

# Generic Skills: Expectation and Reality

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**Abstract.** The objective of this study is to determine the level of generic skills owned by the students of Accounting Education Program. Its subjects were 73 students of Accounting Education Program, the Faculty of Teacher Training and Education, Sebelas Maret University. Questionnaire was used to its data, and the data were analyzed qualitatively. The result of the research shows that the students still have a low level of generic skills ( $\leq 5.5$ ). This is demonstrated by communication and presentation skills, technology and information utilization, numerical skills, working with others, as well as analytical skills and problem-solving skills that the students still have to improve (within the minimum or threshold category) when viewed from the criteria determined by the Quality Assurance Association (QAA) for Higher Education.

**Keywords:** *generic skill, accounting education*

## 1. INTRODUCTION

The technological change framework, labor demand development, and, sustainable institutional transformation, employment providers, one of which is company, take strenuous efforts to get or hire competent and skillful employees. As users of university graduates, the government, business people, and other employers link their demand standards to the level of skills and competences obtained by the graduates of Higher Education (HE) and with the overall State welfare [1]. Therefore, the Bachelor's Degree Program in Accounting Education as a part of the higher education is responsible for supplying skillful employees who are able to compete not only in technical skills, but also in generic skills. It is believed so since the students having adequate generic skills will have more opportunities in entering the workforce, making them more flexible in facing challenges of globalization and the future, and also enabling them to work together with the present technological advances. [2],[3],[4]. On the contrary, prospective employees who do not have sufficient skills needed by the employers, will experience difficulties in engaging in workforce competition. This, in turn, will cause a serious problem to a country [5],[6].

Considering the importance of generic skills, one thing which should be understood by all educators in an effort to improve generic skills of university students is by growing the generic skills through learning [7],[8]. To put it into learning, teachers should consider the characteristics of generic skills themselves, in which they can be taught in various disciplines and are inherent on all subject matters. This means that the generic skills can be taught in all courses, in accordance with their respective nature and features [4]

The difference in nature of generic skills corresponding to each field of work causes the generic skills needed by each student to be different [2],[9]. Users of Accounting Education graduate in various countries need skillful employees suited to their field of work.

**Table 1.**Generic Skills Needed of Accounting Education Graduate in Various Countries

No.	Countries	Generic Skills Needed	Researchers
1.	Sri Lanka	Intellectual skills and personal qualities, analytical skills, communication skills, and accounting and technical skills	Abayadeera and Watty (2014)
2	Australia	Literacy/numeracy, ICT, thinking skills, creativity, self-management, teamwork, intercultural understanding, ethical behavior, and social competence.	Kavanagh and Drennan (2008) Bowman (2012)
3	Malaysia	Information analyzing, working in team skills, problem-solving skills, long-life learning skills, skills in using technology, entrepreneurial skills, creative and critical thinking skills, and leadership and personal qualities.	Rahman, Mokhtar, Yasin & Hamzah, (2011) Singh., Thambusamy, & Ramly, 2014
4	New Zealand	Communication, information management skills, personal management, physical and numerical skills, problem solving skills, working in teams skills.	Bowman (2012)
5	Nigeria	Critical thinking skills, communication skills, information technology skills, analytical skills, decision making skills, problem-solving skills, interpersonal skills, independent learning skills, technical, entrepreneurship, and numerical skills	Pitan (2015)

There are many experts in Indonesia who interpret it as transferable skills. In this research, several transferable skills which should be developed through learning, namely: (1) the ability to communicate effectively in work team; (2) the ability to negotiate to produce win-win solutions; (3) the ability to assess IT use correctly; (4) the ability to work in a team by obeying job division and responsibilities; (5) the ability to respect others based on his/her competencies; (6) the ability to lead a team in a just and democratic manner [10]. Based on the information above, the objective of this study is to investigate the image of generic skills of the students of Accounting Education program, the Faculty of Teacher Training and Education, Sebelas Maret University, so that it can be made a foundation for lecturers and decision makers related to quality human resources, especially on Accounting Education graduates.

## 2. RESEARCH METHOD

This research used survey and explorative research methods to obtain various kinds of information regarding the students' generic skills, which may be developed through the improvements in learning quality of accounting so that they will be directed to the improvement of students' generic skills as a component of prospective employees in the era of globalization. Its subjects were 72 students of Bachelor's Degree Program in Accounting Education of 1<sup>th</sup> semester.

The procedures taken to achieve the purpose were identifying through declaring the levels of the students' generic skills, by comparing them to the internationally-applied standards (benchmark statements stated by QAA for HE), [11], so that it can be identified, whether the subjects' generic skills were classified into minimum stage (threshold), good stage (modal), or best stage.

### 3. RESULTS AND DISCUSSION

The result of the analysis shows that in general, the generic skills of the students still need to be improved as indicated by the data obtained and presented in Table 2.

