

SOFT SKILLS (EQ - SQ) AND NOBLE CHARACTERS OF ACCOUNTING STUDENTS: THE ROLE OF LECTURERS AS MODERS

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ABSTRACT

Accountants become a profession that is needed by many people, especially related to the role of financial report examiner. So, this study aims to explain that accounting students as prospective accountants need noble characters to face all problems in the future. To have a noble character, accounting students must have a balance between hard skills and soft skills. But the conditions that occur now are hard skills are more dominant than soft skills. Therefore, efforts are needed to improve soft skills through higher education based on character education. The approach in this study is a quantitative approach using the positivist paradigm. The results of this study are the noble character of accounting students can be formed if the student has good emotional intelligence and spiritual intelligence. The role of lecturers indirectly has not been able to help students to strengthen spiritual intelligence in forming noble characters.

Keywords: soft skills, noble characters, accounting students

INTRODUCTION

Accounting is one of the favorite majors in higher education institutions. It is natural to see the future prospects that can be said to be good, because the accounting profession is needed in all agencies. This makes accountants become professions that have an important role in society (Wyaat, 2004). Accountants play an important role in providing relevant information in a heterogeneous community environment (Lusher, 2012; Sentuti, 2016; Warawa, 2018). Therefore, accountants need a strong foundation in order to face all kinds of problems.

A strong foundation must be possessed by every accountant. The goal is to become a professional accountant in the future. The foundation is noble character. Character is a manifestation of life that is realized through right action, relating to oneself and others (Wardoyo, 20015: 79). Noble character is human behavior that is related to God Almighty, self, fellow human beings, environment, and nationality which is manifested in thoughts, attitudes, feelings, words, and actions based on religious norms, law, manners, culture, and customs (National, 2010). Character is not only related to good and bad things. Character is useful to encourage and do the best work according to the individual (Davidson et al., 2008).

In 2010, the Ministry of National Education issued a characteristic of noble character in the world of education in Indonesia. The characteristics of noble characters have eighteen virtues. These values are religious, honest, tolerance, discipline, hard work, creative, independent, democratic, curiosity, national spirit, love for the country, respect for achievement, friendship / communicative, peace-loving, fond of reading, caring for the environment, caring social, and responsibility (Wardoyo, 20015: 92-95). It is hoped that every education in Indonesia will shape students based on the values of virtue that are determined.

The case that happened to Purwantono, Suherman & Surja KAP which is a partner of Ernst & Young's. The case that occurred in 2017 requires KAP to pay a fine of US \$ 1 million (around 13.3 billion) to US regulators (Public Company Accounting Oversight Board / PCAOB) as a result of failing to audit the financial statements of one telecommunications company in Indonesia (Tempo .co, 2017). Another case, the 2017 MOGE bribery by GM PT Jasa Marga Persero, Purbaleunyi Setia Budi branch to BPK auditor Sigit Yugoharto. As a result, Sigit Yugoharto was convicted by the South Jakarta Corruption Court's Judicial Council in the form of a six-year prison term and a fine of Rp 250 million (Fatmawati, 2017; Amalia, 2018). In addition to the three cases, sanctions emerged for freezing public accountant licenses issued by the Minister of Finance in 2018 to more than five public accountants, one of which was the suspension of AP A. Krisnawan Budipracoyo's permit within 18 months (PPPK - KEMENKEU, 2018).

Accountants in the future need a noble character because Indonesia as a developing country is predicted to have good development in 2025. In addition, Indonesia is predicted to become an industrial country by 2045 at the age of one hundred "Golden Generation". This is supported by The Economist who published a book entitled "50 Megachange", stating that Indonesia will become a developed country by 2050. This is based on Indonesia's potential both natural resources and human resources (Rokhmana et al., 2014).

From various cases and phenomena above, accountants in the future must be better by having noble character. If you want to see the picture and shape the character of accountants in the future, it is very appropriate if it starts from accounting students as prospective accountants. In line with Reiss and Mitra (1998) which states that future leader behavior can be seen from the behavior of students today. Based on this, research is needed to determine the character of current accounting students. Characters are obtained through processes as values become good. Character is formed on the basis of the totality of the possible actions formed on internal elements and external elements in the individual (Reksiana, 2018). From the statement, character is formed because a mindset appears to determine the direction of action. The mindset is manifested in the form of soft skills and hard skills.

