ABSTRACT

Higher education faced the challenge of improving the students’ quality, as they are its most valuable asset. Similarly, Widyatama University has to build the students’ intellectual capital in order to produce graduates who have adequate scientific capabilities (hard skills) and personality skills (soft skills). While improving the hard skills, the development of the soft skills is often overlooked. Therefore, we have the strategy of inserting the soft skill attributes into the curriculum. This paper overviewed the implementation result of the learning process using soft skill approach. The purpose of this study was to determine the impact of the implementation of the learning process using Active E-Learning (AEL) method on the knowledge abilities (hard skill) and soft skill capabilities. The sample of this study were accounting students who were studying the “Introduction of Taxation” and “Advanced of Taxation”. The result of this study showed that the Active E-Learning approach potentially succeed in developing the soft skill performance of the students.

Keywords: hard skills, soft skills, Active E-Learning

I. INTRODUCTION

In working field, an accountant is demanded namely to have Communication skill as a special ability. International Education Standards (IES) for Profesional Accountants (IFAC Education Committee, 2003) explains that accountants should have professional skills including presenting, discussing, and defending views effectively through formal, informal, written, and spoken communication.

The result of the study of National Association of Colleges and Employers (NACE, 2002) in the United States concludes that Grade Average Point (GPA) is not the only significant thing that is considered very important in working field, even only stating the 17th grade from 20 qualities considered very significant from university graduates. Generally the users of university graduates need particular working capability that can be considered as soft skill 82%, and hard skill only 18% (NACE research result, 2005).

The statement above shows how important soft skill is to Widyatama University graduate candidates to be developed by Widyatama students in order to produce high quality graduates, adaptive and competitive competency to enter professional entrepreneur and private enterprise. Therefore, all of the graduates can be easily absorbed in working field suitable to the vision and mission of Widyatama University. Such behavior can only be shaped through environmental development or management system and competitive learning system by applying soft skill developmental system in well-planned, well-programmed and well-measured manner which is expected to give graduates’ competent capacity and to give high education relevance and to grow the trust and respect from the stakeholders.

Learning method of taxation subject that is used previously is lecture method and one way communication causing the students tends to be passive agent, bringing boredom to the students, so it is difficult to the lecturers to conclude the students’ understanding. The failure of the method has significant effect when there is discussion session and doing the task given. The lack of students’ capability is to identify the problem and to make the priority. This method cannot give clear representation, and it also depends on the lecturers’ condition when delivering the materials.

Technology devices used in learning activity in the university today are white board and OHP that has not been connected to internet facility. The representation of the illustration process in solving a particular case is not appropriate if it is only delivered by using speech method by the help of white board, OHP or in focus. Besides, it is going to cause boredom to the students. Most of the students will also get difficulties in getting clear representation about the materials because they completely do not know how the real condition is.

Communication happening is one way communication, so the students tend to be passive and not creative. Therefore, the students will heavily depend on the lecturers. The lack of capability in expressing the idea to individuals of group of people also becomes important problem. The problem of soft skill capability of the students is the lack capability to identify some problems and to make priority, also the lack of communication skill, and the lack capability to gather important information. Reluctant to ask some questions, to answer the question, and to respond other people’s comments are the main problem that usually hamper students’ soft skill capability. By considering several problems above, it is important to build a special method of taxation learning process. One of the methods that can be built is through Active E-Learning (AeL) learning method by embedding soft skill material, direct observation and using visual media, software with case simulation of management decision making process which is packed as interesting as possible and easily understand by students.

There are several problems that become important problems to the lecturers who give lecture on taxation subject, as follow:
a) How lecturers can improve students motivation and interest to learn taxation.
b) How to improve students’ understanding who take Accounting Study Program toward the concept, material theories, and practice of decision making.
c) How to increase students’ soft skill capability in communicating process both speaking and writing.

