

## REVITALIZATION OF ACCOUNTING EDUCATION IN THE HEGEMONY OF INDUSTRIAL DEVELOPMENT IN LOMBOK

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### ABSTRACT

*This study examines the perspectives of various parties involved in developing skills in accounting including academics, practices, government, graduates, students in several universities and agencies that play a role in the development of accounting education in Lombok. It aims to bring and explore academic perspectives related to the skills given to students, adjustments to work needs, adjustments to developments. Moreover, it also explores in technological and economic developments, and perspectives from practices regarding the skills employers need as employers, and the role of government as regulator. The research methods used in this research are interpretive approach with case study used to know the perspective of informant about revitalization of accounting education in the hegemony of industrial development in Lombok. Based on the research result, it is found that institutes in Lombok need to revitalize their accounting education in the internal spiritual and local values, KKNI-based standardized competency (behavior, knowledge, general skill and particular skill), decentralization of education and any adaptation to region needs. Furthermore, revitalization of education curriculum in developing skills must be equivalent to accounting consultant, equivalent program via independent college, and implementing character learning for the accountant aspirants. The revitalization of accounting is done in the form of material learning through material and immaterial, blended learning, tracer study, team teaching, learning facilities procurement, and maximizing technology usage in accounting.*

Keywords: Industrial Development, Revitalization of Accounting Education, Curriculum, Learning Method, Technology.

### INTRODUCTION

The economic development in tourism and creative industry in Lombok are new challenges for accountants and accounting graduates. An accountant is demanded to be more adaptive and flexible in the newest issues as a consideration for the stakeholders. The development of industry technology can have an impact on the reduction of human labor, and is able to cause the level of unemployment to be high (Baygin et al. 2016). It is because the Industry 4.0 environment tends to omit work routines and is focusing more on very skilled work (Brynjolfsson & McAfee, 2014). Industrial development can eliminate work in various sectors, one of them including accounting. The development of accounting will be directed for the efficient and effective uplifting of managerial in the prosper of businessmen. In addition, accounting nowadays is considered not good enough to give students the skills against the competitive life (Nahartyo, 2016; Howcroft, 2017).

The business development and rapid regulation in Indonesia require educational institutes to move along the current. Academics as a pioneer are expected to increase their students' skills. However, they are expected to not only focus on the technical skills but also generic skills. It can help the students to be professional workers in global business that demands their workers to have both skills (De Lange et al., 2006). The industry expects them to own and develop generic skills that enable them to work as a part of organization (Harris and Clayton, 2018).

Academics play significant role in providing early professional development for the accounting graduates and the employers need to maintain it. It is a big challenge to elaborate why and how to combine development and assessment of various work skills. One of the main obstacles is the lack of ability to help students to develop numerous work skills. It is because accounting curriculum is filled with necessary technical content (Tan and Lasward, 2018).

This study tries to examine the perspectives of various parties involved in developing skills in the accounting field including academics, practitioners, government, graduates, students at several universities and agencies that play a role in the development of accounting education in Lombok to bridge and explore academic perspectives related to the skills needed. given to students, adjustments to work needs; adjustments to technological developments and economic developments, and perspectives from practitioners related to the skills needed by employers as employers, and the role of government as regulators.

### LITERATURE REVIEW

In general, business people tend to expect graduates who are ready to work and academics tend to have a stronger focus on developing intellectual abilities (Bui & Porter, 2010). As global economic growth continues to increase so that it demands the performance of an accountant to be more productive, therefore accounting education must develop following the circumstances to be able to produce quality output and be able to compete in the world of work (Hussein, 2017). This is an important step to make the accounting profession survive in the midst of technological threats that can replace human roles (Ghani, 2019). The rapid development of technology and industry of course requires Human Resources (HR) with potential professional skills, especially in the accounting field as stated in the International Accounting Education Standard Board (IAESB), which was released through IES 3 (iaesb.org), which proposes skills professional as intellectual, personal, interpersonal, communication, and organizational skills that are integrated by professionals with technical competence and professional values, ethics, and attitudes to demonstrate professional competence. Therefore, an action is needed to improve skills, especially in the field of accounting as a step to create professional human resources.

