## REFERENCES

- American Institute of Certified Public Accountants (AICPA). 1999. AICPA core competency framework for entry into the accounting profession. Available at:http://www.aicpa.org/interestareas/accountingeducation/resources/page/corec ompetency.aspx
- Andrews, J., & Higson, H. (2008). Graduate employability, 'soft skills' versus 'hard' business knowledge: A European study. Higher Education in Europe, 33(4), 411–422.
- Arkansas Department of Education. (2007). Combined research report of business leaders and college professors on preparedness of high school graduates. Little Rock: Author.
- Armstrong, M. B., Ketz, J. E., & Owsen, D. (2003). Ethics education in accounting: Moving toward ethical motivation and ethical behavior. Journal of Accounting Education, 21 (1), 1–16.
- Barbera, M. (1996) Management accounting futures: part 1, Charter, November, pp. 52–54.
- Bar-On, R. (2006). The bar-on model of emotional-social intelligence (ESI). Psicothema, 18, 13–25.
- Beheshti, N. (2018, May 24). "Are Hard Skills Or Soft Skills More Important To Be An Effective Leader?. https://www.forbes.com/sites/nazbeheshti/2018/09/24/are-hard-skills-or-soft-skills-more-important-to-be-an-effective-leader/?sh=62986f892eb3
- Bennett, N., Dunne, E., & Carré, C. (1999). Patterns of. core and generic skill provision in higher education. Higher Education, 37(1), 71–93.
- Birrell, B., 2006, *The Changing Face of the Accounting Profession in Australia* (CPA Australia, Melbourne, Vic.).

- Blanthorne, C., Kovar, S., & Fisher, D. (2007). Accounting educators' opinions about ethics in the curriculum: An extensive view. Issues in Accounting Education, 22 (3), 355–390.
- Brodsky, B. Development of a Modified Version of the Leadership Practices Inventory for Use with College Students. Unpublished masters' thesis; San Jose State University: San Jose, CA, USA, 1988.
- Bryant, S. M., & Albring, S. M. (2006). Effective team building: Guidance for accounting educators. Issues in Accounting Education, 21(3), 241–265.
- Bok, D. (1988). Universities have an obligation to help students learn how to lead ethical, fulfilling lives. Chronical of Higher Education, 34, B4. (27th April).
- Borges, J. C., et al., Hidden curriculum in student organizations: Learning, practice, socialization and responsible management in a business school, The International Journal of Management Education (2017), <a href="http://dx.doi.org/10.1016/j.ijme.2017.03.003">http://dx.doi.org/10.1016/j.ijme.2017.03.003</a>
- Borkowski, S., Bukics, R., &Welsh, M. (2007). Technology generation upgrades: Are educators and employers on the same page? Pennsylvania CPA Journal, 78(3), 22–27.
- Bui, B. and Porter, B. (2010), "The expectation-performance gap in accounting education: An exploratory study", *Accounting Education: an international journal*, Vol. 19 No. 1-2, pp. 23-50.
- Burnett, S. (2003, January/February). The future of accounting education: A regional perspective. Journal of Education for Business, 78(3), 129-134.
- Braun, V., & Clarke, V. (2012) Thematic analysis. In H. Cooper, P. M. Camic, D. L. Long, A. T. Panter, D. Rindskopf, & K. J. Sher (Eds.), APA handbook of research methods in psychology, Vol. 2: Research designs: Quantitative, qualitative, neuropsychological, and biological (pp. 57-71). Washington, DC: American Psychological Association

- Brainmass.com. (2019). "Critical Thinking and Ordinary Thinking". https://brainmass.com/business/business-management/critical-thinking-and-ordinary-thinking-575157
- Brewer, P. C. 2008. Redefining management accounting: Promoting the four pillars of our profession. Strategic Finance 89 (9): 27–34.
- Bungin, Burhan. 2003. Analisis Data Penelitian Kalitatif (Pemahaman Filosofis dan Metodologis ke Arah Penguasaan Model Aplikasi). Jakarta: PT Raja Grafindo Persada.

