



Exploring the Impact of Soft Skills and Accounting Training on Employee Performance

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Abstract. This study aims to explore the effects of soft skills and accounting training on employee performance, focusing on communication skills and financial statement preparation. Soft skills, particularly interpersonal and communication abilities, have become crucial in enhancing workforce efficiency and professional success. Similarly, accounting training is essential for improving task-specific capabilities in the financial sector. Using a sample of 102 graduates from the Accounting and Managerial Accounting programs at Politeknik Negeri Batam, this research evaluates how these two factors influence employee performance. The quantitative analysis, employing survey data and regression models, confirms that both soft skills and accounting training significantly impact employee performance. Communication skills are found to be especially influential in building workplace relationships, while accounting training enhances technical competencies. These findings suggest that investment in both soft skills and job-specific training is critical for optimizing employee effectiveness. The study also highlights that targeted training programs, particularly in accounting, help prepare employees for a wide range of roles, beyond just financial reporting

Keywords: Accounting Training, Employee Performance, Soft Skills

1 Introduction

The need for employment is one thing that is highly considered by the workforce. This encourages each workforce to hone skills and skills in order to meet the needs of the job market. Hard skills and soft skills are two components that are needed in the skills of a workforce Indonesian labor productivity in 2017 increased by 2.7 percent but four times below the productivity of Japanese workers¹. These problems can be corrected by improving the ability of human resources to innovate, soft skills, work ethics and hard skills. The Indonesian government has recognized the need to improve both technical (hard) skills and interpersonal (soft) skills in the workforce. Hard skills in the form of skills in the absorption of an academic science in order to complete tasks in the fields of accounting, technology and others where the level of ability can be measured. In contrasts, soft skills are something that cannot be measured. Soft skills relate to one's skills in establishing relationships with others (interpersonal skills) and one's skills in managing themselves (intrapersonal skills).

¹<http://microsite.metrotvnews.com/kemnaker/read/2017/08/7991621/naker.go.id>

Students realize that the importance of communication skills (interpersonal skills) influences the career success of the accounting profession (Nelly, 1999). There is a relationship between employee expertise and soft skills possessed (Gbagedesin, 2017). Soft skills will be an added value for an employee in completing his job. The importance of soft skills in improving performance, training is also needed to improve the ability of employees to complete their tasks. Employees who follow the training have higher motivation and performance compared to employees who do not attend the training (Huo, 2015). The results of the study explained, there is an influence between training and employee performance. Soft skills training and training methods affect employee performance (Ibrahim, 2017). Research conducted in Malaysia used 98 samples of private employees who had followed training methods and soft skills to improve their performance.

The difference between this research and the previous research is in the training variable specified in the accounting field, namely training in composing financial statements. Soft skills as an independent variable of research, then focus on soft skills indicators in the form of communication skills. The research focused on communication skills because previous research supports the existence of communication skills that affect careers. The samples which involved in this research were D3 Accounting graduates and D4 Managerial Accounting graduates who have attended financial statement preparation training and have worked. This study examined the effect of soft skills and accounting training on employee performance. The purpose of this study is first, to examine the effect of soft skills on employee performance and second, to see the effect of accounting training on employee performance.

2 Theory, Literature Review and Hypothesis Development

2.1 Theory Review

2.1.1 Maslow's Need Hierarchy

Maslow's theory (Maslow, 1943) explained that there are five needs of human beings. Physiological needs, security, social ownership, self-esteem and self-actualization. This theory suggests that humans as social beings who have desires. This research emphasizes self-esteem and self-actualization. Both of these things describe how an individual needs, that person is able to realize the maximum of their abilities for achievement. Based on this theory, the researcher will examine the effect of soft skills and accounting training on employee performance.