The objective and benefit that will be achieved by the development of learning process of taxation subject are:

a) To improve the students’ interest to master and to dig more the materials.
b) To give broad view that is more practical and real about the subject material.
c) To develop students’ capability to think more critically as accountants, and to apply taxation science in practical field.
d) To give students capability to have soft skill as reliable accountants, especially the capability to communicate well.
e) To maximize the function of visual media, simulation software about some cases of management decision making.

II. LITERATUR REVIEW

2.1 Learning Concept

Based on the explanation of National Education System (SISDIKNAS) Act No. 20 in 2003, learning is a particular interaction process among the participants, educators, and learning source in a particular learning environment.

2.2 Learning Model

Theoretically, there are several learning models offered to achieve learning purpose in a particular learning process, namely: information processing model, personal model, social model, and behavioural model.

2.3 Teaching Method/Student Centre Learning Approach

Changing role of University from Old Industrial Education to become Entrepreneurial Education causes the shifting of education paradigm. Previously, education is oriented more to educators and teaching materials as well as intellectual intelligence. Meanwhile, current educational paradigm is oriented more to the students’ role and the need of users, intellectual intelligent, emotional, and spiritual.

2.4 Developing Soft Skill in High Education System

Basically, soft skill has been applied in universities through several students extracurricular activities such as excellent student program, seminars, industrial visitation, business gathering, successes skill programs, and entrepreneurship development programs.

The objective of developing soft skill nationally is to improve students’ soft skill capability in high education system. Particularly for taxation subject, the learning model that will be applied is Active E-Learning Method (AeL). In active e-learning method, it is explained that the whole learning activities will include sharing experience and dialogues. Two major things in the dialogues are dialogues with ourselves and the dialogues with colleagues/group discussion group. While two main aspects related to experience are observation and implementation. The objective of using learning model of active e-learning method is to improve students’ competency.

The roles of lecturers/administration staffs in the model of active e-learning method are: (1) lecturers play important role as the facilitators, lecturers give great support to the students to seek and to supply relevant materials, to coordinate students’ presentation, to supervise the discussion, to consult all problem solving and to look for some solution, (2) facilitators lead the topic for discussion materials and discussion that is suitable to the curriculum, and (3) the facilitators have great responsibility toward the achievement of learning objective (Fink, 1999).

Learning model design of active e-learning method consists of: (1) the qualification of learning model, (2) learning model implementation, and (3) learning model evaluation.

3.2 Active E-Learning (AeL) Method

There are educator staffs in the university recently want to change the method of passive learning to active learning method. However, a lot of lecturers feel that the need to represent what should the students do, both in the class room and outside the class room. In further, there will be a set of device to be used in active learning activities. Besides, this model also offers conceptualization steps of learning process that can help lecturers in identifying the meaning of active learning.

In active e-learning method, it is explained that the whole of learning activities include several experiences and dialogues. Those two main aspects in the dialogue is the dialogues with personal aspect and dialogue with colleagues/group discussion. While two important aspects related to experiences are observation and implementation.
Recent learning has been shifted to teacher-centered to student-centered. Conceptually there is shifting value from “I will tell you this and therefore you will learn” to “I want to help you in ways which are effective for you and match your needs”. The lecturers who previously became the subject matters have different role as facilitator who help students to explore their capability suitable to their needs and poteney.

3.3 Learning Implementation of Active E-Learning (AeL) Method

Learning model implementation of active e-learning method depends heavily on the kind of subject that will be studied by the students. Generally, the implementation of the model as follow:

a. The number of students in one class consists of 30-40 people. The dialogue conducted in Fink’s (1999) study mentions that small discussion group with the members around 2-6 people will be more effective compared to group discussion with a lot of members. Dinan and Frydrychowski (1995) divide group discussion with 5-6 members for students in organic chemistry major.

b. The lectures consist of face to face lecture and laboratorium class to conduct the discussion about taxation module.

c. Students’ assessment is done both in oral form and in written form. Orally, the students are assessed from the interview result and group presentation. Written test will also be conducted to investigate the students’ basic capability that they have to master related to the material that has been studied.

d. Implementation evaluation upon learning method can be done in the end of the lecture.

