OPTIMIZING ACCOUNTING GRADUATE COMPETENCIES FROM THE PERSPECTIVE OF STUDENTS, LECTURERS, AND GRADUATE USERS IN THE DIGITALIZATION 5.0 ERA

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Abstract

This study aims to examine differences in perceptions between students, lecturers, and graduate users regarding 21 competency attributes of accounting graduates. Respondents in this study were students and lecturers from 4 state universities and 4 private universities, as well as graduate users from 7 types of industries. The total sample in this study was 120 samples, and hypotheses were tested using One-Way ANOVA analysis. The results of this study showed no significant differences between the sample groups. Meanwhile, the most important competency attributes were honesty, work ethic, willingness to continue learning, and the ability to operate accounting software, as well as responsibility.

Keywords: *Competence; Graduates; Digitalization; 5.0*

INTRODUCTION

Currently, technological developments have reached the fifth industrial revolution, making technological innovation an interesting topic for many countries and companies (Prakosa & Firmansyah, 2022). The Industrial Revolution 5.0 is a technological adaptation step from the Industrial Revolution 4.0 such as automation, big data analysis, robotic technology, Artificial Intelligence (AI), and the Internet of Things (IoT) (Maryani & Puspitasari, 2024). In the rapidly evolving digital era, IoT, Big Data, and Artificial Intelligence (AI) are the three pillars of digitalization and have become the main forces in revolutionary change that drive profound transformations in data management and utilization. The combination of the three has changed the human paradigm in viewing, processing, and making decisions based on data. The Internet of Things (IoT) is a network of physical devices connected to the internet and capable of exchanging data with each other without requiring human interaction. IoT enables everything from cars and machines to be connected to the internet, allowing them to collect data and respond intelligently to users. Big Data has the ability to explore and analyze large and diverse volumes of data and leverage AI to improve efficiency and innovation. Therefore, these two technologies have transformed the way we operate in various sectors of life. Based on data from Oxford in 2020, Indonesia has significant potential for growth in this field. Big Data refers to very large and complex data sets that cannot be processed using traditional methods.

Characteristics of big data are volume, velocity, diversity, and accuracy, sourced from business transactions, sensors in devices, and even social media activity (Agung, 2024). AI is a branch of computer science that focuses on creating intelligent computer systems that can perform tasks that normally require human intelligence, with categories such as machine learning and deep learning (Agung, 2024). According to the Expert Staff for Technology at the Minister of Communication and Information Technology (Menkominfo), AI technology can be utilized without threatening the position of accountants (Natalia, 2023). According to a McKinsey survey in "The State of AI in 2022," the industrial sector that most applies AI for product development is the financial services sector, which reached 31% (Lee & Tseng, 2024). Therefore, accountants must develop several skills to transition to new roles, such as technological literacy, analytical capacity and critical thinking, communication skills, adaptive flexibility, and the ability to manage emotions. Accounting students are prospective workers who will use Big Data and AI in the future, so awareness of technological developments and their applications is essential.

Based on these problems, the researcher is interested in conducting further research on optimizing the competencies of accounting graduates from the perspective of students, lecturers, and graduate users in the digitalization era 5.0. In 2024, researchers (Aryanie et al., 2024) studied the optimization of the readiness and challenges of the accounting profession in the industrial revolution 4.0 (a study of accounting students in Aceh province) which has been published in an international journal with the result that the average accounting student strongly agrees that hard skills and soft skills are very necessary in facing the challenges of the industrial revolution 4.0. However, there are still few students who have acquired knowledge about work skills in the job market, namely only 26.23% of 122 students. Students have also not chosen a professional career degree in the future by 58.20%, but students have been given the opportunity to acquire work skills by 70.49%.

The formulation of the problem in this study is (1) Is there a difference between the perceptions of students, lecturers, and users of accounting graduates regarding the competencies of accounting graduates, (2) What competencies are most important for accounting graduates based on the perceptions of students, lecturers, and users of accounting graduates. This research was conducted because it has urgency for the sustainability of the accounting profession in the future which is full of business disruption and changes in the global economic landscape so that further analysis is needed to determine the perceptions of students, lecturers and users of graduates regarding the competencies of accounting graduates in the digitalization era 5.0. Research related to the challenges of the accounting profession has received a lot of attention with the increasing development of technology in the industrial revolution 5.0. The researcher himself has conducted previous research related to this study so that in this subsequent research, the researcher focuses on examining the challenges of the accounting profession in the digitalization era from the perspective of students, lecturers and users of graduates with a wider area in Aceh Province, both state and private universities. Some related studies include: Teng, et al., (2019), Purnamasari, et al., (2019), Rahmat et al., (2019), Omar and Hasbolah (2018), Adnan, et al., (2021), Pauceanu, et al., (2020).

