

Relevance of Holistic Education Curriculum in Building Accountant Competence

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ABSTRACT

Holistic education has an important role in building the competence of accounting graduates in the work place. Holistic education is clearly implemented in Liberal Arts courses. This study described how the Liberal Arts courses in accounting curriculum; which include the courses: Character Development, Ethics, Religion, World View, Critical Thinking, Learning and Communication, Civics, Leadership, Sport and Art, English, and Indonesian Language, to improve competency of the graduates. In this research, the primary data is obtained from the questionnaire and in depth interview by taking sample from accounting graduate of UPH Surabaya. Secondary data collection is gathered from journals, books and scientific publications related to the topics observed. The results shows that holistic education supports the graduates competence in the work place. Holistic education increase graduates competencies especially for non-academic skills, because in work place not only academic skills are needed but also non-academic skills are necessary. This skills make them stronger in life skill to be a professional accountant.

Keywords: Holistic education, Liberal Arts courses, accountant competence.

INTRODUCTION

The accounting profession including the professions that are vulnerable to temptations and ethical dilemma. The phenomenon that often happens in the workplace is where many of the accounting graduates to work doing a lot of cases of infringement and fraud within the company. One case in Indonesia that occurred in 2005 is a case of PT. Kereta Api Indonesia (PT. KAI), in which public accountants appointed to audit the financial statements in violation of the Public Accountants Professional Standards (SPAP) and the code of ethics (Bachtiar, 2012). Another previous example is a company Worldcom which included major companies in the United States has conducted accounting practices, by manipulating financial statements (Qomariyah, 2005). Both cases are examples of violations and fraud committed by an accountant. If the company's accountants have the competence and integrity well, then it can be more independent accountants and avoid violations of SPAP and code of ethics. These cases were published only in part, but in reality there are many challenges to be faced by the graduates.

Another case in Indonesia that Gayus Tambunan case that occurred in 2009 where Gayus Tambunan who is an employee-related taxes gratuities and money laundering cases worth Rp

28 billion and Rp 74 billion. Police Criminal Investigation revealed that he had a fantastic property ownership was because corruption, fraud, and money laundering (Gatra, 2014). Cases are numerous and continue to occur from year to year to make the appearance of the conclusion that the accounting profession is very prone to commit white-collar crimes such as creative accounting. Creative accounting can be done with a variety of ways, for example by reducing the profit or making double bookkeeping. "The results of his research in 2012 revealed that some 70 percent of all companies in Indonesia that perform financial crimes. Of these crimes, the Indonesian state harmed Rp 450 trillion for the year 2012 or 30 percent of the state budget "(Musahadah, 2013).

That phenomena give a basis why soft skills education needed in order to give value to the personal learners required in dealing with the workplace. It takes a holistic approach to education, so that learners can become a whole person, more than just have intellectual intelligence through scientific knowledge. This research was conducted at the University of Pelita Harapan Surabaya (UPH Surabaya). UPH has a uniqueness in its curriculum. UPH Surabaya is one of the leading academic institutions in Indonesia that is aware of its duty and calling to provide a well balanced and integrated education. This is a case study in Accounting study program. The concept of holistic education is expressed operationally in the course of Liberal Arts. The presence of Liberal Arts courses are expected to equip students to think critically, to have good soft skills and can build the correct ethical perception. Liberal Arts courses are used to develop the intellectual, emotional and spiritual students. Liberal Arts courses equip students to be able to hone its soft skills so that students are able to develop competencies and skills possessed and can resolve any problems encountered. This study is also consistent with the educational goals announced by the government which aims not only to meet the competence and qualifications and integrate the education and training fields contained within the competence of knowledge and skills, but also an element of attitude becomes the value of learners are expected to be achieved when they pass (Directorate General of Higher Education Ministry of Education and Culture, 2011).

