

## GROWING LIFE SKILL THROUGH ACCOUNTING LEARNING IN MILLENNIAL ERA

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**Abstract:** This research aims to implement the learning model with the perspective of life skill in Accounting learning so as to make the graduates have the qualified life skill ability. The learning model is started from the syllabus, RMP, and the implementation Life Skills-based Accounting Learning in Teaching-Learning Stage for Genre-based Approach.

The method employed in this study was Research and Development. The data were collected through observation, in-depth interview, and the study of document and policy. The data validity was maintained using source, method, investigator, and theory triangulation. Meanwhile, the data analysis sequentially used SWOT analysis, interactive, and implementative analysis.

The research results show that: 1) Accounting learning contains the coverage of life skill, while the implementation of learning and evaluation process remain focusing on the development of academic and vocational ability (hard skills) yet the development aspect of life skill component is excluded. In implementing Basic Skill Learning Outcome (CP-KK), Accounting learning uses the learning method and various assignment which also contains the complex life skills. 2) The analysis result of RMP and Accounting course shows that the use of learning method either the learning approach, strategy, or technique has various approaches. The approach is more based on academic and vocational competencies, yet there is no cross-curriculum competency (social and personal competency). The stages to give the chance for the students to have the learning experience through individual activity, in-pair, and in group are four stages, encompassing: (1) Building knowledge of field, (2) Modelling, (3) Joint construction, and (4) Independent construction. The used learning model is active learning which concerns more on student-oriented learning and multimodel for each stage based on the character of the main discussion and the expected competency. Nevertheless, the implementation stage has not shown the specific, stage, sustainable, and consistent stage to build those four lifeskills (social, personality, vocational, and academic competency) simultaneously. The learning model has not been implicitly mentioned either in syllabus or RMP, such as problem-based learning, cooperative learning, collaborative learning, project-based learning, contextual instruction, small group discussion, simulation, discovery learning, or directed learning.

**Keywords:** Learning, Accounting Course, Life Skills

### INTRODUCTION

The National Association of Colleges and Employee (NACE, 2002) survey in Sucipto (2009) states that there are 19 abilities needed in the labor market. The interesting thing about the survey is the achievement index as one manifestation of academic ability that comes from the performance value of higher education institutions is in the 16th position. While the order of 1 to 7 is occupied by life skills abilities, such as; communication, integrity, cooperation, interpersonal, work ethic, initiative, and

adaptation. The government through decree number 19 of 2005 has responded to the importance of life skills for students. Article 13 states that life skills education must be included in the curriculum, which includes personal, social, academic and vocational skills. This means that higher education is not only pursuing mere knowledge but also developing certain skills, attitudes, and values that can be reflected in real life. Given the facts in life today show; 1) changes in community life as a result of technological developments and social environments that have narrowed the opportunity to develop social skills and personality and; 2) adjustment to life competition (both personal life and work life) requires mastery of hard skills and soft skills (Ramdhani, 2008).

Our perception of "millennial generation" is a group of teenagers who always stick to smartphones. This generation, often referred to as Generation Y, is a generation born between 1980-2000 (Shahreza, 2017). In other words, people who are categorized are the younger generation between 18-38 years old. The perception that is believed by many people is this generation is easily bored, expects for instant happiness and tends to change jobs (Subandowo, 2017). In other words, they are not prospective workers who are expected by a company. While comprehensive research conducted in the United States and the United Kingdom shows different facts, the Millennial generation turns out to be as diligent or more than the previous generation (Adnyana, 2017). British organizations even explained some time ago that only one in 25 millennial children in the UK, who change jobs every year, in the mid-20s.

In connection with changing jobs it turns out that the previous generation, Generation X, is the one shifting jobs (Indrayana, 2017) twice as often as millennial, this is done with financial goals. Moving office is usually followed by a 15% increase in income, while increasing opportunities to learn new skills. They also strive for stabilization which institutions are most appropriate for them. The same study shows that salary increasing is very minimum if a person continues to work in the same office throughout career.

Studies of millennials continue to be carried out to understand their characteristics and behavior. One of the studies was conducted by the Boston Consulting Group (BCG) with University of North Carolina in 2011 in America. The study took the theme of American Millennials: Deciphering the Enigma Generation. In the previous year, the Research Center also released a research report entitled Millennials: A Portrait of GenerationsNext. Much of the same research is being done to find out their character and behavior. Here Hipwee tries to summarize the characteristics of Generation Y.

1. They are much more confident in User Generated Content (UGC) or content and information made by individuals. They no longer believed in the distribution of information in one direction. For example, when you want to buy a product, they will not immediately buy it just because they see a conventional ad, but they will find out in advance the reviews or testimonials by other people on the internet. They also will not hesitate to share their experiences with a brand so that other people can get good or bad information.

