Incorporating Transferable Skills into a Pre-service Teacher's Education Lesson Plans: A Case Study of an Accounting Course

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ABSTRACT

In response to the demand of employers, professional recruiters, or accreditation bodies, typically, higher education institutions incorporate the expected characteristics into their learning curricula. This paper reports a project addressing the lack of transferable skills identified in the curriculum of an Indonesian accountancy education programme. A research and development method was adopted in the research. The three-year-long project involved more than a thousand people participating in the identification, development, testing and dissemination of a set of transferable skills into four national higher education courses, namely Statistics, Cost Accounting, Educational Technology in Accounting Education, and Computerised Accounting. This paper contributes to the knowledge and practice by proposing a modified semester learning plan for the courses that is expected to improve the quality of the graduates. The characteristics inserted in the relevant courses include honest, responsible, obedient, confident, persistent and hard-working, proportionally and logically thinking, creative and innovative, nice and kind, and open-minded. The relevant transferable skills inserted in the courses include communicating effectively, cooperating with work groups, interacting with society, negotiating to achieve a win-win solution, respecting others, being responsible, assessing the benefits of IT use properly, leading work groups fairly and democratically, and expressing opinions in work groups.

Keywords: Characteristic, innovative activities, transferable skills

INTRODUCTION

Often related to generic personal and interpersonal skills, soft transferable skills are considered independent of the field of study (Jones, 2004). They are also regarded as readily deployable skills in

the workplace (Smith, 2003). In response to the demand of employers, professional recruiters, or accreditation bodies, typically, higher education institutions incorporate the expected characteristics into their learning curricula.

The demand for quality improvement of pre-service teacher education is an evolving requirement both of the government and students. A well-prepared educational programme would help students to anticipate their life after graduation (McLarty, 2005; Perrone & Vickers, 2003). It is argued that competitive advantages of graduates could be elevated by a quality development process, especially through teaching and learning processes (Siswandari, 2006; 2007a). Since the competitive advantages of graduates are believed to be increased by the high performance of the educational systems (Datta, Guthrie, & Wright, 2005; Ho & Wearn, 1996), quality planning, quality control, and quality improvement should become the main emphasis of the educational institution. Despite the fact that the quality issue in education is not a recent phenomenon, there has been a growing attention on the importance of incorporating transferable skills in learning to address the discrepancies between skills taught in higher education and those valued by employers.

Addressing the gap between soft skills valued by professional accountancy practices in the workplace and the academic studies of accounting students is the main theme of this paper. The Institute of Educational Personnel Development (Lembaga Pengembangan Tenaga Kependidikan, or LPTK for short)

was established to provide pre-service teachers with the ability to compete in the growing rivalry of national and regional labour markets. As it is mandated by the Ministry of Education of the Republic of Indonesia (REFF), Indonesian higher education institutions are required to ensure the quality of education by continually evaluating their teaching and learning standards. While a learning plan is essential in the management of learning (Siswandari, 2007b), the innovation introduced into the management of learning could become one of the pathways (Scott, 2003; Srikanthan & Dalrymple, 2004) of achieving learning objectives (Rice, O'Connor, & Pierantozzi, 2008).

In light of the incorporation of transferable skills into learning curricula, this paper reports on a three–year-long project of integrating transferable skills into the learning instrument of an Indonesian accountancy education programme. The Semester Learning Plan (Rencana Pembelajaran Semester in Bahasa Indonesia, or SLP for short) was considered essential in embedding the expected skills to meet the future demand of the educational labour market. The research was carried out in conjunction with the project mandated by the Ministry of Education of the Republic of Indonesia.

The rest of the paper is structured as follows. The recent relevant literature is reviewed in the next section. The research method and the results will be elaborated in the following sections. The subsequent section highlights the findings and the

proposed learning plan. The paper then concludes with the potential applicability of the plan in the accountancy education providers.

