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Sistem Informasi Kegiatan Praktikum Berbasis Client Server (studi Kasus Di Laboratorium Komputer 1 & 2)
Dadang Priyanto

**SEKOLAH TINGGI MANAJEMEN INFORMATIKA DAN KOMPUTER
"STMIK" BUMIGORA MATARAM**

Jl. Ismail Marzuki Mataram, Telp/Fax. 0370-634498,638369
www.stmikbumigora.ac.id

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The Cause Factors of Tertiary Graduates Unemployment in NTB Province According to Accounting Employee Opinions

By: Dr. Ir. Anthony Anggrawan, M.Kom
Prof. Dr. Abdul Razak Saleh
Prof. Dr. Jeyapalan Kasipilai
Dyah Susilowati, M.Kom
Ir. Bambang Krismono, M.Kom

ABSTRACT

There is an urgent need for studies to support the quality of higher accounting education in Indonesia. The higher education institutions should respond to the change of the business world as well as technology that requires high competency to satisfy the stakeholders. There is also the competency gap between the job market demand and the availability of man power in the accounting profession.

The main objective of this research is to determine level and type of competencies required by the accounting graduates, while the specific objectives are to evaluate the existing curriculum of unemployment among accounting graduates, and determine the correlation between the combination level of practical work experience and the proficiencies of accounting graduates with proficiency requirements in accounting jobs. The significance of the study is revealing the level and type of proficiencies needed by the job market and determining the necessary skill courses in the accounting curriculum that would improve the quality of accounting graduates, perhaps it may be of great important for the policy of curriculum development.

The study population comprises of several categories of respondent. The were heads of accounting tertiary institutions, accounting lecturers, unemployed accounting graduates, accounting employees, managers of companies, and key person of professional organization. To decide samples of each respondent, the cluster, stratified and proportionate techniques were employed.

The credit load of some skill courses has not been adequately provided ; the practical skill provided are inadequate; and the most of computer skill classed provided have not been oriented to the application of accounting. In total credit load of overall courses, the education institutions comply with the national curriculum. It has also found that, the common factors leading to unemployment of accounting graduates have not just been related to the skill factors but also to the external factors such as too many job seekers and low vacancy. The greatest number of the use of computer in accounting job as well as accounting graduates fulfilling accounting jobs have also been attested in the study. The study discovered that that higher institution failed to fulfill the needs as highlighted by the stakeholder theory. Also importantly, the study reinforced the stakeholder theory that there is a significant relationship between the education institutions and the end users. Furthermore, the study divulges not only the correlation between the level of proficiency which the accounting employees obtained from formal education and that required by job market, but also the comparison of skill qualifications between state and private tertiary institution, college and university, and large and small/medium companies. The levels of several skill demanded by job market and those obtained in tertiary educations have also been revealed.

I. Background

The province of West Nusa Tenggara (NTB) covers Lombok and Sumbawa islands and is

home to about 4.2 million people. The Human Development Index (HDI) of NTB has shown a slight increase during recent years, but it remains among the lowest in Indonesia.

Somehow, the level of society poverty and workforces unemployment in NTB is higher than the national average (Good Governance, 2010). Generally, a majority of the unemployed youths are those with low competency qualifications (Department of Labor of West Nusa Tenggara, 2001; Department of Labor of Bali, 2003). It is, therefore, necessary to prepare a competent labor force and build a society through the education system that is responsive to the rapidly changing demands of the labor market (The World Bank Group, 2003). Therefore, a research is urgently needed in order to solve or minimize the unemployment problem (Manase Malo, 1998).

Curriculum development of study programs may decrease the unemployment problem (Made Mudhina, 2004). On the contrary, Idris Aris (2005) and Munir M. Ali (2005) stressed that the lack of practical experience raises unemployment. Meanwhile, Reinstein and Bayao (2001) suggested that the tertiary education must provide students with the requisite set of skills that the employer seeks. Even though the implementation of the Indonesian current curricula is based on competency, the lecturers are finding it difficult to choose the right courses or the materials of teaching ("What Performance," 2004). In any case, most of the graduates could not adapt their own competencies in the work place ("Improving Practice," 2004). Obviously, these stated facts show a gap between the skills in work places and the availability of educational work forces produced by the tertiary institutions.