  Persada.
- Caliguiri, P.M. 2006. Developing global leaders. *Human Resource Management Review*, 16:219-228.
- Cafasso, R. (1996, April 1). Selling your soft side (people skills win you the job). Computerworld, 30, 97.
- Canadian Institute of Chartered Accountants (CICA). 2010. The UFE Candidates' Competency Map: Understanding the Professional Competencies Evaluated on the UFE. Toronto, Canada: CICA.
- Carpenter, J. M. (2006). Effective teaching methods for large classes. *Journal of Family and Consumer Sciences Education*, 24(2), 13-23. Retrieved from http://www.natefacs.org/Pages/v24no2/v24no2Carpenter.pdf
- Chamorro-Premuzic, T., Arteche, A., Bremner, A. J., Greven, C., & Furnham, A. (2010). Soft skills in higher education: Importance and improvement ratings as a function of individual differences and academic performance. Educational Psychology, 30(2), 221–241.
- Cleverism.com. (2021). "Importance of problem solving skills". https://www.cleverism.com/skills-and-tools/problem-solving/
- Cohen, D., & Crabtree, B. (2008). Semi-structured interviews. Robert Wood Johnson Foundation Qualitative Research Guidelines Project.

- Cohen, S.G. and Bailey, D.E. (1997), "What makes teams work: Group effectiveness research from the shop floor to the executive suite", Journal of management, Vol. 23 No. 3, pp. 239-90.
- Colmenares L. Benefits of ERP Systems for Accounting and Financial Management.

  Allied Academies International Conference: Proceedings of the Academy of Information and Management Sciences (AIMS), vol. 13 No. 1. 2009. p. 3–7.
- Conrad, A. (2019, Oct 28). "The 4 Biggest Challenges Facing the Accounting Profession Today and How to Keep Them From Derailing Your Business". https://blog.capterra.com/biggest-challenges-facing-accounting-profession-today/.
- Coombs, H. M. et al. (2000) Management accounting for the millennium and beyond, in: D. Saunders and N. Smalley (Eds) The International Simulation and Gaming Research Yearbook: Simulations and Games for" Transition and Change, Vol. 8 (London: Kogan Page).
- Creswell, J. (2002). Educational research: Planning, conducting, and evaluating Quantitative and Qualitative research. Upper Saddle River, NJ: Merrill Prentice.
- Dale-Jones, G., Hancock, P., & Willey, K. (2013). Accounting students in an Australian university improve their writing, but how did it happen? Accounting Education: An International Journal, 22(6), 544–562.
- Dean, K. L., & Beggs, J. M. (2006). University professors and teaching ethics: Conceptualizations and expectations. Journal of Management Education, 30 (1), 15–44.
- Di Pietro, M. (2016). L'educazione razionale-emotiva. Per la prevenzione e il superamento del disagio psicologico dei bambini. Trento: Erickson.
- Dunne, E. and Rawlins, M. (2000), "Bridging the gap between industry and higher education: Training academics to promote student teamwork", Innovations in Education and Teaching International, Vol. 37 No.4, pp. 361-71.

- Duska, R. F. & B. S. Duska (2003). Accounting ethics. Malden, MA: Blackwell Publishing. Employers value communication and interpersonal abilities. (2004). *Keying In*, 14(3), 1-6.
- Ehab K.A. MohamedSherif H. Lashine, (2003),"Accounting knowledge and skills and the challenges of a global business environment", Managerial Finance, Vol. 29 Iss 7 pp. 3 16 Permanent link to this document: http://dx.doi.org/10.1108/03074350310768319
- Evans, D.J. (2021, June 21). "Soft skills are key to good management and business success". https://www.business-live.co.uk/opinion-analysis/soft-skills-key-good-management-20865391 SITAS ANDALAS
- Fouch, S. R. (2004). Developing functional and personal competencies through an interactive tax research case study. Journal of Accounting Education, 22(4), 275–287.
- Gagné, R. (1988). Some Reflections on Thinking Skills. Instructional Science, 17 (4), 387-390.
- Gary Pan & Poh-Sun Seow (2016) Preparing accounting graduates for digital revolution:

  A critical review of information technology competencies and skills development, Journal of Education for Business, 91:3, 166-175, DOI: 10.1080/08832323.2016.1145622
- Geiger, B. (2015, March 6). Your Excel skills could land you your next job. <a href="http://fortune.com/2015/03/06/microsoft-excel-jobs/">http://fortune.com/2015/03/06/microsoft-excel-jobs/</a>
- Greenman, C. (2017), "Exploring the impact of artificial intelligence on the accounting profession", Journal of Research in Business, Economics and Management, Vol. 8 No. 3, p. 1452.
- Grimm, S. D. (2015). Learning logs: Incorporating writing-to-learn assignments into accounting courses. Issues in Accounting Education, 30(2), 79–104.
- Gupta, A. & Govindarajan, V. 2002. Cultivating a global mindset. *The Academy of Management Executive*, 16:116–126.

