualitative approach, further research is suggested to cover more types of skills that might be realized effectively by using a quantitative approach to maintain its data validity. Researcher believe there are more skills to be discussed, as business environment continuously evolves.
2. Related to limited number of informants, this research suggests that further research can be carried out with larger number of informants or respondents involves. As mentioned above, research with a quantitative approach can be

carried out to study large number of respondents in manner with its data validity.

3. This research also suggests that further research can be carried out, which not only study at one specific university, but also at many universities. This expected will be beneficial to the effort in developing accounting students' skills, aligning with the role of higher education institution.

