

## The Influence of Curriculum, Accounting Expertise and Lecturer Competence on Student Work Readiness in the VUCA Era

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### ARTICLE INFO

*Keywords:* Curriculum, Accounting Expertise, Work Readiness, Lecturer Competence, Hospitality Industry

*Received :* 12, August  
*Revised :* 20, September  
*Accepted:* 25, Oktober

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### ABSTRACT

The occurrence of a phenomenon of rapid change in all industries due to the VUCA era and its impact on the demand for workforce work readiness in the hotel industry is the background for this research. This study aims to analyze the work readiness of students at the Hospitality Accounting Management Study Program (Prodi MAH) at the Politeknik Pariwisata Bali based on the influence of curriculum factors, accounting expertise and lecturer competence. This research is quantitative research where data collection is carried out by distributing online questionnaires using Google Forms to all students of the Prodi MAH. Sampling using a census consists of Prodi MAH 8th semester students, as many as 60 people. Furthermore, the data was processed with SEM PLS using smartPLS software version 4.0. The findings indicated that curriculum and accounting expertise positively, significantly and directly impacted work readiness and indirectly affected work readiness through the mediation of lecturer competence.

## INTRODUCTION

Currently, we are facing an era called the VUCA era (volatility, uncertainty, complexity, and ambiguity), which is an era full of changes that take place quickly, full of uncertainty, complexity, and ambiguity (Fitriani, 2022). Many factors, such as politics, society, technology, culture, and the environment, influence the condition of this change. The VUCA era resulted in an unstable and unpredictable business environment that affected the company's business processes, overhauled the market and changed the nature of competition (Seow et al., 2019).

Many established professions failed during the VUCA period, but also provided opportunities for new professions to emerge. Having skills and expertise is one of the keys to maintaining a company's competitiveness in the VUCA era (Ariwibowo & Wirapraja, 2018). The development of technology reduces the amount of human resources needed to run a company, including the need for the accounting profession. This condition can be a challenge as well as an opportunity for the accounting profession (Rosmida, 2019).

In order to survive in VUCA conditions, the key that accountants must master is flexibility and adaptability. The accounting profession must be able to adapt and respond well to changes in the world around them (Sari et al., 2023). For example, completing competencies related to mastery of accounting practices obtained in college with mastery of technology can help an accountant's job become easier and more accurate (Pakpahan & Nikmah, 2023). This demand is expected to be achieved through education to generate a national workforce that is characteristic, innovative, creative, skilled, and sensitive to the changes around them (Vaparozki, 2017).

This phenomenon is responded to by educational institutions that feel the urgency to create relevant academic programs that meet the needs of the students and industry (Griffin, 2021), which means producing high-quality graduates for the hospitality business while ensuring job readiness in the industry (Hong et al., 2023). For this reason, preparing academic program characteristics such as the quality of teaching, curriculum, and achievement of academic and professional goals of students is crucial for students' work readiness to compete in the job market (Khairusy & Febriani, 2023).

Politeknik Pariwisata Bali is a higher education responsible for organizing vocational education, especially in the field of hospitality and tourism. One of the study programme at the Politeknik Pariwisata Bali is the Program Studi Manajemen Akuntansi Hospitality (Prodi MAH), which aims to produce top professional leaders in the accounting department, especially in the hospitality industry. One of the roles of the Prodi MAH in producing graduates who are ready to work is to provide a curriculum that provides advanced academic, technical, and problem-solving skills to improve students' career readiness.

The curriculum implemented by the Prodi MAH is the year 2017 curriculum, which has changed from the previous curriculum by improving practical learning according to actual conditions in the industry by implementing project-based learning. This curriculum is prepared based on synchronization with the demands of industry needs by involving business stakeholders and

industries to find out the skills and work attitudes needed in the industry. The goal is that the curriculum implemented will prepare students to have job-ready competencies the hospitality industry needs (know-how and high-skilled). Curriculum development is significant because it will determine the type and quality of knowledge and experience that must be achieved and in accordance with industry needs (Rahayu et al., 2024).

The focus of education in the Prodi MAH is to develop expertise in accounting, particularly in the hospitality industry. Proficiency in accounting is crucial for success in the VUCA era. By possessing the capability to fulfil job responsibilities using accounting knowledge and skills, along with a positive work ethic, students will be well-equipped to capitalize on opportunities in the competitive world of work (Apriyana & Puspita, 2019).

