



THE EFFECT OF COMPETENCY AND LOCUS OF CONTROL ON ACCOUNTING STUDENT'S JOB READINESS

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Abstract

This study examined the impact of accounting students' ethical competence, knowledge competence, ability competence, relationship competence, analytical competence, and locus of control on their job-readiness. This study utilizes primary data in the form of a questionnaire distributed to accounting students in the UNJ Faculty of Economics. This study's population consisted of undergraduate accounting students who were eligible to enroll in thesis courses and were still participating in odd semester lectures for the academic year 2021/22. This study's sample selection employed a technique of purposive sampling and yielded a study sample of 100 respondents. This research employs quantitative methods. Descriptive statistical analysis and multiple linear regression analysis are used for analysis. This study's findings indicate that ethical competence, knowledge competence, ability competence, relationship competence, and locus of control positively influence accounting students' job-readiness. Meanwhile, analytical ability has no bearing on accounting students' work readiness.

Keywords: Job Readiness of Accounting Students, Competence and Locus of Control

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INTRODUCTIONS

The ASEAN Economic Community (MEA) or the Asean Economic Community (AEC) is an agreement on the realization of the free market between ASEAN countries which has been gradually drawn up since 1992 in Singapore (Avianti, 2015). In 2015 the MEA was officially formed and enforced. The emergence of free trade is one of the impacts given by the MEA. Free trade makes the service sector between AEC members gain wider market access and provides fair rules for contributing to AEC actors.

MEA has opportunities that always go hand in hand with challenges. Besides providing a flow of trade in goods or services, the Asean Economic Community also provides career opportunities for professional workers. Currently, the WTO (World Trade Organization) has set 40 professions that will be freely open to all countries. Several types of professions are grouped into 6 professional groups which include: lawyers, accountants, professional services, personal computer services, tourism services, and medical services.

Accountants are one of the professions in the WTO. This is supported by the making Mutual Recognition Agreement (MRA). MRA is the recognition of professional services for licensed or certified professionals among ASEAN members. Accounting services are one of the recognized professions in the MRA. With the enactment of the MEA and the existence of the MRA, we as a community of ASEAN member countries need to prepare ourselves to face the MEA.

To compete in the era of free trade, an accountant who works as an accountant must know how to increase the value that is in him to face challenges in the business world, because professional accountants from other countries can take over the opportunities of local accountants if we are not able to take opportunities in the business world. in the MEA era. Muhammad Ismail who is the CEO of PT Zahir Indonesia once said that maybe an incident like this had happened before, but after the MEA era became more massive, this phenomenon is not surprising, considering that the biggest market in the MEA era was Indonesia. As much as 40% of the total MEA market is in Indonesia.

MEA is the ultimate goal of economic integration as proclaimed in the ASEAN Vision 2020 (Winantyo et al., 2008). However, something surprising happened on March 11, 2020, namely the World Health Organization or commonly called the World Health Organization (WHO) has announced that the COVID-19 outbreak is a global pandemic. To prevent the spread of the COVID-19 virus, on March 15, 2020, through a Press Conference in Bogor, the President of the Republic of Indonesia, Joko Widodo, announced to the entire community to work, study and worship from home (Mahamidi, 2020).

In June 2020 ASEAN has agreed on the ASEAN Comprehensive Recovery Framework (ACRF), which is a framework for economic recovery, this is a follow-up to the direction of the leaders of ASEAN members at the 36th ASEAN Summit, to carry out economic recovery due to the impact of COVID-19. The 36th ASEAN Summit meeting also discussed the development of the Industrial Revolution 4.0 in ASEAN. Especially because the COVID-19 pandemic has made the development of the Industrial Revolution 4.0 even more, highlighted, especially in Indonesia, this pandemic is seen as momentum to intensify economic transformation efforts, improve workforce skills, and accelerate digital transformation (Magdalena, 2020).

The MEA competition during the pandemic did slow down, but over time each country has competed to increase its human resources to overcome new challenges in this Covid-19 pandemic era. Therefore, the work readiness of students in the Accounting Study Program is very important because it can facilitate a career in the accounting world. To improve work readiness, students must have a good level of competence and locus of control. This has been proven in research (Saraswati et al., 2020) which states that competence and locus of control have a positive effect on the work readiness of accounting students.

In the concept of the Work-Readiness Integrated Competence Model (WRICM), it is explained that a comprehensive representation of the set of competencies is needed to create graduates who meet the expectations of various stakeholders. However, a comprehensive representation of the set of competencies under different resources should be shaped by specific educational or industry goals to direct graduates according to their needs (Priksat et al., 2018:18). Based on the WRICM concept, it is important to use a complete set of competencies but still adapt to the specifics of the job being studied. Therefore, the researcher uses the set of competencies developed by Suttipun (2014), because the competency standards of accounting students have adjusted to the IES (International Education Standard) published by the IAESB (International Accounting Education Standards Boards) which include ethical competence, knowledge competence, ability competence, relationship competence, and competency analysis. In the WRICM concept there is a set of personality competencies, therefore to complete the details of the competence, the researcher adds a locus of the control variable. Hendryadi (2017) states that locus of control is the extent to which a person believes that an event that occurs in their life is influenced/controlled by themselves.

Based on the results of previous studies that have been described above, the researcher found a research gap form of at least the previous research, which was located in the variables of ethical competence, knowledge competence, knowledge competence, ability competence, relationship competence, analytical competence and locus of control on job readiness. accounting student. Therefore, researchers are interested in conducting research again on the factors that affect the work readiness of accounting students. Based on the above background, the researchers took the title "The Influence of Competence and Locus Of Control Against Job Readiness of Accounting Students".