- Hammarberg, K., Kirkman, M., & Lacey, S. D. (2016). Qualitative research methods: when to use them and how to judge them. *Human Reproduction*, *31*(3), 498–501.
- International Accounting Education Standards Board (IAESB). (2014). IES3 professional skills and general education contents in IAESB handbook of international education pronouncements. New York, NY: International Federation of Accountants. Retrieved from <a href="http://www.ifrs.org.ua/wp-content/uploads/2014/11/Handbook-ofInternationalEducatiOn">http://www.ifrs.org.ua/wp-content/uploads/2014/11/Handbook-ofInternationalEducatiOn</a>
  <a href="Pronouncements-2014.pdf">Pronouncements-2014.pdf</a>
- International Federation of Accountants (IFAC). 2011. Competent and Versatile: How Professional Accountants in Business Drive Sustainable Organizational Success. New York, NY: International Federation of Accountants. Available at: http://www.ifac.org/publications-resources/competent-andversatile-how-professional-accountants-business-drive-sustainab
- International Federation of Accountants (IFAC) (1996) PrequaliZ cation education, assessment of professional competence and experience requirement of professional accountants. International Education Guideline No. 9. Washington: IFAC.
- Jackson, D. and Chapman, E. (2012), "Empirically derived competency profiles for Australian business graduates and their implications for industry and business schools", The International Journal of Management Education, Vol. 10 No. 2, pp. 112-128.
- Jacqueline Christensen, Jennifer L. Harrison, Janice Hollindale & Kayleen Wood (2018): Implementing team-based learning (TBL) in accounting courses, Accounting Education, DOI: 10.1080 / 09639284.2018.1535986
- Jeevanantham, L. S. (2005). Why Teach Critical Thinking? Africa Education Review, 2 (1), 118-129.

- Jenkins, E. (1998). The significant role of critical thinking in predicting auditing students' performance. Journal of Education for Business, 73(5), 274-280.
- Johnson, R.. (1997). Examining the Validity Structure of Qualitative Research.. Educ. 118.
- Johnstone, K., & Biggs, S. (1998). Problem-based learning: Introduction, analysis, and accounting curricula implications. Journal of Accounting Education, 16 (3/4), 407–427.
- Kavanagh, M. H., & Drennan, L. (2008). What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations. Accounting & Finance, 48 (2), 279–300.
- Kenton, W. (2021, Feb 25). "Soft Skills". https://www.investopedia.com/terms/s/soft-skills.asp
- Kerr, N. L. (1983). Motivation losses in small groups: A social dilemma analysis.

  \*\*Journal of Personality and Social Psychology, 45(4), 819-828.\*\*

  doi:10.1037/0022-3514.45.4.819
- Kitto, S. C., Chesters, J., & Grbich, C. (2008). Quality in qualitative research. *Medical Journal of Australia*, 188(4), 243–246. doi: 10.5694/j.1326-5377.2008.tb01595.x
- Klaus, P. (2010). Communication breakdown. California Job Journal, 28, 1-9.
- Kruskopf, S., Lobbas, C., Meinander, H., S€oderling, K., Martikainen, M. and Lehner, O. (2020), "Digital accounting and the human factor: theory and practice", ACRN Journal of Finance and Risk Perspectives, Vol. 9 No. 1, pp. 78-89, doi: 10.35944/jofrp.2020.9.1.006.
- Leveson, L. (2000). Disparities in perceptions of generic skills: Academics and employers. Industryand Higher Education, 14(3), 157–164.
- Loeb, S. E. (2006). Issues relating to teaching accounting ethics: An 18 year retrospective. Research on Professional Responsibility and Ethics in Accounting, 11, 1–30.

- Magazine, A. (2003). *Soft skills that make a tester*. Retrieved from <a href="http://www.stickyminds.com/sitewide.asp?ObjectId=6752&Function=DETAIL">http://www.stickyminds.com/sitewide.asp?ObjectId=6752&Function=DETAIL</a>
  BROWSE&ObjectType=ART
- Marketfit.co. (2021). *Top 10 predictions and challenges for the accounting profession*.

  <a href="https://marketfit.co/top-10-predictions-and-challenges-for-the-accounting-profession/">https://marketfit.co/top-10-predictions-and-challenges-for-the-accounting-profession/</a>
- Marrian, I.F.Y. and Lothian, N. (1992) International Review of Admission Policy.

