



Is students' Accounting Employability Influenced by Work Integrated Learning and Networking Behavior?

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Abstract

Accounting employability skills for accounting vocational graduates include general skills, technical skills, and general knowledge, so that graduates have eligibility in the accounting field. The condition of accounting employability skills still tends to be low so that the availability of graduates in the world of work is still not optimal. This study aims to examine the effect of work-integrated learning on accounting employability skills through networking behavior. The research population was all accounting students in Klaten Regency, totaling 835 students. The sample technique used was purposive sampling with a sample size of 387 students. The test results show that work integrated learning affects accounting employability skills, networking behavior affects accounting employability skills, and work integrated learning indirectly affects accounting employability skills through networking behavior. The results show that students' practical experience in the vocational curriculum has an impact on networking behavior to stay connected to the world of work, which ultimately increases students' employability. The results of this study provide recommendations to the government as a policy maker to improve the quality of learning that is integrated with the world of work so that it has a long-term impact on improving the quality of student employment.

How to Cite

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INTRODUCTION

The skills that make a person employable are referred to as "employability skills," further to the ongoing opportunities for students to engage in academic and practical learning by utilizing creativity and innovation (Mittal & Raghuvaran, 2021). However, the employability skills of vocational school students often do not meet the needs of the job market. Center for Indonesian Policy Studies (2021) states that only 32% of vocational school graduates with entry-level skills, 39% of generic skills, and 31% of technical skills can meet the expectations of Indonesian employers. In particular, Accounting and Finance majors in vocational schools face a major challenge in improving the employability skills of their students. According to Puslitjak DIKBUD (2020), the suitability of Accounting students' expertise competencies with the World Business World Industry is still low, with only about 11.98% of the five major provinces in Indonesia. Data from the National Labor Force Survey also shows that Accounting or finance is among the top five majors that produce high unemployment rates at the national level (Khurniawan et al., 2019). This condition is caused by the gap between the demands of the labor market and the output of graduates produced by accounting vocational schools. The gap between graduates' skills and the demands of the job market is often caused by differences in views between business school graduates, practitioners, and educators (Griffin & Coelho, 2019; Howcroft, 2017; McMurray et al., 2016; Osmani et al., 2019). Accounting employability skills demanded by the job market is the mastery of accounting knowledge and skills in presenting financial statements (Salome, 2012). According to Lim et al (2016) conditions in the field show that new accounting practitioners have not fully developed technical knowledge, communication skills and real-world work-based experience.

Klaten Regency in Central Java, has many vocational high schools with Account-

ing study programs, which produce a large number of graduates. Data from Badan Pusat Statistik (2022) shows an increase in the open unemployment rate in recent years, which is dominated by vocational school graduates. Labor market expectations are not always met as vocational school students' employability skills are often below the expected average (Mengistu & Negasie, 2022). Accounting majors produce too many graduates, which can lead to an increase in unemployment (Reyad et al., 2020). The lack of Accounting skills may create a risk that graduates cannot be placed in the job market. This contradicts the human capital theory that envisions the development of graduates' skills and knowledge through the education process in order to create higher productivity and income (Suleman, 2018). The theoretical basis for this research is social cognitive theory which is also the basis for career development research and provides a strong framework for understanding how individuals learn through observing others and how network behavior can play a role in career development and improving work skills (Margolis & Mead, 2015; Zhou & Brown, 2015). Based on social cognitive theory, it is known that a person will observe more behavioral models and their consequences, so that in the future the results of these observations are adopted in their behavior.

Many factors influence employability skills, one of which is demand and support. Presidential Instruction No. 9/2016 on the Revitalization of Vocational Schools emphasizes the importance of cooperation with the business world to provide access to students for internships and Field Work Practices. Work integrated learning like this is able to improve employability skills in Accounting. Apprenticeship experience can increase the chances of obtaining full-time employment by 4% (Ismail, 2018). Clarke (2017) also noted that students' employability skills are more focused on developing generic skills and enhancing work integrated learning. However, it should be noted that the design of work integrated learning in internship placements is

often problematic (Jackson, 2015), so work integrated learning does not always impact on employability skills in Accounting. Therefore, the results of previous research on the impact of work integrated learning on employability skills in Accounting have not been consistent.

