

The Implementation and Evaluation Model of Integrated Learning of Soft Skills With Accounting Subjects in Vocational Education

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Abstract. This study aims to develop a model of implementation and evaluation of learning soft skills that are integrated with accounting courses in vocational education. Since now, there is no model that provides guidance on how the implementation process and evaluation of soft skills are learning into learning, especially accounting subjects. It becomes an obstacle for lecturers in delivering an assessment to students. Meanwhile, lecturers must submit an assessment of the soft skills and hard skills in the student assessment report. This study is continuing the results of previous studies related to soft skills learning models that are integrated with accounting courses in vocational education. In the first stage, is the implementation of the soft skills learning implementation model that is integrated with accounting courses in vocational education. Furthermore, the preparation of evaluation models for learning soft skills integrated with accounting courses in vocational education. The research method uses surveys, interviews and forum group discussions (FGD) in an effort to find the input to improve the draft model by involving lecturers from several Polytechnics namely State Polytechnic of Jakarta, Bandung, and Malang. Furthermore, a limited operational test of the model was conducted for students of accounting program of the State Polytechnic of Jakarta. The results of the study are the model of the implementation and evaluation of learning soft skills that are integrated with accounting courses.

Keywords: implementation, evaluation, soft skills, integrated, accounting

1. Introduction

Polytechnic is one of the vocational education institutions that have the goal to produce graduates who are ready to work, have the competence and excellence according to their fields, and character. Sailah [1] suggests that the ability of soft skills is needed in the industry and is very decisive to be accepted in the world of work. These include leadership, creativity, managerial skills. Thus graduates of higher education, especially vocational must master soft skills because of the demands of the industrial world.

Soft skills integration is learning to be a necessity, it is based on the condition that the learning process has been emphasizing hard skills aspect. The emphasis on mastery of hard skills solely on the grounds that mastery of hard skills is easier to observe and more quickly visible results, while soft skills are not easy to teach, difficult to observe and measure [2] It was stated that soft skills training could improve the mastery of technical skills [3]. Soft skills training improves one's potential, more flexible, has a positive attitude to change easily, is able to handle the change of work demands and more competitive [4].

Implementation of learning is an application of learning conducted within the school or campus. Learning is a form of helping students obtain information, skills, values, ways of thinking so that students are able to express themselves, the ability to learn the better. Thus, the integrated learning model not only translates the curriculum into the lesson plans, organizes the material, or facilitates learning with various teaching methods but points to integrated learning patterns to develop students' capabilities and capabilities related to learning both hard skills and soft skills [5].

Problems in this study related to the implementation and evaluation of soft skills learning in the accounting course which is the dominant material of the overall learning of students in universities, especially in the majors/study program of accounting. Accounting courses tend to be related to numbers (financial information) so that the teaching and learning process is more emphasis on how the ability of students in absorbing learning material shown through the test results (hard skills).

Previous research results [6] [7] have devised a learning model that provides guidance on how to integrate the development of soft skills into accounting learning courses. However, this research has not yet presented the implementation and evaluation model of the integration of soft skills learning into the learning of accounting courses.

2. Literature Review

2.1. Soft Skills

The term soft skills by Simpson [8] arises from two sources, first, on the part of employers who feel the need to identify the factors of non-technical and non-traditional as well as the skills needed by workers to relate to others. Awareness of the importance of skills to relate to others is based on changes in the world of business and industry which originally focused on manufacturing industry into a service industry where soft skills play an important role in it. Second, the term soft skills arise from a project undertaken by the European Social Fund [8] which is obtained term soft skills are the skills needed to achieve soft outcomes. Where soft outcomes described as something that is difficult or impossible to measure. While Klaus [9] stated that“ soft skills encompass personal, social, communication, and self management behaviours, they cover a wide spectrum: self awareness, trustworthiness, conscientiousness, adaptability, critical thinking, organizational”.

Sharma [10], states that soft skills are all aspects of generic skills that also include elements of cognitive associated with non-academic skills. It adds that, based on the results of the study, seven soft skills were identified and developed on the importance of learners in higher education institutions, covering; communication skills, thinking and problem solving skills, team work force, life long learning and information management, entrepreneurial skills, ethics, morale and professionalism, and leadership skills.

2.2. The Implementation and Evaluation of Soft Skills Learning

Learning of soft skills is part of the effort to build a personality by itself requires a continuous process as a process of culture. The process of culture is built through several stages ranging from concept building to the meaning of what is learned, including building self-concept. Kapp and Hamilton emphasize that soft skills learning requires the organization of long-term learning to achieve success. Learning is focused on learning as an acquisition to learning by interaction.

Consistent with the connected and nested integration pattern there are three important things related to the implementation of learning of soft skills [8]. First, basic competence

analysis becomes the basis for determining learning objectives. The objectives formulated should be able to illustrate the integration of hard skills and soft skills, as well as the setting of achievement standards especially for soft skills. The objective is to explain the content that describes the breadth of the unit, the integrated learning material that the student will study. Content can be standard learning outcomes, taxonomy of learning, learning dimensions, task analysis as well as technology and learning media used. Second, a correct understanding of students' soft skills profiles as a basis for determining learning activities primarily to enable students from the outset as part of the cultural process. Students are prepared mentally and physically through understanding every soft skills that will be trained, as well as the design of learning activities. Third is a learning experience that serves to improve the mastery of soft skills and hard skills in an integrated manner. Basically shaping integrated soft skill behaviors is based on the sowing consequences in a learning environment that deliberately created educators. A number of studies mention the importance of soft skills learning for the workforce in real situations. Klaus [9] emphasizes the importance of replica support of work situations and tasks that are given close to workplace performance. Lessons are organized with a relatively long time with continuous improvement.