The achievement of the desired competency target for graduates of the Prodi MAH requires the role of a mediator. Mediators, in this case, are lecturers or educators who have an equally important role and, of course, have great potential. Competent lecturers will master effective teaching and learning activities so that students can understand the targeted objectives through a pleasant learning experience (Dalem, 2024). Lecturer competence is a collection of knowledge, behaviours and skills that lecturers must possess to achieve learning and educational goals (Subariyanti & Yulianto, 2021). The lecturers' competence will significantly affect students' mastery of knowledge and skills (Neswardi et al., 2022).

Work readiness is all aspects that will affect the success of entering the world of work. So, in preparing students to achieve their goals, more is needed to focus on academics and involve other skills relevant to the demands of the current era of job change (Gunawan, 2020). Today, business developments require students to have quality work readiness skills and be prepared before the student completes their studies at university (Violinda et al., 2023). Students need to have adequate ability, knowledge, and expertise, including the ability to master technology, in order to compete in obtaining the desired job (Alfatihah & Rahmi, 2022).

The purpose of this research is to understand the impact of the phenomenon of rapid change in all industries due to the VUCA era on the demand for workforce work readiness in the hotel industry. This research will be carried out on 8th semester students of the MAH Study Program. The aims of this study are as follows: 1) to examine the impact of curriculum on work readiness; 2) to examine the impact of accounting expertise on work readiness; 3) to assess the role of lecturer competence in mediating the relationship between curriculum and work readiness; and 4) to assess the role of lecturer competence in mediating the relationship between accounting expertise and work readiness.

## **THEORETICAL REVIEW**

### **Theory of Connectivity**

This research is based on the theory of connectivity developed by Edward Thorndike in 1949, which stated that learning is associated as a relationship between stimulus and response. Stimulus is an impression of the five senses and response is the impulse to take an action, where learning is an individual's mental and behavioral process in adapting to his environment (Wahyuningsih & Yulianto, 2020).

The theory of connectivity produces 3 (three) basic laws of learning, including the law of effect which explains that the existence of stimulus and responses supported by a certain situation will result in stronger relationships. In other words, if the stimulus elicits a response that brings satisfaction then the relationship between the stimulus and the response will be stronger, and vice versa (Rifa'i, 2016).

### **Resource-Based View Theory**

The Resource-Based View (RBV) theory, which was first pioneered by Wernerfelt in 1984, views that employee resources and abilities are important for a company because they are the main or basic of the company's competitiveness and performance. The RBV theory is the basis for explaining that companies or employers are interested in individuals who have high abilities and are able to add value to the company because it will be able to help the company in facing competition and achieving its goals. Resources or someone who has extraordinary skills and knowledge can be valuable to be used as a competitive value in the company (Yulianti et al., 2021).

### **Curriculum and Work Readiness**

In the world of education, the curriculum can be interpreted as a set of plans and arrangements regarding the objectives, content, and subject matter, as well as the methods used as guidelines for implementing learning activities to achieve specific educational goals (UU No. 20 Tahun 2003).

The curriculum in Prodi MAH as a vocational study program contains courses or activities that include mastery of accounting expertise, character education, soft skills, entrepreneurship, and information and communication technology literacy. High-quality curriculum boosts students' confidence in their career readiness (Ajao et al., 2022; Jackson, 2019; Lee et al., 2021). An effective curriculum contains advanced academic, technical, and problem-solving skills to improve students' career readiness (Lee et al., 2021). The curriculum at vocational colleges should be adjusted to the needs of the industry, both the skills and work attitudes requested (Chodijah, 2022).

The hypothesis derived from the aforementioned theory and empirical study is:

H1: There is a positive and significant influence between the curriculum and work readiness.

### ***Accounting Expertise and Work Readiness***

Accounting expertise is the understanding students have in mastering the science of accounting and the skills to practice it in the hotel industry accounting process (Ariwibowo & Wirapraja, 2018). While in education, students will learn and understand accounting science. By having the ability to complete a job task using accounting knowledge and skills and being supported by a quality work attitude, students will be able to seize opportunities in the midst of competition in the world of work (Apriyana & Puspita, 2019). This research finding is related to the theory of connectivity, that a deep understanding of accounting expertise is the basis for adequate competitiveness readiness (Fauziyah, 2024).