  Unpublished report to the Education Committee of the New Zealand Society of Accountants. Wellington, NZ.
- Marzo-Navarro, M., Pedraja-Iglesias, M. and Rivera-Torres, P. (2009), "Curriculum profile of university graduates versus business demands is there a fit or mismatch in Spain?", Education and Training, Vol. 51 No. 1, pp. 56-69.
- Massey, D. W., & Van Hise, J. (2009). Walking the walk: Integrating lessons from multiple perspectives in the development of an accounting ethics course. Issues in Accounting Education, 24 (4), 481–510.
- Mastracchio, N. (2005). Teaching CPAs about serving the public interest. The CPA Journal, 75(1), 6–9.
- McCall, M. W. 2010. The experience conundrum. In N. Nohria, & R. Khurana (Eds.),
  Handbook of leadership theory and practice: A Harvard Business School
  Centennial Colloquium. Boston: Harvard Business Press
- McCroskey, J. C. (1977). Oral communication apprehension: A summary of recent theory and research. *Human Communication Research*, *4*, 78-96.
- Merlone, U. (2015). Negoziare in modo efficace. Bologna: Il Mulino.
- Milne, M., & McConnell, P. (2001). Problem-based learning: A pedagogy for using case material in accounting education. Accounting Education, 10 (1), 61–82.
- Mishel, L. & Bernstein, J. (1994). *The State of Working America: 1945-95, Economic Policy Institute* New York: M.E. Sharp. Page 142.

- Mitchell, G. W., Skinner, L. B., & White, B. J. (2010). Essential soft skills for success in the twenty-first century workforce as perceived by business educators. *Delta Pi Epsilon Journal*, 52(1), 43-53.
- Moleong, Lexy. 2006. Metodologi Penelitian Kualitatif (Edisi Revisi). Bandung : Remaja Rosda Karya
- Moore, T., & Morton, J. (2017). The myth of job readiness? Written communication, employability, and the 'skills gap' in higher education. Studies in Higher Education, 42(3), 591–609.
- Naidoo, J., Jackling, B. and Prokofieva, M. (2011), "Identifying the employment expectation-performance gaps of early career accounting graduates", paper presented to Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Darwin, July 3rd-5th.
- National Union of Students. (2011). Working towards your future: Making the most of your time in higher education. Retrieved from <a href="http://www.nus.org.uk/en/news/news/your-guideto-better-employability-skills/">http://www.nus.org.uk/en/news/news/your-guideto-better-employability-skills/</a>
- Nasr, K.J. (2004). A study of students' assessment of cooperative education outcomes. *Journal of Cooperative Education*, 38(1), 13-21.
- Nijhuis, J., Segers, M., & Gijselaers, W. (2008). The extent of variability in learning strategies and students' perceptions of the learning environment. Learning and Instruction, 18, 121–134.
- Opdecam, E., & Everaert, P. (2012). Improving student satisfaction in a first-year undergraduate accounting course by team learning. Issues in Accounting Education, 27 (1), 53–82. doi: 10.2308/iace-10217
- Osland, J. S., Kolb, D. A., Rubin, I., & Turner, M. E. (2007). Organizational behavior: An experiential approach (8<sup>th</sup> ed.). Upper Saddle River, NJ: Prentice Hall.
- Parsons, T. L. (2008). *Definition: Soft skills*. Retrieved from <a href="http://searchcio.techtarget.com/definition/soft-skills">http://searchcio.techtarget.com/definition/soft-skills</a>

