

Growing Life Skill through Accounting Learning in Millennial Era

Djalal Fuadi
Universitas Muhammadiyah Surakarta
df276@ums.ac.id

Joko Suwandi
Universitas Muhammadiyah Surakarta

Harun Joko Prayitno
Universitas Muhammadiyah Surakarta

Sutama
Universitas Muhammadiyah Surakarta

Fahmi Johansyah
Universitas Muhammadiyah Surakarta

Sharul Effendy Janudin
University Pendidikan Sultan Idris

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 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 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 learning model is active learning which concerns more on student-oriented learning and multi model for each stage based on the character of the main discussion and the expected competency. The implementation stage has not shown the specific, stage, sustainable, and consistent stage to build those four life skills (social, personality, vocational, and academic competency) simultaneously.

Keywords: *learning, accounting course, life skills*

INTRODUCTION

The government of Indonesia 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 [1].

Our perception of "millennial generation" is a group of teenagers who always stick to smart phones. This generation, often referred to as Generation Y, is a generation born between 1980-2000 [2]. 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 [3]. In other words, they are not prospective workers who are expected by a company. 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 Generations Next. 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.

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.

Millennial has a mandatory social media account as a communication and information center tool. Many Generation Y interact and maintain communication through text messaging 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.

As expressed by Prami Rachmiadi, Chief Digital Content Officer in the Global Entertainment and Media Outlook: 2017 - 2021, "the millennials will never be able to escape from their cell phones 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".

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. 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 Millennials. It is possible that technocrats and conglomerates from the Millennial generation will fill the country's leadership.

METHOD

The type of research used is the type of Research and Development, namely the research process used to develop and validate research products [4]. The steps of this model included ten activities, namely; preliminary studies, research planning, initial product development, initial field trials (limited), revision of limited field tests results, broader field tests, revision of field test results, feasibility test, revision of feasibility test results, and dissemination and deployment of final products of accounting models based on life skills implemented in the Stage Teaching Learning For Genre-Based Approach.

RESULT

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. 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 life skills, such as social, personality, vocational and academic competencies.

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 [5] 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 [6] 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 [7]. 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 life skills. Learning method with life skills 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. 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 life skills (social, personality, vocational and academic competencies)

Some computer-based media are utilized in life skills-based accounting learning media, among others, 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 ARPA net 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 life skills 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/>,

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 life skills 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. According to Darin E. Hartley, as quoted by Romi Satriowahono, e-learning is a type of learning that allows the delivery of teaching materials to students using internet media or other computer network media. 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.

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: inappropriate material (lots of material on the internet is not suitable for students); copyright (students may download files illegally, or may collect plagiarized assignments); Unlimited much information to filter; support (without technical support, computer networks are unable); access depends on many things (software, hardware, signals, etc.); access speed can be long due to web appearance; and 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: practicing and receiving direct feedback on what they learn in class; learning independently; increasing learning opportunities for gifted students; collaborating with other students; and challenging students to find information in new ways [8].

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. Power Point presentation is able to communicate an idea to the others especially to attract students' attention to the material presented and used to simultaneously construct the four life skills components (social competence, personality, vocational and academic) [9].

CONCLUSION

It is appropriate for learning based on life skills 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 life skills-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 Software Wonder share Quiz Creator etc.

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