The improvement of skills and competencies in accounting education starts from higher education institutions as the academic domain of prospective accountants. Academics are the institutions most responsible for the output produced. However,

based on research (Bui & Porter, 2010) a number of obstacles that occur in higher education institutions affect the failure of accounting education in producing outputs with the expected competencies. Therefore, this study uses an institutional approach as a frame of mind to find out the processes that occur in institutions that affect accounting education.

### 1. Institutional logic

Institutional logic as institutional theory defines the relation between the organization and its environment, how their implementation carries out a structure, and the consequences of the institutional process that is carried out (Meyer and Rowan, 1977). Thornton and Ocasio (1999), and Scott et al. (2000), created a new approach for institutional analysis that situates institutional logic as the definition of their content and meaning. It establishes a rational behavior, is attentive to individuals and organizations, has a contribution in setting up and changing institutional logic (Thornton, 2004). This approach provides a link between institutions and action, it provides a connection between a macro perspective and a micro process approach (Zucker and Schilke, 2019). Furthermore, Meyer and Rowan (1977) emphasize the role of modernization in rationalizing accepted rules, which leads to isomorphism in the formal structure of organizations. Institutional isomorphism is the organization that is going to identify three mechanisms for change or efforts made by the organization to adapt to its environment through coercive isomorphism, mimetic isomorphism, and normative isomorphism. Based on this, universities as institutions that are bound by the same rules and regulations, will tend to adapt to their environment (coercive isomorphism), imitate things that have been done by other universities (mimetic isomorphism), and carry out the same activities to make individuals more professional (normative isomorphism).

This study uses the theory of institutional logic as its research framework. The researcher uses the process of institutionalization and institutional logic as described above to analyze the research focus. The research data used in this study are academics, practices and the government. Institutions play an important role in curriculum changes to suit the needs of the work fields and to produce quality and quantity resources. This study explains how institutions (academics, practitioners and government) take action and establish an institution with an analytical approach, so that it can explain the relationship between individuals, organizations and society (Thornton et al., 2012).

### 2. Educational revitalization

The revitalization of education in this study includes competency revitalization (Erlane and Kammaruzzaman, 2019), learning revitalization (Kemendikbud, 2018) and curriculum revitalization (Kemenristekdikti, 2019). Revitalizing competence in accounting education helps prepare students for the transition to professional life, students need to be aware of the skills needed to build professional credibility as well as opportunities to develop the necessary abilities. Skills in accounting, technical skills and generic skills are much debated (Harris and Clayton, 2018; De Lange et al., 2006; Wibrow, 2011; Klibi & Oussii, 2013). IES 3 states that technical and functional skills consist of general skills as well as skills specific to accounting. Some of them are: (a) numerical skills and IT skills; (b) decision modeling and risk analysis; (c) measurement; (d) reporting; and (e) compliance with legislative and regulatory requirements (Klibi and Oussii, 2013). Generic skills consist of communication, teamwork, leadership, problem-solving, analytical skills, and interpersonal (De Lange et al., 2006). Before entering the world of professional accounting, students need to be equipped with adequate technical and generic skills (Jones, 2014).

## RESEARCH DESIGN

This research uses qualitative research with an interpretive approach. It gives a complex description of the examined matters (Cresswell, 2014). It involves reports from various perspectives, identifies many factors implicates in a situation and in general, and also makes a more detailed description. One of the qualitative research characters is the interpretive approach because the researcher is involved and intensive with the researched respondent (Cresswell, 2014). To identify the difference between academic perspectives and practice perspectives. It causes a risk that what brings the academics to their students in developing their accounting skills, is not effective and in line with what they practice in the work field (Jones, 2014). The selection of qualitative methods in this research is to know how a community or individuals in facing certain issues (Elliott and Timulak, 2015). Therefore, the researcher used the qualitative method to make sure that the quality of the research. It is because the researcher is going to interpret the collected data (McCusker and Gunaydin, 2014).

The interpretive approach is used to know the perspective and practice because it is a collaborative approach from the academic subjective view. Its practice uses both competencies to understand the matters profoundly (Jones, 2014). The way they both view reality holistically, related to each other, is complex and reciprocal (Rahardjo, 2018). The interpretive approach is perhaps the most suitable because the phenomenon of industrial development forces accounting education to revitalize its curriculum, learning, and technology. Based on the research focus in the first part, the researcher chose an interpretive approach with action research which is a case study for his research.