Graduates are equipped with the Liberal Arts course is expected to be more ready to compete in the work place, they will have much added value sought by the company. For the accounting profession itself is important to have a good competence and integrity, considering the position of accountant is very important and necessary in the company. Based on data taken from the Centre of Accounting and Appraisal Services (PPAJP), Ministry of Finance noted that the needs of accountants for companies still amounted to 452,000, but provided only less than 16,000 accountants (IAI, 2014). From the above data it can be concluded that the company needs for accountant is still high, and this is an opportunity for accountants to improve competence in market demand which still high.

The focus in this study is to analyze the relevance of holistic education curriculum in favor of the competence of accounting graduates descriptively. This research is a case study in accounting courses UPH Surabaya where respondents are graduate from accounting study program in UPH Surabaya. Accounting Study Program UPH Surabaya have a Liberal Arts curriculum around 20% of the total number of courses taught to students.

THEORITICAL BACKGROUND

Holistic education is important to students. Miller, et al., (2005) that formulated the "holistic education is education which developed a whole potential of students in harmony (integrated and balanced), covering intellectual, emotional, physical, social, aesthetics, and spiritual ". Holistic education is also education, development, and restoration of the whole man to find meaning and purpose in life by considering the moral aspects, emotional,

intellectual, physical, spiritual, artistic, social competence, skills and creativity (Parapak, 2010). From both definition above can be concluded that holistic education is education that is taught to help people find their identity, balancing life and develop the full potential. The goal of holistic education is to help develop the potential of individuals in a more pleasant learning atmosphere, democratic and humanist through experience in interacting with the environment (Widyastono, 2012). Holistic education teaches about education both academic, non-academic and attitude.

Holistic education is operationally contained in a curriculum that is applied to the learners. Universitas Pelita Harapan in itself it is poured into a curriculum that includes courses Liberal Arts. Liberal Arts is a learning system that includes literature, philosophy, history, language, art, sports, theology, and science (University Pelita Harapan, 2010). Liberal Arts curriculum in UPH Surabaya, such as courses Ethics, Religion, Character Development, Learning and Communication, Sport and Arts, World View, Civics, Critical Thinking, Leadership, English and Indonesia Language. Liberal Arts course is expected to make students be aware of the importance of having the character and attitude to achieve success, students could think a comprehensive analytical and critical of every policy, develop spiritual attitudes, understanding regarding ethical behavior and moral knowledge, develop the character of a leader and develop problem-solving skills and creative skills.

Accountant existence of strategic importance to building a culture of bureaucracy and business to be strong, visionary, uphold ethical values, and focus on added value for the national economy (IAIa, 2015). Therefore, forming a professional accountant who has the competence and is able to maintain the value of the profession need to be built up during their study. Indonesia has the organization for accountants namely the Indonesian Accountants Association (IAI). Accountant Indonesia gathered at IAI to uphold the basic principles of professionalism which is a code of ethics, namely: Responsibility of Profession, Public Interest, Integrity, Objectivity. In addition accountant also promoting the principle of Competence and prudence professional, Confidentiality, and the Technical Standards of Professional Conduct (IAIb, 2015).

RESEARCH METHOD

The approach used in describing the results of this study is exploratory description. Descriptive method is a method of research that seeks to uncover the facts of an event, object, activity, process, and human "as is" (Prastowo, 2011). The primary purpose of descriptive research is to "paint a picture" using words or numbers and to present a profile, a classification of types, or an outline of steps to answer questions such as who, when, where, and how" (Neuman, 2014). Explorative approach is a method of finding out more about the case by using the argument of cause and effect (Sugiyono, 2012). The use of exploratory description method in this study aimed to analyze the relevance of holistic education in favor of the competence of graduates. This approach can create a general mental picture of conditions so it can be a trigger to formulate and focus questions for future research (Neuman, 2014). The alumni survey conducted by using a measuring instrument in the form of a questionnaire to collect data. In order to explore the depth of data collect, this study also conducted interviews with some alumni.