2.1.2 Social Learning Theory

Social Learning Theory as theory explains human behavior in terms of continuous reciprocal interactions between cognitive, behavioral, and environmental influences (Bandura, 1977). The existence of continuous reciprocal interaction as one of the

objectives needed soft skills in terms of communication skills. The necessity of communication skills is evident through the indicator of reciprocal feedback from the interlocutor. This concept aligns with communication theories that emphasize the importance of interaction in facilitating effective communication processes, thereby ensuring the success of meaningful exchanges

2.2 Literature Review

Research conducted by (Daff, 2012) has tested the influence of interpersonal skills in the form of communication skills of accounting graduates. The world of work is looking for accounting graduates who have communication skills, because accountants must directly be able to establish good relationships between staff and clients. This means that an accountant not only needs academic skills, but also the main soft skills in communication skills. Supported by the results of research that explains the perception of accounting students about the importance of communication skills to support career success (Ouissi & Klibi, 2017). The study used a sample of students from one of the universities in France. The adequacy of core knowledge and soft skills affects the performance of real estate employees (Gbadegesin, 2017). The purpose of the study was to evaluate the abilities needed to improve the performance of employees specifically in the real estate sector to increase the value of the company. Research on soft skills has been widely conducted, such as that conducted with a sample of postgraduate graduates who explained that the need for certain soft skills can support higher abilities so that they can affect income levels (Albandea & Giret, 2017 & 2018).

In addition to soft skills, training is also needed to hone employee abilities to achieve company goals. Huang & Jao (2015) presented the results of the study, employees who attended training had higher motivation and performance compared to those who did not. Supported by the presentation of a positive relationship between auditor training and auditor performance (Nugraha & Ramantha, 2015). The study was conducted by drawing samples of several auditors who were officially registered in Bali. The presentation of the research results showed that there was an influence in employee training on the performance they had. There was an influence in soft skills training (character building) for students as a provision in preparing prospective graduates for the world of work (Iriani, 2017). Basic accounting training is the initial foundation for students to be able to prepare financial reports in the world of work (Rosacker & Rosacker, 2016). In accordance with the training carried out at the Batam State Polytechnic, with the training in preparing financial reports, students are expected to be competent in their fields. The training is also expected to be a basic provision to support special expertise and skills in the field of accounting and as students who are ready to work. This also aims to be a training for the self-development of accounting students. The influence of training has significant results on employee career development (Muhlis, Soepeno, & Rinda, 2017 & 2018).

2.3 Hypothesis Development

2.2.1 The Relationship between Soft skills and Employee Performance

Related to this research, the independent variables are soft skills and accounting training variables. The role of employees is needed to be able to realize that an increase in expertise and self-skills to be able to improve performance in their respective fields. Expertise in the soft skills side and expertise in the hard skills side needs to be in the hands of an employee. Certain soft skills can affect one's income, because high income will be owned by employees who have high skills (Albandea, 2018). Especially communication skills, because in the world of work are required to be able to interact and do a teamwork, of course in these activities required an expertise in the expression of ideas and employee skills in communication. Components of expertise needed by employees also play an important role, one of which is training. Employees who attend training will have higher motivation and performance (Huque, 2008). The dependent variable is the employee performance variable. Employee performance is an indicator of an employee's ability to achieve company goals that is defined as an employee's performance or performance which is assessed in terms of the quality or quantity of the organization based on work standards set by the parties.

Soft skills describe how a person interacts with others. The need for soft skills is very influential in building relationships in the world of work. Problem solving, communication skills, self-quality and work ethics as a component of soft skills to be able to improve performance. Especially with communication skills that are needed as a first step, in order to establish relationships with colleagues. Employee communication skills are measured by indicators that are, ways of communicating, responses or feedback from interlocutors and several other indicators presented in the research questionnaire. The research questionnaire was adopted from supporting articles (Oussi & Klibi, 2017).

H1: Soft Skills affect employee performance

2.2.2 The Relationship between Accounting Training and Employee Performance

Training is a process related to the skills and abilities needed by individuals to achieve organizational goals. Training can make individuals understand and master the occupied work desk. Training is used as a provision in achieving maximum results for the completion of a field of work, especially accounting. Accounting training has a positive effect on the use of accounting information systems (Huda, 2017). The study explained that training increased the ability in employee expertise. Accounting training was chosen as an independent variable because of accounting training in the

form of transaction analysis to the preparation of financial statements conducted at Politeknik Negeri Batam. Variables are measured by assessing the perspective of accounting graduates who have attended training, whether the activities that have been followed have an influence in the world of work. The questionnaire was adopted from a previous study by (Huque, 2008). So hypothesized as follows:

H2: Accounting training affect employee performance

Based on hypothesis that have been presented, the research model is obtained as follows:

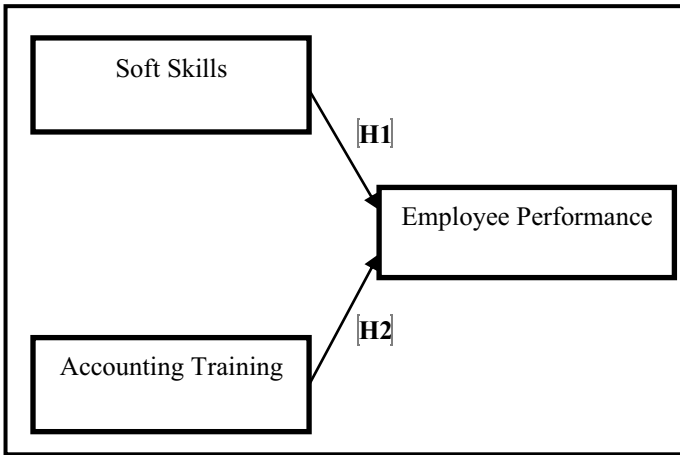


Fig. 1. Research Model

3 Research Methods

The research method used in this study is a quantitative approach to testing hypothesis. The number of samples in this study use the Slovin formula with an error level 10%. The minimum sample is 102 respondents. Sample in this research are alumni from Politeknik Negeri Batam. The sampling used purposive sampling with the criteria of alumni who graduated from D3 Accounting and D4 Managerial Accounting of Batam State Polytechnic who are currently working. The questionnaire in this study consists of two parts. The first part is general data on respondents. The second part contains 18 questions about soft skills, accounting training and performance.

4 Results and Discussion

4.1 Data Collection Results

The Questionnaires have been distributed to 155 samples, but 102 samples answered a complete list of questions. Consisting of 79 women and 23 men. The sample is dominated by ages 20-25, and graduates of study program managerial accounting and work in service companies.

4.2 Research Instrument Test

The research instrument test was conducted to understand whether the questionnaire used was valid and reliable. Validity test was done to test how valid the distributed questionnaire to research respondents. An instrument can be described valid if the validity value is high, vice versa. If the result was obtained $r_{\text{count}} > r_{\text{table}}$, then the questionnaire was valid. If the result was $r_{\text{count}} < r_{\text{table}}$, then the questionnaire was not valid. Based on table 1, $r_{\text{count}} > r_{\text{table}}$ (0,5614) it can be explained that the research questionnaire was valid.

Table 1: Validity Test Result

Variable	Item	r count	r table	Information
Soft Skills (X1)	1	.798	.5614	Valid
	2	.748		Valid
	3	.630		Valid
	4	.587		Valid
	5	.784		Valid
	6	.727		Valid
	7	.645		Valid
Accounting Training (X2)	1	.565	.5614	Valid
	2	.889		Valid
	3	.713		Valid
	4	.804		Valid
	5	.672		Valid
Employee Performance (Y)	1	.723	.5614	Valid
	2	.723		Valid
	3	.740		Valid
	4	.792		Valid
	5	.864		Valid
	6	.728		Valid

Reliability test referred on reliability instrument level, if the data tested is in accordance with reality, then if it will be retaken the data the result would be the same. Reliability test used Alpha Cronbach formula. If the value of Cronbach's Alpha $> 0,70$ then data was reliable, if the value of Cronbach's Alpha $< 0,70$ then data was not reliable. Based on table 2, it can be concluded that questionnaire research questions were reliable.

Table 2: Reability Test Result

No	Item	Cronbach Alpha
1	Soft Skills	0,772
2	Accounting Training	0,787
3	Employee Performance	0,791

Table 3: Hypothesis Test Result

Variable	B	t	Sig.
Constanta	8.349	3.652	.000
Soft Skills	.288	3.523	.001
Accounting Training	.404	3.931	.000

Then the regression equation for this research is:

$$KJ = 8.349 + 0.288SS + 0,404TA + e$$

Table 3. Summary of Hypothesis Test Results

Hypothesis	Relationship	Results
H1	Soft Skills affect employee performance	Supported
H2	Accounting training affect employee performance	Supported

