THE INFLUENCE COMPETENCY AND DIGITAL LITERACY ON WORK READINESS OF FE UNY ACCOUNTING STUDENTS IN THE INDUSTRIAL REVOLUTION ERA 4.0

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Abstract: The Influence Competency and Digital Literacy on Work Readiness of FE UNY Accounting Students in The Industrial Revolution Era 4.0. This study aims to examine the influence of Ethical Competency, Knowledge Competency, Capability Competency, Relationship Competency, Analysis Competency, and Digital Literacy on Work Readiness in the 4.0 industrial revolution era. This research is associative-casual research. The population of this research is S-1 Accounting students, FE UNY class 2018. The sample of this study was determined using the purposive method. There were 61 students who met the criteria as the research sample. The analysis technique in this study uses multiple linear regression analysis. The results of this study indicate that (1) Ethical Competency has a positive effect on Work Readiness, (2) Knowledge Competency has a positive effect on Work Readiness, (3) Capability Competency has a positive effect on Work Readiness, (4) Relationship Competency has a positive effect on Work Readiness, (5) Analysis Competency has a negative effect on Work Readiness, (6) Digital Literacy has a positive effect on Work Readiness.
Keywords: Ethics Competency, Knowledge Competency, Capability Competency, Relationship Competency, Analysis Competency

Abstrak: Pengaruh Kompetensi dan Literasi Digital terhadap Kesiapan Keja Mahasiswa Akuntansi FE UNY di Era Revolusi Industri 4.0. *Penelitian ini bertujuan untuk mengetahui pengaruh Kompetensi Etika, Kompetensi Pengetahuan, Kompetensi Kemampuan, Kompetensi Hubungan, Kompetensi Analisis, dan Literasi Digital terhadap Kesiapan Kerja di era revolusi industri 4.0. Penelitian ini merupakan penelitian asosiatif kasual. Populasi penelitian ini adalah mahasiswa S-1 Akuntansi FE UNY angkatan 2018. Sampel penelitian ini ditentukan menggunakan metode purposive. Terdapat 61 mahasiswa yang memenuhi kriteria sebagai sampel penelitian. Teknik analisis pada penelitian ini menggunakan analisis regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa (1) kompetensi etika mempunyai pengaruh positif terhadap kesiapan kerja dengan nilai, (2) kompetensi pengetahuan berpengaruh positif terhadap kesiapan kerja, (3) kompetensi kemampuan mempunyai pengaruh positif terhadap kesiapan kerja, (4) kompetensi hubungan berpengaruh positif terhadap kesiapan kerja, (5) kompetensi analisis mempunyai pengaruh negatif terhadap kesiapan kerja, (6) literasi digital mempunyai pengaruh positif terhadap kesiapan kerja.*
Kata kunci*: Kompetensi Etika, Kompetensi Pengetahuan, Kompetensi Kemampuan, Kompetensi Hubungan, Kompetensi Analisis*

INTRODUCTION

The industrial revolution was a major industrialization that began in Great Britain during the late 1700s to 1800s (Savitri, 2019). The Hannover Fair introduced the term Industry 4.0 on 4-8 April 2011 and then this term was used to advance the industry with the help of technology by the German government. This phenomenon has a positive impact on the growth of new professions that have never existed before. The challenge faced in the industrial revolution is cutting human labor which will be replaced by robots.

According to the Boston Consulting Group (BCG) in Akhter & Sultana (2018), predicts that by 2025 one-third of jobs will be replaced by smart technology. The Industrial Revolution 4.0 has an impact on human work, technology, machines, and work processes in various professional fields including accountants. Accountants need to adapt and improve skills to keep up with the machine (Akhter & Sultana, 2018).

Competence is a person's expertise or ability to carry out a job or task correctly and has superior knowledge, skills, and attitudes. The competence of accountants can be seen from the education that has been taken, technical guidance and trainings that have been followed. Referring to Suttipun (2014), this study uses the competencies required by the International Education Standards (IES)

which include ethical competency, knowledge competency, capability competency, relationship competency, and analysis competency.

