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<https://doi.org/10.61796/jaide.v1i6.665>**THE EFFECT OF ACCOUNTING UNDERSTANDING,  
INFORMATION TECHNOLOGY, AND INTERNSHIP  
EXPERIENCE ON JOB READINESS AS AN ACCOUNTANT  
IN THE ERA OF INDUSTRIAL REVOLUTION 4.0 AND  
SOCIETY 5.0****Radina Rima Ananda**Universitas Wijaya Kusuma Surabaya  
ananda.radina01@gmail.com**Fadilla Purwitasari**

Universitas Wijaya Kusuma Surabaya

**Ricky Angga Ariska**

Universitas Wijaya Kusuma Surabaya

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**Abstract:** The purpose of this study is to ascertain how an individual's knowledge of accounting, IT usage, and internship experience affect their preparedness for the workforce in the 4.0 and 5.0 industrial revolutions. This study employs a quantitative methodology. Thirty samples were gathered using the purposive sampling method based on the non-probability sampling technique. Multiple linear regression analyses were used in the data processing procedure. The findings of the study indicate that having an internship, using information technology, and having a basic Accounting Understanding all have a positive and significant impact on one's fitness for the workforce as an accountant in the context of the Industrial Revolution 4.0 and Society 5.0. Thus, an individual's degree of work preparedness can be influenced by their knowledge of accounting, their proficiency with information technology, and their internship experience.

**Keywords:** Understanding Accounting, Use of Information Technology, Internship experience, Work Ready.

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## Introduction

The evolution of the times can be seen through technological advances and changes in society's behavior. When there is a big change in the field of technology that results in a change in other fields, it can be called an industrial revolution [1]. Today, developing countries and developed countries are experiencing an era of industrial revolution 4.0, even society 5.0 [2]. The era of industrial revolution 4.0 and society 5.0 has had a significant impact on the world of work, especially in terms of the readiness of the labor force [3]. It's a challenge for the workforce, especially a prospective accountant who's going to enter the world of work. In the era of today's industrial revolution, good working readiness is required to win the competition in the world of work. The most fundamental thing must begin with the work readiness of the human resources themselves [4].

In the era of the industrial revolution, inadequate human resources and a lack of employment preparation can contribute to Indonesia's persistently high unemployment rate [5]. There is a problem in Indonesia where a significant portion of college graduates do not have jobs, which raises the country's unemployment rate annually [6,7]. Data from the Central Statistical Authority (Biro Pusat Statistik) at 2023 indicates that the unemployment rate open in August 2023 was 5.32%, or 7.86 million individuals, according to presentations of the rate [8]. It is very possible that open unemployment based on higher education will persist if this phenomena persists [9].

A high degree of job preparedness is necessary to lower unemployment, particularly for aspiring accountants who will eventually find employment and need to possess hard skills specific to their line of work [10]. A prospective accountant's hard talents are part of their accounting understanding [11]. The theoretical foundation required to comprehend the fundamental accounting concepts that are still applicable in the current industrial revolution age is provided by a grasp of accounting. In addition to having a solid grasp of accounting, Pradnyani et al. [12] and Romadoni et al. [13] state that using information technology and having internship experience are also necessary for being prepared as an accountant. Information technology enables accountants to handle data and perform analyses more effectively, precisely, and measurably Throughout internships, accountants can gain the practical skills necessary to handle real-world issues at work and get ready for the kinds of scenarios and pressures that come with working in this fast-paced world.

Many studies regarding readiness have been conducted [3, 9, 13, 14, 15, 16, 17]. Although there are various ways to measure employment readiness, this study focuses on the ability to function as an accountant in the context of the Industrial Revolution 4.0 and Society 5.0. To do this, participants must possess knowledge of accounting, be able to use information technology, and have completed an internship. Combining these three elements should make a prospective accountant more equipped to handle changes in the demands of the field and the ever-more complicated workplace in the era of the industrial revolution (4.0) and society (5.0).