According to the Directorate-General of Indonesia Higher Education, the competency necessities of stakeholders (inductive aspect) and vision of tertiary institution (deductive aspect) are a quality standard (benchmark) for academic and professional higher education in Indonesia (Dikti, 2003). Each study program, S1 degree program and D3 diploma, may include local or institutional curriculum courses according to the needs of job market (Mendiknas, 2000). Moreover, National Accreditation Body of Higher Education and Department of National Education of Indonesia stressed that the curriculum development of higher institutions

have to focus to the demands of workplace (Depdiknas, 2003).

The Indonesian president has recommended to tertiary institutions and educational departments to match skill of graduates with market necessities and that measure would minimize unemployment (Aptisi, 2007). Gabbin (2002) suggested to conduct the surveys that provide study programs with information about alumni satisfaction with the programs and how well it prepared them for a business career.

II. Research Objective

The objective of this study is to determine the factors that contribute to the incidence of tertiary graduates unemployment.

III. Research Questions

The research question of this study focus on: "the important factors to cause unemployment of the tertiary workforces in NTB".

Based on the unemployed problem highlighted in the background, the research questions are: What are the factors that contribute to the unemployment for tertiary graduates?

IV. Significance of the study

This study specifically explores the factors leading to unemployment of tertiary graduates. This means that the cause or factors of unemployment for tertiary workforces will be discovered not only from the major skill and related knowledge factors but also from some other external factors. Significantly, the findings of this study may assist in resolving the unemployment problem of accounting graduates by identifying factors causing unemployment among the accounting workforce.

V. Literature Review

The job market ascertains the Information and Communication Technology is truly dominantly used in lots of jobs right now (Centre for Economic Performance, 2006; Vibha Gupta & Mehtab Alam Ansari, 2007). Therefore, not surprisingly, the survey indicated that the technology expertise is placed in the highest rank as the most

important skill needed for professional jobs (Calie, 2004).

Chief of Department of Labor of Bali Province (2004) stressed that the graduates of tertiary educations must improve their capabilities to be able to fill work opportunities. The unemployment data extracted from the Bureau of Central of Statistic of Indonesia (2006) indicated that the average unemployment rate was up to 8% or up to about 9 millions unemployment workforces in period year of 2000 to 2006. The Indonesia average unemployment rate was still not changed in years 2007 to 2009 that it was reached over to 8.3% (Index Mundi, 2009).

Palguna (2003) stated that the low human resources development will distort the socioeconomics of the local people which the outsiders or strangers workforces from high human resources district or region make them unemployed. In other words, although the job market offers good job opportunities but because job seekers have low quality of competencies, it becomes problematic for job seekers to grab the job opportunity ("Baliness People," 2004; "Human Resources," 2005). However, the unemployed workforces were dominated by the low skills workforces ("The Productivity," 2004).

The former minister of National Education of Republic Indonesia has remarked that the tertiary education should be responsive and adaptive to current challenges in preparing graduates (Satryo Soemantry Brojonegoro, 2004). One of the reasons why Indonesia lacks high quality human resources is because the education curriculum is not suitable for the society's needs ("To Save Indonesia," 2004). Not surprisingly if National Accreditation Body of higher Education and Department of National Education of Indonesia highlighted that the curriculum development of higher institutions has to focus to the demands of work world (Depdiknas, 2003).

In most case, Indonesian educations can not answer the skills level of job market requirements (Harina Yuhetty, 2003). Obviously the remaining message is, that it is necessary to sharpen the skills at a higher

level in order to enter the job market (Hollister, 2003). So, there is a gap in the job market demand and the tertiary 'curriculum'.