THEORETICAL REVIEW

WRICM

The WRICM (Work-Readiness Integrated Competence Model) is a complete depiction of the collection of competences required of graduates in order to meet the expectations of many stakeholders participating in the graduate transition process. The suggested model provides a complete framework for assessing recent graduates' job preparedness and informs practice and policy on how to improve their job readiness traits. Job preparedness, according to WRICM, is an integrated dynamic competency that involves the reconfiguration, synthesis, and integration of four resources: intellectual, personality, metaskills, and job-specific, which graduates must channel into a holistic, interesting, and personal individual. The story is theoretically based on a resource-based perspective of strategic management theory, and it emphasizes the desired competencies of graduates. However, individual educational or industry goals should be shaped by a thorough depiction of the set of competences under diverse resources in order to direct graduates according to their needs (Priksat et al., 2018:18).

International Education Standards

In 2012, the Minister of Education and Culture of the Republic of Indonesia responded to the setting of higher education standards based on International Education Standards and wishes to advance the world of education to produce quality and competitive Human Resources (HR) in the MEA era later. The response is stored in the SK Dikti on the National Standards for Higher Education and the Indonesian National Qualifications Framework (KKNI).

ASEAN Economic

Community The ASEAN Economic Community (MEA) or the Asean Economic Community (AEC) is an agreement on the realization of a free market between ASEAN countries which has been gradually drawn up since 1992 in Singapore (Avianti, 2015). In 2015 the MEA was officially formed and enforced. The establishment of free trade for the ASEAN community is one of the impacts

produced by the AEC. Free trade makes the service sector between AEC members gain wider market access and provides fair rules for contributing to AEC actors.

Work Readiness of Accounting Students

Law no. 13 of 2003 concerning Manpower explains that work readiness is workability that has standard provisions covering aspects of knowledge, skills, and work attitudes for each individual (KEMENPERIN, 2003). Based on this explanation, the work readiness of accounting students are students who are registered in the accounting study program and have conditions that make them ready to carry out work following the specified qualification requirements. According to Hatta et al., (2016) explain that each level of qualification in the IQF is composed of four main parameters, namely work skills, the scope of knowledge/knowledge, the level of one's managerial ability, as well as attitudes and responsibilities.

Ethical Competence

Ethical competence is an important factor because in carrying out their duties, accountants must have the responsibility to act in the public interest which is not only limited to the interests of individual clients or the organization where they work (Indonesian Institute of Accountants, 2011). Wirianata (2017) stated that ethical competence can be measured from the knowledge and perceptions of students majoring in accounting related to moral and ethical issues of the accounting profession, the ability to control emotions, responsibility as students majoring in accounting and their neutrality in dealing with problems/conflicts.

Knowledge Competence

Basic abilities are one of the minimal prerequisites for accounting and finance college graduates in Indonesia, according to Steelyana W (2012). According to Suttipun (2012), knowledge competency is the ability to solve problems using theoretical, practical, and specialized knowledge. According to Linawati and Mitha Dwi's (2000) research, accounting knowledge is a clear perception of what is perceived as fact, truth, or information regarding the process of recording, grouping, and summarizing economic events in an orderly and logical manner in order to present financial information.

Ability Competence

Definition of ability is a change in a person's memory that makes it possible to predict many things in performance (Gredler, 2011:540). Robbins and Judge (2015: 67) states that basically in a person there are two groups of factors that represent the overall ability, namely intellectual Ability which is an ability needed to perform various mental activities (problem-solving, reasoning, and thinking) and Physical Ability, which is an ability needed to perform tasks that require strength, skill, stamina, and similar characteristics. Based on the above understanding, it can be concluded that accounting competency competencies do not only have information and knowledge but also have a detailed understanding of the weaknesses to strengths and how to overcome them. Wirianata (2017) stated that competency skills have indicators including the level of understanding and perception of students majoring in accounting about competition among accountants, negotiation skills, political issues in the ASEAN region, and perceptions of the convergence of accounting standards that apply in ASEAN countries.

Relationship Competencies

Suttipun (2012) explains that relationship competencies are leadership, teamwork, self-development, and knowledge responsibility. On the other hand, adaptability and communication skills are also important for developing relationship competencies. Based on research conducted by Wirianata (2017) states that relationship competence can be assessed from several indicators

including the level of understanding and perception of students majoring in accounting about feeling happy and comfortable at work (work happiness), respecting the rights and values of differences, ability to work teamwork (teamwork) and knowledge of the culture of ASEAN countries.

Competency Analysis

A basic ability that students must possess is the ability to think analytically. The MEA service market inevitably has to be faced by prospective workers, especially accounting students. Therefore, accounting students must be able to analyze and fulfill what skills they must have in facing the liberalization of the MEA services market. According to Suttipun (2012), analytical competence is communication and technology skills that include selection, adaptation, and evaluation. Analytical competence can be concluded as the ability to solve problems by using tools that are following the results orientation. Wirianata (2017) states that analytical competence can be assessed from several indicators including the level of understanding and perception of students majoring in accounting about skills in using English, skills in using languages in ASEAN countries, and skills in using information technology, and operating accounting software.

Locus of Control

Hendryadi (2017) defines locus of control as the extent to which an individual believes they have influence or control over an event in their life. When a person with a locus of control believes that his life's events are the result of his own actions or decisions.

Theoretical Framework

The study aims to examine the effect of competence and locus of control (X₁, X₂, X₃, X₄, X₅, and X₆) on the job-readiness of accounting students (Y). To understand the relationship between the six independent variables and the dependent variable in this study, the theoretical framework of this study is presented in Figure 1 below.