## Literature Review and Hypothesis

### Goal Setting Theory

The "A Theory of Goal Setting Theory and Task Performance" by Latham & Locke [18] asserts that goal setting theory argues that future aims are a significant factor in motivating behavior and explains the thinking process involved in developing a goal. The idea behind this hypothesis is that understanding your objectives or what you hope to accomplish will affect the steps you take to get there, demonstrating how the two are related [19]. The research employs goal-setting theory to support its findings because it views being prepared for the workforce as an accountant in the context of the Industrial Revolution 4.0 and Society 5.0 as a goal that must be met. Meanwhile, knowledge of accounting, information technology use, and internship experience are considered actions that support the goals that have been set.

### Job Readiness as an Accountant in the Era of Industrial Revolution 4.0 and Society 5.0.

Work readiness is defined as a person's capacity to do and finish activities in compliance with applicable regulations, under pressure or with hindrances, at their best, and in line with the goals established [20]. In order to succeed in the job market and seize opportunities, aspiring accountants need to equip themselves with the skills necessary to thrive in the era of Industrial Revolution 4.0 and Society 5.0. Becoming a professional accountant is becoming more and more competitive. Prospective accountants need to be prepared for the workforce with a plan in place before taking on this competition [21].

### Accounting Understanding .

Accounting comprehension is the degree to which one can comprehend accounting as a science and as a practical procedure, from the recording of transactions to the creation of financial reports, which can be done manually or with the aid of computer technology [22]. According to Wi et al. [23], comprehending accounting entails having the capacity to apply one's knowledge of accounting theory and practice, apply it in the workplace, comprehend accounting broadly, and be able to use it in daily life.

### Use of Information Technology.

Definition of information technology, according Murhada and Yo [23], is a collection of tools used to support information-related tasks and other data processing-related work activities. Mardi [25] states that one of the goals of information technology use, particularly in the accounting industry, is to help in providing information through financial reports and other request reports that are needed by both internal and external parties. Information technology is required to support the efficient day-to-day operations of the organization, and any data generated has significant value in the management decision-making process.

### Internship Experience.

In institutions or businesses, internships are a component of the job training program where trainees get instruction under the direction and supervision of more seasoned employees [26]. Participating in an internship will provide you the confidence and better preparation to enter the workforce [27]. Internships also foster greater creativity and adaptability in the face of the constant changes that occur in the workplace [28].

Understanding accounting has a favorable and considerable impact on work readiness [29]. This demonstrates that having a solid grasp of accounting will also raise your level of work preparedness and provide you more confidence to enter the workforce in accordance with your major. Additionally, Lestari and Irwansyah's research from 2023 [30] indicates that a person's level of work preparedness increases with their comprehension of fundamental accounting principles. Therefore, it is believed that a prospective accountant who has a solid grasp of accounting will be prepared to function in their area in the period of the Industrial Revolution 4.0 and Society 5.0.

H1: Accounting Understanding has a significant positive effect on work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0

According to Oktaviana & Setyorini [14] and Nur'Aini & Nikmah [7] studies, information technology proficiency significantly and favorably affects preparation for the workforce. The more information technology you know, the better prepared you are for the workplace. Being able to use information technology is crucial for preparing oneself for the workforce since it makes daily duties at work easier to complete. Therefore, it is envisaged that a future accountant will be prepared to function in the period of Industrial Revolution 4.0 and Society 5.0 by applying high-quality information technology.

H2: The use of information technology has a positive effect on work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0.

Hidayah [31] found that internships significantly and favorably impact accounting students' preparation for the workforce. Work readiness will rise in direct proportion to the quality of the internship experience. Students studying in accounting have the chance to undertake internships, which offer the chance to implement ideas for attaining success in the workplace. Therefore, it is intended that a future accountant will be prepared to work in the period of Industrial Revolution 4.0 and Society 5.0 by having an excellent internship experience.

H3: Internship experience has a positive effect on work readiness as an employee accountants in the era of industrial revolution 4.0 and society 5.0

## Methods

This study takes a quantitative method. Students from the 2020–2021 class of Wijaya Kusuma University's Accounting Study Program, Faculty of Economics and Business, in Surabaya served as the research population. Thirty students who satisfied the sample criteria were chosen for the research sample using a non-probability sampling strategy combined with a purposive sampling method.