VI. Limitation of the Study

This study is limited to a study conducted in NTB province of Indonesia country. Secondly, this research is intended to identify the factors that contribute to the rate of accounting graduate unemployment. The population of this study is limited to employers/managers, accounting employees, unemployed accounting graduates, heads/deans of accounting tertiary educations, and key person of professional organization. The competency requirement in accounting job markets in this study only refers to accounting employee job for accounting graduates.

VII. Research Methodology

The overall framework that was developed and tested in this study is based on the research objectives or research questions. The study uses quantitative data. Data from the respondents (from managers/employers, unemployed accounting graduates, accounting employees, heads or deans of accounting and key individuals of professional organizations) were collected by means of questionnaires and structured interviews using questionnaires to determine the causes of unemployment. Simple category, multiple-choice single response and semantic differential scales were used to measure the respondent answers. The type of this research is descriptive.

VIII. Research Finding and Discussion

Regarding to unemployed factors issue, mean statistical test was used to ascertain the response rank for each variable factor and Mann-Whiney statistical test was used to compare the two groups of independent samples.

8.1. Opinion of Unemployed Accountancy Graduates

According to the unemployed accounting alumna in NTB, the possible factors for the current unemployment amongst the accounting graduates or the possible reasons

which made accounting graduates fail to be employed are as showed in Table 8.1.

Table 8.1: Unemployed Cause-Factors based to the Opinion of Unemployed Accounting Graduates in Province of NTB

Factor	NTB Province (n=36)		Asymp. Sig. of Mann-Whiney Test Based to D3-S1 Grouping Variable
	Mean	Rank	
Low accounting skills and related knowledge	5.36	4	0.794
High competition among accounting graduates	5.89	1	0.345
High competition from non accounting graduates	5.61	2	0.258
High nepotism in hiring employees	5.22	5	0.692
High collusion in hiring employees	5.03	7	0.676
Low demand for accounting worker	3.83	12	0.534
Low vacancy in non-accounting field job	4.11	11	0.870
High inter-regional work seeker competition	5.17	6	0.456
Low opportunity to fill job on non accounting job vacancy	4.78	8	0.522
Low strategy or competency when in interview	4.50	9	0.598
Low in practical work experience related to accounting	5.39	3	0.836
Poor in other competencies (outside accounting & computer) such as English, management and tax	4.78	8	0.995
Poor in competency of accounting computer program or computer program related to accounting	4.33	10	0.821
Gender Discrimination	2.92	14	0.274
Racial/Religious/Ethnic Discrimination	2.78	15	0.281
Cannot fulfill vacancy requirements	3.42	13	0.551

Data survey unemployed accounting alumna, indicated that the main reason for unemployment is due to high competition among graduates. Low accounting skills and related knowledge, and meager practical work experience related to accounting were other main reasons that cause unemployment among accounting graduates. Surprisingly, gender, and racial/religious/ethnic discrimination factor does not constitute part of the obstacles for getting job.

Non-parametric test for 2 independent samples of two tailed Mann-Whitney test based on education qualification D3-S1 grouping shows that all values are not

significant or failing to reject H_0 (Table 8.1). In other words, there is no difference in opinion of the factors that contribute to the incident of unemployment between D3 and S1 of unemployed accounting graduates.

8.2 Opinion of Accounting Employees

Mann-Whitney test for Unemployment factor causes (based on education Level) showed that almost all values of Man-Whitney test are not significant, or failing to reject H_0 (Table 8.2). In other words, mostly there are no differences in opinion of the factors that contribute to the incident of unemployment between employees of D3 and S1 graduates of NTB province.