The population in this study are all accounting graduate from Universitas Pelita Harapan Surabaya (UPH Surabaya). Sampling using purposive sampling with criteria of graduate accounting courses UPH Surabaya has worked. The data in this study will be divided into two types: primary data and secondary data. Primary data were obtained from questionnaires and interview to be able to obtain a complete picture and depth. The aim of this questionnaire survey to obtain information about how much the Liberal Arts subjects can support graduate

accounting student competency. Secondary data collection will be done by getting information from journals, books and scientific publications related to the topic to be observed.

The pilot project conducted on questionnaire to review every grain of questions to be easily understood by the respondents, as well as able to represent the competency of each course Liberal Arts. There is a 24-item questionnaires to measure the level of competence expected of each of the learning objectives of courses Liberal Arts consists of courses Character Development, Ethics, Worldview, Religion, Critical Thinking, Learning and Communication, Civics, Leadership, Sport and Arts, English and Indonesian. Validity and reliability tests performed to test the reliability of the questionnaire grains.

In analyzing the research data, the measures undertaken are as follows: (1) researchers will create a questionnaire that will be used in this study, (2) researchers will be spread out questionnaires to graduate accounting students who have worked, either directly using hardcopy questionnaire or indirectly through google.doc facilities that link its spread to the alumni database, (3) the researcher would categorize or calculate the results of the tabulation of questionnaires, (4) researchers will analyze the results of the questionnaire and the tabulation, (5) researchers will analyze the results of interviews with some of the graduate accounting students who have worked, (6) researchers will make conclusions from the results of the tabulation of questionnaires and interviews.

RESULT AND DISCUSSION

An Overview of Research Object

Collecting data in this study using a questionnaire. Test the validity of the instrument indicates that the measuring instrument used has significance value less than 0.05 (Juliandi et al, 2014) so as to be valid for use. Reliability test showed Cronbach alpha value of 0.926 which means that the instrument has met the criteria of reliability (> 0.6).

Respondents in this study were graduate accounting study program from 2008 to 2011 were already working. Total graduates numbered 94 people and questionnaires distributed were 70 questionnaires because not all graduates successfully contacted via email or phone number that is listed in the database of alumni, some of the contacts are no longer active. Graduates who respond to the questionnaire there were about 44 people, who do not respond totaling 27 people, but there is one person who does not fit the criteria. So the number of questionnaires that can be used for analysis is 43 questionnaires.

Profile of Respondents

The accounting graduates have chosen occupations according to their scientific fields. Some of the positions that obtained from the questionnaire as accounting staff, a bank officer, financial officer, micro credit analyst, marketing funding, internal audit, cost control, and management services in the public accounting firm. Some of them have been included in senior managerial positions such as audit, finance manager, operations supervisor, personal assistant director, chief financial officer, chief accounting, and project manager. Some other graduates have positions such as administrative staff and entrepreneurs. The company profile graduates such as banking, food and beverage industry, manufacturing, public accounting firms, education and hospitality.

The questionnaire used in this study also presents the demographics of the respondents. Demographics are grouped into several categories as shown in Table 1 in Appendix. Based on table 1, it can be seen that the majority of respondents in this study were female with the number of 26 people (60%) of the 43 questionnaires distributed, while the male as 17 people

(40%). The next category is based on age and it can be seen that 39 people (90%) aged between 22 and 25 years. Respondents aged less than 22 years old and over 25 years in this study each amounting to two people (5%). Table 1 also shows that most who filled out questionnaires are forces who graduated from college in 2012, as many as 25 people (58%). The next category is the length of the respondents worked. The duration of graduate work ranges from less than one year, one to three years, and more than three years. The majority of respondents in this study had worked in the category range from one to three years are 23 (53%), this is indeed considering they graduated in 2012. Respondents who worked less than one year and more than three years just as much 17 people (40%) and 3 people (7%).

Discussion

Overall, the results of the questionnaire that has been given to the respondent, the graduates agree that holistic education supports the competence of the graduates in the workplace when seen in profile graph graduates by long work on the attachment figure 1. In the graph figure 1, graduates are classified by how long the work and the division of its category consists of three categories, namely graduates who work for less than one year, between one and three years and more than three years. Most of the graduates who have worked for less than a year to agree that holistic education can support the competence of graduates in the workplace, and graduates who have worked from one to three years and more than three years was also agreed that a holistic education can support the competence of graduates. The separation of these categories are used to ascertain the opinion of alumni who graduated from various academic year, because the longer the graduates work, then ideally will further add to the experience of graduates, the more also they can feel how the learning experience during in UPH support competencies them in their work.