LITERATURE REVIEW

In the globalisation era, human resource is a primary resource of competitive advantage both in education and in business (Karami, Farhad & Cuswothi, 2004). It is the most important asset for an organisational success and a key factor for an economic reform (Robbins & Coulter, 2004; Robbins, 2003; Jones, 2004). Nearly all stakeholders talk about community expecting that universities are able to produce excellent graduates who bear high competitive values and who are able to play their roles as strategic partners, administrative experts, employee champions, and change agents (Setyanto, 2004). In addition, the results of a research on higher education as a service industry and a centre for innovation of diverse knowledge, which was conducted by Rademakers in 2005 and Sahney, Banwet, and Karunes (2003), showed that universities should have proclaimed innovation in knowledge fields as their main priority.

It is not easy to face the demand for producing excellent graduates. Almost all institutions, namely universities or LPTK, must have several strategies to fulfil that demand. One of the possible implemented strategies is to integrate skills, including soft transferable skills, into the curriculum (Benedict, Holdheide, Brownell, & Foley, 2016; Valli, Perkkila, & Valli, 2014). It has been proven that transferable skills can be developed during the learning process (Siswandari, 2006, 2007a). This is in line with Benedict and also Afraz and Ghaemi, who stated that, by integrating soft transferable skills into the curriculum to be continually practised by the students, those skills can be greatly developed (Afraz & Ghaemi, 2011; Benedict et al., 2016). By equipping various transferable skills, in turn, the LPTK graduates can highly perform their future work as a teacher. In addition, their personal skills also would be significantly developed (Afraz & Ghaemi, 2011).

When all teachers in a country are definitely high-performing teachers, it can be sure that related country is an innovated country since all innovations come from excellent education society at large.

METHODS

For the complete three years of activities, this research applied an educational development method, which refers to the Instructional System Development (ISD), in accordance with the procedure suggested by Gall and her associates (2003). The procedure comprises steps of information collecting and planning, developing preliminary form of product, preliminary field testing, main product revision, main field testing, and disseminating of the final product revision.

The set of procedures was introduced to roughly 1,072 research participants involved in various stages of the research. They comprised students, lecturers, alumni, employers of the graduates, and the accounting association members. The recent

condition of the learning plan was assessed to obtain a comprehensive understanding of the learning structure and the expected outcome of the course.

Types of Required Data

The data required in the study were those related to education and learning with regards to the aforementioned study programme as to develop a draft of characteristic and transferable skills-based learning instruments in order to improve the quality of prospective teachers at the Study Programme of Accounting Education, the Faculty of Teacher Training and Education, Sebelas Maret University. The product development was carried out by continuously promoting the values of character and transferable soft skills.

Data Collection Method

1) FGD (focused group discussion) I on the current learning strategy for the core and supporting courses was conducted with the Board of the Study Programme of Accounting Education. It was done in an effort to identify the positive values and the possible soft transferable skills based on the findings of the study in Year I.

2) The Study Programme of Accounting Education has 18 lecturers with related subjects. Each of them is responsible for creating an innovative SLP related to the subject matter they teach; at the moment, however, based on the research

time schedule, only four subjects were equipped with innovative SLP. FGD II was held to determine "who shall insert the types of marked characteristic and soft transferable skills into the SLP" of the taught courses.

3) The questionnaire method was used to collect data on students' opinions, character values and soft transferable skills relevant to be developed by the learning of certain courses. It was done to complete Point 2.

4) In-depth interviews with 10% of the students and alumni were undertaken to confirm that what they had stated in the questionnaire was accurate. Since the total number of students and alumni of the Study Program of Accounting Education included in this research was 1,072 (860 alumni and 212 students), taking 10% of them to be interviewed was considerably enough (Creswell & Clark, 2007). Besides confirming the validity of the data, it reinforced the concept that would be written in the learning instruments.

5) Documentation. Relevant documents were utilised to develop character values and soft transferable skills.

6) Observation. Observation was carried out to map and then to find the best strategies to increase the character values and soft transferable skills agreed to be developed.

7) Workshop I. Through this workshop all lecturers and representative students

agreed with the types of character and transferable soft skills to be developed through the courses during the learning process.