3. Method

3.1. Data and Sample

This research uses qualitative research approach. The reason is that qualitative research can be used to understand the symptoms thoroughly, profoundly, candidly, and in accordance with the thoughts of the people in this conditions. This research complements the outcomes of the study model of soft skills learning that is integrated with the accounting courses that have been prepared [7]. Previous research has not yet mentioned the process of implementation and evaluation of the model. To refine the results of this study will be conducted forum discussion group (FGD) on three Polytechnics who became the sample research. Three Polytechnics are State Polytechnic of Jakarta (PNJ), State Polytechnic of Bandung (Polban) and State Polytechnic of Malang (Polinema). While limited trials on the implementation and evaluation of soft skills learning integrated with accounting courses conducted by taking a sample of accounting students at State Polytechnic of Jakarta.

3.2. Research Stages

This research was conducted gradually over two years in an effort to implement and evaluate the soft skills learning model integrated with accounting courses on vocational education. Referring to the results of previous research [7], the first year research output is a model of soft skills learning implementation integrated with accounting courses with the following stages:

- a. Conducting FGDs with several polytechnics (PNJ, Polban, and Polinema) related to the implementation model and trial process of soft skills learning model integrated with accounting subject. Then, revise the draft according to the FGD's results.
- b. Test the implementation of soft skills learning model, limited to the accounting student of the last semester (D3 / D4) at State Polytechnic of Jakarta.
- c. Revise the test results and develop a model of soft skills learning implementation integrated with accounting courses, which involves PNJ lecturers who are accounting lecturers and structural Accounting PNJ for model improvement.
- d. Preparation of final reports and publications.

4. Discussion

According to Suhartati et al. [6] [7] shows that there are some aspects of the quality of the soft skills that are lacking accounting graduated students, among other related interdisciplinary thinking, spirited leader and communication in a foreign language. For other aspects of information obtained is quite good, and excellent.

Results of FGD with lecturers and leaders of the Accounting Department in PNJ, Polban and Polinema, that since 2015 lecturers are required to provide an assessment of related soft skills of students based on the Guidelines for Character Education for Students and partially implemented. Soft skills assessment component/characters for accounting courses that have been executed generally include integrity, discipline, initiative and cooperation. In the process of implementation issues arise where the lecturers difficult to determine the assessment of soft skills of students because the assessment is not integrated with the soft skills courses. So that the subjective assessment of soft skills more relevant everyday personality, only emphasizes the personal relationship between students and professors.

Examples of soft skill assessment format which has been the subject of soft skills assessment in the PNJ is presented in Table 4.1. (Appendix). Based on the example of the format, the lecturers give an assessment related aspects of soft skills that will add value to the hard skills of students, such as the results of the test, quiz or another test.

The learning model that is implemented in the accounting department programme is a model of cooperative learning agreed with Junaidi [11]. This approach focuses on the use of small groups of students to work together to maximize the learning conditions for achieving learning goals. This can be done by giving lessons to students in the form of group presentations. Under this method several attributes of soft skills can be assessed, for example the initiative, effective communication and cooperation. The implementation and evaluation model implemented in the accounting programme agreed with a cooperative learning and problem-based learning model (PBL) by Amarullah & Sari [12] is influential in improving some of the soft skills of students. PBL is an approach to learning where the problem is presented prior knowledge/knowledge given. Problems should be presented in a comprehensive manner and students must choose the necessary knowledge, learn it, and connect it with the given problem. It is expected to develop higher level thinking skills, develop independence and confidence. PBL learning method can be an alternative to the cooperative learning methods in improving the soft skills of students.

5. Conclusion

In general the lecturers of accounting programme in polytechnic has implemented learning model of soft skills using cooperative learning model that focuses on the use of small groups of students to work together to form a task group to work on a matter that is followed by a presentation of the group. This method is used to assess some of the attributes of soft skills, such as initiative, effective communication and cooperation. In improving the soft skills of students, using of PBL learning model is expected to develop higher level thinking skills, develop independence and confidence. PBL learning method may be alternative methods of cooperative learning.

This study has some limitations, including a limited number of graduates of the respondents and the absence of other respondents polytechnic institutions or other vocational

programs that can be compared with. Future research is that the research period could be extended so as to obtain an adequate respondent.

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Appendix

Table 4.1. Soft Skills Evaluation Format

Activity	Attributes	Statements	SCORE				Explanation
			4	3	2	1	
Group Presentation	Initiative	Giving expression and perform bravely					
	Effective Communication	Easy to understand					
		Opinion delivered appropriately					
	Team work/cooperative	Doing task according to their responsibilities					
		Working tolerance					
		Unselfish in using of tools and materials					
		Helping each other					

Source: data collection