Based on the Figure 1 can be seen that as many as 51% of graduates who work for less than one year and one to three years stated that they strongly agreed that the course Liberal Arts supports the competence of the graduates in the work. As for graduates who work more than three years by 85%, this percentage is greater than the other two categories for future graduates to work longer so that they benefit from the opportunities generated competency courses Liberal Arts course also widely. There is a percentage who disagree which is 2% of the graduates are working for less than a year, while for graduates who work for one to three years and more than three years by 1% and 0%. His employment for graduates is still less than one year, their experience is still minimal, this is the reason why they may not be able to feel the full application of the competence of Liberal Arts in the work. Overall it can be concluded that the graduates agreed that courses Liberal Arts supports the competence of the graduates in the workplace. Conclusion of charts and interviews that have been conducted to explain that the Liberal Arts course quite influential in supporting graduates in work.

Graph of the distribution of questionnaires to question no. 1 to no. 11 on the attachment Figure 2 is the result of a questionnaire which is a translation of Liberal Arts subjects. Question number one to number five is about the subject of Character Development. The question of how to raise awareness about the importance of having the character and the right attitude, because of the character and attitude determines success in the workplace. Based on the graph Figure 2, it can be seen that an average of 29 people (67%) answered strongly agree character and attitude can support the work. Based on the interview with one of the alumni, Mrs. LG (initials) who worked at PT. Bank Mandiri (Persero) Tbk between the range of one to three years, agrees that it has character and the right attitude is the key to support the work. Question number six and seven subjects related to Ethics. This question is discussed about the importance of raising awareness about the moral and ethical behavior. On average respondents strongly agree are as many as 20 people (47%) and the average would strongly disagree there is only one person (2%). Data on the graph Figure 2 shows that numbers for

agree more than strongly disagree, so that means the moral support of knowledge of graduates in the workplace. The accounting profession sometimes face temptations and ethical dilemma so integrity values must also be upheld by an accountant. Because the role of accounting information in the financial statements are vital not only for companies but also other parties who use the information.

Results of interviews with other alumni Mr. ADT (initial name) who worked at PT. Bank Panin Tbk revealed that is not enough to support the required job only with intellectual intelligence but also moral and good behavior. Question number eight and nine is about religion course subject. The question discussed the spiritual aspects and the integration of faith in supporting jobs. On average respondents who agreed with the importance of the spiritual aspect and the integration of faith in supporting the work of as many as 20 people (43%). Question number 10 and 11 relate to subjects World View. This question shows how the need to broaden the perspective and insight into the workplace and relationships with others. Respondents who agreed amounted to 25 (57%) after averaging, so it can be concluded that the broaden perspectives and insights are needed in the workplace.

The questionnaire numbers 12, 13 and 14 are questions about subjects Critical Thinking. This is measures the ability of critical thinking, creative and solve problems. Chart of the questionnaire question no. 12 until 24 at Figure 3 can be seen on average there are 12, 13, and 14 is 25 people (58%) strongly agree that this abilities is needed in the workplace. Results interview with Mrs. KP (initials) that work in finance division for nearly three years at PT Indo Pancuranmas said that Critical Thinking course helps graduates in performing tasks and solving problems. Further questions to review numbers 15, 16, and 17 is a question about subjects Learning and Communication. Question number 15, 16, and 17 measuring socialize capabilities, presentation and adaptation. Figure 3 shows average of 24 people (57%) strongly agree that in the workplace is necessary social skills, presentation, and adaptable. Question number 18 and 19 is a question about subjects Civics. Question number 18 and 19 to discuss the awareness of the role as good citizens and the need for democratic attitudes. Graph of figure 4.3 shows that 13 people (29.5%) who stated strongly agree and one people (2%) who stated not agree.