The networking behavior factor also plays a role in influencing employability skills, because it involves personal aspects in accessing resources that can improve employability both internally and externally. Networking can influence the relational dimension of social capital (Batistic & Tymon, 2017). Based on social cognitive theory, individuals strive to improve the quality of their lives and their environment (Yang & Zhang, 2022). Networking can provide access to resources and information, which contributes to an increase in perceived employability skills. Social networks can also help improve competitiveness in the job market (Garg & Telang, 2018; Ho, 2023). Networking behavior, which includes students' social networking behavior, has a significant role in improving accounting employability skills. Employability skills development can help strengthen students' cognition, expand their knowledge and skills, and make their social networking behaviors more exploratory, systematic, and meaningful in career development (Yang & Zhang, 2022). In this context, work integrated learning, such as internships, collaborative education, and field practicum placements, play an important role in enhancing students' networking behavior. Work-integrated learning can facilitate behaviors such as connecting with information resources and contributing to existing networks (Milligan et al., 2014). Therefore, work integrated learning can improve students' networking behavior, which in turn affects accounting employability skills.

Various problems related to employability skills in the field of accounting in Klaten Regency are the reason for the importance of research on accounting employability skills of vocational students in the region. The results

of this study are expected to provide useful insights and input for the government, schools, teachers, and students in developing factors that influence accounting employability skills, thus aligning the vision, mission, and learning strategies to improve the quality of graduates in the field of Accounting.

Previous research tends to focus on examining the impact of work integrated learning on accounting employability skills. Huq & Gilbert (2013); Jackson (2013); Palmer, Young, & Campbell (2018) mentioned that Work integrated learning (WIL) plays a role in equipping students' employability skills. However Jackson (2015) stated that learning integration design often occurs in internship placements, thus making work integrated learning have no direct impact on accounting employability skills. This study examines the role of networking behavior as a mediating variable that connects work integrated learning to accounting employability skills indirectly. This is based on Yang & Zhang (2022) shows that the enhancement of employability skills can contribute to the improvement of individual cognition, reinforcement of skills and knowledge possessed, and make their networking behaviors more exploratory, systematic, and have meaningful significance in the course of their career development. This research also shows that networking behavior is an important factor in improving basic competencies for students and enabling them to market themselves more effectively. Thus, it is important to examine work integrated learning on accounting employability skills through networking behavior.

Research questions in this study are: (1) Does networking behavior affect employability in accounting?; (2) Does work-integrated learning affect accounting employability?; (3) Does work-integrated learning affect networking behavior?; and (4) Does networking behavior mediate the effect of work-integrated learning on accounting employability?

METHODS

The type of research used is quantitative descriptive research to find out how the influence of work-integrated learning and networking behavior on accounting employability skills. The population of this study includes all students who take the Accounting program in Klaten Regency vocational schools in the 2023/2024 school year. Klaten Regency has a total of 15 vocational schools which make a considerable contribution to the number of Accounting program graduates entering the job market in accounting. The total research population reached 833 students. This study used purposive sampling technique, which is one of the non-probability sampling techniques where subjects are selected based on characteristics relevant to the research objectives

(Obilor, 2023; Thomas, 2022). The purposive sampling technique was chosen to collect information from respondents who are most relevant to the research, so that the margin of error can be minimized and the research results can be in accordance with the research context. This research topic focuses on accounting employability skills of students who have passed the work integrated learning period, so there needs to be adjustments to the research sample to minimize the margin of error. The purposive criteria set in accordance with the research objectives are: (1) schools that get funding assistance from the central government or foundations; (2) public and private schools that have received A accreditation; (3) schools whose students in class XII have completed all basic subjects of the expertise program and subjects of expertise concentrati-

Table 1. Research Sample Based on Purposive Sampling Criteria

No	Vocational Schools	Population	Criteria				Sample
			1	2	3	4	
1	SMK Negeri 1 Pedan	108	√	√	√	√	108
2	SMK Negeri 4 Klaten	107	√	√	√	√	107
3	SMK Negeri 1 Juwiring	69	√	√	√	√	69
4	SMK Muhammadiyah 2 Klaten Utara	55	√	√	√	√	55
5	SMK PGRI Pedan	48	√	√	√	√	48
6	SMK Negeri 1 Klaten	142	√	√	√	X	-
7	SMK Negeri 1 Jogonalan	142	√	√	√	X	-
8	SMK Muhammadiyah 1 Jatinom	43	√	X	√	√	-
9	SMK Batur Jaya 2 Ceper	29	√	X	√	√	-
10	SMK Muhammadiyah Delanggu	25	√	X	√	√	-
11	SMK Muhammadiyah 1 Prambanan	20	√	X	√	√	-
12	SMK Muhammadiyah 1 Wedi	17	√	X	√	√	-
13	SMK Kristen 2 Klaten	13	√	X	√	√	-
14	SMK Muhammadiyah 3 Klaten Tengah	8	√	X	√	√	-
15	SMK Muhammadiyah Cawas	7	√	X	√	√	-
		833					387