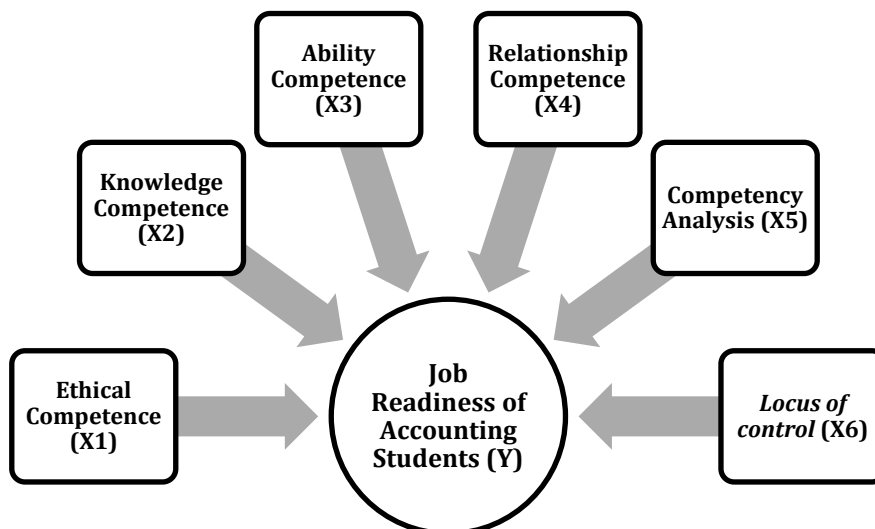


Figure 1. Theoretical Framework

Hypothesis Development

Effect of Ethical Competence on Job Readiness of Accounting Students

Suttipun (2014) states that accounting students in Thailand have a high level of ethical competency quality and have a significant positive effect on accounting students' work readiness, where accounting students are assisted in carrying out work with competence ethics. So the existence of ethical competence helps in being by the existing code of ethics and regulations in the implementation of work. Based on the description above, the research hypotheses are:

H1: Ethical Competence (X1) has a positive effect on Job Readiness of Accounting Students (Y)

The influence of Knowledge Competence has a positive effect on the Work Readiness of Accounting Students

Basic skills knowledge is one of the minimal criteria for college graduates with a background in accounting and finance in Indonesia, according to research conducted by Steelyana W (2012). According to Suttipun (2012), knowledge competency is the ability to solve problems using theoretical, practical, and specialized knowledge.

Knowledge competency has a favorable effect on the work readiness of accounting students, according to Saraswati et al. (2020), who cite past research. Accounting students are supported in completing work using their knowledge skills. As a result, if the responders lack certain skills, they have failed to meet specific employment norms. The following theories are based on the findings of this study:

H2: Knowledge Competence (X2) has a positive effect on Job Readiness of Accounting Students (Y)

Influence of Ability Competence on Job Readiness of Accounting Students

Ability competence refers to the skills needed by a person to complete his work or master important things in work activities and can be seen from the actions of the individual. The good competence that exists within the individual is related to the intellectual ability to perceive something that will make his view of something better and affect his readiness to carry out work.

Wirianata (2017) found the ability competency regression coefficient value of 0.212 with a significant level below 0.05, this explains that students majoring in accounting at FE Untar have good ability competencies, where accounting students are assisted in carrying out work with their competence abilities. These results support the research of Hatta et al., (2016) which states that competence has a positive influence on the work readiness of accounting students in facing the MEA, so the following hypothesis can be tested:

H3: Ability Competence (X3) has a positive effect on Work Readiness of Accounting Students (Y)

The Effect of Relationship Competence on Job Readiness of Accounting Students.

Relationship competence refers to an individual's ability to interact and socialize with parents, relatives, friends, and the social environment. According to research conducted by Anggraini and Harahap (2018), relationship competence has a significant positive effect on accounting students' job-readiness. Good relationship skills can facilitate interaction and influence a person's willingness to collaborate with individuals from other countries and cultures. The following hypotheses must then be tested:

H4: Relationship Competence (X4) has a positive effect on Job Readiness of Accounting Students (Y)

The Effect of Competency Analysis on Work Readiness of Accounting Students

According to research by Nurhayati and Martika (2019), analysis competence has a positive and significant influence on the work readiness of accounting students and feel that analytical competence helps carry out activities such as parsing, distinguishing, and sorting to find links and interpretations of their meanings in work so that if they have these competencies, respondents have met some standards in the world of work.

This is confirmed in the research conducted by Hanani and Sukirno (2016) explaining that the job-readiness of students of the Yogyakarta University Accounting Study Program seen from the point of view of analytical competence is proven in the category of ready to believe 73.46%, where accounting students are assisted in carrying out work with competence owned analysis. Based on previous research, the hypotheses in this study are:

H5: Competency Analysis (X5) has a positive effect on Job Readiness of Accounting Students (Y)

The Effect of Locus Of Control on Job Readiness of Accounting Students

The term locus of control refers to a person's sense of who decides his fate. The locus of control of each individual is a part of their personality that indicates their ideas about the origins of the causes of events that occur to them. According to Fauzan's (2019) research, locus of control has a favorable impact on management program graduates' work preparedness. Meanwhile, Saraswati et al. (2020) found that locus of control has a positive effect on undergraduate Accounting Study Program students' work readiness; as a result, it's critical to maintain and develop seminars that boost self-confidence prior to graduation so that undergraduate Accounting Study Program students stay optimistic about the future. Following the above explanation, the following hypothesis must be tested:

H6: Locus of control has a positive effect on the Job Readiness of Accounting Students (Y)

METHOD

Accounting students constitute the unit of analysis in this study. Students enrolled in the Accounting S1 Study Program at the Faculty of Economics, UNJ, who are still active in lectures during the odd semester of the 2021/2022 academic year and are eligible to enroll in thesis courses comprise the population. According to the criteria established by the researcher, 100 research samples meet the specified requirements. SPSS is utilized for data processing in this study. The method of data analysis employed is a statistical test of data quality, descriptive, classical assumption test, hypothesis testing, and multiple linear regression analysis utilizing the SPSS software. Multiple regression analysis examines the linear relationship between two or more independent variables (X1, X2, X3, and X4) and the dependent variable (Y) (Y).