The research by Tria [32], which used the average values of the courses Introduction to Accounting 1 and 2, Intermediate Financial Accounting 1 and 2, Cost Accounting 1 and 2, Advanced Financial Accounting 1, Accounting Examination 1, Management Accounting, Accounting Information Systems, and Accounting Theory, served as the benchmark for the accounting understanding variable used in this study. Based on research by Azis [33], the benchmark characteristics for the use of technology in this study are: social elements, feelings, task relevance, impact, supporting conditions, and degree of difficulty. The research by Rosyani [27] provided the benchmarks for the internship experience variable used in this study. These benchmarks include obtaining real-world experience, being able to solve problems in the field, increasing and bridging students' work readiness to enter the workforce after college, and having a certain level of self-confidence. The research by Indah [35] served as the foundation for the benchmarks for work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0. These benchmarks include extensive knowledge, abilities appropriate to the field of work, a good level of intelligence or understanding, and appropriate personality characteristics.

Using SPSS 23 software, multiple linear regression analysis and descriptive statistical data analysis were the methods of data analysis employed in this study. The following equation displays the multiple linear regression model.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

- Y : Job Readiness as an Accountant in the Era of Industrial Revolution 4.0 and Society 5.0  
 $\alpha$  : Constant  
 $\beta$  : Regression Coefficients  
 $X_1$  : Accounting Understanding  
 $X_2$  : Use of Information Technology  
 $X_3$  : Internship experience  
 $\varepsilon$  : Errors

## Results

### Descriptive Statistical Test Analysis

Based on Table 1, the calculation results for the accounting understanding variable show a minimum value of 791, a maximum of 959, a mean of 895.20, and a standard deviation of 37.144.

The results of the calculation of the variable use of information technology show a minimum value of 75, a maximum of 100, a mean of 89.60 and a standard deviation of 5.525. The results of calculating the internship experience variable show a minimum value of 63, a maximum of 80, a mean of 72.77 and a standard deviation of 4.854. The results of calculating the work readiness variable as an accountant in the era of industrial revolution 4.0 and society 5.0 show a minimum value of 80, a maximum of 98, a mean of 88.83 and a standard deviation of 3.975. Each variable has a standard deviation value smaller than the mean so it can be concluded that the data is evenly distributed.

**Table 1. Descriptive Statistics Results**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PA (X <sub>1</sub> )	30	791	959	895,20	37,144
PTI (X <sub>2</sub> )	30	75	100	89,60	5,525
PM (X <sub>3</sub> )	30	63	80	72,77	4,854
KKSAPERIDS (Y)	30	80	98	88,83	3,975
Valid N (listwise)	30				

Source of table data reference: Primary data processed by the author using SPSS 23, 2024

### Classic Assumption Test

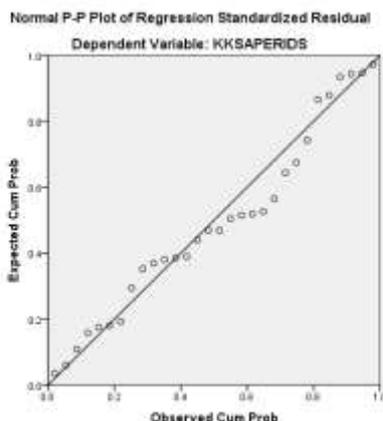
#### 1. Normality Test

Based on the results of table 2, the one-sample Kolmogorov-Smirnov normality assumption test shows that the value of Asymp. Sig. (2-tailed) in the regression model with the dependent variable being work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0, a value of 0.145 was obtained. This value is greater than the specified significance value, namely 0.05, so it can be concluded that the residuals are normally distributed. To be more specific, the following are the results of the normality test using the Probability Plot.

**Table 2. Normality Test Results**

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,91659572
Most Extreme Differences	Absolute	0,139
	Positive	0,139
	Negative	-0,079
Test Statistic		0,139
Asymp. Sig. (2-tailed)		0,145 <sup>c</sup>

Source of table data reference: Primary data processed by the author using SPSS 23, 2024



**Figure 1. Normality Test Results with Probability Plot**

Source: Primary data processed by the author using SPSS 23, 2024

## 2. Multicollinearity Test

Based on the results of table 3 of the Multicollinearity Test, all independent variables used in this research, namely accounting understanding, use of information technology, and internship experience, in the regression model show the tolerance value is greater than 0.10 and the VIF value is less than 10, this means that no multicollinearity was found in any independent variable.