Soft skills are a very important requirement for achieving success. This was based on the results of a survey conducted by NACE (National Association of Colleges and Employers) in 2002 against 457 entrepreneurs in the United States giving the conclusion that hard skills in the form of achievement index (IP) were in the order of 17 out of 20 qualities considered important by university graduates. While the order of one to sixteen is a form of soft skills (Kuwandoro, 2015). According to Goleman (2015: 42) one's success is not only determined by hard skills but also soft skills. This research reveals that success is determined by hard skills by 20% and other factors by 80%.

In this condition, the world of education has an important role to build and contribute in the form of prospective accountants with noble characteristics (Berkowitz and Fekula, 1999; Berkowitz, 2002; Carr, 2005). This has been stated in article 3 of the Republic of Indonesia (2003) concerning the National Education System which explains the functions and objectives of national education. Education is one of the important pillars in building national civilization (Susanti, 2013). Education is embodied in educational institutions which are the main keys in the development of a nation. If the advanced education institution will have an impact on the progress of a country's civilization (Bustami et al., 2015).

This study also extends the independent variables in previous studies. If previous research uses independent variables of emotional intelligence, this research extends it to spiritual intelligence. The expansion of the independent variable aims to meet the needs of accountants in the future and complement intelligence that is closely related to the formation of student character in the process of character education. The development of emotional and spiritual intelligence can shape one's character, this is because character is more inclined to one's affective aspects (Nabal, 2015).

The reason the researchers provided a moderating variable was because of the position of the lecturers as professionals in the national education system and to realize the national education goals described in article 6 of the Republic of Indonesia (2005). Lecturers and students are the main elements and actors in the learning process (Wibowo and Purnama, 2014: 27). In addition, each lecturer has responsibility for character education in higher education because it is in accordance with the lecturer function written in article 5 of the Republic of Indonesia (2005). Each lecturer is expected to strengthen students in building, developing and directing the potential of students so that noble characters are formed (Davis et al., 1990; Tam, 2002).

Based on the description above, this study will empirically examine the noble character model of accounting students. The independent variables in this study are emotional intelligence and spiritual intelligence. As well as moderating variables, namely the role of the lecturer.

THEORITICAL FRAMEWORK

The formation of noble character through character education can be formed if students actively explore and develop independently owned soft skills. The process during the character education process can be assisted by lecturers to strengthen the noble character. In this section, the concepts of noble character and theory are used as the basis of research, namely constructivism learning theory, emotional intelligence theory, and spiritual intelligence theory as well as previous research as a supporter of this research.

Noble character

Character according to Wardoyo (2015: 79) is an embodiment of life that is realized through acts of truth that relate to oneself and others. This opinion was supported by Berkowits and Fekula (1999) who stated that character is knowing and acting based on ethical values such as caring, honesty, fairness, responsibility, and respect for oneself and others. Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, nation and country (Article 1 paragraph 1 of the Republic of Indonesia, 2012). Thus, character education is a deliberate effort to help people understand, care, and act on virtue (Abourjilie, 2002: 3). In line with the opinion of Wibowo and Purnama (2014: 40) character education is education that instills and develops noble characters for students, so that they have such sublime characters and apply them in the form of actions in life.

Constructivism Learning Theory

Constructivism learning theory states that students are formers of acquired knowledge so that students become the center of learning (Tam, 2000). Students in forming an understanding of knowledge based on experiences and beliefs that they already have and new experiences gained from the environment (Phillips, 2012; Gunduza and Hursena, 2015; Aljohani, 2017). Constructivism in education is learning that focuses on processes rather than learning outcomes. However, learning outcomes are still considered important because they are learning goals (Wardoyo, 2015: 25-26).

Emotional Quotient

Salovey telah melakukan adaptasi definisi dasar kecerdasan emosional dari kecerdasan pribadi Gardner yang diperluas menjadi lima unsur utama (Goleman, 2015:56), yaitu:

- a. The source of knowledge occurs between educators and students
- b. Educators and students have similarities in the learning process, students are given freedom of expression
- c. Educators act as facilitators

Learning groups consist of small numbers that are heterogeneous, this get maximum results such as:

- a. Recognizing self-emotion-self-awareness, recognizing feelings when those feelings occur. This is the basis of emotional intelligence.
- b. Managing emotions (self-control), handling feelings so that feelings can be revealed correctly are skills that depend on self-awareness.
- c. Self-motivation, emotional self-control, restraint of satisfaction and controlling impulses.
- d. Recognizing other people's emotions (empathy), abilities that depend on emotional self-awareness which is the ability to get along.
- e. Fostering relationships (social skills), is the ability to manage the emotions of others.