In the use of technology, digital literacy is very necessary related to the ability of its users. Digital literacy is an individual's ability to use digital media ethically and responsibly when getting information and interacting. According to a survey conducted by The British Computer Society, 90% of HR professionals and workers explained that most roles in organizations are as important as operating digital devices. They explained that 68% increase in efficiency is one of the benefits of digital literacy for workers.

Social Cognitive Theory reveals that learning through the social environment by observing other people, how to acquire knowledge, rules, skills, strategies, beliefs, and attitudes. This theory focuses on cognitive variables possessed by humans such as self-efficacy, goals, and expected outcomes. In addition, this theory also explains how these variables interact from external and environmental aspects such as social support, gender, ethnicity for career development.

Research from Saraswati et al., (2020) explains that competencies consisting of ethics, knowledge, abilities, relationships, and the analysis has a positive effect on the work readiness of accounting students to face the industrial revolution 4.0. Another study

from Lestari & Santoso (2019), explained that digital literacy, technological literacy, human literacy simultaneously and each has a significant effect on job readiness.

The rapid development in the Industrial Revolution 4.0 era in the field of technology makes an accounting graduate must balance his knowledge with several supporting competencies. This becomes an advantage when an accounting graduate will apply for a job. It is important for accounting students to know what competencies are needed in the era of the Industrial Revolution 4.0. Therefore, this research was conducted with the aim of knowing what competencies are needed by students in preparing themselves to work through research with the title "The Influence of Ethical Competency, Knowledge Competency, Capability Competency, Relationship Competency, Analysis Competency and Digital Literacy on Work Readiness of Accounting Students FE UNY in the Industrial Revolution Era 4.0"

LITERATURE REVIEW

Social Cognitive Theory

Social Cognitive Theory proposed by Bandura in 1986 explains that social, cognitive, and actor factors play a role in learning (Eliyani et al., 2016). Bandura called this factor self-efficacy, which means the individual's belief in his ability to complete a job. Ability and confidence in completing a task or job is important for job readiness. Therefore, the concept of self-efficacy derived from Social Cognitive Theory is very important. According to Bandura in Adelina (2018), there are three dimensions of self-efficacy.

Work Readiness

Readiness is a condition where the individual is ready to respond in a certain way to certain situations. While work is the sacrifice of body, mind, and services to produce goods, services or by obtaining certain rewards. According UU No.13 *Tahun 2003* work readiness is a person's work ability which consists of aspects of knowledge, skills, and work attitudes that are in accordance with standards. In addition, job readiness can also be defined as the ability or maturity of individuals mentally, physically, emotionally, and socially to enter and survive in the world of work according to their abilities. Individuals need work readiness in doing their work so that the results of the work will be maximized (Enung & Dwi Martika, 2018). According to Sultoni et al., (2021), the measurement of work readiness is previous experience, maturity level, mental and emotional state, intelligence and self-development efforts.

Ethical Competency

Ethical competency is competency in the form of behavior possessed by individuals based on norms that have been applied (Enung & Dwi Martika, 2018). Ethical competency is important because the accounting profession has a great responsibility to produce good financial reports. In order to compete in the 4.0 Industrial Revolution era, accountants and prospective accountants are required to have adequate ethical competency.

According to Saraswati et al., (2020) the ethical competency have a positive effect on the work readiness of accounting students to face the industrial revolution 4.0. And research conducted by Enung & Dwi Martika (2018) ethical competency have an effect on students' work readiness in facing the MEA. Individuals who have adequate ethical competency will make the work readiness of these individuals high. Based on the explanation above the hypothesis formulated is:

H_1: Ethical Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era.

Knowledge Competency

Knowledge competency is individual competency resulting from human sensing related to mastery of concepts, methods, theories, and philosophy in certain fields of science (Hatta et al., 2016). Knowledge

competency in this study is measured based on research conducted by Suttipun (2014) which has been adjusted, namely knowledge of IFRS, knowledge about accounting occupation, knowledge about Industrial Revolution Era 4.0, knowledge about change management.