This analysis was performed to determine the direction of the relationship between the independent variable and the dependent variable and to predict the value of the dependent variable if the value of the independent variable increases or decreases. In this study, researchers employed multiple linear analysis with six independent variables, as expressed in the equation below.

$$KK = a + \beta_1KE + \beta_2KP + \beta_3KK + \beta_4KH + \beta_5KA + \beta_6LC + e$$

Description:

KK: Job Readiness of Accounting Students

KE: Ethical Competence

KP: Knowledge Competence

KK: Ability Competence

KH: Relationship Competence

KA: Analysis Competence

LC: Locus of Control

RESULTS AND DISCUSSION

Data Description

In this study, the researcher tested the data quality and tested the hypothesis using the number of samples and respondents is the same, whereas the data quality test and hypothesis testing used the number of respondents of 100 people. Respondents taken were undergraduate students of Accounting, Faculty of Economics, and UNJ who were able to take thesis courses and were still active in odd semester lectures for the 2021/2022 academic year.

Validity Test

The validity test is done by testing 100 respondents' answers. The number of statement items that were tested for validity was 36 items, consisting of 8 items of accounting student work-readiness variable statements, 4 items of ethical competence, 4 items of knowledge competence, 4 items of ability competence, and 4 items of relationship competence, 4 analytical competencies. 8 items and locus of control. The test uses a two-tailed test with a significance level of 5%, the r table value in this study is 0.195. The statement item is declared valid if the value of r count > r table values. The results of the validity test of this study are presented in Table 1 below:

Table 1. Validity Test Result

Variable	Item	Validity Test
		Result
Ethical Competence	X1.1	0,792
	X1.2	0,842
	X1.3	0,812
	X1.4	0,841
Knowledge Competence	X2.1	0,783
	X2.2	0,806
	X2.3	0,786
	X2.4	0,800
Ability Competence	X3.1	0,809
	X3.2	0,804
	X3.3	0,762
	X3.4	0,847
Relationship Competence	X4.1	0,855
	X4.2	0,836
	X4.3	0,866
	X4.4	0,857
Analysis Competence	X5.1	0,777
	X5.2	0,821
	X5.3	0,765

Variable	Item	Validity Test
		Result
Locus of Control	X5.4	0,775
	X6.1	0,777
	X6.2	0,827
	X6.3	0,847
	X6.4	0,835
	X6.5	0,822
	X6.6	0,796
	X6.7	0,887
Job Readiness of Accounting Students	X6.8	0,818
	Y1	0,651
	Y2	0,772
	Y3	0,730
	Y4	0,712
	Y5	0,774
	Y6	0,754
	Y7	0,626
	Y8	0,762

Source: Data processed by researchers, Year 2022

The results of the validity test in Table 1 show that all statement items from each variable are declared valid because the r_{value} or correlation value $> r_{table}$.

Reliability Test

According to Ghozali (2016, p. 48), a questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent from time to time. Reliability testing for variables using Cronbach alpha. A variable is said to be reliable if it gives a Cronbach alpha > 0.70 . The results of the reliability test can be seen in Table 2 as follows:

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Value Fixed Value	Conclusions
Accounting Student Work Readiness (Y)	0.865	0.7	Reliable
Ethical Competence (X1)	0.835	0.7	Reliable
Knowledge Competence (X2)	0.804	0.7	Reliable
Competency Ability (X3)	0.819	0.7	Reliable
Competency Relationship (X4)	0.874	0.7	Reliable
Competency Analysis (X5)	0.789	0.7	Reliable
Locus of Control (X6)	0.931	0.7	Reliable

Source: Data processed by researchers, 2022.

The reliability test results in Table 2 show that the Cronbach Alpha value of all variables is more than 0.7, so it can be concluded that the statements of each variable are declared reliable.

Descriptive Statistics

The results of descriptive statistics are in Table. 3 obtained using SPSS, show the large distribution of statistical data that can be seen through the distance between the lowest and highest values as well as the average value and standard deviation of each variable.

Table 3. Results of Descriptive Analysis

	N	Range	Minimum	Maximum	Mean	Std. Deviation
of Job						
Readiness for	1					
Accounting	0					
Students	0	24	16	40	31.79	4,446
	1					
Ethical	0					
Competencies	0	12	8	20	16.02	2,474
	1					
Knowledge	0					
Competencies	0	12	8	20	15.31	2,827
	1					
Ability	0					
Competencies	0	12	8	20	15.51	2,939
	1					
Relationship	0					
Competencies	0	12	8	20	16,4	2,789
	1					
Competency	0					
Analysis	0	12	8	20	15,85	2,455
	1					
Locus of	0					
Control	0	24	16	40	32,25	5,319

Source: SPSS23, data processed by researchers, 2022

It is evident from Table 3 that 100 questionnaires were processed for each variable. It is known that the minimum value of the accounting student work-readiness variable (Y) is 16 and the maximum value is 40, with an average value of 31.79 and a standard deviation of 4.446. This indicates that, based on the results of descriptive statistics, there is a difference between the average value of 4.446 and the work readiness of accounting students.

It is known that the minimum value of the ethical competency variable (X1) is 8 and the maximum value is 20, with a mean value of 16.02 and a standard deviation of 2.474. The results of descriptive statistics indicate that there is a difference between the value of ethical competence and the average value of 2.474.

It is known that the minimum value of the knowledge competency variable (X2) is 8 and the maximum value is 20, with an average value of 15.31 and a standard deviation of 2.827. The results of descriptive statistics indicate that there is a difference between the value of knowledge competence and the average value of 2.827.