The hypothesis derived from the aforementioned theory and empirical study is:

H2 : There is a positive and significant influence between accounting expertise and work readiness

### ***Role of Lecturer Competence In Mediating The Relationship Between Curriculum And Work Readiness***

According to Undang-Undang Republik Indonesia No. 14 Tahun 2005, lecturers are professional educators and scientists with the main task of transforming, developing, and disseminating science, technology, and art through education, research, and community service (UU No. 14 Tahun 2005). In carrying out their duties, lecturers must have competencies. Lecturer competencies include pedagogic, personal, social and professional competencies. Lecturer competencies are a mastery of lecturers' knowledge, skills, values and attitudes (Hariroh & Soleha, 2022).

Higher educational institutions are required to be able to produce accounting graduates as prospective workers in the field of accounting profession who have the readiness to have the opportunity to succeed in the job market (Faradhiba, 2022). The target of student competence will be achieved with adequate collaboration between the curriculum and lecturers, through the support of teaching materials that are easy for students to understand and the learning process to improve student understanding. The curriculum that has been prepared in accordance with the needs of the industry must be able to be delivered with appropriate learning methods and teaching materials so that the goals are achieved. It is assessed that the role of lecturers in realizing student competencies plays a vital role.

Lecturer competence is a collection of knowledge, behaviours and skills that lecturers must possess to achieve learning and educational goals (Subariyanti & Yulianto, 2021). A more competent lecturers will result with a more meaningful of the learning process on campus and students feel satisfied with their academic process (Sadewa & Damayanti, 2023). Lecturers are not only required to have a background of expertise, but also competence in transferred these skills to students. With the competence of lecturers in achieving curriculum

goals, it is hoped that students can receive, master and further develop learning materials and can actively participate in the learning process (Chodijah, 2022).

This is in accordance with the theory of connectivity which states that with stimulus in the form of curriculum delivery with the right method by competent lecturers, will produce a response in the form of mastery of hard-skills and soft-skills by students so as to increase work readiness in facing competition in the hospitality industry. The theory of the resource-based view is also in line with this, by stating that if a resource has skilled abilities can cause interest for the company. A deep understanding of accounting expertise is the basis for adequate competitiveness readiness (Pakpahan & Nikmah, 2023).

The hypothesis derived from the aforementioned theory and empirical study is:

H3 : There is a role of lecturer competence in mediating the relationship between curriculum and work readiness

### *The Role Of Lecturer Competence In Mediating The Relationship Between Accounting Expertise And Work Readiness*

Work readiness includes all aspects that affect students' success when entering the world of work. The industry's demands for the work readiness of university graduates will be increasingly complex, not only to master academic abilities but also other skills relevant to the conditions of the dynamic VUCA era (Pakpahan & Nikmah, 2023). To win the competition in the world of work, students need to have the skills, knowledge, and expertise needed by the industry, and it is also essential for students to master technological skills (Alfatihah & Rahmi, 2022).

The competencies of lecturers who are channeled through the learning process and providing motivation to students, is expected to produce students who have accounting expertise, both related to scientific skills and accounting skills and plus mastering technological skills in operating accounting software, so that it is hoped that students will be able to win competition in the world of work (Alfatihah & Rahmi, 2022).

In this case, it can be concluded that based on the law of effect in the theory of connectivity, the influence of accounting expertise and lecturers' competence acts as a stimulus that can affect students' work readiness after graduating from college as a response.

Furthermore, the RBV theory can be used to explain that companies will be interested in recruiting employees who have job readiness and competitive advantages so that they can help the company in achieving its goals (Pakpahan & Nikmah, 2023).

The hypothesis derived from the aforementioned theory and empirical study is:

H4 : There is a role of lecturer competence in mediating the relationship between accounting expertise and work readiness

Figure 1 illustrates a conceptual framework that describes the relationships between variables:

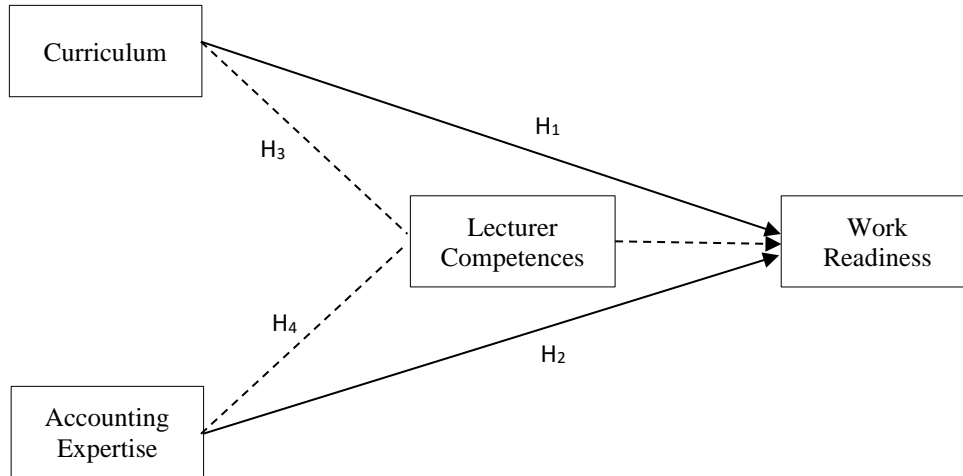


Figure 1. Conceptual Framework

## METHODOLOGY

The approach of this research is a quantitative method. Data is obtained through data collection techniques in the form of documentation and interviews with respondents and distributing questionnaires to respondents with online questionnaires through Google Forms. The choice of answers in the questionnaire using the Likert Type consisted of 5 (five) alternative answers from Strongly Disagree (1) to Strongly Agree (5). Furthermore, the partial least squares structural equation model (PLS-SEM) was used to process the data.

This research takes place on the campus of the Politeknik Pariwisata Bali, especially Prodi MAH. This study uses the population of all Prodi MAH students, and the sample used is 60 students from the 8<sup>th</sup> semester of Prodi MAH.

The research variables and operational definitions of each variable in this study are:

### 1) Work readiness

Work readiness includes all aspects that affect students' success when entering the world of work. It is not enough to master academic abilities but other skills relevant to the dynamic conditions of the VUCA era, such as mastery of technology and appropriate work attitudes, are also needed. In this study, work readiness was assessed by adopting 9 (nine) questionnaire statements, which were also used in previous research by Salsabila (2023) and Rahayu et al. (2024).

### 2) Accounting expertise

Accounting expertise is the understanding that students have in mastering the science of accounting, including the ability to knowledge, attitudes and skills related to accounting, having an appropriate work attitude, and mastering *accounting software*. Accounting expertise was measured by adopting the indicators used in the previous study consisting of 9 (nine) items of questionnaire statements by Pusparini et al. (2022).

### 3) Curriculum

The curriculum in the Prodi MAH is a plan and goal for graduates that contains the content of courses or activities that include mastery of accounting expertise, character education, soft skills, entrepreneurship, and information and communication technology literacy. Students' perception of the curriculum applied in the Prodi MAH was assessed by adopting the questionnaire items used by Lee et al. (2022) and Hong et al. (2023 in previous research, consisting of 6 (six) questionnaire statement items.

### 4) Lecturer competence

Lecturer competence is a set of knowledge, skills and behaviours that lecturers must possess, live and master in carrying out their professional duties with the main task of educating, teaching, guiding, directing, training, assessing and evaluating students through the field of education. The competence of lecturers in this study will be measured by adopting questionnaire statement items from the research of Sadewa & Damayanti (2023) and Rahmawati (2022) consisting of 8 (eight) items of statement.

Data collection in this study uses an instrument in the form of a questionnaire, which is measured using an interval scale between values 1 to 5 with a range of answers that strongly disagree to strongly agree. The data obtained was then analyzed using Structural Equation Modeling Partial Least Square (SEM PLS) using SmartPLS software version 4.0.

Statistical testing with SEM PLS begins with testing the validity and reliability of the instrument. Tests were carried out on the measurement model (*outer model*) and structural model (*inner model*). The next step is to test the hypothesis. The t-statistical and probability values are guidelines for accepting or rejecting a hypothesis. Hypothesis testing for mediation relationships uses *bootstrapping methods*. The guideline used is a t-value of 1.96 and a significance level of 5%. The hypothesis will be accepted if the t-value exceeds 1.96 or the significance value does not exceed 5% (Latan & Ghozali, 2017).

## RESULTS

### Data Acquisition

Data was obtained through the distribution of questionnaires with Google Forms to respondents, and the data that was successfully collected and could be further processed was 60 respondents or 100% of the respondents.