According to Saraswati et al., (2020) the knowledge ompetency have a positive effect on the work readiness of accounting students to face the industrial revolution 4.0. And research conducted by Enung & Dwi Martika (2018) knowledge competency have an effect on students' work readiness in facing the MEA. Individuals who have adequate competency will make themselves more ready to work and face things. Based on the explanation above the hypothesis formulated is:

H_2: Knowledge Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era.

Capability Competency

Capability competency is the competency possessed by individuals to complete their work or master the things they want to do (Enung & Dwi Martika, 2018). There are two factors that influence the competency of abilities, namely the factor of intellectual and physical abilities. Capability competency in this study was measured based on research conducted by Suttipun

(2014) which had been adjusted, namely perception of competition between accountants, perception of negotiation skills, perception of political issues around Industrial Revolution Era 4.0, perception of accounting standards.

According to Saraswati et al., (2020) the capability competency have a positive effect on the work readiness of accounting students to face the industrial revolution 4.0. And research conducted by Enung & Dwi Martika (2018) capability competency have an effect on students' work readiness in facing the MEA. Competency in the form of adequate individual intellectual abilities will have an impact on individual work readiness. Based on the explanation above the hypothesis formulated is:

H3: Capability Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era.

Relationship Competency

Relationship competency is the ability to interact and socialize between individuals with friends, parents, family, or with the social environment and can make positive or negative relationships (Enung & Dwi Martika, 2018). Relationship competency in this study was measured based on research conducted by Suttipun (2014) which had been adjusted, namely work happiness, teamwork skills, knowledge about culture,

tolerance for differences in ethnicity, race, religion, and nationality.

According to Saraswati et al., (2020) the relationship competency have a positive effect on the work readiness of accounting students to face the industrial revolution 4.0. And research conducted by Enung & Dwi Martika (2018) relationship competency have an effect on students' work readiness in facing the MEA. Competency in a good relationship will make the ability to interact between individuals with other people to be adequate. This will have an impact on individual work readiness. Based on the explanation above the hypothesis formulated is:

H4: Relationship Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era.

Analysis Competency

Analysis competency is the ability of an individual to investigate by following a process in the form of organizing, grouping data, and clarifying data to obtain facts that are in accordance with the actual situation (Enung & Dwi Martika, 2018). The measurement of analysis competency carried out in this study refers to research from Suttipun (2014) which has been adjusted, namely language skills, information

technology expertise, expertise in the use of accounting software.

According to Saraswati et al., (2020) the analysis competency have a positive effect on the work readiness of accounting students to face the industrial revolution 4.0. And research conducted by Enung & Dwi Martika (2018) analysis competency have an effect on students' work readiness in facing the MEA. The more adequate level of analysis competency through mastery of language and technology will affect job readiness. Based on the explanation above the hypothesis formulated is:

H_5: Analysis Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era.

Digital Literacy

Digital literacy is the ability to understand and use information from various sources in any form that is accessed through computer devices. Measurement of digital literacy in this study refers to Ng (2012) namely technical, cognitive, social-emotions.

According to the results of Lestari & Santoso, A. (2019) research, digital literacy has a positive effect on job readiness. Digital liteacy is important and very much need for individuals to be able to follow the digital world as it is today, including in the world of work. The more adequate digital literacy they have, the more ready the individual will be to

work. Based on the explanation above the hypothesis formulated is:

H_6: Digital Literacy has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era.

RESEARCH METHODS

Research Design

The type of research used is a quantitative approach research. The nature of this research is causal associative, namely research that examines the causal relationship or effect of the independent variable on the dependent variable.

Place and Time of Research

This research was conducted at the Faculty of Economics, Yogyakarta State University. The participants of this study were undergraduate students of Accounting, Faculty of Economics, UNY, class 2018. This research was carried out from January 2022 to June 2022.

Population and Sample of Research

The population of this study is students of Accounting, FE UNY. The following is data the number of undergraduate students of Accounting, FE UNY.