Source: Processed primary data (2023)

on; (4) schools whose students have completed Field Work Practices or internships. The total sample based on the purposive sample was 387 students spread across 3 public schools and 2 private schools.

The data collection method was carried out using a questionnaire assisted by the Google Form platform. This data collection process follows the probability sampling technique, which ensures that every member of the population has the opportunity to respond to the questionnaire (Senan & Sulphrey, 2022). The questionnaire was developed based on a review of relevant literature (Nicolescu & Nicolescu, 2019). The development of this questionnaire involved the adaptation of previous research indicators and was tailored to the objectives of the research being conducted. Overall, the research instrument consists of 3 constructs and 23 indicators.

The data analysis technique uses a Structural Equation Model in this case is PLS SEM. The use of this data analysis is because this research aims to build theory or is prediction-oriented, with a variance approach (Hair et al., 2012; Wong, 2013). PLS-SEM relies on building models that reveal causal relationships between variables (Kock, 2015). In addition, PLS SEM is used in this study for testing complex models in both constructs and indi-

cators (Ringle et al., 2020). The model evaluation stage in Partial Least Squares Structural Equation Modeling (PLS-SEM) consists of two main parts, namely measurement model evaluation (outer model) and structural model evaluation (inner model) (Ghozali & Latan, 2015; Hair, J., Black, W., Babin, B., & Anderson, 2014).

Outer model evaluation includes convergent validity test, discriminant validity test, and reliability. First, convergent validity is used to measure the extent to which indicators are able to measure certain constructs provided that the factor loading value must be greater than 0.7 to be considered valid. Second, discriminant validity is used to ensure that each construct is different, the indicators of a particular construct should not have a strong correlation with other constructs. Third, reliability is used to indicate adequate internal consistency, the provisions of reliability measured by composite reliability must be between 0.7 and less than 0.95.

Inner model evaluation includes path efficiency test, coefficient of determination test, F2 effect size test, and hypothesis testing. First, the path coefficient (β) test is used to measure how strong the relationship between constructs is explained in the model by looking at the t-statistic and p-value. Second, the coef-

Table 2. Measurement of Research Constructs

Variable	Indicator	Source
Accounting employability skills	Conceptual knowledge; Special topics in accounting; achieving the highest grades; priority in academic work high subject level; confidence in getting a job; professional principles at work; K3 practice; processing journal entries; processing general ledger compile financial reports; operate spreadsheets; accounting computer	(Kepmenaker No 182 Th 2013; Rothwell et al., 2008; Senan & Sulphrey, 2022)
Networking behavior	maintain contact; socialize; engaging in professional activities; participation in community activities; increase internal visibility	(Forret & Dougherty, 2001)
Work integrated learning	re-internship preparation; Authenticity Alignment; Integrated learning support Supervision access	(Kiriri, 2019; Smith, 2012)

Source: Processed data (2023)

efficient of determination (R^2) is used to show the extent to which variability in endogenous variables is explained by exogenous latent variables. Third, the F^2 effect size test is used to help measure the extent of the influence of exogenous latent variables on endogenous latent variables or to evaluate the goodness of the model. Fourth, hypothesis testing which uses the bootstrapping resampling method to test the significance of the relationship between constructs. The hypothesis is accepted if the p value is <0.05 and the t -statistic $>$ t -table

The PLS-SEM model evaluation step is key in empirical research involving conceptual models, helping researchers determine the extent to which the model is appropriate and how well it explains the relationships between variables in the research framework.

RESULT AND DISCUSSION

This research model is compiled with second order confirmatory factor analysis. Model testing is carried out in two levels, first testing the latent dimensional constructs to their measuring indicators, second testing the latent constructs to their dimensional constructs. Latent variables in this research model are ac-

counting employability skills, networking behavior, and work integrated learning. Testing is done using SmartPLS.