8) Workshop II. This activity aimed to develop the learning instruments in certain courses which were already interspersed with soft transferable skills.

9) Workshop III. This advanced workshop involved all faculty councils together with *Asosiasi Profesi Pendidik Akuntansi* (APRODIKSI) leaders and representatives. By this Professional Associations, the formatted result was expected to be disseminated to all members.

Methods of SLP Model Development

1) Information Collecting and Planning

In this phase, identification was carried out on the elements used in the preparation of the quality assurance system in character value and transferable skill-based learning education and teaching at the aforementioned Study Programme captured through surveys and an FGD. The survey method was to capture pieces of information about the practice of quality assurance at the university. The data were then quantitatively and qualitatively processed, and the results were used in the FGD.

The FGD was conducted by presenting competent experts in preparing a character education, with a soft skill and transferable skill-based quality assurance system. The result of the FGD was the quality assurance system based on the character values and the elements of soft skills and transferable skills to be developed in this study.

Another stage which is no less important was reviewing any literature related to the quality assurance system internalising the character values and elements of soft skills and transferable skills found and downloaded from the internet. Based on the literature review and the objective conditions of the field, temporary model planning would be undertaken.

Generally speaking, skills are specific competencies required for implementing a task or job. They are as numerous as the variety of activities and can be developed while the teaching and learning processes are in progress. The QAA in Great Britain defines "transferable skills as skills which can be transferred in the workplace as to accomplish the jobs." Of all the skills that one possesses, transferable skills are the principal skills required to enter work markets as they are portable skills which are possessed by someone and are ready to be utilised to accomplish jobs in the workplace (Siswandari & Susilaningsih, 2014).

2) Development of Preliminary Form of the Product

In this stage, the prototype model to achieve effective character-based education was created as follows: The prototype model was created in the form of a quality assurance system for education and teaching, along with a learning instrument in which there would be internalisation of character values, soft skills, and transferable skills.

3) Interpretation and Generalisation

The results of the analysis are presented in informative, scientific, accountable ways. The collected data were then comprehensively processed in a descriptively analytic way. The analysis related to the description of various behaviours of variables was carried out in a descriptively analytic way based on various relevant theories and approaches. In addition, the data were qualitatively analysed to see the relationships among the various aspects studied.

RESULTS

Developing and Selecting Relevant Courses

The research has been undertaken since 2015. Part of the research data was collected through a tracer study, which was conducted online at the Faculty of Teacher Training and Education, combined with the results of data-tracing by the research team as of January 2015. This tracing-action was carried out to gain several data from the alumni users in order to improve the capability of the Study Programme of Accounting Education's graduates. From the view of the users of alumni, they feel fairly satisfied with the alumni's performance, but are still expecting that the institution will enhance the 'flexible attitudes' of their graduates in facing certain situations which require wise solutions to solve the existing problems. To fulfil the users' expectation, the **new SLP** was designed by the research team and supported by all lecturers of the Study Programme of Accounting Education, namely an SLP with character and transferable skills. This activity was intended to develop the quality of LPTK for the first step since the SLP will be the most important guidance for learning processes.

The method used to develop the quality of LPTK was inserting the aspects of character and transferable skills into all courses at the Study Programme of Accounting Education. In the first stage, the aspects of characteristic and transferable skills were inserted into only some selected courses relevant to be developed by design. The courses selected and developed in this stage were the core ones. The discussion with the board of lecturers during the FGD resulted in four courses relevant to be developed, namely: Statistics, Computerised Accounting, Cost Accounting, and Educational Technology in Accounting Education.

Reviewing the Aspects of Character and Transferable Soft Skills to be Developed in Each of the Relevant Courses

The result of the discussion with the board of lecturers during the FGD related to the aspects of character and transferable skills to be developed for each relevant course is presented in Table 1 (See Appendix 1). The aspects of character and transferable skills inserted into the respective courses were those suitable for the characteristics of each course.