Table 8.2: Factors that contribute to the incident of unemployment based to the Opinion of D3 or S1 Education Level of Accounting Employee

Factor	Employee of D3 Alumnus		Employee of S1 Alumnus		Asymp. Sig. of Mann-Whiney Test Based to D3-S1 Grouping Variable
	Mean	Rank	Mean	Rank	
Low accounting skills and related knowledge	5.53	4	5.51	2	0.621
High competition among accounting graduates	5.80	1	5.82	1	0.060
High competition from non accounting graduates	5.67	2	5.39	5	0.228
High nepotism in hiring employees	4.50	12	4.39	11	0.602
High collusion in hiring employees	4.45	13	4.38	12	0.395
Low demand for accounting worker	4.85	9	4.41	10	0.767
Low vacancy in non-accounting field job	5.06	7	4.78	8	0.807
High inter-regional work seeker competition	5.10	6	5.31	6	0.496
Low opportunity to fill job on non accounting job vacancy	4.64	11	4.47	9	0.482
Low strategy or competency when in interview	4.26	14	3.84	14	0.867
Low in practical work experience related to accounting	5.54	3	5.48	3	0.001
Poor in other competencies (outside accounting & computer) such as English, management and tax	5.02	8	4.90	7	0.015
Poor in competency of accounting computer program or computer program related to accounting	5.34	5	5.47	4	0.102
Gender Discrimination	2.92	16	3.07	16	0.629
Racial/Religious/Ethnic Discrimination	3.18	15	3.35	15	0.323
Cannot fulfill vacancy requirements	4.84	10	4.06	13	0.338

According to the opinions of accounting employees, several the main factors that cause unemployment among accounting graduates are high competition among accounting graduates, high competition from non-accounting graduates, low accounting skills and related knowledge, low in practical work experience related to accounting, poor in competency of accounting computer program or computer program related to accounting, and high inter-regional work seeker competition.

8.3 Opinion of Employers/Managers

The Mann-Whitney test of Unemployment factor causes based on employer's opinions based to company category showed that all values of Man Whitney test are not significant, or failing to reject H_0 (Table 8.3). Hence, there is no opinion difference of the factors causing the unemployment of accounting graduates between employer/manager opinion in large and small/medium companies.

Table 8.3: Factors that contribute to the incident of unemployment based on the Employer/Manager Opinions

Factor	Employer of Large Company		Employer of Medium/s mall Company		Asymp. Sig. of Mann-Whiney Test Based to Large & Medium/ Small company
	Mean	Rank	Mean	Rank	
Low accounting skills and related knowledge	5.81	2	5.99	2	.238
High competition among accounting graduates	5.97	1	6.01	1	.845

Factor	Employer of Large Company		Employer of Medium/s mall Company		Asymp. Sig. of Mann-Whiney Test Based to Large & Medium/ Small company
	Mean	Rank	Mean	Rank	
High competition from non accounting graduates	4.97	7	5.02	7	.593
High nepotism in hiring employees	3.24	13	3.23	13	.943
High collusion in hiring employees	3.08	14	3.22	14	.610
Low demand for accounting worker	3.61	11	3.35	11	.116
Low vacancy in non-accounting field job	4.20	9	3.90	9	.099
High inter-regional work seeker competition	5.06	6	5.13	6	.744
Low opportunity to fill job on non accounting job vacancy	4.15	10	3.98	10	.533
Low strategy or competency when in interview	3.49	12	3.46	12	.678
Low in practical work experience related to accounting	5.45	5	5.63	5	.053
Poor in other competencies (outside accounting & computer) such as English, management and tax	5.57	3	5.52	3	.850
Poor in competency of accounting computer program or computer program related to accounting	5.50	4	5.48	4	.850
Gender Discrimination	2.96	15	2.96	15	.788
Racial/Religious/Ethnic Discrimination	2.75	16	2.65	16	.535
Cannot fulfill vacancy requirements	4.82	8	4.75	8	.607

According to the statistical test, the more common factors that contribute to the incident of unemployment among accounting graduates are high competition among accounting graduates, low accounting skills and related knowledge, poor in experience of accounting and related experience, poor in other competencies (outside accounting and computer) such as English, management, and

tax, and high inter-regional work seeker competition (Table 8.3).

8.4 Opinion of Heads/Deans of Accounting Study Programs/Faculties

Table 8.4 indicates the factors that cause unemployment among accounting graduates according to the opinion of Deans/Heads of Faculties of Tertiary institutions.