Model Measurement Evaluation

Model measurement evaluation is used to measure the extent to which indicator blocks relate to their latent variables. Outer model testing is used to measure validity and reliability estimates on accounting employability skills, networking behavior, and work integrated learning variables. Based on the research variables, the structural model path coefficients SEM PLS can be seen in the Figure 2.

Convergent Validity

In evaluating the measurement model, the first thing to analyze is the convergent validity value. The value of convergent validity is seen from the factor loading value which must meet above the value of 0.7. If the factor loading value exceeds 0.7, it is declared to fulfill validity, while the factor loading value of less than 0.7 indicates that convergent validity is not met. The following presents the results of testing discriminant validity using SmartPLS.

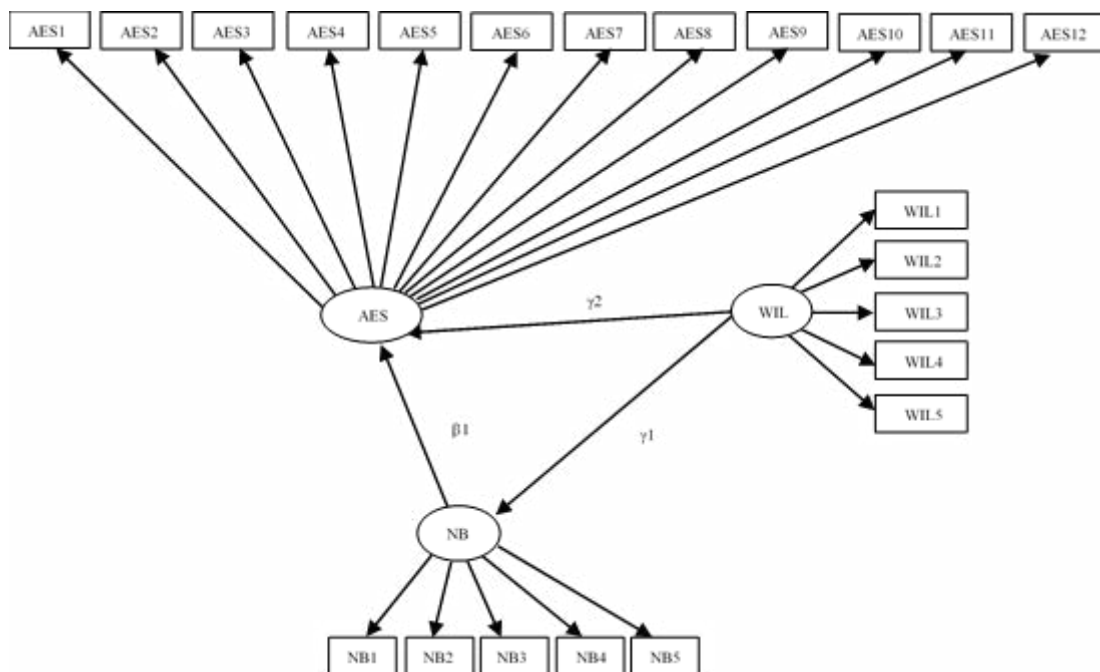


Figure 1. Research Conceptual Model

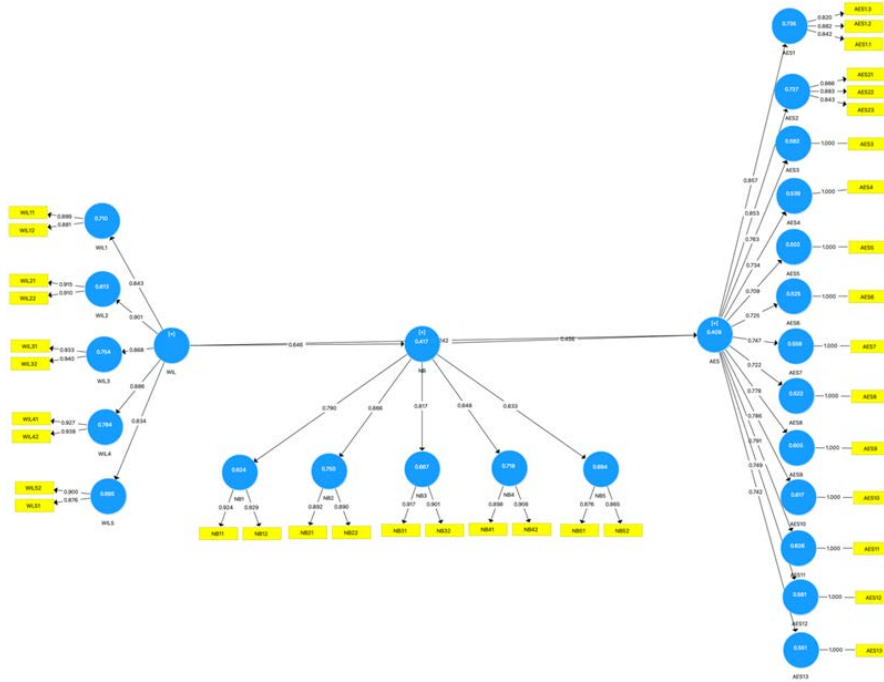


Figure 2. Evaluation of Model Measurement with SmartPLS

Table 3. Convergent Validity Test Results

Indicator AES	FL	Disc.	Indicator NB	FL	Disc.	Indicator WIL	FL	Disc.
AES1.1	0.718	Valid	NB11	0.722	Valid	WIL11	0.777	Valid
AES1.2	0.738	Valid	NB12	0.743	Valid	WIL12	0.722	Valid
AES1.3	0.725	Valid	NB21	0.776	Valid	WIL21	0.835	Valid
AES2.1	0.720	Valid	NB22	0.767	Valid	WIL22	0.811	Valid
AES2.2	0.749	Valid	NB31	0.772	Valid	WIL31	0.791	Valid
AES2.3	0.741	Valid	NB32	0.711	Valid	WIL32	0.835	Valid
AES3	0.763	Valid	NB41	0.750	Valid	WIL41	0.792	Valid
AES4	0.734	Valid	NB42	0.778	Valid	WIL42	0.857	Valid
AES5	0.709	Valid	NB51	0.740	Valid	WIL51	0.703	Valid
AES6	0.725	Valid	NB52	0.710	Valid	WIL52	0.775	Valid
AES7	0.747	Valid						
AES8	0.722	Valid						
AES9	0.778	Valid						
AES10	0.786	Valid						
AES11	0.791	Valid						
AES12	0.749	Valid						
AES13	0.742	Valid						

Source: Processed primary data (2023)