LITERATURE REVIEW
The Digital Era 5.0 and the Challenges of Accounting Education

The Digitalization Era 5.0 integrates technologies such as artificial intelligence (AI), big data, the Internet of Things (IoT), and robotics into daily activities (Fukuyama, 2018). In higher education, particularly in the field of accounting, this change demands the ability to adapt to more digital, creative, and analytical learning Sugiyanto et al., (2021). According to IFAC (International Federation of Accountants, 2020), the accounting profession in the digital era requires broader competencies, not only recording and reporting, but also data analysis skills, digital audits, and an understanding of information technology.

Competencies of Accounting graduates

IFAC (2019), through its International Education Standards (IES), emphasizes four key elements of accounting graduate competency: Technical Competence, Professional Skills, Values, Ethics, and Attitudes, and Digital & Technology Competence. Furthermore, AACSB (Association to Advance Collegiate Schools of Business, 2020) emphasizes that accounting graduates need technological skills in the form of data analysis, ERP software proficiency, big data understanding, and audit automation. Technologies such as RPA (Robotic Process Automation), cloud accounting, and blockchain have transformed accounting processes (Kroon et al., 2021). Accounting graduates must understand these concepts to stay relevant to industry needs (Appelbaum et al., 2017).

Challenges of Revolution 5.0

Revolution 5.0 or Society 5.0 is a societal concept that comprehensively integrates the physical and digital worlds through technologies such as artificial intelligence (AI), big data, the Internet of Things (IoT), robotics, and cloud computing (Fukuyama, 2018). Revolution 5.0 requires people to have digital literacy, analytical skills, and high technological competencies. According to PwC (2020), more than 60% of the global workforce does not yet have adequate digital skills, especially in the use of AI, data analytics, and automation technology. This digital divide creates a skills mismatch between the competencies of educational graduates and the needs of the digital industry (Deloitte, 2020). Automation, AI, and robotics in the Society 5.0 era cause major changes in the job structure. Many routine jobs are starting to be replaced by machines, while new technology-based professions are growing rapidly. According to the WEF (World Economic Forum, 2020): 85 million traditional jobs will be lost, but 97 million new jobs will be created, thus requiring high-level digital competencies. Jobs in accounting, administration, and production are among the most vulnerable to automation (Appelbaum et al., 2017). The education sector, especially higher education, must be able to adapt quickly to this situation, where traditional curricula are considered not fully

aligned with the needs of the 5.0 Revolution, which demands mastery of: AI and automation, data analytics, ERP systems, cloud computing, and soft skills to solve complex problems.

METHOD

This study is a comparative study that examines the differences between two or more variables to determine the factors causing the consequences. This study compares a single variable, namely the competence of accounting graduates, with the perceptions of three samples: students, accounting lecturers, and graduate users using competency attributes based on Uyar and Gungormus (2011) measured on an interval scale of 1-5. The population in this study were students and lecturers from 2 state universities (Unimal and UTU) and 2 private universities (Uniki and Serambi Mekkah University). While the graduate users are public accountants, management accountants, and government accountants working in the Bireuen, Lhokseumawe, and Banda Aceh areas. This study uses a cross-section or one shot, meaning the researcher only examines many samples and is not based on a specific time period. The sample selection method used is purposive sampling with the following provisions: 6th semester accounting students, accounting lecturers who teach at universities, users of accounting graduates who work as accounting employees in companies, government, and others with a minimum education of Bachelor's degree. The data used are secondary and primary data (questionnaires) directly and indirectly. Data analysis uses descriptive statistical methods, quality tests (validity tests, reliability tests, normality tests, data and hypothesis tests (ANOVA tests, post hoc tests). The operationalization of variables can be presented in the following table.