Table 1. Number of Accounting Students FE UNY

No.	Class	Total
1.	2018	61

No.	Class	Total
2.	2019	114
3.	2020	121
4.	2021	176
	Total	**472**

Source: Data Processed, 2022

The sampling technique in this research is purposive sampling technique. The sample criteria in this study are:

1. Active Student S-1 Accounting FE UNY Class of 2018
2. Have or are doing an internship

The number of Accounting Student FE UNY class of 2018 are:

Table 2. Number of Accounting Students FE UNY Class of 2018

No.	Class	Total
1.	A 2018	27
2.	U 2018	34
	Total	**61**

Source: Data Processed, 2022

Data Collection Technique

The data collection technique in this study used an online questionnaire with Google Form media which would be distributed to respondents through class groups. All of these questions were measured using a Likert scale with 4 answer choices for each question. The purpose of giving a 4-level Likert scale is to eliminate the weakness of measurement using a 5-level Likert scale so that there is no bias (Sugiyono, 2009). According to Octaviani (2013), the reasons for eliminating the middle answer category include: 1) the undecided category has a double meaning, namely giving answers and can also be hesitant or neutral, 2) to find out the tendency of respondents' answers to be negative or positive, 3) the availability of middle answers will lead to a tendency to answer neutrally or hesitate. The questionnaire will also be accompanied by an explanation regarding the purpose of this research.

Data Analysis Techniques

The data analysis techniques are descriptive statistics with frequency distribution table, classic assumption test, and multiple linear regression analysis.

RESEARCH RESULTS AND DISCUSSION

Data Description

Respondents from this study were S-1 Accounting Students, Faculty of Economics, Yogyakarta State University class 2018. Data collection was carried out in May 2022 and got 61 respondents. The respondents in this study were dominated by 2018 U class accounting students with a percentage of 55,7% or 44 students while 2018 A class with a percentage of 44,3% or 27 students. In this study respondents were dominated by female gender with a percentage of 70,5% or 43 respondents while male gender had a percentage of 29,5% or 18 respondents. The GPA of the respondents in this study were dominated by students with GPA > 3,5 with

a percentage of 90,2% or 55 students. While students with GPA 3,5 the percentage is 9,8% or 6 students.

Descriptive Statistic Analysis

Ethical Competency

The Ethical Competency variable has a maximum value of 32, a minimum value of 19, an average value of 27,46, and a standard deviation of 3,585. The tendency for ethical competency variables will be categorized with the following provisions:

Table 3. Respondent's Assessment Toward the Ethical Competency

Interval	Category	Frequency	Precentage
$X > 24$	Height	45	73,8
$16 \leq X \leq 24$	Medium	16	26,2
$X < 16$	Low	0	0
Total		**61**	**100**

Source: Primary Data Processed, 2022

Based on the calculations in table 3, it is known that the ethical competency in the height category has a frequency of 45 or 73,8%, the medium category has a frequency of 16 or 26,2% height level.

Knowledge Competency

The Knowledge Competency variable has a maximum value of 28, a minimum value of 17, an average value of 22,54, and a standard deviation of 3,529. The trend of the knowledge competency variable will be categorized with the following provisions:

Table 4. Respondent's Assessment Toward the Knowledge Competency

Source: Primary Data Processed, 2022

Based on the calculations in table 4, it is known that the knowledge competency category in the height category has a frequency of 34 or 55,7%, the medium category has a frequency of 27 or 44,3%. The

Interval	Category	Frequency	Precentage
$X > 21$	Height	34	55,7
$14 \leq X \leq 21$	Medium	27	44,3
$X < 14$	Low	0	0
Total		**61**	**100**

table above indicates that the Knowledge Competency level of the 2018 S1 Accounting Student at FE UNY is at a high level.

Capability Competency

The Capability Competency variable has a maximum value of 36, a minimum value of 16, an average value of 26.41, and a standard deviation of 4.727. The trend of the capability competency variable will be categorized with the following provisions:

Table 5. Respondent's Assessment Toward the Capability Competency

Interval	Category	Frequency	Precentage
$X > 27$	Height	22	36,1
$18 \leq X \leq 27$	Medium	37	60,7
$X < 18$	Low	2	3,3
Total		**61**	**100**

Source: Primary Data Processed, 2022

Based on the calculations in table 5, it is known that the capability competency in the high category has a frequency of 22 or 36,1%, the medium category has a frequency of 37 or 60,7%, and the low category is 2 or 3,3%. The table above indicates that the level of Capability Competency of S1 Accounting Students class 2018 FE UNY is at the medium level.