Based on the results of the outer loading analysis, it can be concluded that Accounting Employability Skills has 13 indicators, each of which consists of 17 question items or statements with a value above 0.7. Thus, each indicator is considered valid and can be considered an appropriate representation of the Accounting Employability Skills construct. Convergent validity testing is also carried out on each Networking Behavior indicator, which shows that all question items have an outer loading value of more than 0.7. This means that all Networking Behavior indicators described in 10 question items and statements can be considered valid and represent the Networking Behavior latent variable. Similarly, testing the outer loading on the 5 indicators of work integrated learning described in 10 questions or statements shows that all of them have a value of more than 0.7. This strengthens the belief that all measuring indicators represent the Work Integrated Learning latent variable.

The results of testing convergent validity through the factor loading value show that all indicators tested in the research model have met the convergent validity of the research.

This shows that each indicator has been able to represent the latent variable that has been tested.

Discriminant Validity

Discriminant test using Fornell-Larcker is defined as a metric that compares the square root of the AVE (Average Variance Extracted) value with the latent variable relationship. In other words, the square root of the AVE of each construct must exceed its correlation with other constructs. The Fornell-Larcker criterion requires that the construct diagonal value must be greater than all values in the same row and column. The results of testing the Fornell-Larcker Criteria show that the square root value of the AVE of accounting employability is 0.744 or greater than the value of other constructs in the same row and column, as well as the constructs of networking behavior and work integrated learning.