Table 1. Operationalization of Variables

Variables	Attribute	Question	Measurement Scale
Accounting Graduate Competencies	Work ethics	1	Interval (1-5): 1 Very Unimportant and 5 Very Important
	Honesty	2	
	Teamwork	3	
	Ethical awareness	4	
	Continuous learning	5	
	Analytical thinking	6	
	Interpersonal communication skills	7	
	Time management	8	
	Problem solving ability	9	
	Comprehension of responsibility	10	
	Oral communication skills	11	
	Critical thinking	12	
	Stress management	13	
	Written communication skills	14	
	Decision making	15	
	Report writing	16	
	Self-motivation	17	
	Flexibility	18	
	Loyalty to institution	19	
	Presentation skills	20	
	Mastering accounting software	21	

Source: Uyar and Gungormus (2011)

RESULTS AND DISCUSSION
Research Result
Descriptive Statistical Test Results

This study uses one variable, namely accounting graduate competency, using 21 competency attributes. The results of the descriptive statistical test of the total score of the 21 accounting graduate competency attributes, which can be explained through the table above from the perspective of students, lecturers, and users of accounting graduates, the minimum total score for the student sample group is 4.25 and the maximum score is 4.95. The average (mean) of student answers is 4.5 with a standard deviation of 0.15616. The minimum score for the lecturer group is 4.28, while the maximum score is 4.88 with an average of 0.15616.4.6748 and its standard deviation is 0.14794. The sample group of graduate users has a minimum value of 4.30, while the maximum value is 4.90 with a standard

deviation of 0.17651. Meanwhile, the minimum value for the entire sample is 84 with The maximum value is 103 and the average is 95.37 with a standard deviation of 4.774. These results can be seen in the following table.

Table 2. Results of Descriptive Statistical Tests

Descriptives		Mean	Standard Deviation	Minimum	Maximum
X					
Student		4.5481	.15616	4.25	4.95
Lecturer		4.6748	.14794	4.28	4.88
Graduate Users		4.6262	.17651	4.30	4.90
Total	N	120			
	Mean	95.37	4,774	84	105

Source: Processed Data, 2025

Data Quality Test Results
Validity Test Results

The validity test results in this study were conducted by examining the correlation of each competency attribute with the total score. The test used was Person Correlation with a significance level of 0.05. The validity test results showed that all questions in this research questionnaire were valid and able to reveal something that would be measured by the questionnaire. The validity of this questionnaire was seen from the correlation of each question with a score of 0.044 being at a significant result, namely below 0.05, with a person correlation coefficient of 0.885. The results of this test can be seen in the following table.

Table 3. Validity Test Results

Statistics			TOTAL
N	Valid		120
	Missing		0
Mean			95.37
Standard Deviation			4,774
Minimum			84
Maximum			105
Pearson Correlation			.885*
Sig. (2-tailed)			.044

Source: Processed Data, 2025

Reliability Test Results

Reliability testing is used to assess the consistency of a questionnaire or research instrument. A questionnaire is considered reliable if respondents' answers are consistent across all questions. The test results for the 21 questions in this questionnaire showed a Cronbach's Alpha of 0.636. This value indicates that the questionnaire in this study is reliable because it is above 0.6, and each question used will be able to obtain consistent data when asked again, resulting in relatively similar answers. These results can be seen in the following table.

Table 4 Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
.636	21

Source: Processed Data, 2025

ANOVA Assumption Test
Normality Test

The data in this questionnaire has been tested for normality using the Kolmogorov-Smirnov test. The normality test was conducted to determine whether the existing data is normally distributed or not. Based on the results of the normality test, it is known that from 120 existing samples with an average (mean) of 95.37 and a standard deviation of 4.774, the significance value is 0.200 or greater than 0.05. Therefore, it can be concluded that the data in this study is normally distributed, meaning the data in this questionnaire meets the assumptions for further testing.

Table 5. Results of the One-Sample Kolmogorov-Smirnov Test for Normality

One-Sample Kolmogorov-Smirnov Test		
		TOTAL
N		120
Normal Parametersa,b	Mean	95.37
	Standard Deviation	4,774
Most Extreme Differences	Absolute	.126
	Positive	.057
	Negative	-.126
Test Statistics		.126
Asymp. Sig. (2-tailed)		.200c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Processed Data, 2025

Variance Test

Levene's test of homogeneity of variance was calculated to test the ANOVA assumption that each group has the same variance. The results of the variance test showed an F-test value of 1.053 and was not significant at 0.05 or 0.355, indicating that the data in this study had the same variance and could be continued for further testing.