2. Millennial has a mandatory social media account as a communication and information center tool. Many Generation Y interact and maintain communication through textmessaging or also chat in cyberspace with various platforms that are now widely used as options. Face-to-face is no longer used as two-way communication, but even through social media, everyone can continue to communicate with each other non-stop, including with video calls.

Millennials also use media not only for interaction but also as a center for information and self-actualization. Through social media, someone can express himself through upload or status that will be seen by others so they can build their image in cyberspace. This generation is known as the generation that knows the events directly. They also use social media as an information media.

3. Conventional reading interest decreases because they prefer to read via smartphone. Reading interest does not just disappear, there are still many people who like to read books but no longer in bookstores but through e-books. They prefer to read books online because they don't want to bother or spend time going to a restaurant. This shifting behavior also makes the millennials prefer everything that is visual. Conventional writing will only make them dizzy, not even neglect and touch the newspaper, they prefer to see something with interesting images and colors.

4. Millennials prefer cellphones to television. Watching television shows is no longer an entertainment because they can find anything on a mobile phone. Generations born in the midst of this technological development no longer make TV as their main media. It is the Internet that plays an important role in the survival of this generation.

As expressed by PramiRachmiadi, Chief Digital Content Officer in the Global Entertainment and Media Outlook: 2017 - 2021, "the millennials will never be able to escape from their cellphones because the behavior that occurs in today's society is to be the most up-to-date. This behavioral shifting from Generation X and Generation Y can be seen from how they interpret the function of the Internet. "

5. Millennials make families the center of their judgment and decision makers. Based on the "Connecting with the Millennials" survey conducted by a Visa in 2011, Indonesia was estimated to have 5.1 million millennials. One thing unique from this survey was that the Indonesian millennials were the generation that was most devoted to the family. The majority of them, which was around 91 percent, provided financial contributions to parents.

For millennials age between 21-22 years old who have just finished school, they certainly have a tendency to work in one place. Based on ManpowerGroup research, it was also known that 63 percent of them claimed to prefer to live in a workplace to develop themselves. In making decisions, Generation Y involves the thinking of their parents to take it into consideration.

Even though everything is prepared by the parents such as formal education, moral education, the school of recitation or boarding school, additional courses, parents

sometimes cannot shape children according to their wishes. They are souls who want to shape themselves according to their own desires (Ekasari&Yuliyana, 2012). Someone who has a different perspective in seeing one problem. Schoolis considered Millennial as "unnecessary". Millennials have high self-confidence because technology and current issues have been mastered only through the Internet or merely a reason because they are lazy to learn.

In the years 2030-2035, Indonesia will get a bonus demographic which is more or less filled by Millennial. The advantage, the face of Indonesia 12 to 17 years is the generation of Millenials. It is possible that technocrats and conglomerates from the Millennial generation will fill the country's leadership.

## **APPROACH & RESEARCH METHOD**

The type of research used is the type of Research and Development (Research and Development), namely the research process used to develop and validate research products (Borg & Gall, 1989: 782). The steps of this model included ten activities, namely; 1) Preliminary studies, 2) Research planning, 3) Initial product development, 4) Initial field trials (limited), 5) Revision of limited field tests results, 6) Broader field tests, 7) Revision of field test results, 8) Feasibility test, 9) Revision of feasibility test results, and 10) Dissemination and deployment of final products of Accounting models based on life skills implemented in the Stage Teaching Learning For Genre-Based Approach (d) Refinement of operational product revision (operational product revision).

## **RESULTS AND DISCUSSION**

The steps of Life Skills-based Accounting Learning with the Teaching-Learning Stages For A Genre-Based approach can be completed through four stages to provide opportunities for students to gain learning experiences through individual activities, in pairs, or in groups, among others;

1. Build knowledge findings, students are gradually invited to build an understanding of what is learned and things related to accounting learning.
2. Modeling, students are easier to understand something if they are introduced to things that already exist or are similar to models to build their understanding towards accounting.
3. Joint contracting, to accelerate mastery of the material being studied, students carry out various activities in groups large, small and/or in pairs, to gain experience from others.
4. Independent construction, strengthening understanding and skills through individual learning experiences through tasks related to accounting.

The learning model that can be used is an active learning model that emphasizes student-oriented, and is multi-model for each stage, according to the character of the subject matter and expected competencies. So that in a gradual, sustainable, and

consistent manner it can build simultaneously the four components of lifeskills, such as social, personality, vocational and academic competencies. The learning models include; problem-based learning, cooperative learning, collaborative learning, project-based learning, contextual instruction, small group discussion, simulation, discovery learning, and directed learning.