**Measurement Model Test Results**

The criteria used to assess the measurement or outer model in SEM-PLS are convergent validity, discriminant validity, and composite reliability. The results of the measurement model test are shown in Tabel 1:

Table 1. Measurement Model Test Results

	Outer loadings	AVE	Composite reliability (rho_a)	Composite reliability (rho_c)
X1.1 <- Curriculum	0,846	0,668	0,901	0,923
X1.2 <- Curriculum	0,858			
X1.3 <- Curriculum	0,804			
X1.4 <- Curriculum	0,788			
X1.5 <- Curriculum	0,770			
X1.6 <- Curriculum	0,835			
X2.1 <- Accounting_Expertise	0,836	0,751	0,960	0,964
X2.2 <- Accounting_Expertise	0,806			
X2.3 <- Accounting_Expertise	0,922			
X2.4 <- Accounting_Expertise	0,867			
X2.5 <- Accounting_Expertise	0,858			
X2.6 <- Accounting_Expertise	0,883			
X2.7 <- Accounting_Expertise	0,842			
X2.8 <- Accounting_Expertise	0,881			
X2.9 <- Accounting_Expertise	0,898			
Y.1 <- Work_Readiness	0,858	0,667	0,946	0,947
Y.2 <- Work_Readiness	0,871			
Y.3 <- Work_Readiness	0,799			
Y.4 <- Work_Readiness	0,763			
Y.5 <- Work_Readiness	0,828			
Y.6 <- Work_Readiness	0,739			
Y.7 <- Work_Readiness	0,782			
Y.8 <- Work_Readiness	0,813			
Y.9 <- Work_Readiness	0,883			
Z.1 <- Lecturer_Competence	0,802	0,738	0,952	0,957
Z.2 <- Lecturer_Competence	0,918			
Z.3 <- Lecturer_Competence	0,855			
Z.4 <- Lecturer_Competence	0,786			
Z.5 <- Lecturer_Competence	0,882			
Z.6 <- Lecturer_Competence	0,833			
Z.7 <- Lecturer_Competence	0,914			
Z.8 <- Lecturer_Competence	0,875			

Source: Results of data analysis with SmartPLS

Table 1 shows that all measurement model tests have been fulfilled and the data used is valid and reliable, namely:

- 1) The validity of convergence, indicated by an outer loading value of  $> 0.7$ , means that all indicators in this research have obtained a feasible or valid statement to be used in this research
- 2) Discriminant validity, indicated by an AVE value  $> 0.5$ . This result means that each variable shows the validity of discrimination well.
- 3) Composite reliability: the variable will be assessed to be able to provide results in terms of good composite reliability at the time with the result that the composite reliability is above 0.70

**Structural Model Test Results**

The structural model (inner model) is evaluated by looking at the magnitude of the R square ( $R^2$ ) value for the endogenous latent construct. The test results in Table 2 show that the  $R^2$  value = 0.596, which means that the lecturer competence variable is explained by curriculum and accounting expertise by 59,6 %. The work readiness variable  $R^2$  value = 0.673 means that 67.3 % of the work readiness variable are explained by curriculum, accounting expertise and lecturer competence.

Table 2. Structural Model Test Result

	R-square	R-square adjusted
Lecturer_Compotence	0,596	0,582
Work_Readiness	0,673	0,656

Source : Results of data analysis with SmartPLS

In addition, the structural model is assessed by focusing on the  $Q^2$  predictive relevance model, which quantifies the extent to which the model accurately generates the observed values. If the value of  $Q^2$  is greater than 0, it indicates that the model possesses predictive relevance (Latan & Ghozali, 2017). The results of the  $Q^2$  predictive relevance model calculation are according to the following Table 3:

Table 3.  $Q^2$  Test Results (Predictive Relevance Model)

	SSO	SSE	$Q^2 (=1 - SSE/SSO)$
Accounting_Expertise	540,000	540,000	0,000
Curriculum	360,000	360,000	0,000
Lecturer_Compotence	480,000	281,767	0,413
Work Readiness	540,000	316,020	0,415