Table 6. Results of the Test of Homogeneity of Variances

Test of Homogeneity of Variance		Levene Statistics	df1	df2	Sig.
Mark	Mean	1,022	2	60	.366
	Median	1,041	2	60	.359
	Median and with adjusted df	1,041	2	56,137	.360
	Based on trimmed mean	1,053	2	60	.355

Source: Processed Data, 2025

F TEST (ONE WAY ANOVA)

This analysis is used to compare the average (mean) of more than two samples to determine whether there is a difference between the groups. This method is used to test the differences in perceptions between accounting students, lecturers, and graduate users. The Ha hypothesis is accepted if the significance value is less than 0.05. This test uses the following hypotheses:

H_0 The perceptions of students, lecturers and users of accounting graduates are the same or there are no significant differences between the perceptions of students, lecturers and users of graduates.

H_a The perceptions of students, lecturers and users of accounting graduates are not the same or there are significant differences between the perceptions of students, lecturers and users of graduates.

Based on the F-test results, the calculated F-value is 1.636 and is at a significance level of 0.085, which means that the H0 hypothesis cannot be rejected, meaning there is no significant difference between the three sample groups.

This indicates that the average sample perception does not have a significant difference and there is no gap between each sample group.

Table 7. ANOVA Test Results

ANOVA					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	22,050	25	.882	1,636	.085
Within Groups	19,950	37	.539		
Total	42,000	62			

Source: Processed Data, 2025

Further testing was conducted using a post hoc test. This test was conducted to identify differences in each sample group.

Table 8. Post Hoc Test Results (Multiple Comparisons)

Multiple Comparisons							
			Mean Difference (IJ)	Std. Error	Sig.	95% Confidence Interval	
	(I) X	(J) X				Lower Bound	Upper Bound
Bonferroni	Student	Lecturer	-.12667*	.04958	.040	-.2488	-.0046
		Graduate Users	-.07810	.04958	.361	-.2002	.0440
	Lecturer	Student	.12667*	.04958	.040	.0046	.2488
		Graduate Users	.04857	.04958	.994	-.0735	.1707
	Graduate Users	Student	.07810	.04958	.361	-.0440	.2002
		Lecturer	-.04857	.04958	.994	-.1707	.0735
Games-Howell	Student	Lecturer	-.12667*	.04694	.027	-.2409	-.0124
		Graduate Users	-.07810	.05143	.293	-.2033	.0471
	Lecturer	Student	.12667*	.04694	.027	.0124	.2409
		Graduate Users	.04857	.05026	.602	-.0739	.1710
	Graduate Users	Student	.07810	.05143	.293	-.0471	.2033
		Lecturer	-.04857	.05026	.602	-.1710	.0739
*. The mean difference is significant at the 0.05 level.							

Source: Processed Data, 2025

This test uses two test tools, Bonferroni and Howell, and is considered different if the significance value is below 0.05. This test uses the following hypothesis:

H$_{a2}$ There is a difference between the perceptions of lecturers and users of accounting graduates regarding the competencies of accounting graduates.

H$_{a3}$ There is a difference between students' and lecturers' perceptions of accounting graduate competencies.

H$_{a4}$ There is a difference between the perceptions of students and graduate users regarding the competencies of accounting graduates.

The Bonferroni test produces a mean difference of 0.04857 with a significance value of 0.994 while Howell produced a significance value of 0.602 both greater than 0.05, so the hypothesis Ha2 cannot be accepted which states that there is a difference between the perceptions of lecturers and users of accounting graduates. The results of this test do not support the research of Jackson and Chapman (2012) which stated a difference in perception between lecturers and users of accounting graduates regarding non-technical competencies. These results also have differences with the results of research by Hodge and Lear (2011). *Mean different* according to Bonferroni for the hypothesis Ha3 of 0.12667 with a significance value of 0.040 whereas according to Howel the significance value is 0.027, both are smaller than the 0.05 limit, so the results of this test can accept the hypothesis Ha3 which states that there is a difference between students' and lecturers' perceptions of accounting graduate competency. This result does not support the research of Putri and Harto (2012) where the competency of accounting graduates from the

perspective of accounting students and lecturers did not have a significant difference. This may occur because students and lecturers have different interpretations of the competency attributes tested. The mean difference according to Bonferroni for Hypothesis Ha4 is 0.07810 with a significance value of 0.361, while according to Howell it produces a significance value of 0.293, both of which are greater than 0.05, so the hypothesis Ha4 cannot be accepted, which states that there is a difference between the perceptions of students and graduate users regarding the competencies of accounting graduates.These results support Darmoko's (2009) research, which stated that there was no significant difference between students and graduate users. These results do not support the research conducted by Kavanah and Drenan (2008), which stated that there was a significant difference between accounting students' and graduate users' perceptions of accounting graduate competency.