It is known that the minimum value of the ability competency variable (X3) is 8 and the maximum value is 20, with a mean value of 15.51 and a standard deviation of 2.939. The results of descriptive statistics indicate that there is a difference between the value of knowledge competence and the average value of 2,939.

The minimum value for the relationship competence variable (X4) is 8 and the maximum value is 20, with a mean value of 16.40 and a standard deviation of 2.789. The results of descriptive statistics indicate that there is a difference between the value of knowledge competence and the average value of 2,789

It is known that the minimum value of the analysis competence variable (X5) is 8 and the maximum value is 20, with a mean value of 15.85 and a standard deviation of 2.455. The results of descriptive statistics indicate that there is a difference between the value of knowledge competence and the average value of 2,455.

The minimum value of variable locus of control (X6) is 16 and the maximum value is 40, with an average value of 32.25 and a standard deviation of 5.319. According to descriptive statistics, there is a difference between the value of knowledge competence and the average value of 5,319 points.

Classical Assumption

Normality Test

This test determines whether all of the to-be-utilized regression equations satisfy the normality criterion. If the significance value of the Kolmogorov-Smirnov test is greater than 0.05, the regression equation is considered to be normal. The results of the conducted normality test indicate that the data have a normal distribution. This is demonstrated by a significance value greater than 0.05. The results of this study's Kolmogorov-Smirnov test are shown in Table 4 below.

Table 4 Normality Test Results

	Unstandardized Residual
N (Number of Samples)	50
Asymp. Sig. (2-tailed)	0.078

Source: SPSS 23, data processed by researchers, 2022

Based on the results in Table 4.21 above, Asymp is obtained. Sig. (2-tailed) is 0.078, where this value is > 0.05 . So, it can be concluded that the data generated in this study is normally distributed.

Multicollinearity Test

A good regression model is one that does not exhibit multicollinearity. If the tolerance value is greater than 0.10 or equal to the VIF value less than 10, then there are no multicollinearity issues with the independent variable in the regression model. Table 5 displays the results of the multicollinearity test conducted for this study.

Table 5. Multicollinearity Test Results

Model	Collinearity Statistic	
	Tolerance	VIF
Ethics Competence (X1)	1.788	0.559
Knowledge Competence (X2)	0.435	Ability
Competence (X3)	2.301	1.975
Relationship Competence (X4)	0.506	2,136
Competency Analysis (X5)	0.468	2,166
Locus of Control (X6)	0.462	2,877

Source: SPSS 23, data obtained by researchers, 2022

Based on the results of Table 5, the tolerance value for each independent variable is obtained where the entire value is > 0.10 , namely 0.559; 0.434; 0.506; 0.468; 0.462 and 0.348. Meanwhile, the VIF value of each independent variable where all values < 10 are 1.788; 2,301; 1,975; 2,136; 2,166 and 2,877. So, from these results, it can be concluded that the independent variable in this regression model does not have a multicollinearity problem.

Heteroscedasticity

A regression model with homoscedasticity or no heteroscedasticity is a good one. To determine the presence or absence of heteroscedasticity, one can conduct the Glesjer test and examine the scatterplot's pattern. The Glesjer test results for this study are shown in Table 6 below.

Table 6. Glesjer Test Results

Model	Sig.
	0.28
Ethics Competence	2
	0.92
Knowledge Competence	5
	0.58
Ability Competence	7
	0.40
Relationship	3
	0.19
Analysis Competency	3
	0.36
Locus of Control	4

Source: SPSS 23, data processed by researchers, 2022

Based on Table 6 shows that the significance value of all independent variables is > 0.05 , ie 0.282 for the ethical competency variable, 0.925 for the knowledge competency variable, 0.587 for the ability competency variable, 0.193 for the relationship competency variable, 0.403 for the analytical competency variable and 0.364 for the locus of the control variable. Therefore, from these results, it can be concluded that this study is free from heteroscedasticity problems.

Multiple Linear Regression

Analysis Multiple linear regression analysis was conducted to determine the extent to which the independent variable can affect the dependent variable. Multiple linear regression analysis is an analysis used to determine the effect of ethical competence (X_1), knowledge competence (X_2), ability competence (X_3), relationship competence (X_4), analytical competence (X_5), and locus of control (X_6) on the work readiness of accounting students (Y). As the basis for the calculation, the following multiple linear equation models are used:

Table 7. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients
	B
(Constans)	2.941
Ethical	0.591
Knowledge	
Competency	0.351
Ability Competency	0.203
Relationship	0.228
Analysis Competence	-0.02
Locus of Control	0.231

Source: Data processed by researchers, in 2022.

Based on Table 7, it can be seen that the coefficient for the ethical competency variable is 0.591, the knowledge competency variable is 0.351, the ability competency variable is 0.203, the relationship

competency variable is 0.228, the analytical competency variable is -0.020, the locus of control variable of 0.231. So, the regression equation model obtained is:

$$Y = 2,941 + 0,591X_1 + 0,351X_2 + 0,203X_3 + 0,228X_4 + (-0,020X_5) + 0,231X_6 + e$$

Hypothesis

Partial Test (t test)

t test used to determine whether there is a partial or individual effect of each independent variable, namely ethical competence, knowledge competence, ability competence, relationship competence, analytical competence and locus of control on the work readiness of accounting students. To conclude the results of the t-test can be seen by comparing the significance value (Sig.) with the level of confidence (α) to be achieved, which is 0.05, or comparing the tcount and ttable values. To find the ttable value with the number of respondents 60, namely 1,989, it can be searched with a statistical table at 5% significance with the formula ($df = nk-1$) or $100-6-1 = 93$. The results of the t-test from this study are presented in Table 8 below:

Table 8. Results of t-test

Model	Standardized Coefficients	The t-count value of	Sig.	Conclusion
	Beta			
of Ethics Competence	0	0.329 5.158	H1 0.00	Accepted H2
Knowledge Competence	0.223	3.083	3 0.04	Accepted H3
Ability Relationship Competence	0.134	2.001	8	Accepted
Competency Analysis	0.043	0.143 2.049	H4 0.87	Accepted
Locus of Control	-0.11	-0.16	3 0.00	H5 Rejected H6
	0.277	3,419	1	Accepted

Source: SPSS 23, data processed by researchers, 2022

Based on the results presented in Table 8 above, it can be explained as follows:

1. First Hypothesis Testing (H_1): The Effect of Ethical Competence on Work Readiness of Accounting Students

Based on the results of the t test that has been presented Table 8 shows that the ethical competence variable has a significant level of 0.000, where this value is <0.05 and the t_{count} obtained is 5.158 where this value is $> t_{table}$, which is 1.989. Hypothesis ($H1_{First}$) can be concluded that ethical competence has a significant effect on the job-readiness of accepted accounting students.

2. Testing the Second Hypothesis (H_2): The Effect of Knowledge Competence on Job Readiness of Accounting Students.

Based the results of the t-test presented in Table 8, shows that the knowledge competency variable has a significant level of 0.003 where this value is <0.05 and the t_{count} is 3.083 where the value $> t_{table}$ that is equal to 1,989. hypothesis (H_2) which states that knowledge competence has a significant effect on the work readiness of accounting students.

3. Third Hypothesis Testing (H_3): The Influence of Ability Competence on Job Readiness of Accounting Students.

Based on the results of the t-test presented in Table 8, show that the ability competency variable has a significant level of 0.048, where this value is < 0.05 , and the t value is calculated which is obtained is 2.001 where this value is $> t_{table}$ which is 1.989. Hypothesis (H3) can be concluded that the ability competence has a significant effect on the job-readiness of accepted accounting students.

4. Hypothesis Testing (H4_{Fourth}): The Effect of Relationship Competence on Job Readiness of Accounting Students

Based on the results of the t-test presented in Table 8, shows that the relationship competence variable has a significant level of 0.043, where this value is < 0.05 and the t-value is calculated obtained is 2,049 where this value $> t_{table}$ is 1,989. Hypothesis (H4) can be concluded that the relationship competence has a significant effect on the job-readiness of accepted accounting students.

5. Fifth Hypothesis Testing (H₅): The Effect of Competency Analysis on Job Readiness of Accounting Students.

Based on the results of the t-test presented in Table 8, it shows that the analytical competency variable has a significant level of 0.873, where this value is > 0.05 and the t value calculated obtained is -0.160 where this value $< t_{table}$ is 1.989. These results indicate that the fifth hypothesis (H₅) can be concluded that analytical competence has a significant effect on the job-readiness of accounting students.

6. Third Hypothesis Testing (H₆): The Effect Control on Job Readiness of Accounting Students

Locus of .t value_{calculated} obtained is 3,419 where this value $> t_{table}$ is 1,989. These results indicate that the Sixth Hypothesis (H₁) can be concluded that locus of control has a significant effect on the job-readiness of accepted accounting students.

Model Feasibility Test (Test F)

In the multiple regression model above, to show whether independent variables simultaneously influence the dependent variable, the F test is carried out. The F test is used to test all independent variables, namely: ethical competence, competence knowledge, competence, relationship competence, analytical competence, and locus of control on the job-readiness of accounting students. Comparing the calculated and its significance value will be able to conclude the results of this process. The value of the F_{table} is obtained from the degree of freedom 1 (df1) and degree of freedom (df2). The value of df1 is determined by the number of variables (k) and the value of df2 is determined by the number of respondents (n) - the number of independent variables (k) - 1. If $F_{count} > F_{table}$ and the significance value is < 0.05 , the independent variables simultaneously influence the dependent variable. The results of the model feasibility test (F test) from this study can be seen in Table 9.

Table 9. Results of the Model Feasibility Test (F test)

Model	d		Sig
	f	F	
		57.77	
Regression	6	8	0

Source: SPSS 23, data processed by researchers, the Year 2022

Based on Table 9. above it can be obtained a significance of 0.000 where this value is < 0.05 and the value for the calculated obtained is 57.778, where this value is $> F_{table}$ (F_{table} df1 = 4 and df2 = (100-6-1) = 93) the significance value of 0.05 is 2.20. So, it can be concluded that all the independent variables in this study (simultaneously) affect the dependent variable.

Coefficient of Determination Test (R2 Test)

determinant coefficient test aims to measure how much the model's ability can explain the variation of the dependent variable. The coefficient of determination test was conducted to see how much the independent variable was able to explain the dependent variable in the study. the closer the coefficient of determination is to 1, the stronger the relationship between the independent variables (Ghozali, 2018:97). The results of the coefficient of determination test in this study can be seen in Table 10. below:

Determination Coefficient Test	
Model	Adjusted R Square
1	0.775

Source: SPSS 23, data processed by researchers, 2022

Based on the results of the coefficient of determination test in Table 10 it can be seen that the value of Adjusted R Square is 0.775. This shows that 77.5% of accounting students' work readiness is influenced by the variables of ethical competence, knowledge competence, ability competence, relationship competence, analytical competence, and locus of control. While the remaining 22.5% is explained by research variables not examined in this study.