Strategies of Development of Characters and Transferable Soft Skills during the Teaching and Learning Processes

Based on the results of the workshop attended by the faculty and the students, the strategies of development of characteristic and soft transferable skills during the teaching and learning processes are presented in Table 2 (see Appendix-2). The strategies of development were expected to be quality ones. According to Chamot (2004), learning strategy concerns the thoughts and actions that are used to achieve the learning objectives. Thus, if we employ quality thoughts and actions in the learning process, the objectives will be well achieved. By showing good characteristics and implementing soft transferable skills, it is evident that someone possesses good quality of thought.

Developing Learning Instruments Which Include Characteristics and Soft Transferable Skills Elements

The learning instrument developed in this study was the SLP which includes the character and transferable-soft skill elements. The development of learning instruments associated with the SLP would be further discussed with experts. Here is an example of characteristics and soft transferable skills inserted into the courses in the SLP of the Statistics Part 2 course (see Appendix 1).

In order to develop a more detailed SLP, the characteristics and transferable skills were amended in the learning strategy as a trigger to improve the quality of graduates (O'Regan & Ghobadian, 2004). An example of the amendment of the characters and transferable skills learning strategies for the Statistics Part 2 course is depicted in the following model (see Appendix 2).

DISCUSSION

The innovation of learning plan components, namely the SLP, was achieved by integrating characteristics and soft transferable skills into the learning instruments. These include honest, responsible, obedient, confident, persistent and hard-working, proportionally and logically thinking, creative and innovative, nice and kind, and open-minded for characteristics. In addition, inserted soft transferable skills include communicating effectively, cooperating with work groups, interacting with society, negotiating to achieve a win-win solution, respecting others based on their competencies, being responsible for the assigned tasks in work groups, assessing the benefits of IT use properly, leading work groups fairly and democratically, expressing opinions/ arguments in the work groups (Hwang, 2003; Lievens, van Dam & Anderson, 2002; Nabi, 2003; Nabi & Bagley, 1999).

As a result of the insertion of honesty, responsibility, and hard work into the learning materials and later observation during learning process, for example, hopefully the graduates should have invaluable positioning when they show those characters in the work place. Besides, they have higher market values and competitive advantages for their future careers (Fawcett,

Rhoads & Burnah, 2004; Porter & Millar, 1985). In addition, they can support the vision of Indonesia's President, in which all the citizens must be honest as a way to contribute to the developing and wealthy country.

Further, by inserting communicating effectively, cooperating with work groups, and interacting with society, the students can learn how communication and cooperation will play an important role. Through effective communication people could democratically solve problems and implementing excellent cooperation among people can create monumental works.

Since the highlighted current issue in higher education in Indonesia is the high rate of unemployment, every institution, namely each higher education, has the responsibility to equip graduates with positive characteristics (Scott, 2003) and soft transferable skills. Competitive human resources are definitely needed in facing the globalisation era. However, the way to produce that kind of graduate is not so easy and sometimes very costly. The result of this study offers a cheaper alternative to those who deeply care about their graduates.

Furthermore, by utilising the results of this research that focused on SLP with inserted characteristics and transferable soft skills, each educational actor can optimally consider several relevant aspects that can be inserted into benchmark statements. By including benchmark statements related to characteristics and soft transferable skills, it is expected that each of the universities

can prepare their graduates adequately so that they have market value through the quality assurance mechanism (Shanahan & Gerber, 2004). Hence, the Study Programme of Accounting Education as an institution under the LPTK has attempted to create innovation in learning management so as to achieve decent quality standards. In this case, innovation in learning management is related to the element of learning plans because without good lesson plans, the student will not understand the learning properly. This is in line with the claim of Rice et al. (2008), which states that lesson plans that include breakthroughs and innovations will make it easier to achieve the learning objectives.

In addition, the Study Programme of Accounting Education, structurally as a part of the Teacher Training and Education Faculty, should also become the centre of innovation, moral force, and the service industry (Rademakers, 2005; Sahney et al., 2003; Scott, 2003).