Source : Results of data analysis with SmartPLS

### Hypothesis Test Results

Hypothesis testing is conducted using the t-statistic to examine both direct and indirect influences, namely by analysing mediation variables. Hypothesis testing uses route analysis to examine direct and indirect effects using mediation. Significance testing assesses the importance of direct or indirect effects with the condition that the t-statistic must exceed the t-value. The t-value utilized is 1.96. The hypothesis test in this study was deemed approved if the t-statistical value exceeded 1.96 and the p-value was less than 0.05. The hypothesis test results for the direct influence on each pathway are displayed in Table 4 as follows:

Table 4. Direct Influence Hypothesis Test Results

	Original sample	Sample mean	Standard deviation	T statistics	P value
Accounting_Expertise -> Lecturer_Competence	0,427	0,413	0,135	3,155	0,002
Accounting_Expertise -> Work_Readiness	0,063	0,061	0,109	0,577	0,564
Curriculum -> Lecturer_Competence	0,401	0,402	0,109	3,688	0,000
Curriculum -> Work_Readiness	0,303	0,293	0,129	2,347	0,019
Lecturer_Competence -> Work_Readiness	0,523	0,529	0,111	4,721	0,000

Source: Results of data analysis with SmartPLS

The results of the hypothesis test for indirect influence (mediation) on each pathway are presented in Table 5 as follows:

Table 5. Results of Indirect Influence (Mediation) Hypothesis Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values
Accounting_Expertise -> Lecturer_Competence -> Work_Readiness	0,223	0,222	0,093	2,387	0,017
Curriculum -> Lecturer_Competence -> Work_Readiness	0,210	0,212	0,071	2,934	0,003

Source: Results of data analysis with SmartPLS

Based on the results of the hypothesis test presented in Tables 4 and 5, it can be concluded that all of the hypotheses in this study were accepted. The outcomes for the immediate impact are as follows: Hypothesis 1 (H1) has been confirmed, indicating that curriculum has a positive and significant impact on work readiness. Hypothesis 2 (H2) has also been confirmed, suggesting that accounting expertise positively and significantly impacts work readiness. Hypothesis 3 (H3) has also been confirmed, indicating that lecturer competence mediates between curriculum and work readiness. Additionally, hypothesis 4 (H4) was accepted, indicating that lecturer competence was a mediator between accounting expertise and work readiness.

## **DISCUSSION**

### *The influence of curriculum on work readiness*

The educational curriculum is one of the essential aspects of determining the quality of graduates. The VUCA era, which has led to rapid developments in the industry, demands a continuous review of existing curriculum to ensure their relevance to the industry's needs. Vocational education is considered unsuccessful if its graduates are unable to meet the industry's needs and requirements.

A curriculum, especially in vocational education, must be prepared in collaboration with industry to meet the expertise, skills, and work attitude needed by industry. This approach will increase students' confidence in securing their desired job. The findings of this study, which align with previous research by Ajao et al. (2022), Jackson (2019), Lee et al. (2021) and Chodijah (2022), provide a solid foundation for the recommendations presented .

### *The influence of accounting expertise on work readiness*

During their college years, students will learn and master the science of accounting, gaining the skills to apply it in the industry. The ability to complete job tasks using accounting skills, supported by mastery of technology and a quality work attitude, is a winning formula that will enable college graduates to seize opportunities amid fierce job competition.

The findings of this study reinforce the resource-based view theory, which suggests that human resources with mastery of expertise and skills, and a quality work attitude, will be able to attract the interest of companies. A deep understanding of accounting expertise, combined with a positive work ethic, is the key to staying competitive in the rapidly changing industry conditions of the VUCA era.

The findings of this research, which are also in line with the research by Puspitasari (2019) on the positive effect of competence on competitiveness, the research of Saraswati et al., (2020), Hatta et al. (2016) and Wirianata (2018) on the positive effect of competence on student readiness, and Wiradharma (2021) on the positive effect of competence on the work readiness of accounting students, provide a reassuring consensus.

***The role of lecturer competence in mediating the relationship between curriculum and work readiness***

Educational institutions play a critical role in producing well-prepared accounting graduates who can succeed in the job market. The students' competence can be achieved through effective collaboration between the curriculum and lecturers. This goal involves providing easily understandable teaching materials and implementing a learning process that enhances student comprehension. The curriculum designed to meet industry requirements must also be delivered using appropriate teaching methods and materials to achieve its objectives effectively.