Spiritual Quotient

According to King and DeCicco (2009) there are four core components in spiritual intelligence, as follows:

Critical Existential Thinking (CET)

The first component in spiritual intelligence. Critical existential thinking (CET) is the ability to critically reflect on other meanings, goals, and existential or metaphysical things (eg reality, universe, space, time, death). Existential critical thinking can be applied in all life problems faced by individuals, because every event that occurs can be seen from the perspective of the existence of that individual.

Personal Meaning Production (PMP)

It is the ability to build personal meanings and goals for all physical and mental experiences, including the ability to create and master the purpose of life. The process in personal meaning production that involves contemplation of the meaning of a symbolic form of events and circumstances of individuals to find the purpose and meaning of all life experiences (Nasel (2004) in King and DeCicco, 2009). The instruments developed in this component are based on the elements of adaptability of the meaning and purpose of life and the reasons for life, the meaning of failure, making decisions according to the purpose of life, and the meaning and purpose of the events that occur.

Transcendental Awareness

It is the ability to understand the transcendental dimensions of oneself (eg transcendental souls), from others, and from the physical world (eg non-materialism and interrelationships) in normal consciousness. Transcendence has a meaning that is not much different from spirituality. Both have one aspect that is of interest to this model, namely consciousness. Transcendental awareness is an important component in spiritual intelligence. Wolman explained as the ability to perceive the spiritual dimension of life, reflecting what was previously described is the understanding that current reality is more diffuse and more general than what our special senses feel (King and DeCicco, 2009).

This component can give success to the individual doing things beyond limitations that he considers with greater goals such as the welfare of the family, humanity, and others. The instruments developed in this component are based on non-physical and non-material aspects and are able to feel them, understand relationships between humans, define non-physical, personality qualities, and be able to concentrate.

Conscious State Expansion (CSE)

It is the ability to enter the spiritual state of consciousness such as pure consciousness, cosmic consciousness, and oneness with one's own desires. Self-awareness is the main differentiator between people who have high or low spiritualism. Individuals who have high awareness will always think many times in responding to situations and always understand the meaning and value of the event before giving a response. There is a difference between transcendental awareness and conscious state expansion. Transcendental awareness must occur in normal wakefulness, while conscious state expansion includes the ability to go beyond that state and enter a higher state or spiritual state.

The instruments developed in this component are based on the elements in entering the area of consciousness, controlling the area of consciousness, moving within the area of consciousness, seeing problems in the area of consciousness, and developing techniques for the area of consciousness.

The Role of Lecturer

Lecturers are educators in higher education. Lecturers are professional educators and scientists with the main task of transforming, developing and disseminating science, technology and art through education, research and community service (Article 1 paragraph 2 of the Republic of Indonesia, 2005). The position of the lecturer as a professional person has several functions, one of which is acting as an agent of learning (Article 5 of the Republic of Indonesia, 2005). Whereas, learning is the process of interaction between students and lecturers and learning resources in a learning environment (Article 1 paragraph 12 of the Republic of Indonesia, 2012). Learning is a process of developing knowledge holistically and involves social and affective elements, then transformed into actions (McCombs and L., 200). It can be concluded that the role of the lecturer in the process of

forming the noble character of students can occur if there is a well-built interaction between lecturers and students. That is, the ability of lecturers to establish effective communication with students during the learning process.

METHODOLOGY

The approach in this study is a quantitative approach using the positivist paradigm. This study aims to examine the noble character of accounting students through character education with constructivism theory. This study examines whether emotional intelligence and spiritual intelligence can influence the noble character of accounting students. Therefore, this research can be categorized in a causal study (Now and Bougie, 2017: 112).

The population in this study were all undergraduate accounting students with accreditation A majors in Malang. The population consisted of 5 private universities and 3 public universities with a total of 6,979 students. Malang city was chosen as the object of research because it was the city that pioneered the existence of the Education Regional Regulation namely Regional Regulation No. 13 of 2001 concerning the Education Implementation System. This rule has changed most recently in accordance with Regional Regulation No. 3 of 2014 concerning the Education Implementation System. This shows that the Malang City government is paying attention to the world of education in Malang City.