**Table 2.** Average Level of Generic Skills of The Students of Accounting Education Program

No.	Components of Generic Skills	Scores	Level According to QAA for HE [11]
1	Analytical skills :		
	- Analysis	5.36	Low
	- Synthesis	5.3	Low
2	Communication skills :		
	- Writing communication	5.15	Low
	- Oral communication	5.2	Low
3	Numerical skills	5.21	Low
4	IT skills	5.87	Medium
5	Teamwork skills	5.2	Low

Based on Table 2, the students' analytical and problem-solving abilities still need to be improved as indicated by the low level of analytical skills of the students in using and synthesizing empirical and theoretical data in order to be useful information to others to solve the problems that they encounter. Even though if compared to the Quality Assurance Association for Higher Education the students' analytical abilities were still included in the low category, but their abilities to make new synthesis from the theoretical studies collected were included in the low category.

This should concern the educators, since there are many researchers stressing the analytical abilities in modern accounting world, so that the graduates are able to compete and survive in the midst of changes occurring in a high speed [12],[13],[14],[15],[16]. If viewed from the employers' point of view, the employers expect graduates in Accounting to have the analytical abilities, since such abilities are required for obtaining information, filtering, selecting, and presenting information in a correct manner, as well as evaluating the truthfulness of the information itself [14],[15]. Thus, an individual should be able to select sources and methods used correctly, so that s/he may be able to investigate types of information required, and to access information needed in an effective and efficient manner. Besides that, the students will be able to evaluate information and its sources critically, to combine selected information to be the base of someone's knowledge, to use information effectively to achieve certain purposes, to understand economic, legal, and social issues related to information usage, and to access and use information in an ethical and legal manner.

Based on the data obtained, the communication abilities of the students should be improved more. On average, the oral communication abilities of students were included in the low category, meaning that the students were not yet able to argue in team and to present their opinion in public, and therefore the abilities of students to teach knowledge or skills to others should be improved. In line with oral communication, the average level of the students' written communication abilities was included in the low category. The students did not has acquired the abilities to produce free-writing in mass media and the abilities to write scientific publications.

Similarly, the students' communication ability need to be improved since it is one of the important components of generic skills. There are some considerations in this argument. The

communication skills are important because, by possessing the skills, one can identify the function of communication itself, and determine the ways, styles, and techniques of communication correctly so that s/he can get feedback from his/her audience [17]. Siriwardane, Low, & Blietz explained that “the three most important communication skills include listening responsiveness, listening attentiveness, and reading comprehension. The three least important skills include conducting an interview (interviewer), negotiating, and facing an interview (interviewee)”[18].

In addition to some skills discussed before, the technological utilization skills are also needed by an individual, since technological ability is useful to obtain information needed in achieving the intended purposes. Bawdeen defined technological utilization skills in a number of terms such as information literacy, computer literacy, digital literacy, network literacy, and media literacy [19]. Based on the data obtained, the students’ ability in using computer to process words, to edit scientific publication manuscript, and to operate internet in general was included in the medium category, although on average, the level of the students’ ability in the utilization of computer and internet facilities such as searching, troubleshooting, choosing software which will be used, and the ability to develop database had a low score and was included in low category. The ability of using technology has to be possessed by students, along with the development in science and technology. One who possess this skill will be able to operate computer, to use computer programs, to read and understand digital texts, and to use operating system and software which support his/her work such as Microsoft Word, Spreadsheet, Presentation software, Internet, and various research and picture-related software [19],[20].

Based on table 2, it is known that the students’ numeric skills were included in minimum category (threshold). This indicates that on average, students were not able to interpret graphs as the result of data analysis. Students, averagely, also had a low level of ability in testing statistical hypothesis for research and in interpreting data analysis result by using some software such as SPSS, MYOB Accounting or the similar. Even so, the students generally had medium ability in doing works of accounting such as financial bookkeeping, financial analysis, making business planning, and making rational budget to initiate certain projects or activities.

Other skills which are not less important are teamwork skills. Teamwork skills are exceptionally needed by an individual working in a team. This happens since in teamwork, one should be able to provide and receive inputs from others in achieving the stated goals, to motivate others, to solve conflicts in the team, to delegate tasks to others, and to lead the team [21]. It was known that the students’ teamworks skills were still in the category of minimum (threshold). This shows that the students still need some guidance. Some experts believe that the teamwork skills not only are needed by an individual, but also are the responsibility of the team. This is what the employers need from higher education graduates; not only having technical skills, but also showing generic skills such as team skills and leadership [22],[23].

Overall, based on Table 2, the condition of generic skills owned by the students of Bachelor’s Degree Program in Accounting Education, the Faculty of Teacher Training and Education, Sebelas Maret University, was still considered as low. By looking at the condition, it is a matter of fact that educators should begin to think of a learning process which can accommodate the improvements of students’ generic skills so that the graduates can become employees who have a high competitive advantage. The efforts to improve generic skills can be conducted through learning. Some researchers recommended to integrate generic skills into each learning, to use portfolios of each student, to apply blended learning method [4],[24] and also to conduct learning by using Peer-Assisted Learning strategy [25],[26],[27].

## 4. CONCLUSIONS

It is agreed by the users of Higher Education graduates that the optimization of generic skills is a non-negotiable matter. It is known from the research that the level of generic skills of the students of Accounting Education Program still needs to be improved. The analytical skills, problem-solving skills, communication skills, teamwork skills, IT skills, and numerical skills are the skills that require development in Higher Education, so that its graduates will be more able to compete in global markets through intra-curricular and extra-curricular activities, among others. This becomes the responsibility of lecturers to design learning which will improve the students' generic skills.

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