Table 8.4: Factors that contribute to the incident of unemployment based on the opinion of Head/Dean of Tertiary Institutions

Factor	Causes for Unemployment	
	Mean	Rank
Low in accounting skills and related knowledge	5.09	3
High competition among accounting graduates	4.91	6
High competition from non accounting graduates	5.00	4
High nepotism in hiring employees	4.82	8
High collusion in hiring employees	4.36	9
Low demand for accounting workers	4.09	11
Low vacancy in non-accounting field job	3.45	14
High inter-regional work seeker competition	4.91	6
Low opportunity to fill job on non accounting job vacancy	3.64	13
Low strategy or competency when in interview	4.00	12
Low in practical work experience related to accounting	4.91	6
Poor in other competencies (not accounting & computer) such as English, management and tax	5.27	2
Poor in competency of accounting computer program or computer program related to accounting	6.18	1
Gender Discrimination	2.36	16
Racial/Religious/Ethnic Discrimination	3.18	15

Cannot fulfill vacancy requirements	4.27	10
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The main reasons for unemployment is due to “poor in competency of accounting computer program or computer program related to accounting”, “Poor in other competencies such as English, management and tax”, “Low in accounting skill and related knowledge”, “high competition from non accounting graduates”, “high competition among accounting graduates”, “high inter-regional work seeker competition”, and “Low in practical work experience related to accounting”. See Table 8.4 for more detail.

8.5 Opinion of Key Person of Professional Organizations

In the opinion of key person of professional organization (the Coordinator of Private Tertiary Education for Region VIII), the factor ranks which cause un-employment are; few vacancies in non accounting field job, high competition among accounting graduates, low demand for accounting graduates, poor in other competencies (outside accounting and computer) such as English, management, and tax, and so on as shown in Table 8.5.

Table 8,5: Factors that contribute to the incident of unemployment based on the opinions of KeyPerson of Professional Organization

Factor	Unemployed Cause	
	Score	Rank
Low accounting skills and related knowledge	5	3
High competition among accounting graduates	6	2
High competition from non accounting graduates	2	6
High nepotism in hiring employees	2	6
High collusion in hiring employees	2	6
Low demand for accounting jobs	6	2
Low vacancy in non-accounting field job	7	1
High inter-regional work seeker competition	2	6
Low opportunity to fill job on non accounting job vacancy	2	6
Low strategy or competency when in interview	2	6
Low in practical work experience related to accounting	3	5
Poor in other competencies (outside accounting & computer) such as English, management and tax	6	2
Poor in competency of accounting computer program or computer program related to accounting	5	3
Gender Discrimination	2	6
Racial/Religious/Ethnic Discrimination	3	5
Cannot fulfill vacancy requirements	4	4

IX. Conclusion

From the study conducted in which the respondents are unemployed accounting graduates, employees, employers, Heads/Deans of accountancy faculties/study programs and key person of professional organizations, it can be concluded that little practical work experience related to accounting and meager accounting skills and related knowledge play a main role in contributing to unemployment among accounting graduates. The study (survey) also indicated that poor competency in accounting computer programs or computer programs related to accounting is also a major factor contributing to unemployment

among accounting graduates. Meanwhile, lack in other competencies (outside accounting & computer) such as English, management and taxation knowledge is also responsible for unemployment among accounting graduates.

The study also reveals that the main cause of unemployment is not just related to the skill factor of employees but some external factors play a role such as too many (the regional and inter-regional) job seekers, and low vacancy in non accounting field job.

Furthermore, in most respondent opinions, it is found, that factors such as gender, race,

religion and ethnic discrimination, high nepotism and/or collusion in hiring employees, low strategy or competency when in interview as well as low demand for accounting workers are not significant factors contributing to unemployment among accounting graduates.

However, the survey ascertained that there is no significant difference in opinion about the factors causing the unemployment: between D3 and S1 of unemployed accounting graduate respondents, between accounting employees of D3 and S1 graduate respondents, and between employer/manager in large and small/medium companies.