The number of sample members in this study was determined based on the Slovin formula with an error of 5%.

$$n = \frac{N}{1 + N(e)^2}$$

Noted:

n = Total sample

N = Number of members of the population

e = error tolerance – 5%

Based on Slovin formula, the number of sample members in this study were 378 undergraduate accounting students. The number of samples was divided proportionally from the eight universities which were used as sampling sites. The formula used to divide the number of samples from each college, as follows:

$$\text{JumlahSampelPT} = \frac{\text{JumlahMahasiswaPTX}}{\text{JumlahTotalMahasiswaPTAkreditasiA}} \times \text{JumlahTotalSampel}$$

The data used in this study are primary data. The method of data collection in this study used a questionnaire. Questionnaire is a technique of data collection conducted by giving a set of questions or written questions to the respondent. The questionnaire is suitable if the number of respondents is quite large and spread over a fairly wide area (Sugiyono, 2012: 142).

A researcher conducted a pre-test before distributing the questionnaire to the actual research respondents.

There are three variables in this study namely emotional intelligence and spiritual intelligence as independent variables, the noble character of accounting students as the dependent variable, and the role of the lecturer as a moderating variable. This study uses a Likert scale measurement with seven points. According to Budiaji (2013) the response using 7 points in the Likert scale is preferred by respondents and has criteria for validity, reliability, discrimination power, and fairly good stability. The seven Likert scales have meaning (1) Strongly Disagree-STS, (2) Disagree-TS, (3) Somewhat Disagree-ATS, (4) Neutral-N, (5) Somewhat Agree-AS, (6) Agree -S, (7) Strongly Agree-SS.

Data analysis method used to test the hypothesis is Structural Equation Modeling - Partial Least Square (SEM - PLS) with the help of Warp-Pls V.6.0 software. While for descriptive statistics researchers used the help of SPSS v.23 software.

Testing the hypothesis in this study is based on the structural model relationship pattern as follows:

$$\eta = \gamma_1 \xi_1 + \gamma_2 \xi_2 + \omega_1 \xi_1 * \xi_3 + \omega_2 \xi_2 * \xi_3 + \zeta_1$$

Noted:

η = endogenous latent variable

γ_1 = coefficient of emotional intelligence

γ_2 = coefficient of spiritual intelligence

ω_1 = coefficient of interaction of emotional intelligence and the role of the lecturer

ω_2 = interaction coefficient of spiritual intelligence and the role of the lecturer

ξ_1 = construct of emotional intelligence

ξ_2 = construct of spiritual intelligence

ξ_3 = construct the role of the lecturer

ζ = Zeta (small), model error

RESULTS

Testing the hypothesis for the structural model is evaluated using a P value with significance at alpha of 5%. If the P value is < 0.05, the hypothesis is accepted, and if the P value is > 0.05, the hypothesis is rejected. The results of hypothesis testing are as follows:

Table 1. Hypothesis Test Results

Hypothesis	Variables	Coefficient Value	P-Value	Results	Noted
H1	EQ to GC	0.10	0.03	Accepted	
H2	SQ to GC	0.88	0.01	Accepted	
	RL to GC	0.04	0.21	Rejected	
H3	EQ*RL to GC	0.09	0.04	Accepted	Pure
H4	SQ*RL to GC	0.07	0.09	Rejected	Homologizer

Noted: primary data processed (2019)

Noted: EQ= Emotional Intelligence; SQ=Spiritual Intelligence; GC=Noble Character of Accounting Students

Picture. Hypothesis Test Results

The Effect of Emotional Intelligence on the Noble Character of Accounting Students (H1)

The results of the study for H1 provide empirical evidence that emotional intelligence influences the noble character of accounting students. For H1, the positive coefficient value is obtained, which means that the higher the emotional intelligence possessed by students, the more inherent character they are. The results of this study support the results of a study conducted by Darvishmotevalia et al. (2018), Kaur et al. (2015), Noorafshan and Jowkar (2013), and Hariyoga and Suprianto (2011) that the higher emotional intelligence can increase creativity, caring behavior, and academic understanding, where the three things are part of noble character. However, the results of this study cannot support the results of the study of Salavera et al. (2017) which states that high emotional intelligence cannot increase creativity, one part of noble character.

The results of the study support the constructivism theory that students construct knowledge independently and actively (Phillips, 2012; Gunduza and Hursena, 2015; Bada and Olusegun, 2015; Aljohani, 2017). Based on the results of the study, accounting students were able to manage information that was obtained well.