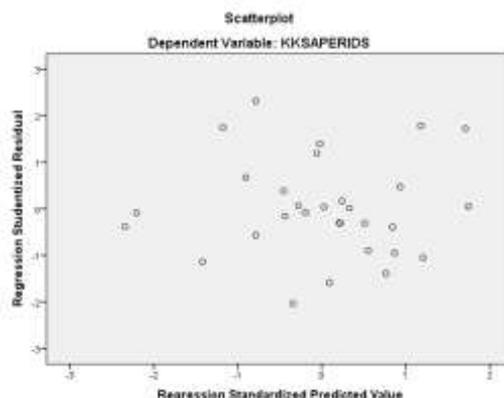
**Table 3. Multicollinearity Test Results**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	PA (X1)	0,921	1,086
	PTI (X2)	0,958	1,044
	PM (X3)	0,959	1,042

Source of table data reference: Primary data processed by the author using SPSS 23, 2024

## 3. Heteroscedasticity Test

Table 4's findings indicate that there is no heteroscedasticity among the independent variables in this study, which include accounting knowledge, IT use, and internship experience. All of these variables have significance values higher than 0.05. To be more precise, the outcomes of the Scatterplot heteroscedasticity test are as follows.



**Figure 2. Scatterplot Graph**

Source: Primary data processed by the author using SPSS 23, 2024

Based on Figure 2 of the Scatterplot Graph, it can be seen that the points on the Scatterplot graph do not have a clear distribution pattern and the points are spread above and below the 0 angle and the Y axis. This shows that there is no heteroscedasticity interference in the regression model.

### Multiple Linear Regression Test Analysis

The outcomes of the multiple linear regression analysis indicate that Accounting Understanding, Use of Information Technology, and Internship Experience all yielded favorable values. This demonstrates that in the period of the Industrial Revolution 4.0 and Society 5.0, the three variables have a favorable impact on an accountant's preparation for the workplace. For every independent variable, the regression coefficient values are 0.038, 0.205, and 0.528. The F Test results also state that accounting understanding, use of information technology, and internship experience simultaneously influence job readiness as an accountant in the Era of Industrial Revolution 4.0 and Society 5.0 with the significant value is 0.000.

**Table 4. Multiple Linear Regression Test Analysis Results**

No.	Variable	Unstandardized	Sig
		Coefficients B	
1	Accounting Understanding	0,038	0,001
2	Use of Information Technology	0,205	0,007
3	Internship Experience	0,528	0,000

Source of table data reference: Primary data processed by the author using SPSS 23, 2024

### Determination Coefficient Test

The variables Accounting Understanding, Use of Information Technology, and Internship Experience influence 74.1% of Job Readiness as an Accountant in the Era of Industrial Revolution 4.0 and Society 5.0, according to the results of the Coefficient of Determination Test. In the meanwhile, factors not covered in this study affect the remainder.

### The Influence of Accounting Understanding on Work Readiness as an Accountant in the Era of Industrial Revolution 4.0 and Society 5.0.

Accounting understanding has a positive and significant effect on work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0. Understanding accounting has an impact and is the key to work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0. In this era, digital transformation and the incorporation of advanced technology have drastically changed the business environment, requiring the ability to process and analyze data effectively. A sound Accounting Understanding provides a solid foundation for interpreting complex financial information, thereby facilitating sound strategic decision-making in a rapidly changing business environment. Thus, a deep Accounting Understanding can increase readiness in the world of work as an accountant, as well as encourage success in the Era of Industrial Revolution 4.0 and Society 5.0. Thus, a deep accounting understanding can increase readiness in the world of work as an accountant, as well as encourage success in the Era of Industrial Revolution 4.0 and Society 5.0.

The findings of this study corroborate those of Prasetya et al. [29] and Luh & Irwansyah [30], who found that work preparedness is positively and significantly impacted by a comprehension of accounting. Your degree of job preparedness will rise together with your comprehension of the accounting area, providing you more assurance to pursue your major in the workforce. One's level of work readiness increases with depth of accounting knowledge. Comprehending accounting facilitates accounting-related tasks, may boost your prospects of landing a position in the industry, and equips

you to handle obstacles and scenarios at work. Thus, in the age of the Industrial Revolution 4.0 and Society 5.0, an accountant well-versed in accounting is prepared to function in accordance with his profession.