Reliability

Reliability testing with Cronbach's alpha (CA), composite reliability (CR), and average variance extracted (AVE) is an important step

Table 4. Discriminant Validity - Fornell Larcker

	AES	NB	WIL
Accounting Employability Skills (AES)	0.744		
Networking Behavior (NB)	0.612	0.747	
Work Integrated Learning (WIL)	0.536	0.646	0.791

Source: Processed primary data (2023)

Table 5. Reliability Test Results

Latent Variable		Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Accounting Employability Skills	AES	0.949	0.955	0.553
Networking Behavior	NB	0.912	0.927	0.559
Work Integrated Learning	WIL	0.933	0.943	0.626

Source: Processed primary data (2023)

in measurement model analysis or factor analysis. The following are standards that are often used to assess reliability referring to Ghazali & Latan (2015); Hair, J., Black, W., Babin, B., & Anderson (2014): (1) Cornbach's Alpha (CA): usually, Cornbach's alpha is considered qualified if its value is more than 0.7. It indicates the level of internal consistency between the items used to measure a construct; (2) Composite Reliability (CR): The composite reliability test is declared to meet the standard if each latent variable has a CR value of more than 0.7. Composite reliability is a measure similar to Cornbach's alpha and indicates the internal consistency between the items used to measure a latent variable. Standard values higher than 0.7 usually indicate a good level of reliability; and (3) Average Variance Extracted (AVE): AVE is declared to meet reliability if each latent variable has an AVE value of more than 0.5. AVE measures the extent to which the variance of the construct measured by the indicators exceeds the variance caused by measurement error. A higher AVE value indicates that the indicators well represent the constructs they measure.

Reliability test results are important to evaluate the extent to which the constructs in the measurement model are of sufficient quality. If the values meet the predetermined standards, it supports the validity and reliability of the constructs measured in the study.

The reliability test results show that the latent variables in the study have a good level of internal consistency and reliability. This is a positive indication and supports the validity of the constructs measured in your research model. All latent variables tested have a Cornbach's alpha value of more than 0.7, with the lowest value being 0.912. This indicates that all latent variables in your study have good internal consistency, and the measurement results of the items used to measure these constructs can be considered reliable. The composite reliability test results also show that

all latent variables have a CR value of more than 0.7, with the lowest value of 0.895. This confirms that each latent variable in your study has high internal consistency, and the measurement of the construct is reliable. The AVE value for each latent variable is at least 0.547. This indicates that each latent variable has high reliability, good internal consistency, and that the manifest variables used in the measurement are able to well represent the latent variable being measured.

These results provide a basis that the latent variables in this study are reliable and suitable for measuring the construct under study. This strengthens the internal validity of the research and the reliability of the research results.

Structural Model Evaluation

Structural model evaluation in SEM (Structural Equation Modeling) analysis, especially when using analytical tools such as SmartPLS, involves various parameters and metrics to understand the extent to which the model fits the data and underlying theory. Here are some important components of structural model evaluation:

Coefficient of Determination (R²)

R² measures how well the model is able to explain the variability in latent variables. R² values range from 0 to 1. A high value indicates that the model well explains the variability in the latent variables. How the R² value is interpreted may vary depending on the context of the study.

F² (F-Square)

F² is a measure of the effect of one latent variable on another variable in the model. It provides information about the relative importance of each latent variable in explaining variability in the dependent variable. A larger F² value indicates a greater contribution of that variable to the dependent variable.

Table 6. Test Results R square, F square, and Q square

Variable	f ²	Variable	R ²
NB > AES	0.205	Small	AES 0.409 Weak
WIL > AES	0.058	Small	NB 0.417 Weak
WIL > NB	0.716	Large	

Source: Processed primary data (2023)

The R-square test results show that Accounting Employability Skills (AES) has an R-square value of 0.409. This value indicates that about 40.9% of the AES variable can be explained by other variables in the model. R-square results fall into the "weak" category and indicate that this model is quite weak in explaining AES. Networking Behavior has an R-square of 0.417, which also falls into the "weak" category. This means that about 41.7% of the variation in Networking Behavior can be explained by the variables in the model. The R-square test results also imply that the Networking Behavior and Work Integrated Learning variables, when used together, can explain about 40.9% of the variation in Accounting Employability. However, about 59.1% of the remaining variation is influenced by external factors not included in the research model.

The output results of the SmartPLS algorithm calculation indicate that the effect of the latent variable Work Integrated Learning on Networking Behavior has the largest effect size, which is 0.716. This indicates that changes in Work Integrated Learning have a significant impact on changes in Networking

Behavior. On the other hand, the effect of the latent variable Work Integrated Learning on Accounting Employability Skills has the smallest effect size, which is 0.058. This indicates that the work integrated learning variable has little impact on Accounting Employability Skills in the context of this research model.