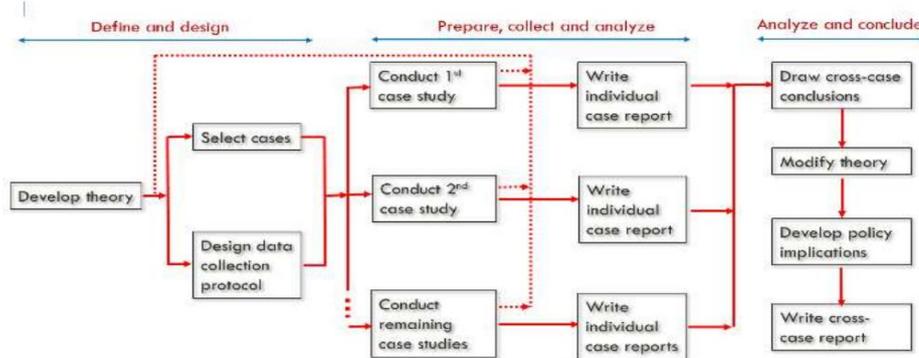
Case studies as data sets are used to determine the validity and reliability of the data. A case study as a data set is a very careful and incentive exploratory and analytical study method about the state of a unit (Usman & Abdi, 2012). It is chosen because the researcher will be actively involved in the process. The process aims to bring and explore the perspectives of practices and academics related to the importance of revitalization in accounting education, practitioners' perceptions of the difference in skills provided by academics, revitalizing learning, technology, and curriculum in accounting education (Stringer, 1999 in Aman et al., 2012). The case study in this study combines data collection methods such as observation, interviews, documentation, and archives. The evidence can be qualitative (eg, words), quantitative (eg, numbers), or both (Eisenhardt, 1989).

The researcher adopted the opinion of Creswell (1998) which explains the four stages of data analysis through data interpretation, including:

1. Collection of data source categories
2. Direct interpretation of the results of data collection
3. Forming a general pattern of data
4. Compile and develop generalizations from the results of data analysis

To test the validity of the data, data triangulation was carried out, data triangulation was to determine the level of confidence in the data collected. This study uses two models, namely triangulation of data sources by comparing and reviewing the level of trustworthiness of information obtained through three data sources, namely academics, practitioners, regulators, and triangulation of data collection by comparing or re-checking the results of data collected through data collection. namely observation, interviews, and documentation.

Picture 3.1. Diagram of Yin's Case Study (2009)



The researcher's presence in his study is as a research instrument. It is because paradigm, process, method, and its aim are similar to qualitative research methods. There is no standard pattern about design format of the case study, because; (1) the main instrument in this research is the researcher himself, thus each person can have their design, (2) the research process of this case study occurs in a cycle like the usual qualitative researches, and (3) the case study method is from a certain case or phenomenon that is considered will give useful knowledge for people (Rahardjo, 2018).

**RESEARCH LOCATION**

The development of the tourism economy in NTB has an impact on the development of industry and education in NTB, especially on the island of Lombok. The development of the economy, industry, and tourism has an impact on the increasing need for labor in the financial and service sectors. Employment that experienced an increase in the percentage of the population working mainly in construction (0.43%), government administration, defense and compulsory social security (0.26%), financial services and insurance (0.26%), and wholesale and retail trade, repair, and maintenance of cars and bicycles motors (0.12%). Meanwhile, the jobs that experienced a decline in population were mainly in education services (0.56%), agriculture, forestry, and fisheries (0.45%). Provision of accommodation and food and drink (0.20%) (bps.go.id). The development of the tourism economy and the creative industry is a new challenge, especially for accountants and accounting graduates. This requires the availability of accountants with adequate and professional qualifications.