Question number 20 and 21 are questions covering subjects Leadership which discusses the attitude of leadership. From the data on the graph Figure 3, it can be seen that there is an average of 25 people (59%) of respondents who agreed with the attitude of the leadership and the ability to work in teams to support graduates in workplace. Leadership skills and work in teams much gained from their involvement in student organizations as well as various committees during college. Students who wish to enter into a student organization is also required to be able to follow the Basic Leadership Training (LDK) in advance. The next question is number 22 that covers subjects Sport and Arts is about the physical and spiritual balance needed in working. This course is carried out through a variety of physical activities outside the classroom as well as a variety of other creative activities in the arts. From the graph of Figure 3 shows that on average there were 26 people (61%) of respondents who strongly agreed that the balance of physical and spiritual support of the graduates in the work.

The last question is the question numbers 23 and 24, which includes courses in English and Bahasa Indonesia. From the graph Figure 3, respondents who strongly agree that the ability to speak English and Indonesian language is needed each have as many as 13 people (30%), and 18 (42%). According to respondents, Indonesian language skills much needed in the workplace, because in accordance with the questionnaire data, mostly respondents worked in Indonesia's company rather than multinational corporations. Overall from the graph shows that the graduates agree that holistic education to support competence. Team *Soft Skills* Development and KBK Dikti (Indonesia Higher Education Departement) concluded that human resources who equipped with more soft skills is needed in the

workplace (Siburian, 2014). This is also supported by the results of interviews have been conducted for some graduates, in which respondents said that the non-technical aspects (soft skills) is required in their job, because the work does not only require the ability technically only but between technical and non-technical to be balanced.

CONCLUSION

Based on the results of questionnaires and interviews can be concluded that holistic education has an important role in building the competence of graduates in the work place. Graduates requires competence in order to be better prepared for the work place and added value are much sought after by companies. The questionnaire has been distributed to graduates of Accounting study program UPH Surabaya, which has worked to get a pretty good response so that the results of the questionnaire can be used for data analysis. The result showed that the holistic education curriculum supports the competence of graduates in the work place that includes aspects of intellectual, emotional, physical, social, aesthetic, and spiritual. Holistic education is taught through courses Liberal Arts which covers about Ethics, Religion, Character Development, Learning and Communication, Sport and Arts, World View, Civics, Critical Thinking, Leadership, English and Indonesia Language. Liberal Arts courses, which is part of the concept of holistic education is to make graduates to upgrade the competence mainly to the skills of non-academic, because in the workplace not only academic skills are required, but the ability of academic and non-academic must also be balanced. With a holistic education will be able to shape perceptions of ethics and to maintain the integrity as a professional accountant in the workplace. This research have a contribution both theoretical and practical. The result can be input for academician or lecturer in designing accounting curricullum, preparing teaching material and how to integrate spiritual and social aspect in their learning approach. Holistic education is education that is taught to help people find their identity, balancing life and develop the full potential of the learner.

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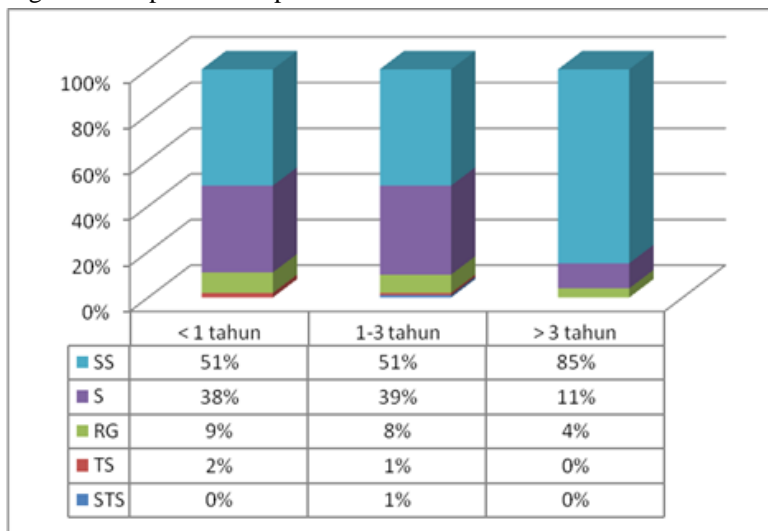
Appendix