Discussion

This discussion is the result of research on what things affect the work readiness of accounting students, which involves the influence of ethical competence, knowledge competence, ability competence, relationship competence, analytical competence, and locus of control on the job readiness of accounting students. In the concept of the Work-Readiness Integrated Competence Model (WRICM), it is explained that a comprehensive representation of the set of competencies is needed to create graduates who meet the expectations of various stakeholders. However, a comprehensive representation of the set of competencies under different resources should be shaped by specific educational or industry goals to direct graduates according to their needs (Priksat et al., 2018:18). Based on the WRICM concept, it is important to use a complete set of competencies but still adapt to the specifics of the job being studied. Therefore, the researcher uses the set of competencies developed by Suttipun (2014), because the competency standards of accounting students have adjusted to the IES (International Education Standard) published by the IAESB (International Accounting Education Standards Boards) which include ethical competence, knowledge competence, ability competence, relationship competence, and competency analysis. In the WRICM concept there is a set of persocanetencies, therefore, to complete the details of the competence, the researcher adds a locus of the control variable.

In determining the variable of job readiness of accounting students, researchers used indicators that adjusted the Indonesian Education Standards compiled by (Hatta et al., 2016). The following is a detailed discussion of the effect of the independent variable on the dependent variable:

The Effect of Ethical Competence on Job Readiness of Accounting Students.

The results of hypothesis testing are by the hypothesis proposed that ethical competence has a positive influence on the work readiness of accounting students. That is, with optimal ethical competence, students majoring in accounting at FE UNJ will increase their level of work readiness of accounting students. This is because the respondents have been provided with material about the ethics of the accounting profession so that they can improve the quality of ethical competence which will affect the level of work readiness.

Therefore, someone who has strong ethical competence will try to make every effort for the good of his organization in an ethical way. These results indicate that most respondents think that

having optimal ethical competence will have implications for increasing the work readiness of accounting students. Thus, students who have knowledge and perceptions of students majoring in accounting related to moral and ethical issues of the accounting profession, ability to control emotions, responsibility as students majoring in accounting, and their neutral attitude in dealing with good problems/conflicts will be better prepared when to enter the world of work.

According to Zulaika (2015), it is stated that for all the work produced to be following the good goals to be achieved, every work done must meet an ethic, with good achievement, and then will produce good work. Associated with a person's professional field, it is very important to make the profession proud in front of the public or consumers (clients or objects). That way, the main focus of work is on the needs of the community by relying on their abilities. However, without having a high self-awareness, a person can easily abuse the profession if it is not based on ethics. For this reason, ethics is very useful in a job, including the accounting profession.

The findings of the research on ethical competence are consistent with those of Suttipun (2014) and Nurhayati and Martika (2019), which found that ethical competence has a significant and positive impact on accounting students' work readiness, but differ from those of Hatta et al., (2016), who found that ethical competence had no significant impact on accounting students' work readiness because students who participated in the study did not have a significant effect on their work readiness.

The Effect of Knowledge Competence on Job Readiness of Accounting Students

The knowledge competency variable has a considerable positive effect on accounting students' work preparedness, according to the results of hypothesis testing. These findings suggest that accounting students' knowledge competence, as measured by their level of understanding and knowledge, is linked to knowledge of the International Financial Reporting Standard (IFRS), accounting profession knowledge, MEA knowledge, and knowledge of changes/changes in management in business organizations. to be well-prepared for a job This is because accounting students with strong knowledge competency can address work-related challenges that need accounting knowledge, allowing them to be more prepared for the workplace.

The research of Latifah et al., (2020) stated that understanding accounting has a significant positive influence on readiness to face the challenges of the industrial revolution 4.0 era, and accounting understanding can be measured through the ability of respondents to know, understand, and master important courses in accounting majors: accounting theory, financial accounting, accounting information systems, accounting audits, and tax accounting. Therefore, the respondents in this study had good knowledge competence, because the accounting students studied had passed important courses in the Accounting S1 Study Program.

According to Suttipun (2012), knowledge competence is the ability to use theoretical, practical, and specific knowledge to solve problems. An accountant must have sufficient qualifications and understanding of current accounting knowledge both in their own country and in today's world so that an accountant can act on the information obtained from his knowledge. Therefore, knowledge competence is one of the competencies that is an important factor in determining the level of readiness of accounting students to work readiness in facing the MEA in the Revolution 4.0 era.

The results of this study and indicators are in line with the research of Hanani and Sukirno (2016) which states that the work readiness of accounting students in the knowledge competency category is ready because the more adequate level of knowledge competence of Accounting Department students includes knowledge of IFRS, the accounting profession, MEA and about management changes in the business. , it will affect the work readiness of accounting students.

However, this research is not in line with research by Lili Sari Anggraini and Harahap (2018) which states that knowledge competence does not affect the work readiness of accounting students because respondents lack motivation and a sense of awareness in increasing knowledge competence. In addition, socialization that is still lacking in introducing the importance of knowledge and competence in facing competition and threats in the world of work in the accounting profession causes their awareness is still lacking.

The Influence of Ability Competence on Job Readiness of Accounting Students

The third hypothesis (H3) proposed in this study is that competence affects job readiness of accounting students. Based on the test results, it can be concluded that the ability competency variable has a significant positive effect on the work readiness of accounting students. Competency, as measured by the level of understanding and perception of students majoring in accounting about competition among accountants, negotiation skills, political issues in the ASEAN region as well as perceptions of the convergence of accounting standards that apply in ASEAN countries, can have a good impact on student work-readiness accountancy. Competency skills have been provided to students majoring in accounting at the Faculty of Economics, UNJ through street vendors and internships. So that directly, students often experience negotiating situations and feel the competition in the world of work.

The results of this study are in line with the results of research by Saraswati et al., (2020) which found that competence has a significant influence on the job-readiness of accounting students. This makes it clear that accounting students have to increase their internship experience so that they can experience direct competition in the world of work and gain the ability to negotiate at work.

The Effect of Relationship Competence on Job Readiness of Accounting Students.