The Lombok area was chosen as the research location because based on observations that have been made the application of technology in several educational institutions has not been maximized. This causes information lags which result in accounting staff in Lombok not growing rapidly as in Java. The research locations are precisely in state universities in Lombok, public accounting firms, accounting services offices, independent, NTB branch IAI. Based on the observations that have been made, researchers have not found research related to the development of accounting education, especially in Lombok, researchers also found that there is still a lack of application of accounting technology in the learning process at universities or in practice in practitioner institutions. Therefore, this research is expected to be a reference if in the future there is research in the field of accounting, especially in NTB.

Based on the observation, the researcher has not found research related to the development of accounting education, especially in Lombok. The researcher also finds that there is still a lack of application of accounting technology in the learning process at universities or in practice in practitioner institutions. Thus, it is expected that this research can be a reference if in the future there is research in the field of accounting, especially in NTB. This study tries to conduct an institutional analysis of the development of accounting education. Individuals who become informants are the cause of the revitalization of accounting education in the learning process, curriculum changes, technology development, regulations, and so on in organizations. Based on the analysis of institutional logic, to make changes, it starts with each individual. Individuals from this study are institutions that are important actors in revitalizing accounting education amidst the hegemony of industrial development in Lombok.

Table 1. is an overview of the research subjects who became informants in this study. Informants are given a code based on the agency the informant is in. Moreover, the object of this research is the perspective of the informants regarding the focus of the problem of this research, namely "Revitalization of Industrial Education in the Hegemony of Industrial Development in Lombok".

Table 1. General Description of Research Subject

| No | Institute    | Profession          | Occupation           | Informant Code |
|----|--------------|---------------------|----------------------|----------------|
| 1  | University X | Academic            | Dosen S2 Akuntansi   | A              |
| 2  | University X | Academic / Practice | Kaprodi S2 Akuntansi | B              |
| 3  | University Y | Academic / Practice | Dosen S1 Akuntansi   | C              |
| 4  | KJA Z        | Practice            | Kepala KJA           | D              |
| 5  | Independent  | Practice            | Economist            | E              |

|   |         |                        |        |   |
|---|---------|------------------------|--------|---|
| 6 | IAI NTB | Practice dan Regulator | Member | F |
|---|---------|------------------------|--------|---|

## RESEARCH RESULT AND DISCUSSION

At this stage, the researcher interprets directly on the findings obtained during observations and interviews. The researcher separates the data and interprets it one by one. Based on the research focus, revitalization in this study tries to find steps to revitalize accounting education. The revitalization of accounting education in this case is a transformation of accounting education which includes the revitalization of competencies, revitalization of learning, and revitalization of the curriculum. The role of academics in establishing professional accounting graduates enforce higher education institutions to make changes in adaptation to changes in the industrial environment. Institutional adaptation has a role as a connection between academics as individual agents in creating change and their practices in the work field.

Students need to be aware of the skills needed to construct professional credibility as well as opportunities to develop the skills needed by practitioners in the work field. Therefore, to form professional accountants, it is necessary to involve various parties such as academics, practitioners and regulators as stakeholders in the accounting field. The data from this study are obtained from the perspectives of academics, practitioners, and regulators. Regulations must be able to regulate every accounting policy starting from the expected input, process and output. Based on the observations that the current accounting regulations are not in accordance with the conditions in the field, the regulations that have been set are not implemented properly. The regulator does not supervise the implementation of regulations by academics and practitioners. Based on the IFAC survey in 2016 several respondents, revealed that accounting regulations focus too much on binding regulations and ignore the risks arising from any regulatory developments (ifac.org). Based on the perception of informant C which states that:

“Regulations in accounting education have been guaranteed. However, the outputs resulting from regulations are not guaranteed they are the same as the stipulations of regulations. Therefore, it is very important for regulators in making policies to know exactly the conditions in the field so that the expected output can be absorbed properly”.

Regulators must observe the regulation of accounting education as well as the expected output of the regulation. Hence, when entering the work field, the output is guaranteed in accordance with what was learned in academic.

### 1. Revitalization of Accounting Education in the Hegemony of Industrial Development

#### a) The Importance of Revitalizing Accounting Education

The development of accounting education in Lombok requires transformation in order to face the rapid industrial development. The development of industry in the Lombok area can be seen from the increasing demand for labor in various employment sectors, one of them is the service and financial sector which is closely related to accounting. The development of the industry at this time requires accountants to be more flexible in various matters related to financial reporting. Thus, the more flexible accountants in carrying out their roles, the greater the risk of fraud. As stated by informant A *"The revitalization is necessary for university with accounting major in Lombok is the internalization of accountants with spiritual values and local values as a form of work responsibility to the Almighty that needs to be emphasized"*.