Perceptions among each sample group are influenced by several factors, such as personal characteristics, perceived targets, and situational factors. Experience, communication, and knowledge also influence the results of sample interpretations across all competency attributes tested. The similarity in perceptions among the three sample groups is likely due to the increasingly easy access to information and communication today. Furthermore, access to knowledge, whether in the form of books, journals, or internet sources, is readily available. Students can easily equip themselves with useful information to enhance their understanding of the demands of the workplace and the challenges they will face upon entering it. This easy access to information also benefits graduate users, who expect accounting graduates' competencies to improve in line with evolving workplace needs. This information is also useful for lecturers to continually develop teaching materials and methods to minimize the gap between the academic and practical worlds.

The next hypothesis, Ha5, was tested, stating that there are differences in the perceptions of accounting students, lecturers, and users of accounting graduates using frequency distribution testing. This test used respondents' answers to the second type of question, which asked respondents to provide their opinions on which competency attributes are most important for accounting graduates. Mode testing was conducted to determine which competency attributes were most important according to each sample group. The mode for all three sample groups was important, with a value of 4.97%. The similarity of modes across the three sample groups confirmed the previous test that there were no significant differences between the sample groups. These results also did not accept Ha5.

Table 9. Mode Values for Each Sample Group
MODE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Work ethics	6	4.93	4.93	4.93
	Honesty	6	4.88	4.88	9.82
	Teamwork	6	4.91	4.91	14.72
	Ethical awareness	6	4.66	4.66	19.38
	Continuous learning	6	4.87	4.87	24.25
	Analytical thinking	6	4.71	4.71	28.95
	Interpersonal communication skills	6	4.64	4.64	33.60
	Time management	6	4.91	4.91	38.51
	Problem solving ability	6	4.69	4.69	43.19
	Comprehension of responsibility	6	4.97	4.97	48.17
	Oral communication skills	6	4.73	4.73	52.90
	Critical thinking	6	4.88	4.88	57.78
	Stress management	6	4.64	4.64	62.42
	Written communication skills	6	4.64	4.64	67.06
	Decision making	6	4.87	4.87	71.93
	Report writing	6	4.65	4.65	76.58
	Self-motivation	6	4.85	4.85	81.43
	Flexibility	6	4.79	4.79	86.22
	Loyalty to institution	5	4.35	4.35	90.57
	Presentation skills	6	4.60	4.60	95.16
	Mastering accounting software	6	4.83	4.83	100.00
	Total	120	100.0	100.0	

Source: Processed Data, 2025

These results can be explored further by using frequency distribution to see the distribution of respondents' answers. Based on the test results, the most important competency attribute possessed by accounting graduates according to students is honesty with a frequency of 5.18%, in second place is work ethics with a frequency of 5% and in third place is continuous learning with a frequency of 4.90%, while the competency attribute with the least frequency is Written communication skill at 4.45%.

Table 10. Frequency Distribution of Competency Attributes According to Students

	TM				
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Work ethics	5	5.00	5.00	5.00
	Honesty	5	5.18	5.18	10.18
	Teamwork	6	4.84	4.84	15.02
	Ethical awareness	6	4.74	4.74	19.76
	Continuous learning	6	4.90	4.90	24.67
	Analytical thinking	6	4.74	4.74	29.41
	Interpersonal communication skills	6	4.69	4.69	34.09
	Time management	6	4.95	4.95	39.04
	Problem solving ability	6	4.71	4.71	43.75
	Comprehension of responsibility	6	4.74	4.74	48.49
	Oral communication skills	6	4.61	4.61	53.10
	Critical thinking	6	4.74	4.74	57.84
	Stress management	6	4.71	4.71	62.56
	Written communication skills	4	4.45	4.45	67.01
	Decision making	6	4.74	4.74	71.75
	Report writing	6	4.78	4.78	76.54
	Self-motivation	6	4.81	4.81	81.36
	Flexibility	6	4.71	4.71	86.07
	Loyalty to institution	4	4.48	4.48	90.55
	Presentation skills	6	4.63	4.63	95.18
	Mastering accounting software	6	4.81	4.81	100.00
	Total	120	100.0	100.0	

Source: Processed Data, 2025

The following table shows the distribution of competencies according to lecturers. Based on the frequency distribution table above, it can be seen that according to lecturers, the three most important competency attributes that accounting graduates must have are comprehension of responsibility in first place with a frequency of 4.97%, work ethics in second place with a frequency of 4.94%, and teamwork in third place with a frequency of 4.92%.