### **The Influence of Using Information Technology on Work Readiness as an Accountant in the Era of Industrial Revolution 4.0 and Society 5.0.**

The use of information technology has a positive and significant effect on work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0. The field of accounting has seen major changes, and accountants now need to be able to innovate using technology and increase their talents in dealing with technological innovations [16]. Research by Luh and Herawati [34], who stress that the accounting profession requires information technology capabilities to ensure that the usage of artificial intelligence in firms may be optimized, also supports this claim. Particularly in the age of the industrial revolution, accountants need to be knowledgeable about information technology as it relates to accounting, financial management, and auditing.

The findings of this study corroborate those of Oktaviana & Setyorini [14] and Nur'Aini & Nikmah [7], who found that information technology proficiency significantly and favorably affects preparedness for the workforce. The more information technology you know, the better prepared you are for the workplace. Being able to use information technology is crucial for preparing oneself for the workforce since it makes daily duties at work easier to complete. Nowadays, many businesses rely on the latest developments in information technology, necessitating that employees possess the necessary information technology skills. In order for a prospective accountant to be prepared for employment in the period of Industrial Revolution 4.0 and Society 5.0, they must use high-quality information technology.

### **The Influence of Internship Experience on Work Readiness as an Accountant in the Era of Industrial Revolution 4.0 and Society 5.0.**

Internship experience has a positive and significant effect on work readiness as an accountant in the era of industrial revolution 4.0 and society 5.0. The work readiness of accountants in the period of Industrial Revolution 4.0 and Society 5.0 is influenced by their internship experience. Prospective accountants can gain firsthand experience in the workplace through internships. With the use of technology, aspiring accountants can hone their abilities and collaborate with professionals from different departments. Prospective accountants are more equipped to handle possibilities and challenges and ready to adjust to the quick changes in the workplace brought about by digital innovation when they have experience working as interns. Thus, the experience gained from their internship contributes to their increased preparedness for the workforce in the context of the Industrial Revolution 4.0 and Society 5.0.

The findings of this study corroborate those of Hidayah's research [31], which found that internship experience significantly and favorably influences accounting students' preparation for the workforce. Work readiness will rise in direct proportion to the quality of the internship experience. Students studying in accounting have the chance to undertake internships, which offer the chance to implement ideas for attaining success in the workplace. A prospective accountant will therefore be prepared for employment in the period of Industrial Revolution 4.0 and Society 5.0 by having a strong internship experience.

## **Conclusion**

The findings of this study include multiple items based on the outcomes of the tests that were conducted. All research conclusions will be conveyed in the following paragraphs. The level of work preparedness as an accountant in the context of the Industrial Revolution 4.0 and Society

5.0 increases with the level of accounting comprehension. This demonstrates how an accountant's level of work preparedness in the context of the Industrial Revolution 4.0 and Society 5.0 is influenced by their comprehension of accounting. In the era of the Industrial Revolution 4.0 and Society 5.0, having a solid grasp of accounting is essential for being prepared for the workforce as an accountant. Understanding accounting continues to be the fundamental need for performing accounting and technology-related duties, despite the rapid advancement of automation and technology.

In the age of industrial revolution 4.0 and society 5.0, the more effectively one uses information technology, the more prepared one is for the workplace as an accountant. This demonstrates how an accountant's level of job preparedness in the context of the Industrial Revolution 4.0 and Society 5.0 is influenced by their usage of information technology. Utilizing information technology to access, analyze, and understand financial data more quickly and accurately has a significant impact on an accountant's preparation for the workplace. This makes it easier for accountants to learn how to use and comprehend different software and technological platforms, and it also fosters better cross-functional teamwork and communication. Therefore, one of the most important factors in improving accountants' work readiness to meet the needs and challenges of the industrial revolution is their effective use of information technology.

The degree of job readiness as an accountant in the era of Industrial Revolution 4.0 and Society 5.0 is directly correlated with the quality of the internship experience. This demonstrates how internship experience affects an accountant's level of preparedness for the workforce in the context of the Industrial Revolution 4.0 and Society 5.0. Prospective accountants benefit greatly from internships as they equip themselves to meet the challenges of a technologically advanced and complex workplace. In addition to developing the technical skills you require, an internship can also polish soft skills like adaptability, problem-solving, and effective communication—all of which are critical in today's workplace, shaped by the industrial revolution

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