Spiritual values and local values are very important. Therefore, when accountants practice in an organization, they can become people who hold their beliefs and are responsible for the Almighty. Spiritual values and local values can provide accuracy, validity, trustworthiness of financial statement information for all users of financial statements. The presence of these values has an impact on the resilience and development of the company (Mulia, 2012). Spiritual values can also reduce the intention of accountants in manipulating audit reports (Baatwah et al., 2020). In addition, Informant A responds to industrial developments that affect the work environment by sharing modern ideas such as capitalism, materialism, egoism, secularism and atheism.

The modernization of industrial development is resulting in the revitalization of accounting education to be enforced. This is due to the development of the industry which moves very quickly thus high flexibility is needed from every field affected by the flow of industry, especially the accounting field. The development of accounting education in Lombok is still behind compared to accounting education in Java. The lag is caused by various things such as facilities, budget allocations, employment opportunities, social environment, and so on. This makes it difficult for prospective accountants in Lombok to practice. High flexibility forces universities to implement a learning process that emphasizes more on practice. Direct practice can train students' generic skills and can test the technical skills acquired at the University. This was disclosed by informant C who stated that:

“Revitalization in accounting education needs to be done and it is quite urgent (forcing), if it refers to several aspects such as the learning system, curriculum and technology applied because universities in Lombok are still quite lagging behind compared to universities in Java. Like the program recently proposed by the government about an independent campus, where everything is more flexible and more emphasizing on practice”.

The gap in accounting education between Java and other regions can affect accounting practices. As stated by informant D, *"Centralization of education that is centralized and tends to be authoritarian does not provide flexibility according to regional/provincial needs, including accounting education and the accounting profession"*. The flexibility of industrial development enforced the revitalization of accounting education to be carried out. Informant C as an agent of change in accounting education institutions rationalized mimetic isomorphism in universities as institutions that had to imitate the actions of other institutions, hence the institution was in a similar situation (DiMaggio & Walter, 1983).

The dynamic development of the industry requires educational institutions to follow the flow. This results in higher standards of skills demanded by stakeholders. The output produced by educational institutions must have general skills (technical skills) and special skills (generic skills). Based on recent studies, accounting students believe that technical skills alone are not enough to work in fields that require accounting expertise (Ali et al., 2019). Informant C added about the importance of revitalizing accounting education to improve the standard of skills that must be possessed by students.

“For graduates to have standardization of basic competencies in accordance with the KKNI (attitudes, knowledge, general skills and special skills), it is necessary that graduates have abilities and competencies that are in accordance with the required needs and the expectations of stakeholders. The underlying thing is the dynamic development of accounting and business practices that require educational institutions to be adaptive and to anticipate the absorption of graduates with the needs of the work field”.

Informant C as an agent of change in institutional logic, tries to make individuals more professional (normative isomorphism) by increasing their knowledges, specific skills, and general skills in the accounting field (Thornton & William, 2008). Informant C tries to establish individuals with personnel adjustments to gain legitimacy from stakeholders. This was done by informant C to start the revitalization of accounting education in overcoming the stagnation of accounting education in the Lombok area which has entered the industrial era.

#### **b) Practitioner Perspective on Revitalization of Accounting Education Curriculum**

Industry development demand changes in every accounting sector, including Accounting Education Curriculum used. According to O’Connel et.al (2015) that states about technological change and economic globalization in affecting the demand of accountant with variety skills, so that Accountant Educators need to review their curriculum to see whether it meets the needs of accounting/business environment or not. Something that underlies the need of accounting education curriculum revitalization is stated by E, an informant. He said:

Curriculum change is needed. It is because accounting’s scope is like something that running out of land. It caused by the development of accounting which only consists of balance sheet, profit and loss, cash flow and financial statements. Due to that reason, accounting have to be expended in some sectors, such as in law, there is a forensic accounting, foundation becomes foundation accounting in PSAK 25. Those indicate that accounting has run out of land because only focus on those things.