Table 11. Frequency Distribution of Competency Attributes According to Lecturers

TD		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Work ethics	6	4.94	4.94	4.94
	Honesty	6	4.89	4.89	9.83
	Teamwork	6	4.92	4.92	14.75
	Ethical awareness	**5**	4.66	4.66	19.41
	Continuous learning	6	4.84	4.84	24.25
	Analytical thinking	6	4.71	4.71	28.97
	Interpersonal communication skills	6	4.66	4.66	33.63
	Time management	6	4.92	4.92	38.55
	Problem solving ability	6	4.69	4.69	43.24
	Comprehension of responsibility	6	4.97	4.97	48.20
	Oral communication skills	6	4.74	4.74	52.94
	Critical thinking	6	4.89	4.89	57.83
	Stress management	**5**	4.64	4.64	62.47
	Written communication skills	**5**	4.64	4.64	67.11
	Decision making	6	4.87	4.87	71.97
	Report writing	**5**	4.64	4.64	76.61
	Self-motivation	6	4.84	4.84	81.45
	Flexibility	6	4.79	4.79	86.24
	Loyalty to institution	5	4.36	4.36	90.59
	Presentation skills	**5**	4.59	4.59	95.18
	Mastering accounting software	6	4.82	4.82	100.00
	Total	120	100.0	100.0	

Source: Processed Data, 2025

The following table describes the competencies according to graduate users. The results of the accounting graduate competency test from the perspective of graduate users place...Honesty andwork ethicsin first position with a frequency of 5.05%, work ethics in second positionteamwork,time management, and critical thinkingwith a frequency of 4.94% and the abilityproblem-solving ability, ccomprehension of responsibility,oral communication skills,mastering accounting softwarein third place with a frequency of 4.87%. This ranking shows that, from the perspective of graduate users, honesty is a very important characteristic for accounting graduates, and this supports the results of research by Uyar and Gungormous (2011).

Table 12. Frequency Distribution of Competency Attributes According to Users Graduate

TPL		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Work ethics	6	5.05	5.05	5.05
	Honesty	6	5.05	5.05	10.09
	Teamwork	6	4.94	4.94	15.04
	Ethical awareness	6	4.81	4.81	19.85
	Continuous learning	6	4.79	4.79	24.64
	Analytical thinking	5	4.48	4.48	29.12
	Interpersonal communication skills	6	4.66	4.66	33.78
	Time management	6	4.94	4.94	38.72
	Problem solving ability	6	4.87	4.87	43.59
	Comprehension of responsibility	6	4.87	4.87	48.46
	Oral communication skills	6	4.87	4.87	53.33
	Critical thinking	6	4.94	4.94	58.27
	Stress management	5	4.43	4.43	62.70
	Written communication skills	5	4.58	4.58	67.28
	Decision making	6	4.71	4.71	71.99
	Report writing	5	4.58	4.58	76.57
	Self-motivation	5	4.56	4.56	81.13
	Flexibility	6	4.74	4.74	85.87
	Loyalty to institution	6	4.71	4.71	90.58
	Presentation skills	5	4.56	4.56	95.14
	Mastering accounting software	6	4.87	4.87	100.00
	Total	120	100.0	100.0	

Source: Processed Data, 2025

Basically, this research proves that the understanding of students, lecturers and graduate users does not have a significant difference. An accounting graduate must have an honest nature and uphold that honesty as capital for entering the world of work.

CONCLUSION

This study reveals that there are no significant differences in perceptions among students, lecturers, and employers regarding the 21 attributes of accounting graduates' competencies. The competencies considered most essential are honesty, work ethics, willingness to engage in lifelong learning, proficiency in operating accounting software, and responsibility.

Limitations

This study is limited by the sample size (120 respondents), the scope of universities (four public and four private), and the types of industries involved (seven categories). The analysis employed only a One-Way ANOVA and focused on perceptions rather than direct measurement of graduates' skills.

Implications

The findings highlight the importance of strengthening soft skills and integrity within the accounting curriculum. Future research may expand the sample size, involve a broader range of industry sectors, and employ more comprehensive analytical methods to explore the factors influencing graduates' competencies.

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