Relationship Competency

The Relationship Competency variable has a maximum value of 32, a minimum value of 19, an average value of 27,69, and a standard deviation of 4,052. The tendency of relationship competency variables will be categorized with the following provisions:

Table 6. Respondent's Assessment Toward the Relationship Competency

Interval	Category	Frequency	Precentage
X > 24	Height	48	78,7
16 ≤ X ≤ 24	Medium	13	21,3
X < 16	Low	0	0
Total		**61**	**100**

Source: Primary Data Processed, 2022

Based on the calculations in table 6, it is known that the relationship competency in the height category has a frequency of 48 or 78,7%, the medium category has a frequency of 13 or 21,3%. The table above indicates that the level of Relationship Competency of S1 Accounting Students batch 2018 FE UNY is at a high level.

Analysis Competency

The Analysis Competency variable has a maximum value of 18, a minimum value of 5, an average value of 13,62, and a standard deviation of 3,205. The trend of analysis competency variables will be categorized with the following provisions:

Table 7. Respondent's Assessment Toward the Analysis Competency

Interval	Category	Frequency	Precentage
X > 15	Height	19	31,1
10 ≤ X ≤ 15	Medium	37	60,7
X < 10	Low	5	8,2
Total		**61**	**100**

Source: Primary Data Processed, 2022

Based on the calculations in table 7, it is known that the competency analysis in the height category has a frequency of 19 or 31,1%, the medium category has a frequency of 37 or 60,7%, and the low category is 5 or 8,2%. The table above indicates that the level of Analysis Competency of S1 Accounting Students batch 2018 FE UNY is at the medium level.

Digital Literacy

The Digital Literacy variable has a maximum value of 40, a minimum value of 22, an average value of 32,16, and a standard deviation of 5,264. The trend of digital literacy variables will be categorized with the following provisions:

Table 8. Respondent's Assessment Toward
the Digital Literacy

Interval	Category	Frequency	Precentage
X > 30	Height	32	52,5
20 ≤ X ≤ 30	Medium	29	47,5
X < 20	Low	0	0
Total		**61**	**100**

Source: Primary Data Processed, 2022

Based on the calculations in table 8, it is known that digital literacy in the height category has a frequency of 32 or 52,5%, the medium category has a frequency of 29 or 47,5%. The table above indicates that the Digital Literacy level of the 2018 S1 Accounting students at FE UNY is at a high level.

Work Readiness

The Work Readiness variable has a maximum value of 40, a minimum value of 26, an average value of 35,08, and a standard deviation of 3,926. The trend of work readiness variables will be categorized with the following conditions:

Table 9. Respondent's Assessment Toward
the Work Readiness

Interval	Category	Frequency	Precentage
X > 30	Height	51	83,6
20 ≤ X ≤ 30	Medium	10	16,4
X < 20	Low	0	0
Total		**61**	**100**

Source: Primary Data Processed, 2022

Based on the calculations in table 9, it is known that the work readiness in the height category has a frequency of 51 or 83,6%, the medium category has a frequency of 10 or 16,4%. The table above indicates that the work readiness level of the 2018 undergraduate accounting students at FE UNY is at a high level.

Classic Assumption Test

Normality Test

The results of the normality test can be seen in the table below:

Table 10. Normality Test Results

Source: Primary Data Processed, 2022

Based on table 10, it can be seen that the

Variable	Sig	Limit	Description
Unstandardized Residual	0,100	> 0,05	Normal

significance value is 0,100. The test results indicate that the significance value is greater than 0,05 so it can be concluded that the data is normally distributed.

Linearity Test

The results of the linearity test can be seen in the table below:

Table 11. Linearity Test Results

Variable	Sig	Limit	Description
X1 – Y	0,202	> 0,05	Linear
X2 – Y	0,660	> 0,05	Linear
X3 – Y	0,066	> 0,05	Linear
X4 – Y	0,587	> 0,05	Linear
X5 – Y	0,076	> 0,05	Linear

| X6 – Y | 0,355 | > 0,05 | Linear |

Source: Primary Data Processed, 2022

Based on table 11, it can be seen that the value of each variable is greater than 0.05 so it can be concluded that all X variables have a linear relationship with Y variables.