A preliminary study, specifically a survey and small experimental research, was conducted in the statistical class. The survey was undertaken in the Public and Private Higher Education of Surakarta where 304 students were involved in order to evaluate the students' transferable skills level. The related experiment was conducted in Sebelas Maret University, Surakarta, which intended to prove whether the students' transferable skills could be improved through well-developed SLP for the statistical class. The results of the survey showed that the level

of students' transferable skills is considered low, with an average score of 5.25 out of 10 (Siswandari, 2009).

In addition, the small experimental study showed that the average score of students' transferable skills significantly increased after applying a new SLP for the statistical class. In detail, their total score for the aspects of transferable skills increased about 50 points after joining the statistical class. In addition, the students' achievement improved by 150% for the One-Way Anova topic. The result of this preliminary study indicated that the transferable skills of the students, as well as soft transferable skills, could be improved through a well-developed SLP. These improved skills during the learning period would develop the quality of teachers' candidate and, in turn, ease them into entering the job market. However, continued research is still needed to develop new SLPs for other subjects to provide more significant evidence.

Again, that new SLP can be used as one of the quality assurance components in higher education, especially those related to the aspects of quality assurance in education. In this case, learning, as a core aspect of education, should be oriented toward graduates' employment. Furthermore, the new SLP is appreciated by several Deans of related faculties which manage the Study Programme of Accounting Education, when joining the FGD. One of the deans said, "I really appreciate the new SLP that has been developed by the research team from the Study Programme of Accounting Education, Sebelas Maret University; this is the reason I would like to invite the team leader to share the innovation of developing SLPs and its learning strategies with my colleagues."

CONCLUSION

The Study Programme of Accounting Education has taken the role of improving the quality of Accountancy learning management to actualise the quality of LPTK. It is a must for any education unit in LPTK to continuously make strategic efforts, namely innovation in the learning process, to raise the dignity of its graduates, especially in relation to public trust in the quality of the graduates and the eligibility of the graduates to become great teachers. The innovation in the form of characteristics and soft transferable skills integrated into the SLP as part of the learning system can improve transferable skills, including the transferable skills of teacher candidates. In other words, the SLP, as one of the quality assurance tools, can be considered an important factor in developing the quality of LPTK. Strategic efforts include the preparation of the Study Programme of Accounting Education as "miniature of quality LPTK" with the new design of the SLP, which in turn can be an embryo to develop the quality of Indonesian LPTK. The first evaluation was undertaken for a statistics class and the result showed that the students' achievement improves about 13 points, i.e. from 75.2 to 88.3. The research team from the Study Programme of Accounting Education would develop step-by-step approaches to improve the teaching candidate. This effort can support the availability of more prospective

teachers who are professional, with better characteristics and soft transferable skills. A teacher who possesses those particular characteristics can help the nation to develop its education and culture. The possession of positive characteristics and transferable skills would potentially enhance students' capabilities both in vocational and general secondary schools.

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APPENDIX-1

Table 1

The Aspects of Character and Transferable Soft Skills to be Developed in Relevant Courses

No.	Courses	Characteristics		Soft Transferable Skills	
1.	Statistics Part 2	1.	Honest	1.	Communicating effectively
		2.	Responsible	2.	Cooperating with work groups
				3.	Interacting with society
2.	Cost Accounting	1.	Honest	1.	Communicating effectively
		2.	Persistent and hard-working	2.	Negotiating to achieve win-win solution
		3.	Obedient	3.	Cooperating with work groups
		4.	Proportionally and logically thinking	4.	Respecting others based on their competencies
				5.	Being responsible for the assigned tasks in work groups
3.	Educational Technology in Accounting Education	1.	Creative and innovative	1.	Communicating effectively
		2.	Confident	2.	Assessing the benefits of IT use properly
		3.	Nice and kind	3.	Cooperating with work groups
				4.	Respecting others based on their competencies
				5.	Leading work groups fairly and democratically
				6.	Stating opinions/arguments in work groups
				7.	Being responsible for the assigned tasks in work groups
4.	Computerized Accounting	1.	Persistent and hard-working	1.	Communicating effectively
		2.	Proportionally and logically thinking	2.	Cooperating with work groups
		3.	Open-minded	3.	Stating opinions/arguments in work groups
				4.	Being responsible for the assigned tasks in work groups