Learning using social networks is in great demand by generation Y, including students. Writing status, chatting, commenting, displaying photos, and videos are often done on social networks is the first step done through the Building knowledge of field. Easy access through the Internet causes students to carry out learning and learning wherever and whenever. The existence of gadgets makes them not attached on time and place, visit internet cafes, so it does not depend on what time they have left home or campus. Flexible use of the internet encourages social network players to use the internet as a learning medium whenever needed. Accounting education lecturers can do the second stage with Modeling which is to hold learning interactions with students through social networks such as making discussion groups through Facebook, lecturing through Twitter. Even through programs such as schoology can carry out formal learning interactions, students can read the material complete with examples of accounting cases submitted by lecturers, students arrange assignments, lecturers correct, then provide ratings and values, and convey that value to students.

Through the third stage, Joint Contract, to accelerate mastery of what is learned, students carry out various activities in groups, both large, small and / or in pairs, to gain experience from others. Through the Zotero program (Vanhecke, 2008) students and lecturers can compile a paper that is directly connected to the internet, journals in cyberspace can be taken directly as sources, both books, articles or news, and allow the citation paper to become better. Accounting practice courses can be carried out by leaving hypothesis data made in the book, directly replaced with data published by companies, or even the data are analyzed and the results of the analysis are returned to the company concerned as policy input. Seminar lectures and teamwork can be conducted by gmail-interconnection (Khan, Numan, & Akmad, 2016) which allows the leaders and trial participants to write, read, correct, add and subtract, and refine the manuscript at different seats in at the same time.

The next step is carried out in the Independent construction stage, strengthening understanding and skills by individual learning experiences, through social media can be used together with several people at once (via e-mail), so when one is writing a script, other people can correct and change it, even others can transfer it directly into different languages. In other words, as the use of social networking openly, students get experience openly. The use of social networking as an open learning medium can lead to information gaps between lecturers and students (Herlambang and Budiyaniti, 2014). If the public knows, then it could be one day people question the ability of their lecturers. A discussion, word selection, how to make sentences, how to write punctuation, can give an idea of the person's obedience to social norms that take place, politeness, politeness,

and can even lead to explosive social conflicts. The use of social networking as a learning media has eliminated one's interests and priorities. There is no place to keep secrets in social media groups. Therefore some programs provide usernames so that there are restrictions on access and feedback.

Nevertheless, social networking is a way or effort carried out by the lecturers so that the teaching-learning process in students is achieved in accordance with the objectives so that students can obtain the components of lifeskills. Learning method with lifeskills approach is very important to do so that the teaching and learning process seems pleasant and energize for bored students, and students are easier to understand.

Information and Communication Technology (ICT), especially computers and devices, is one medium or tool (tool) that can be used by lecturers to create a learning process that is in accordance with accounting education. Some of the benefits of ICT in learning include (1) increasing student motivation; (2) effective and efficient digital portfolio; (3) expanding insight and thinking horizons of students; (4) fostering a spirit of togetherness; and (5) becoming a measure of the concept of learning carried out in school (Jalu Noor Cahyanto, 2007). Internet, e-learning, e-mail, computer laboratories and accounting laboratories, PowerPoint presentations, learning CDs are computer-based media that can be used for the benefit of improving the quality of accounting learning and simultaneously building the four components of lifeskills (social, personality, vocational and academic competencies)

Some computer-based media are utilized in lifeskills-based accounting learning media, among others:

1. Internet (Interconnection Networking). It is defined as a global network of computing networks or a computer network on a global / global scale. This computer network is an international scale that can make each computer communicate with each other. The Internet was first developed and tested in 1969 by the US Department of Defense in the ARPAnet project. In other words, the internet is a global computer network consisting of millions of interconnected computers using the same protocol to share information together that can be used to build lifeskills components in students, especially communication skills, information-gathering skills (thinking skills as part of Personal skills / generic life skills), information processing skills and intelligent decision making. Whereas according to the Brace in <http://en.answers.yahoo.com/question/>, Internet is a global network that connects millions of computer networks (LANs) and personal computers, which allow each computer to be connected so that they can communicate with each other. Internet applications can be utilized in various learning patterns, namely: (a) patterns of utilization in computer laboratories; (b) utilization patterns in class; (c) assignment pattern; and (d) individual use patterns (Supriyanto, 1997).
2. E-Learning or online learning is learning whose implementation is supported by technological services such as telephone, audio, videotape, satellite transmission