Hypothesis Testing

Hypothesis testing is used to test the hypothesis statements proposed in the study. The results of this test help confirm or reject the research hypothesis. Hypothesis results are known from the value of path coefficients, which measure the strength and direction of the relationship between latent variables in the model. Hypothesis testing on the path coefficient helps determine whether the relationship between latent variables is significant or not. Furthermore, it is also through the T-statistics value to test the significance of the path coefficient. A statistically significant t-statistics value (usually with a p-value less than the specified significance level) indicates that the relationship between the latent variables is significant.

Table 7. Hypothesis Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Decision
NB -> AES	0.456	0.457	0.060	7.623	0.000	Accepted
WIL -> AES	0.242	0.243	0.061	3.994	0.000	Accepted
WIL -> NB	0.646	0.647	0.037	17.402	0.000	Accepted
WIL -> NB -> AES	0.295	0.296	0.045	6.533	0.000	Accepted

Source: Processed primary data (2023)

The results of hypothesis testing in research provide important information about the relationship between variables: (1) The first hypothesis (H1), which states the effect of networking behavior on accounting employability skills, is accepted. The SmartPLS bootstrapping analysis results show a significant t-statistic value (7.623) with a p-value of 0.000 or less than 0.05; (2) The second hypothesis (H2), which states the effect of work integrated learning on accounting employability skills, is also accepted. The t-statistic value (3.994) with a p-value of 0.000 or less than 0.05 indicates a significant and positive influence between work integrated learning and accounting employability skills; (3) The third hypothesis (H3), which states the effect of work integrated learning on networking behavior, is accepted. The t-statistic value (17.402) with a p-value of 0.000 or less than 0.05 indicates a very significant and positive influence between work integrated learning and networking behavior of vocational students in Klaten Regency; and (4) The fourth hypothesis (H4), which tries to explain the indirect effect of work integrated learning on accounting employability skills through the mediation of networking behavior, is also accepted. The t-statistic value (6.533) with a p-value of 0.000 or less than 0.05 indicates a significant and positive indirect effect, so that work integrated learning has a positive impact on networking behavior, which in turn has a positive impact on the accounting employability skills of vocational school students in Klaten Regency.

The Effect of Networking Behavior on Accounting Employability Skills

The first hypothesis (H1) which states that networking behavior affects employability skills in accounting is accepted. The results of the analysis using the bootstrapping method in SmartPLS show a significant t-statistic value (7.623) with a p-value of 0.000 or less than 0.05. This shows that there is a significant and positive influence between networking be-

havior and accounting employability skills of vocational students in Klaten Regency.

The results of this study are in line with the social cognitive theory proposed by Bandura. This theory asserts that individuals are not only influenced by their environment, but also have an active role in shaping that environment (Margolis & Mead, 2015; Zhou & Brown, 2015). This theory emphasizes that when a person observes a model of behavior and its consequences, they will remember and use that information to adjust their behavior in subsequent situations. The research results are also in line with the research findings of Batic & Tymon (2017); Chen (2017) which states that networking behavior has a direct influence on graduate employability. This means that accounting students who have extensive networking behavior have greater potential to obtain quality jobs in the Accounting field.

The Effect of Work Integrated Learning on Accounting Employability Skills

The second hypothesis which states that work integrated learning affects accounting employability skills is accepted. The t-statistic value (3.994) with a p-value of 0.000 or less than 0.05. These results indicate that there is a significant and positive effect of work integrated learning on accounting employability skills of vocational students in Klaten Regency.

The results of this study are in line with social learning theory which emphasizes the idea that individuals learn through observing others (Margolis & Mead, 2015; Zhou & Brown, 2015). Social cognitive theory is the theoretical basis underlying the effect of work integrated learning with a field work practice approach on employability in accounting. The core concept of social cognitive theory is that knowledge is acquired through observation of behavioral models. This is in line with the research which shows that the field work practice program, as stipulated in Permendikbud No 50 of 2020, aims to improve the employability skills of vocational high school students.

The results of this study are also in line with the findings of Huq & Gilbert (2013); Jackson (2013); Jackson (2015); Palmer et al (2018), that work integrated learning has an effect on employability skills. This suggests that the experience of field work practice, internships, and cooperative education can encourage the development of accounting employability skills.

The Effect of Work Integrated Learning on Networking Behavior

The third hypothesis which states that work integrated learning has an effect on networking behavior is accepted. The results of the analysis using the bootstrapping method in SmartPLS show a t-statistic value (17.402) with a p-value of 0.000 or less than 0.05, indicating a very significant and positive influence between work integrated learning and networking behavior of vocational students in Klaten Regency.