Table 1. Profile of Responden

| Responden Category | | Numbers (person) | Percentage (%) |
|--------------------|-------------------|------------------|----------------|
| Gender | Male | 17 | 40% |
| | Female | 26 | 60% |
| Age | < 22 years old | 2 | 5% |
| | 22 - 25 years old | 39 | 90% |
| | > 25 years old | 2 | 5% |
| Graduate (year) | 2012 | 25 | 58% |
| | 2013 | 6 | 14% |
| | 2014 | 12 | 28% |
| Working Experience | < 1 years | 17 | 40% |
| | 1 - 3 years | 23 | 53% |
| | > 3 years | 3 | 7% |

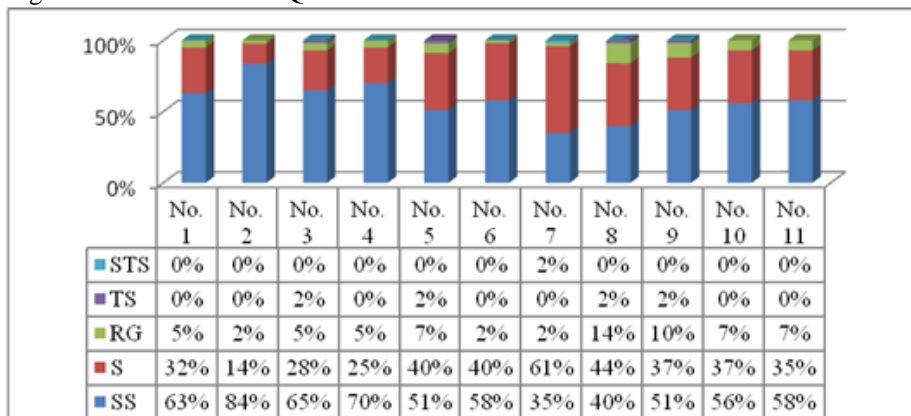
Source. Data Output (2016)

Figure 1. Responden Response about Holistic Education based on Working Experience



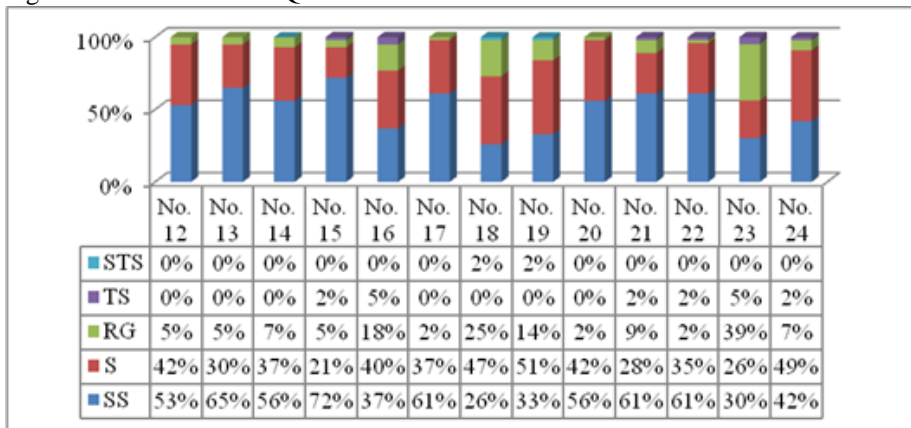
Source. Data Output (2016)

Figure 2. Distribution for Question Number 1 until 11



Source. Data Output (2016)

Figure 3. Distribution for Question Number 12 until 24



Source. Data Output (2016)

Note:

STS = Very Disagree; TS = Disagree; S = Agree; SS = Very Agree