Relationship competence in this study showed a significant influence in a positive direction on the work readiness of accounting students. The analysis shows indicators of the level of understanding and perception of students majoring in accounting about feeling happy and comfortable at work (work happiness), respecting the rights and values of differences, ability in teamwork (teamwork) and knowledge of the culture of ASEAN countries in relational competence has the highest score. This shows that some accounting students at the Faculty of Economics, UNJ, have high indicators of relationship competence and realize that relationship competence is important in the job-readiness of accounting students. This is due to a strong organizational culture in accounting students, as well as an understanding of the importance of networking given in lectures through courses, especially organizational behavior courses, group learning, and giving students a more active role in the learning process to train teamwork skills and communication skills that can improve relationship competence. Thus, the relationship competence possessed by undergraduate students of Accounting, Faculty of Economics, UNJ has a very good impact on work readiness.

Suttipun's research (2012) explains that relationship competencies are leadership, teamwork, self-development, and knowledge responsibility. On the other hand, adaptability and communication skills are also important for developing relationship competencies. This clarifies the reason why undergraduate students of Accounting, Faculty of Economics, UNJ have good job readiness.

This study is backed up by earlier studies, such as Suttipun (2014), who claims that relationship competence has a considerable favorable impact on accounting students' work readiness. However, the findings contradict previous research (Hatta et al., 2016), which found that relationship competence has no substantial impact on accounting students' job preparation. The explanation for this is that respondents do not believe relationship competence is a significant quality in accounting students' career preparation.

The Influence of Competency Analysis on Work Readiness of Accounting Students

To prepare students for the world of work, the Accounting S1 Study Program requires a TOEP score as a requirement for a thesis trial. In addition, students are also equipped with the level of understanding and perception of students majoring in accounting about skills in using English, skills in using information technology and operating accounting software through concentrations taken in courses, especially advanced courses which make students do analysis, and practical courses such as accounting computers, computer applications, and various accounting application training. So that the accounting students of the Faculty of Economics UNJ have adequate analytical competence.

The fifth hypothesis (H5) proposed in this study is that analytical competence affects the work readiness of accounting students. However, this is not appropriate, where testing the analytical competency variable does not affect the work readiness of accounting students at the Faculty of Economics, UNJ. Based on the statistical value, the analytical competence has a fairly high level of 15.85 but has not become a competency variable that can affect the work readiness of accounting students of the Faculty of Economics, UNJ. These results indicate that most respondents feel that the existence of analytical competence has no implications for increasing the work readiness of accounting students. This study is in line with Wirianata's research (2017) explains that analytical competence has no significant effect on the work readiness of accounting students.

Competence of Locus of Control Work Readiness of Accounting Students

On the basis of the test results, it can be concluded that the locus of control has a significant positive impact on accounting students' work readiness. This indicates that undergraduate Accounting students in the Faculty of Economics at the University of New Jersey believe that the development of an internal and external locus of control will increase their work readiness. The Accounting S1 Study Program has implemented discussion/seminar activities about self-confidence, one of which is the Super Keeper, for students majoring in accounting, particularly for students who will soon graduate. As a result, accounting majors at the Faculty of Economics UNJ have a healthy locus of control.

According to Fauzan's (2019) research, stating the locus of control can improve the preparedness of new graduates for the 4.0 industrial era. Therefore, accounting students must develop self-assurance and the awareness not to focus excessively on uncontrollable events in order for recent graduates to maintain an optimistic outlook on the future. Saraswati et al. (2020) found that locus of control has a positive effect on student learning outcomes, which is consistent with the findings of the present study.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The purpose of this study is to investigate the impact of accounting students' ethical competence, knowledge competence, ability competence, relationship competence, analytical competence, and locus of control on their job-readiness. This study's participants were undergraduate Accounting students from the UNJ Faculty of Economics. The sample was determined using the method of purposive sampling. 100 students enrolled in S1 Accounting at the Faculty of Economics, UNJ, served as the primary data for this study. From the results of the conducted tests, the following conclusion can be drawn:

1. Ethical competence has a positive and significant impact on accounting students' work readiness. In other words, the greater the ethical competence accounting students possess, the greater their job-readiness.

2. Knowledge competence has a positive and significant impact on accounting students' work readiness. In other words, the greater the knowledge competence accounting students possess, the greater their work readiness.
3. Ability competence has a positive and significant impact on accounting students' work readiness. In other words, the greater the competence of accounting students, the greater their job-readiness.
4. The relationship competence of accounting students has a positive and significant impact on their employment readiness. In other words, the greater the relationship competence possessed by accounting students, the greater their work readiness.
5. The relationship competence of accounting students has no positive or significant effect on their employment readiness. In other words, the level of relationship competence possessed by accounting students has no effect on their work readiness.
6. The locus of control has a positive and significant impact on accounting students' work readiness. In other words, the greater the locus of control accounting students possess, the greater their job-readiness.

Recommendations

Based on research conducted on the influence of ethical competence, knowledge competence, ability competence, relationship competence, analytical competence, and locus of control on the job-readiness of accounting students, the following suggestions are obtained:

1. It is anticipated that future researchers will be able to expand data collection techniques beyond questionnaires to include direct interviews with respondents.
2. Additional research variables can be added to test the impact of these variables on accounting students' work readiness. With the diversity of these variables, it is possible to identify new variables that will enhance accounting students' work readiness.
3. 3. It is anticipated that future research will be able to expand the research sample by increasing the number of respondents so that it can more precisely and comprehensively represent the population, as well as expand it to other universities for research comparisons and research updates.
4. It is anticipated that future research will employ a different reference questionnaire. Thus providing a comparison of the study's results.
5. The purpose of this study is to employ undergraduate accounting students. Therefore, the use of objects such as D3 Accounting students produces more divergent research results.

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