or computers. One learning model uses communication and information technology media, especially the Internet. This kind of learning can support the creation of lifeskills components for students such as basic vocational skills, and special vocational skills, skills to gather information, process information and make intelligent decisions, skills to identify variables and relationships with other variables, skills to form hypotheses and cooperative skills that are generic social skills or life skills. This e-learning learning model allows the delivery of teaching materials to students using the Internet, intranet or other computer networks. According to Darin E. Hartley, as quoted by RomiSatriowahono, e-learning is a type of learning that allows the delivery of teaching materials to students using internet media or other computer network media. Currently e-learning has developed in various ICT-based learning models such as: CBT (Computer Based Training), CBI (Computer Based Instructions), Distance Learning, Distance Education, CLE (Cybernetic Learning Environment), Desktop Videoconferencing, ILS (Integrated Learning), LCC (Learner-Centered Classroom), Teleconferencing, WBT (Web-Based Training). From several definitions of e-learning above, three basic things can be concluded, they are: (1) the existence of new learning methods that use computer and internet network media; (2) conveyed teaching materials (content) through electronic media, teaching materials also in electronic (digital) form; and (3) the existence of electronic systems and applications that support the learning and learning process.

Generally e-learning as online learning is done through the web or the internet. E-learning, in fact includes web-based training, distance learning, virtual classroom, even CD-ROM. In e learning, the teaching material is independent (selflearning material) stored on a computer so that it can be accessed only by teachers and students everywhere. students can monitor the progress of their own learning. Online Learning is an electronic learning system through computer-based media (networks: websites, internet, intranet, CD, DVD). He not only accesses information but helps students with specific results. It is also not only to assist learning, but also to monitor the development of learning and report on its development. In its development, students not only learn from books. They can learn from great distances even in a complete library (online) (Sharon Smaldino, 2008).

The advantages of the learning process and learning with online learning include: (1) varied media; (2) current and current information; (3) easy navigation (just pressing the buttons); (4) exchange of ideas can easily occur (for example: chatting with experts in certain fields); (5) comfortable communication (can communicate anywhere according to student comfort); and (6) affordable. Behind that advantage, online learning has several limitations, such as: (1) inappropriate material (lots of material on the internet is not suitable for

students); (2) copyright (students may download files illegally, or may collect plagiarized assignments); (3) Unlimited much information to filter; (4) support (without technical support, computer networks are unable); (5) access depends on many things (software, hardware, signals, etc.); (6) access speed can be long due to web appearance; and (7) lack of quality control, any information available is not always true.

Online learning is needed at the right time if student learning can be enriched by: 1) practicing and receiving direct feedback on what they learn in class; 2) learning independently; 3) increasing learning opportunities for gifted students; 4) collaborating with other students; and 5) challenging students to find information in new ways (Smaldino, 2008).

3. Electronic Mail (e-mail) or electronic mail (e-mail) is a message, or letter electronically, both in the form of text or a combination of images sent from one address to another address on the internet network. E-mail can be used effectively by teachers and students to communicate and convey information related to learning tasks. For example, a lecturer has a personal blog. The lecturer assigns students to download information on the blog, discuss it, then send the results via e-mail. Another way, for example, is for the lecturer to send assignments to be done by students to the e-mail address of each student, then work on the assignment, then send it back to the teacher's e-mail.

In learning activities and learning outside the campus / school, students or students who face difficulties in learning can ask by e-mail to the teacher. Tutorial activities can also be done via e-mail. Lecturers and students can make text, images, tables, diagrams, graphics, insert photos or videos, audio, and make animations as needed. PowerPoint presentation is able to communicate an idea to others with a variety of purposes, especially to attract students' attention to the material presented and used to simultaneously construct the four lifeskills components (social competence, personality, vocational and academic). Power Point can be used interactively to make students more memorable on the material presented. Learning CD can be used as one of the interactive computer-based learning media, where students can interact with the software. Learning CD as a learning resource for students that can be used individually or in groups. Seven models of using computers with their devices in the learning process (learning with computers; computer-assisted learning; web-based learning; distance learning; network learning; learning with knowledge portals or the internet; and learning with knowledge networks (knowledge networks) or e-learning (YusufhadiMiarso, 2008)

## CONCLUSION

It is appropriate for learning based on lifeskills and the use of media in accounting materials to adjust to millennial generation characters that are constantly changing,

some alternatives can be developed by a lecturer and of course an educator must always follow technological developments and developments in accounting. Thus, accounting teachers must innovate and create to packaging accounting material in a timely manner and adapted to the development of information technology, economic development in both trade, banking, industrial world and the development of students themselves which are increasingly busy with gadgets.

Some examples of lifeskills-based learning with the use or use of Information Technology for accounting material include documentary film media for accounting subjects, subject matters of trading company accounting cycles, development of learning devices with problem based learning approaches with MYOB Accounting for Computer Accounting courses; Making design and development of Interactive Multimedia-based teaching materials MYOB 17 Accounting Computer subject with the subject of the Banking Module; Interactive Multimedia Application to provide various accounting learning facilities through presentation of material with animation which is equipped with an evaluation in the form of problem exercises and Interactive Video; Products for ICT-based accounting materials using SoftwareWondershareQuizCreator etc.

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