Accountant’s role would be more strategic and consultative. The establish of accountant staff especially in several universities in Lombok still focused on the technical issues, such as financial statements. An effort in preparing human resources as an accountant for this industrial revolution era is needed, especially for education practitioners. They need to develop a curriculum that is relevant to the need of digital development. The curriculum adjustment consists of coding training, information management from its program and platform or implementing a real time accounting for all departments and companies, for example shareholdings (Christ & Burritt, 2018). Informant E also added the adjustment that must be done in accounting education with industry development, which was:

“Nowadays, accounting education should emphasis on accounting consultants. How accounting creates output / outcome in the consultant level and not just dwelling on financial statements.”

To establish qualified and ethical accountants, university should focus on the genetical problem, such as etic, communicative, cooperation, critical and consultative in response to financial issues. Based on informant E perception, output/outcome that is achieved by the university must be equal to accounting consultant. Accounting consultant is a party who worked in the accounting services. The duty is to audit the financial path of the company. An accounting consultant not only works in the financial statements, he also has a responsible in various kinds of accounting issues.

#### **c) Practitioner Perspective on Revitalization of Accounting Learning Method**

In a learning process, educators are required to always be innovative in order to improve the expertise and skills of learners. It was done to make accounting personnel become more professional; this is a part of *normative Isomorphism* (Meyer & Rowan, 2019). Industry development demands every aspect that plays a role in the accounting personal formation must be adaptive. Criticism and suggestion by informant B about educator adaptation in the learning process stated that:

Less adaptation of some learning staffs has impacted on the limitations and abilities of using IT, although the students have the ability on learning by using a new model quickly. However, this problem can be solved by appointing a team teaching so that every course could internalize the IT issues and the latest development of learning process. The composition of practitioners as lecturers is improved. Inviting guest lecturers and expert, and holding a seminar to increase students’ ability and skill by creating a supportive academic atmosphere.

Nowadays, our learning process cannot be separated for technology, so that adaptation for every party is needed. Informant B, as agent of change proclaimed that team teaching as a form of adaptation to improve students’ abilities and skills. In institutional logic, the formation of individuals to become more professional is a part of normative isomorphism (Mayer & Rowan, 2019). Team teaching helped the educator to understand students’ characters, deliver more varied material, improve students’ achievement and evaluate students’ abilities (Hooda & Sharma, 2016). Team teaching is one of the first steps in revitalizing learning in accounting education, adaptation in industry development and as stakeholder fulfiller. The rapid development of technology is a signal of automation / digitalization era. The role of technology begins to shift human’ works, the role of accounting profession is just a matter of time. Accountants are required to play a strategic role in placing themselves and adjusting themselves to the industry development. In addition, accountants are required to be as consultative as information providers for consideration in future decision making. According to informant C perspective, it stated that:

“Nowadays, technology is more important than accounting itself. Based on a study of accounting, it stated that it will be last for about 25 years. Application of technology in the academia is not too emphasized because the application can be different when we become the practitioner.”

Based on informant C perception about the lack maximum of application of technology among academics, it can be a signal of a shift in the industrial needs, from human power to machine power. In general, business people tend to expect graduates who are ready for work and academics tend to have a stronger focus on developing their intellectual abilities (Bui & Porter, 2010). The differences of technology application in academics and practitioners must be resolved as a form of academic adaptation as educators. They have to adjust for the needs of stakeholders (Ghani, 2019). Dramatically emerging technologies have a potential to change and disturb the accountants work, even the accounting researchers (Kroon, 2021). If the prospective accountant is a technology expert, another profession can take over the accountant profession (Burrit & Christ, 2016). This time, all systems have

been digitalized. Creating a financial statement manually is not efficient, revitalization of every learning process must utilize technology as part of the intellectual development for learners. It is used in order to survive in every industry development.