The Effect of Spiritual Intelligence on the Noble Character of Accounting Students (H2)

The results of this study provide empirical evidence that spiritual intelligence influences the noble character of accounting students. H2 obtains a positive coefficient value, meaning that the higher the spiritual intelligence possessed by students, the more inherent character that is inherent in students. The results of this study are in line with the results of research conducted by Said and Rahmawati (2018), Kaur et al. (2015), and Marini (2016) that spiritual intelligence possessed by individuals has an impact on ethical attitudes such as caring behavior towards others. However, these results do not support the results of research by Wahyuningsih and Suryadi (2018) which state that spiritual intelligence cannot form ethical attitudes.

This shows that students act as the center in the learning process because they themselves can construct new knowledge. The process of forming new knowledge that has a broader meaning and depth using spiritual intelligence. Intelligence that is able to find the meaning of a life and distinguish between good and bad. With spiritual intelligence, students are able to behave and act based on kindness. Because students have an existential view consciously of the impact obtained when acting and acting not according to the rules. These attitudes and actions will be inherent in students so that they will form the noble character of students.

The Role of Lecturers Strengthens the Effects of Emotional Intelligence and Spiritual Intelligence on the Noble Character of Accounting Students (H3 and H4)

The results of the study for the third hypothesis support the constructivist theory which states that the position of the educator as a facilitator in the learning process. Educators help students in constructing knowledge actively and independently. Educators are expected to understand the needs and mindset of students. Because each student has their own uniqueness that cannot be compared with one another. (Davis et al., 1990; Tam, 2000; Sumarsih, 2009; Chamorro-Premuzica et al., 2010; Botma et al., 2015; Wardoyo, 2015: 25-28). Based on the type of moderation obtained in testing, pure moderation. This type proves that the role of the lecturer is as a pure moderation variable. These results support the constructivism theory that educators cannot

transfer their knowledge directly to students in the learning process. That is, educators are only helpful in constructing knowledge and cannot directly form the noble character of accounting students.

CONCLUSION

This study aims to explain the variables that influence the noble character of accounting students. The noble character of accounting students is very important to study because the current conditions that show that there are still accountants who have bad characters. In addition, it can be used as a description of accountants in the future, looking at the conditions of accounting education that exist today and solutions in the future to lack the professionalism of accountants. By knowing the noble character of accounting students, it can be used as a basis for preparing professional accountants in the future. By having a noble character, it is expected that accounting students are ready to face global challenges as professional accountants. The variables in this study are emotional intelligence, spiritual intelligence, and the role of the lecturer. This research was conducted with accounting student subjects in Malang City in April 2019 with a total sample of 385 students spread across eight universities.

The results of this study provide empirical evidence that emotional intelligence and spiritual intelligence can form the noble character of accounting students. These results support the constructivism learning theory that in forming character a learning process is needed, namely building knowledge actively and independently through experiences and beliefs that have been previously owned. To build this knowledge requires the basic abilities most related to personality and current needs, which have been possessed by students, namely emotional intelligence and spiritual intelligence. In addition, it supports that all learning to construct knowledge is centered on students.

IMPLICATION

There are two implications of the results of the study, namely the theoretical implications and practical implications. Theoretical implications are the results of research that show that emotional intelligence and spiritual intelligence can form the noble character of accounting students based on constructivism learning. In addition, proving that the lecturer has not fully provided guidance in the learning process carried out related to these two intelligences. These results have not fully supported the theory of constructivism learning as the basis of character education. The practical implication of the results of this study is that it illustrates that accountants in the future may have better character than current conditions. In addition, it proves that the current condition of accounting education cannot be said to be good because lecturers have not fully provided full learning related to basic abilities that are very important for future needs. Therefore, there is still a need for improvements in accounting education so that in full between educators and students can work together to make a positive contribution in the world of accountants in the future.

LIMITATION

Research that has been carried out still has limitations which can later be used as suggestions for further research. The limitations in this study are that researchers have not completely used all types of intelligence that are owned by each individual. In addition, researchers are still focused on one external factor in the formal education process. So that it can still be said the lack of external factors that can strengthen or weaken individuals in character formation in the scope of formal and informal education. Researchers provide advice on further research. The next researcher needs to use all the basic types of intelligence to find out their influence in forming noble characters. Another thing, the next researcher can add external factors that can strengthen or weaken the individual in forming a noble character in him. In addition, research with a qualitative model is needed to support the results of quantitative research. As well as qualitative research, it is useful to know more about what can influence individuals in the formation of characters both internally and externally from these individuals.

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