3.4 Soft Skill Capability Improvement

There are several soft skill attributes related to students’ behaviour as the candidate to be accountants. Based on the competence that is expected in taxation subject, soft skill program suitable to the subject are:

Communication is the ability to deliver the information that can be understood both personally and group in the form of oral expression, written, and description. It is expected that the skill is able to give complete attention when other people speak and give effective response toward other people’s comments during the discussion occurs (Evers., et. al. 1998).

The implementation was done through making group discussion and presentation in Active E-Learning (AeL). Communication indeed becomes the most significant aspect in the program. Students try to communicate in group environment and class environment by integrating their roles, coordinating, and giving information one another. Making interaction effectively with several individuals and groups in several meetings, delivering ideas, and expressing the information both in oral form and in written form, formally (such as task report) or informally (memo) to other individuals and groups effectively, and able to give effective attention when other people are speaking.

In order to monitor the implementation, it is important to make evaluation instrument that will be used in soft skill observation, such as:

- Questioner Soft Skill Attribute
- Participants’ observation sheet
- Soft skill rubric
- Participants’ report form

3.5 Learning Process

Learning implementation was conducted by doing what have been planned; it is by using Active E-Learning (AeL) learning method, preparing syllabi, GBPP and SAP, deciding learning method and media, making teaching material in the form of slide show and printed media and then making assignment to the students. The next step is to implement the steps in learning process. Learning implementation is done to the students of Accounting Study Program Economics Faculty Widyatama University in even semester academic tear 2008/2009. Therefore, the implementation was started by lecturers’ explanation about general and particular instructional purposes, and soft skill like what has been provided in the syllabi and GBPP.

In further, to investigate the successfulness level of SCL learning model, it is important to use achievement index got by the students. Students’ achievement can be observed from: cognitive aspect/field (to examine hard skill development), affective aspect/field and psychomotoric aspect/field (to see soft skill development). The indicator and devaluation steps of implementation successfulness of SCL model was:

1) The assessment of Cognitive Achievement
2) The assessment of affective achievement
3) The assessment of Psychomotoric achievement
4) The assessment of soft skill
5) Result of learning method implementation result

IV. RESULTS

4.1 The result of learning implementation model

The result of learning implementation model can be seen from the description of cognitive, affection, and psychomotoric aspects that had been achieved by the students during following the class activity.

<table>
<thead>
<tr>
<th>Table 1. Cognitive Aspect Image</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FINAL SCORE</strong></td>
</tr>
<tr>
<td>(TOTAL FROM WHOLE COMPONENT)</td>
</tr>
<tr>
<td>≥ 80</td>
</tr>
<tr>
<td>60 – 79</td>
</tr>
<tr>
<td>50 – 59</td>
</tr>
<tr>
<td>40 – 49</td>
</tr>
<tr>
<td>&lt; 40</td>
</tr>
</tbody>
</table>

From the numbers of cognitive table, it can be inferred that students’ graduation rate was 100% by the composition consists of students who got A 71%, B predicate 24%, and C value 5%.

| Table 2. Affective Aspect Image |

From the numbers of cognitive table, it can be inferred that students’ graduation rate was 100% by the composition consists of students who got A 71%, B predicate 24%, and C value 5%.
The increase of academic achievement and students’ core competence can be examined from quite high level 75.5% with good and very good university graduate 59.1%.

Based on the research result, it can be interpreted that SCL learning model has significant to students’ academic achievement and core competence.

Core competence: which is meant by the writer in this study is the students’ capability harmonization between the competence of hard skill and soft skill, so both of the competence aspects can be integrated well. The personification of students’ core competence can be examined in motoric characteristic in the form of smart, easy going, adaptive, and having great personality students as well as having self-efficacy which becomes human belief to personal effectiveness.