The future of accounting will be based on technology and analysis of financial data. This further raises concerns about the role of accountants, auditors, regulators as standard makers can keep up with technological developments (YouGov, 2016). Accounting education must establish the learners to be a competent graduate maximally. Based on institutional logic, every institution must act in accordance with rational and modern rules. Rationalization and modernization are based on isomorphism mechanisms to adapt to environmental needs (Thornton & William, 2008). Based on the perspective of informant C, "Accounting academics, especially in Lombok, were not maximally applied, especially in technology, it is contrary to the institutional logic that requires institutional organizations to be more adaptive in every environmental development".

## CONCLUSION

Revitalization as a transformation of accounting education amid the hegemony of industrial development in Lombok must be implemented immediately. Based on the focus of research and research that has been carried out, it can be concluded that the steps to revitalize accounting education in Lombok include:

### a. Practitioner's Perspective on the Importance of Revitalizing Accounting Education in Lombok

Based on the research findings of informants as agents of change rationalize (a) Industrial developments that occur in Lombok can have a negative influence on the work environment if prospective accountants are not equipped with spiritual values and local values related to human responsibility with God Almighty. (b) The dynamic development of the industry requires educational institutions to follow the flow. This results in higher standards of skills demanded by stakeholders. As an agent of change, the informant tries to make individuals more professional (normative isomorphism) conveys that universities need to improve the standardization of basic competencies following the IQF such as attitudes, knowledge, special skills, and general skills in the accounting field to gain legitimacy from stakeholders. (c) The centralization of education that is centralized and tends to be authoritarian does not provide flexibility according to the needs of the region/province, including accounting education and the accounting profession, so it is necessary to decentralize accounting education to facilitate accountants in practicing.

### b. Practitioner's Perspective on Revitalizing Accounting Education in Lombok

Here are several things needed in Curriculum revitalization of Accounting Education, which are: a) Character building, the improvement of accounting education curriculum for university students by increasing their character building. The lack of maximum character building provided by academics can cause the decreasing of students' ethical awareness. Lack of ethical awareness can lead to fraud which cause the reduction of public confidence towards accountants' performance. b) *Kampus Merdeka* Program, *Kampus Merdeka* provides an opportunity for students to choose the courses they will take, *kampus merdeka* or independent campus can be a guide for academics and practitioners to be able to synergize in improving skills, innovation, adaptation, critical thinking and problem solving. c) Accounting Consultants, Accounting education at this time should put more emphasis on accounting consultants, so how accounting at this time creates outputs / outcomes at the consultant level and not just dwell on financial statements.

### c. Practitioner's Perspective on Revitalizing Learning Methods for Accounting Education in Lombok

Revitalization of learning methods and technologies needed among others: a) The delivery of learning materials materially and immaterial. Academics must balance the learning materials that is delivered materially and immaterial. Materially means that the learning material is integrated with the latest accounting study developments. Immaterial means internalizing spiritual values and local values not only through the latest accounting study, but also through learning methods which are able to provide inner enlightenment for learners. b) Blended Learning, Higher education in particular accounting can apply blended learning between online and offline lectures, a learning process that encourages students to have the ability to access the materials independently, complete tasks and solve problems in the accounting practice. c) Team Teaching, every course could internalize IT issues and the latest developments in the learning process. Team teaching is carried out with the composition of practitioners as teachers was improved, bringing in guest lecturers and experts, holding a workshop to improve the students' ability and skill by creating a supportive academic atmosphere. d) Tracer Study, an ongoing study to find out the effectiveness and relevance of the knowledge and skills provided by the university. Tracer study is a search study of accounting graduates after graduating from college, the transition from the world of education to the world of work.

Based on the study conclusion and suggestions, researchers suggest for the further researchers to deepen the research and develop technologies that can contribute to the formation of accountants based on the findings of this study, in order to further increase the credibility of the study.

## RESEARCH CONTRIBUTION

This research contributes to the development of accounting education in Indonesia, especially areas outside Java because the development of accounting in developing areas outside Java has almost the same characteristics as the development of accounting education in Lombok. This research also contributes to the development of the accounting curriculum and the regulation of accounting education. This study shows that the importance of revitalizing accounting education is caused by industrial developments that demand adaptation from accounting education stakeholders, standardization of accounting education that still does not meet the needs of graduate users, and the centralization of accounting education, causing incompatibility with regional needs. This research also provides an understanding of the steps that need to be taken to start revitalizing accounting education.

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