APPENDIX-2

Table 2
Strategies of Development for Characteristics and Transferable Skills during the Teaching and Learning Processes

No.	Courses	Strategies of Development of Characteristics	Strategies of Development of Soft Transferable Skills
1.	Statistics Part 2	Honesty and responsibility are developed through collecting data from the field. It is intended for the students to become accustom to speaking based on the facts or the findings in the field. "Speak by data" is a message that is instilled into all students'. They must be responsible for what they say and this is all evidence-based.	1. Improving the skills of effective communication with others is achieved through the presentation of data processing which is carried out by the students. This is to train students to be accustomed to speaking in front of people. 2. Efforts to improve students' ability to cooperate and to interact in society are carried out through their work group work and their assigned tasks to collect data from the field so that they learn to interact with their society.
2.	Cost Accounting	Honest, confident, persistent and hard-working characteristics of the students start to be built in the first task of this course when students are required to conduct a survey in a manufacturing business without the presence of the lecturers. Obedience is developed throughout the semester in each task because students must adhere to the applicable accounting standards, obey the principles and believe in the applicable methods. Furthermore, the characteristics of proportionally and logically thinking will develop when students finish preparing a calculation in a large book so they can proportionally and logically describe the process of calculating the cost of a good product.	Learning activities to identify the cost and burden of a controlled group in a small manufacturing company and then presenting the results in the classroom will develop transferable skills as follows: 1. Communicating effectively: Without ability in effective communication it will be difficult for the students to explain the intent and purpose to businesses they visit and survey that become the object of the group tasks. Furthermore, the students will present the results of the survey in classrooms. 2. Negotiating to achieve a win-win solution: Through effective communication skills, students are able to influence employers so that they may perform the survey in their company while contributing to the company in the form of information about how to classify the costs and the burden on companies in order to calculate the cost of production. 3. Cooperating in work groups, respecting others based on their competencies, and being responsible for the task in work groups will be formed in the process of completion of the group tasks, as

APPENDIX-2 *(continue)*

No.	Courses	Strategies of Development of Characteristics	Strategies of Development of Soft Transferable Skills
			mentioned above. Strengthening the development of the transferable skills mentioned above will also occur in other tasks during the semester.
3.	Educational Technology in Accounting Education	Creative and innovative characters are developed by designing learning modes l and media on Accounting. The characteristics of confident, kind and nice are developed by simulating designed learning models.	1. To familiarise them with effective communication, students are invited to conduct an interview with one of the Accounting teachers to determine the type and model of instructional media which is commonly used. Then they present the results of the interviews.
			2. The ability to assess the benefits of using IT properly is developed through the activity of making media/instructional materials in Accounting and using media creation software/teaching materials (Edmodo, Wondershare quiz creator, pow toon).
			3. The ability to work together in the work groups can be enhanced through group discussions.
			4. Through group work practice students are trained to respect other people based on their competencies, to fairly and democratically lead the work groups, to state opinions/arguments in the groups as well as to assume responsibility for the assigned task in group work.
4.	Computerised Accounting	The characteristics of persistent and work hard, proportionally and logically thinking, and open-minded are developed by searching references using different techniques. Through such activities, the students are trained in persistence, and thinking logically about the learning techniques found. The search for different techniques allow the students to understand a variety of techniques that can be used in completing the accounting cycle so that these activities can be expected to develop their open-mindedness characteristic.	1. The improvement of the skills of communicating effectively and stating opinions or arguments can be achieved through presentations of students' findings. This trains the students to become accustomed to speaking and presenting arguments in front of people.
			2. Efforts to improve the ability to cooperate and take responsibility for the group tasks are made through group work, and the students are assigned to report the division of tasks to each member of the group.