- Pasquarosa, N. (2021. June 28). "The Human Side Of Accounting Automation". https://www.forbes.com/sites/forbestechcouncil/2021/06/28/the-human-side-of-accounting-automation/?sh=2d1556741987
- Ricchiardi, P., & Emanuel, F. (2018). Valutare le soft skill in università [Soft skill assessment in higher education]. Journal of Educational, Cultural and Psychological Studies (ECPS Journal), 18, 21–53.
- Robles, M. M. (2012). Executive perceptions of the top 10 soft skills needed in today's workplace. Business Communication Quarterly, 75(4), 453–465.
- Russell, K., & Smith, C. S. (2004). Accounting education's role in corporate Malfeasance: It is time for a new curriculum. Strategic Finance, 85 (6), 47–51.
- Saunders, M., Lewis, P. and Thornhill, A. (2012) Research Methods for Business Students. Pearson Education Ltd., Harlow
- Sawyer, A. J., Tomlinson, S. R., & Maples, A. J. (2000). Developing essential skills through case study scenarios. Journal of Accounting Education, 18(3), 257–282.
- Schippmann, J S., Ash, R.A., Battista, M., Carr, L., Eyde, L.D. & Hesketh, B. 2000. The practice of competency modelling. *Personnel Psychology*, 53:703-740.
- Shaw, J. B. (2004). A fair go for all? The impact of intragroup diversity and diversity-management skills on student experiences and outcomes in team-based class projects. Journal of Management
- Shawver, T. J. (2006). An exploratory study assessing the effectiveness of a professional responsibility course. Global Perspectives on Accounting Education, 3, 49-66. Education, 28 (2), 139–169.
- Sheikh, S. (2009, April). *Alumni perspectives survey: Comprehensive data report*. Reston, VA: Graduate Management Admission Council. Retrieved from http://www.gmac.com/~/media/Files/gmac/Research/Measuring%20Program% 20ROI/APR09Alumni\_CDR\_Web.pdf

- Simon, H. A., Dantzig, G. B., Hogarth, R., Plott, C. R., Raiffa, H., Schelling, T. C.,...Winter, S. (1987). Decision making and problem solving. Interfaces, 17(5), 11–31.
- Sin, S. and Reid, A. (2005), "Developing generic skills in accounting: Resourcing and reflecting on transdisciplinary research and insights", in Annual Conference for the Association for Research in Education.
- Smith, L. (2007). Teaching the intangibles. *T*+*D*, *61*(10), 23-25.
- Stanhope DS, Pond SB III and Surface EA (2013) Core self-evaluation and training effectiveness: Prediction through motivational intervening mechanisms. Journal of Applied Psychology 98(5): 820–831.
- Sugiyono. 2008. Business Research Methods (Quantitative Approaches, Qualitative, R & D). Bandung: Alfabeta.
- Sutton, N. (2002, August 9). Why can't we all just get along? *Computing Canada*, 28(16), 20.
- Sutton SG. Enterprise systems and the re-shaping of accounting systems: a call of research. Int J Account Inf Syst 2006;7:1–6.
- Tempone, I., Kavanagh, M., Segal, N., Hancock, P., Howieson, B. and Kent, J. (2012), "Desirable generic attributes for accounting graduates into the twenty-first century: The views of employers", Accounting Research Journal, Vol. 25 No. 1, pp. 41-55.
- Tongco, M. D. C. (2007). Purposive Sampling as a Tool for Informant Selection. *Ethnobotany Research and Applications*, *5*, 147
- Trifiletti, E., Capozza, D., Pasin, A., & Falvo, R. (2009). A validation of the proactive personality scale. Testing, Psychometrics, Methodology in Applied Psychology, 16, 77–93.

- Usha Ramachandran Rackliffe & Linda Ragland (2016): Excel in the accounting curriculum: perceptions from accounting professors, Accounting Education, DOI: 10.1080/09639284.2015.1126791
- Wall, J. A., Jr & Callister, R. R. (1995). Conflict and its management. Journal of Management, 21(3), 515–558.
- Weber, M.R., Finely, D.A., Crawford, A. & Rivera, D.J. 2009. An exploratory study identifying soft skill competencies in entry-level managers. Tourism and Hospitality Research, 9 (4): 353-361.
- Weldy, T. G., & Turnipseed, D. L. (2010). Assessing and improving learning in business schools: Direct and indirect measures of learning. *Journal of Education for Business*, 85(5), 268-273. doi:10.1080/08832320903449535
- West, R., 1998, Learning for life: Higher education review Final report (Department of Employment, Education, Training, and Youth Affairs) [online; cited 12 July 2004]. Available: <a href="http://www.deetya.gov.au/divisions/hed/hereview/execsum1.ht">http://www.deetya.gov.au/divisions/hed/hereview/execsum1.ht</a>
  <a href="mailto:m.">m.</a>
- Wikipedia.org. (2021), "Soft Skills". https://en.wikipedia.org/wiki/Soft\_skills
- Willcoxson, L., Wynder, M. and Laing, G.K. (2010), "A whole-of-program approach to the development of generic and professional skills in a university accounting program", Accounting Education: an international journal, Vol. 19 No. 1-2, pp. 65-91.
- Woodley, C., & Armatas, C. (2010). Teamwork: The process and the product: What students think. International Journal of Learning, 17 (4), 527–537