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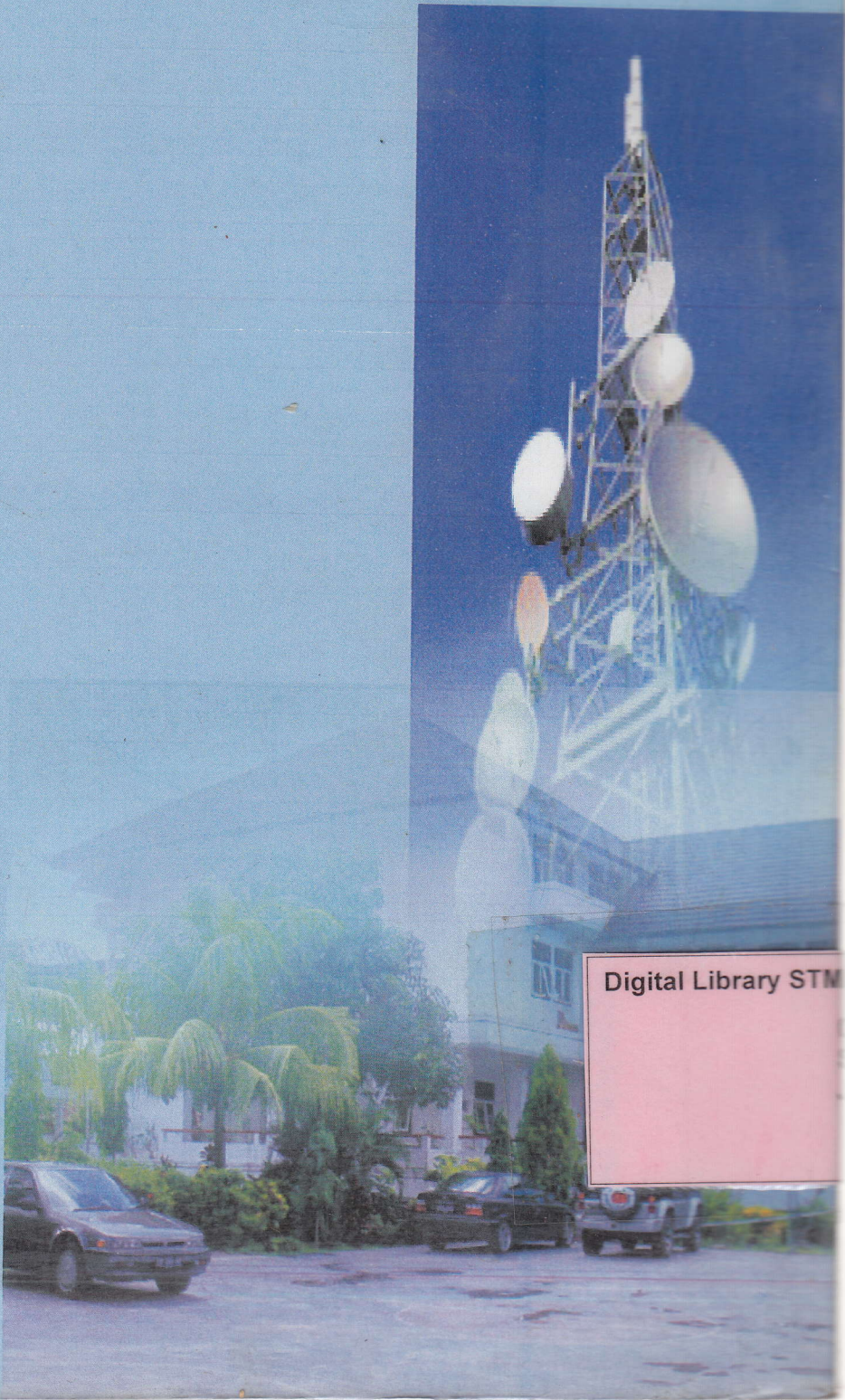
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