Multicollinearity Test

The results of the multicollinearity test can be seen in the table below:

Table 12. Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Ethical Competency	0,442	2,260	There is no multicollinearity
Knowledge Competency	0,387	2,583	There is no multicollinearity
Capability Competency	0,662	1,510	There is no multicollinearity
Relationship Competence	0,378	2,648	There is no multicollinearity
Analysis Competence	0,814	1,228	There is no multicollinearity
Digital Literacy	0,449	2,228	There is no multicollinearity

Source: Primary Data Processed, 2022

Based on the table above, it can be seen that all independent variables have a tolerance value of more than 0.10 and a VIF value of less than 10. So, it can be said that there is no multicollinearity of the data in this study.

Heteroscedasticity Test

The results of the heteroscedasticity test can be seen in the following table:

Table 13. Heteroscedasticity Test Results

Variable	Sig	Limit	Description
Ethical Competency	0,688	> 0,05	There is no heteroscedasticity
Knowledge Competency	0,156	> 0,05	There is no heteroscedasticity
Capability Competence	0,302	> 0,05	There is no heteroscedasticity
Relationship Competence	0,061	> 0,05	There is no heteroscedasticity
Analysis Competence	0,981	> 0,05	There is no heteroscedasticity
Digital Literacy	0,072	> 0,05	There is no heteroscedasticity

Source: Primary Data Processed, 2022

Based on the table above, it can be seen that the significance value is greater than 0.05. Therefore, all the variables in this study did not show symptoms of heteroscedasticity.

Hypothesis Test

The table of multiple linear regression analysis are:

Table 14. Multiple Linear Regression Analysis Results

Variable	B	t	p value	Description
(Constant)	7,879			
Ethical Competency	0,212	2,049	0,045	Significant
Knowledge Competency	0,231	2,019	0,048	Significant
Capability Competence	0,224	3,437	0,001	Significant
Relationship Competence	0,212	2,105	0,040	Significant
Analysis Competence	-0,039	-0,449	0,655	Not significant
Digital Literacy	0,149	2,089	0,041	Significant
F count	31,709			
Sig F	0,000			
Adjusted R Square	0,754			

Source: Primary Data Processed, 2022

Frist Hypothesis Test (H_1)

The ethical competency variable has p value of 0,045. This p value is lower than the predetermined significance level of 0,05 or $0,045 < 0,05$. In table 14 it is known that the t value for this variable is 2,049. The regression coefficient value of the ethical competency variable is 0,212. This means that if the ethical competency variable increases by one unit, the work readiness will increase by 0,212 assuming the other independent variables remain. Therefore, it can be concluded that the ethical competency variable has a positive influence on the work readiness variable or H_1 is supported.

The results of this study are in line with research conducted by Saraswati et al (2020) which states that the Ethical Competency variable has a positive influence on student readiness. In addition, Enung & Dwi Martika (2018) also stated that Ethical Competency has a positive effect on student work readiness in facing the MEA.

To improve ethics, an accountant must be professional by increasing skills, insight, and being ready to accept change and having a commitment to maintain values and ethics. This research proves that learning Professional Ethics courses can shape the perception and level of ethical competence of accounting students to be ready to face the world of work. This competency is in accordance with one of the competency theories developed by IES which contains values, attitudes, and professional ethics.

Second Hypothesis Test (H_2)

The knowledge competency variable has p value of 0,048. This p value is lower than the predetermined significance level of 0,05

or 0,048 < 0,05. In table 34 it is known that the t value for this variable is 2,019. The regression coefficient value of the knowledge competency variable is 0,231. This means that if the knowledge competency variable increases by one unit, the work readiness will increase by 0,231 assuming other independent variables remain. Therefore, it can be concluded that the knowledge competency variable has a positive influence on the work readiness variable or H_2 is supported.