The role of lecturers in developing student competencies is pivotal, and competent lecturers contribute to a more meaningful learning experience for students, leading to greater satisfaction with their academic journey. Lecturers should possess expertise in their field and be skilled in imparting these skills to students. It is hoped that with competent lecturers, students will be able to receive, master, and further develop their learning materials, actively participating in the learning process.

This research finding aligns with the theory of connectivity, which suggests that the proper delivery of the curriculum by competent lecturers will lead to students mastering hard and soft skills, thus enhancing their readiness for the hospitality industry's competition. Additionally, the resource-based view theory supports these findings, emphasizing that possessing skilled abilities can make individuals more attractive to potential employers. A comprehensive understanding of accounting expertise is crucial for achieving competitiveness readiness.

***The role of lecturer competence in mediating the relationship between accounting expertise and work readiness***

The competence of lecturers refers to their mastery of knowledge, skills, values, and attitudes. It is demonstrated through their effective and efficient teaching methods, with the goal of nurturing intelligent and capable students who can become valuable members of the workforce. When lecturers are more competent, the learning experience on campus becomes more meaningful, and students are more likely to succeed in mastering accounting expertise. The competencies of lecturers, channeled through the learning process and their ability to motivate students, are expected to produce graduates with proficiency in accounting. This includes scientific, accounting, and technological skills, particularly in operating accounting software, equipping students to thrive in the competitive world of work.

According to the law of effect in the theory of connectivity, the impact of accounting expertise and lecturer competence serves as a stimulus that influences students' work readiness upon graduation. Moreover, the RBV theory expounds that companies are inclined to recruit employees who possess job readiness and competitive advantages, as they play a pivotal role in helping the company achieve its objectives. master technological skills in operating accounting

software so that it is hoped that students will be able to win competition in the world of work.

Based on the law of effect in the theory of connectivity, the influence of accounting expertise and lecturers' competence acts as a stimulus that can affect students' work readiness after graduating from college as a response. Furthermore, the RBV theory can explain that companies will be interested in recruiting employees with job readiness and competitive advantages to help the company achieve its goals.

## **CONCLUSIONS AND RECOMMENDATIONS**

The study findings suggest that students enrolled in the Prodi MAH possess a strong sense of self-assurance regarding their work readiness for the challenges of the VUCA era. Their confidence is derived from their extensive knowledge and skills in accounting, encompassing both theoretical understanding and practical application. Additionally, their curriculum is specifically designed to meet industry demands and is taught by highly competent lecturers.

The educational curriculum, a crucial determinant of graduate quality, must be prepared in collaboration with the industry. This ensures that the curriculum meets the expertise, skills, and work attitudes required by the industry. By completing accounting education in college, students can master accounting science and apply it in the industry. The ability to complete job tasks using accounting skills, supported by mastery of technology and a quality work attitude, is a requirement for college graduates to be competitive and compete in fierce job competition. This adaptability is especially crucial amid rapidly changing industrial conditions in the VUCA era, a reassurance of the curriculum's relevance.

Student competence can be achieved through effective collaboration between the curriculum and lecturers. A curriculum that has been designed according to industry needs must be delivered by lecturers using the proper teaching methods and materials. Competent lecturers will produce more meaningful learning experiences and are expected to produce graduates with expertise in accounting, including accounting science and skills, and technological skills, especially in operating accounting software, preparing students to thrive in a competitive workforce.

## **FURTHER STUDY**

In addition to its contribution to the current literature, particularly in the area of students readiness that specifically examines students of Prodi MAH which specialized in the hospitality accounting, this research is not exempt from limitations that warrant further investigation. The primary objective of this research is to examine the correlation between curriculum, accounting expertise, lecturer competency and work readiness, with a particular emphasis on the mediating factors of lecturer competency. Future research may use other mediations such as internship (job training) and

motivation or commitment that can also affect student's work readiness. Second, the respondents in this study are only 60 students from the 8th semester of Prodi MAH. Hopefully, it can be further researched from the perspective of certain groups of students, to be able to fill the research gap in this topic. Third, it is possible to expand the research location not only in Bali but also to cover a wider area to be able to generalize the research results.

### ACKNOWLEDGMENT

Our appreciation and gratitude to the Director of the Bali Tourism Polytechnic and management, the Head of P3M Bali Tourism Polytechnic and the Head of Prodi MAH for the facilities that have been provided, and to the 8th semester students of Prodi MAH for their enthusiasm and cooperation. May God Almighty give His blessings to all of us. Thank you.

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