4.2 Evaluation of Development Learning Process Implication

After implementing the concept, it is needed to make implementation evaluation that is done by monitoring of every activity conducted by the students in learning process, doing different test between implementation class (treatment class) and conventional class (control class) both to test the hard skill through Middle Semester Test/ Final Semester Test and soft skill test (communication skill).

Evaluating Hard Skill Capability

![Figure 1 One Sample Kolmogorov-Smirnov Test](image)

| Nilai UTS | N | Normal Parameters \[^{a,b}\]| Mean | Std. Deviation
|-----------|---|-------------------------------|------|------------------|
|           | 56 | Normal Parameters \[^{a,b}\]| 43.99 | 17.524
|           |    | Most Extreme Differences | Absolute | .084 |
|           |    |                           | Positive | .084 |
|           |    |                           | Negative | -.077 |
|           |    | Kollmogorov-Smirnov Z     | .628 |
|           |    | Asymp. Sig. (2-tailed)    | .825 |

\[^a\] Test distribution is Normal.
\[^b\] Calculated from data.

Test result of SCL model to the students showed that there is positive development toward 3 basic students’ competence that is indicated by:

- Cognitive development: it is indicated by students’ understanding to learning strategy understanding the subject’s substance and important meaning of subject material topic by topic
- Affective development: it is indicated by students’ behavioral change in understanding important meaning of studying something and learning purpose that is shown by their way to manage their time and the access to learning sources.
- Psycho-motoric development: it is indicated from knowledge development, awareness, personality and mental attitude, and also students’ self-efficacy.

It can be concluded that there is positive development to cognitive, affective, and psycho-motoric aspects of the students with average cumulative ratio 0.625 which means that 62.5% students can be categorized as good and very good category.
Hypothesis:
Ho : Treatment class average and control class average had identical hard skill capability.
H1 : Treatment class average and control class average did not have identical hard skill capability.

Conclusion
\[ t_{\text{account}} = 21.536 \text{ with probability 0.000} \]
Because the probability was < 0.05, Ho was rejected or treatment class average and control class average did not have identical hard skill. On the other words, learning method implementation that was conducted in treatment class had significant influence to hard skill capability.

Evaluating Soft Skill Capability

Hypothesis:
Ho : Students’ soft skill capability before (pre test) and after (post test) through treatment was identically same.
H1 : Students’ soft skill capability before (pre test) and after (post test) through treatment was not identically same.

Explanation:
From the output, it can get \( t_{\text{account}} \) or \( t_0 = 5.440 \).
By considering rejection criteria, such as:
Reject Ho if \( t_0 > t_{0.025,35} \) or \( t_0 < - t_{0.025,35} \)
Therefore: for significance level (\( \alpha \)) 0,05%, so \( t_{0.025,35} = 2.043 \), 
Therefore \( 5.440 \) > 2.043 or with other words \( t_{\text{account}} \) was bigger than \( t_{\text{table}} \) so it can reject Ho or H1 received, It means that students’ soft skill before (pre test) and after (post test) through treatment was not identically same.

V. CONCLUSIONS

1) University graduate low quality in taxation subjects is caused by several problems appearing from the students themselves like low learning motivation, low response, low initiative and critical thinking, as well as low curiosity. Other than low students’ understanding about learning concept, previous applied learning
method was still teacher centered that did not get significant response to the students.

2) The result of this program shows that in delivering the subjects, lecturers need to revise planned time in GBPP because several materials have their particular time; it can be less or more. In learning process, generally students who take taxation subjects testify that the learning process has run well.

3) SCL learning model that has been applied has work well significantly in shaping cognitive aspect (100% students can graduate), affective aspect (56% in good category and 34% in very good category) and psycho-motoric aspect (74% high and 18% very high)