The results of this study are in line with research conducted by Saraswati et al (2020) which states that the Knowledge Competency variable has a positive influence on student readiness. In addition, Enung & Dwi Martika (2018) also stated that Knowledge Competency has a positive effect on student work readiness in facing the MEA.

Knowledge Competency in the era of the industrial revolution 4.0 is very important. This is because knowledge competency not only reduces the risk of unemployment but also increases the competitiveness of the world of work. The Ministry of Education together with the government not only provides affordable education but education must also be in line with the changes that are happening, especially the era of the industrial revolution 4.0.

Third Hypothesis Test (H_3)

The capability competency variable has p value of 0,001. This p value is lower than the predetermined significance level of 0,05 or 0,001 < 0,05. In table 34, it is known that the t value for this variable is 3,437. The regression coefficient value of the capability competency variable is 0,224. This means that if the capability competency variable increases by one unit, the work readiness will increase by 0,224 assuming other independent variables remain. Therefore, it can be concluded that the capability competency variable has a positive influence on the work readiness variable or H_3 is supported.

The results of this study are in line with research conducted by Saraswati et al (2020) which states that the Capability Competency variable has a positive influence on student readiness. In addition, Enung & Dwi Martika (2018) also stated that Capability Competency has a positive effect on student work readiness in facing the MEA.

Capability Competency is in line with the expertise possessed by an accountant to complete a job that can be seen from its performance. The more adequate the competency level of students' abilities, the more ready they will be to face challenges in the era of the industrial revolution 4.0. A student has not entered the world of work so he has not felt the competition between accountants directly. However, a student already has an idea of how to use the skills he

has in preparing himself to compete when entering the world of work.

Fouth Hypothesis Test (H4)

The relationship competency variable has p value of 0,040. This p value is lower than the predetermined significance level of 0,05 or 0,040 < 0,05. In table 34, it is known that the t value for this variable is 2,105.

The regression coefficient value of the relationship competency variable is 0,212. This means that if the relationship competency variable increases by one unit, the work readiness will increase by 0,212 assuming other independent variables remain. Therefore, it can be concluded that the relationship competency variable has a positive influence on the work readiness variable or H4 is supported.

The results of this study are in line with research conducted by Saraswati et al (2020) which states that the Relationship Competency variable has a positive influence on student readiness. In addition, Enung & Dwi Martika (2018) also stated that Relationship Competency has a positive effect on student work readiness in facing the MEA.

The results of this study can be concluded that accounting students are ready to apply relationship competency in the era of the industrial revolution 4.0 with comfort in the workplace, mutual respect for differences, cultural knowledge, ability to cooperate and tolerance. This can affect the readiness of accounting students in facing the world of work.

Five Hypothesis Test (H5)

The competency analysis variable has p value of 0,655. This value is higher than the predetermined significance level of 0,05 or 0,655 > 0,05. In table 34, it is known that the t value for this variable is -0,449.

The regression coefficient value of the competency analysis variable is -0.039. This value indicates that there is an opposite effect between the analysis of competency variables and work readiness. This means that if the competency analysis variable increases by one unit, on the contrary, the work readiness variable will decrease by 0.039 with the assumption that the other independent variables remain. Therefore, it can be concluded that the competency analysis variable does not have a positive effect on the work readiness variable or H5 is not supported.

The results of this study are in line with research conducted by Wirianata (2017) which states that Analysis Competency does not have a positive effect on student work readiness in facing the MEA. In addition, research conducted by Suttipun (2014) also states that Analysis Competency does not

have a significant effect on student readiness in facing the MEA.

Through the calculation of the frequency table, competency analysis is at the medium level, but this result has not been able to become a variable that affects the work readiness of accounting students at FE UNY class 2018. This shows that most respondents feel that the existence of analysis competency has no implications for increasing work readiness of accounting students. In Social Cognitive Theory explains that someone who has low self-efficacy tends to avoid challenges and will imagine failure. Conversely, someone who has high efficacy tends to accept challenges.