The results of the study are in line with the social cognitive theory proposed by Albert Bandura. This theory focuses on the idea that individuals learn through observation of others, and observed behavior can play an important role in the formation of one's personality. Social cognitive theory recognizes the important role of the interaction between the environment, behavior, and individual cognition in influencing human development. Based on social cognitive theory, which states that individuals always strive to improve the quality of life and their environment (Margolis & Mead, 2015; Zhou & Brown, 2015). This means that learning experiences integrated with the world of work can enhance resource-connected behaviors and contributions to networks.

The results are also in line with the findings of Doolan, Piggott, Chapman, & Rycroft, (2019); Leong & Kavanagh (2013); Yang & Zhang (2022) that the design of work integrated learning is aimed at improving students' networking behavior. This needs to be done considering that schools are currently facing increasing pressure to produce gradua-

tes who have the readiness and ability to cope with rapid changes in the work environment. The ability to build and maintain networks will help students to be more absorbed in the world of work. Work Integrated Learning (WIL) and Networking Behavior (NB) have a close relationship as WIL is an effective pedagogical strategy to ensure that students develop employability skills. This makes it easier for students to enter the workforce, while industries benefit from a more qualified skilled workforce. When students take an active role as initiators in the work environment, the industry also feels a sense of satisfaction and appreciation for contributing to students' professional development.

Indirect Effect of Work Integrated Learning on Accounting Employability Skills Through Networking Behavior

The fourth hypothesis which states that work integrated learning has an indirect effect on accounting employability skills through networking behavior mediation is also accepted. The T-statistic value of 6.533 with a p-value of less than 0.05 indicates a significant and positive indirect effect. This indicates that work integrated learning has a positive impact on networking behavior, which in turn has a positive impact on accounting employability skills of vocational students in Klaten Regency.

The test results show that networking behavior acts as a mediator that mediates the indirect effect of work integrated learning on accounting employability skills. The results of this study are in line with social cognitive theory, where factors such as the environment in which individuals grow and develop have a contribution to behavior. In addition, the role of the individual himself and his cognition is also very important in shaping the final outcome. Social cognitive theory illustrates that through the process of observation and learning, individuals can change the way they think (cognition) and behave (Margolis & Mead, 2015; Zhou & Brown, 2015). The environment in which a person is raised also

has an influence on their future behavior and mindset (cognition). This theory illustrates the complex and mutually influential relationship between environment, behavior, and cognition in the process of human learning and development.

This finding also received support from previous research by Yang & Zhang (2022), which based on social cognitive theory, examined career development (work integrated learning) to improve networking behavior systematically and exploratively. Workplace experience will stimulate interactions that increase knowledge (Weijs-Perree et al., 2019). Therefore networking behavior is important as a mediator in this study because networking behavior is able to develop and maintain relationships with others that have a positive impact on career management development (Forret & Dougherty, 2001; Forret & Dougherty, 2004; Huang, 2016). The use of this theory in the context of work integrated learning helps to understand how individuals acquire skills and knowledge through observing and interacting with others in the work environment. By increasing networking behavior, individuals can expand their networks, gain deeper insights into best practices, and increase their potential to adopt better work skills.

CONCLUSION

Accounting employability skills refer to the job skills required by accounting graduates, including general skills, technical skills, and general knowledge, to improve their qualifications to work in accounting. Factors that influence accounting employability skills are divided into two, namely personal circumstances and external factors. Personal circumstances factors include family, work, and neighborhood environments. This includes factors such as home circumstances and responsibilities, work culture, and access to resources. Networking behavior is used as a proxy to measure personal circumstances factors. On the other hand, external factors involve demand factors and enabling support factors. Work

integrated learning is used to represent these external factors. The results show that networking behavior and work integrated learning have a direct influence on the development of accounting employability skills. Furthermore, work integrated learning also has an indirect influence on accounting employability skills through the mediation of networking behavior. The application of this theory in the context of work integrated learning has a key role in understanding how individuals acquire skills and knowledge through the process of observation and interaction with others in the work environment. By enhancing networking behavior, individuals can expand their networks, gain a deeper understanding of best practices, and ultimately increase their potential in adopting superior employability skills in accounting.

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