The factor that can affect the competency analysis in this study is when the 2018 FE UNY Accounting students carry out practical courses on Covid-19 cases that appear and require students to study online suddenly. The unpreparedness of students and lecturers affects the learning process of practicum courses. The difficulty in applying offline learning to online is the main obstacle so that students find it difficult to absorb practical courses. This can affect the readiness of students to operate accounting software. In addition, the English language learning platform provided is underutilized by students. Students tend to be afraid to join the learning forum so that students are less able to hone their skills in active English. The lack of software training and active English makes

students think that it is difficult so they tend to avoid these challenges.

Sixth Hypothesis Test (H_6)

The digital literacy variable has p value of 0,041. This p value is lower than the predetermined significance level of 0,05 or 0,041 < 0,05. In table 34, it is known that the t-count value for this variable is 2,089.

The regression coefficient value of the digital literacy variable is 0,149. This means that if the digital literacy variable increases by one unit, work readiness will increase by 0,149 assuming other independent variables remain. Therefore, it can be concluded that the digital literacy variable has a positive influence on the work readiness variable or H_6 is supported.

The results of this study are in line with research conducted by Lestari & Santoso (2019) which states that the Digital Literacy variable has a significant influence on student work readiness in the era of the industrial revolution 4.0. In addition, Yulianti et al (2021) also stated that Digital Literacy has a significant and positive effect on students' Work Readiness in facing the Digital Technology Disruption Era.

In the era of the industrial revolution 4.0, digital technology has changed to become faster and more efficient. This causes prospective accountants to be able to adapt quickly to changes that occur so that they are

able to compete. Companies will be more interested and provide added value to individuals who have other skills. Mastery of digital literacy requires students to use the information obtained so that it is useful and can make work easier. With the search tool, students can learn quickly and easily

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the analysis and discussion above, the conclusion of this research is as follows:
1. Ethical Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era. This is because the p value of 0,045 is smaller than 0,05 (0,045 < 0,05).
2. Knowledge Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era. This is the p value of 0,048 is smaller than 0,05 (0,048 < 0,05).
3. Capability Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era. This is because the p value of 0,045 is smaller than 0,001 (0,001 < 0,05).
4. Relationship Competency has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era. This is because the p value of 0,040 is smaller than 0,05 (0,040 < 0,05).
5. Analysis Competency has a negative effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era. This is because p value of 0,655 is greater than 0,05 (0,655 > 0,05).
6. Digital Literacy has a positive effect on Work Readiness of Accounting Students at FE UNY in facing the Industrial Revolution 4.0 era. This is because the p value of 0,041 is smaller than 0,05 (0,041 < 0,05).

Suggestion

Based on the conclusion above, the suggestion is as follows:
1. For the Student
   Based on the research results, it is expected that 2018 FE UNY accounting students who are preparing to look for work can understand the competencies needed to be accepted by the company. To improve ethical competence, students must be able to manage emotions both in completing college assignments and in daily life. Students can seek additional knowledge about professions related to accounting. In capability competency, students should increase their perception of political issues in the era of the industrial revolution 4.0. Knowledge competency requires students to have knowledge about culture. So, students must increase their knowledge about culture. In facing job competition, students should increase their analytical competence by improving their speaking and writing skills in English. Students should improve their skills in using ICT so that they can add value to students in facing job competition. To improve work readiness, students should increase intelligence by reading books related to their field of expertise.
2. For the Accounting Study Programs

Based on the results of the research, lecturers, study programs, and other related institutions can take the results of this research as a consideration to be used as evaluation material in designing curriculum and compiling learning materials given to accounting students FE UNY related to this topic. Things that can be done such as adding more material on this topic when learning, then holding workshops or seminars on this topic for FE UNY students. To increase student knowledge, lecturers should provide more knowledge about professions related to accounting. In improving the analysis competency study program, it should provide or activate English language training so that it can increase the foreign language competence of students.

3. For the Future Researcher

Based on theoretical studies and research results, it is better for further researchers if they want to research on the same topic, can use different variables and when data collection for respondents can be done directly meet with respondents so that there is no misperception between researchers and respondents. In addition, further researchers can increase the number of populations in a wider scope, not only limited to 1 small group. Further researchers can also examine how to improve each competency in this study.

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