Soft skills affect employee performance

Soft skills have a considerable influence on employee performance. This shows that soft skills possessed can improve one's performance in completing their work. In Maslow's framework, soft skills such as communication, teamwork, and empathy relate to higher-order needs like belonging, esteem, and self-actualization. Employees who feel socially connected and valued are more likely to be motivated, collaborative, and productive in their roles. Social Learning Theory emphasizes that these skills are often developed through observation and modeling, suggesting that employees can enhance their soft skills by learning from mentors or peers. When organizations foster environments where employees can observe effective interpersonal behaviors and practice these soft skills, they are likely to see improvements in employee performance, as these skills directly influence teamwork, problem-solving, and leadership effectiveness. This combined understanding clarifies how developing soft skills through structured learning experiences and role models leads to higher employee engagement and performance. Communication skills possessed can be in the form of how a person establishes communication with colleagues, performs a presentation in the world of work and has a good way of communicating to improve performance. So, the results of the study explained that communication skills were very influential in the world of work.

Based on research conducted by (Bedwell, M, & E, 2013) which states that the foundation of an employee lies not only in vocational skills but also the soft skills that are needed for employee success in improving their performance. Especially when an employee can communicate with business partners properly and on target. Supporting research results presented by career (Nelly, 1999) regarding accounting students' perceptions about the importance of communication skills to support career success. Accounting students considered that the abilities of a prospective accountant were not only in the preparation of financial statements but also able to disclose the results of the report compiled as a percentage to certain parties and in maintaining relationships with colleagues. This explains the influence of communication skills that have a strong influence on one's ability to achieve career success. Strengthened by the presentation of Social Learning Theory explains human behavior in terms of continuous mutual interaction between cognitive, behavioral, and environmental influences (Bandura, 1977). The theory explains that each individual requires mutual interaction on the existence of communication that is established with someone. The existence of intertwined or reciprocal interactions makes a person able to collaborate and improve abilities within themselves, which affect the potential of an employee.

Interviews conducted by researchers to one of the division managers of a company, support the results of this study. The interview results explained that the influence of soft skills on the potential performance of Politeknik Negeri Batam graduate employees. The type of soft skills needed is time management, communication skills, the nature of leadership and cooperation in completing a task. The four components make an employee have more value than an assessment of the work done. Good communication and time management skills in completing tasks are soft skills that need to be improved by Politeknik Negeri Batam graduates. The interviews conducted aim to confirm the performance evaluation of Politeknik Negeri Batam graduates, especially the Accounting and Managerial Accounting study programs

Accounting training affect employee performance

Accounting training influences employee performance. In Maslow's model, accounting training satisfies both basic and higher-level needs. At the lower levels, technical skills fulfill the need for job security and competence, helping employees meet the demands of their roles. As employees master these skills, they progress toward self-actualization, where they seek growth and fulfillment through continuous learning and professional development. Meanwhile, Social Learning Theory suggests that employees enhance their accounting skills through observing experienced colleagues and mentors. Politeknik Negeri Batam alumni received accounting training and certification when they were in college, the training was a one-cycle training in trade accounting that aims to see the ability of students to analyze transactions up to the preparation of financial statements. This has proven to affect the performance of

Politeknik Negeri Batam graduates to support their performance, especially in the position of an accountant. In addition, in filling out the questionnaire the respondents explained that not only at the accountant's position the training was useful but every part included HRD, Purchasing, marketing and inventory.

Some conclusions have been drawn through interviews conducted, accounting training participated in by Accounting and Managerial Accounting graduates has a considerable influence on the employee's performance. The training makes employees more skilled in doing calculations, analysis and high insight into transaction evidence. The effect of training also has an impact on the employee's habit of preparing a daily report in the form of petty cash calculations other reporting. The results of the study had the same results on the answers to interviews conducted, that accounting training affects employee performance. This result was also supported by research conducted by (Huque, 2008) which states soft skills and training affect employee performance. Training has a very large effect on the ability of an employee, in this study resulted in that the existence of accounting training that followed had an influence in the world of work. The training trains accounting graduates to be able to explain some of the company's accounting analysis and reports. This makes the alumni trained in completing the analysis of transaction evidence in the world of work and preparing financial reports as well as feeling the great benefits of the training. Evidenced by the results of research that explains that basic accounting training was the initial foundation of students to be able to prepare financial reports in the world of work (Rosacker & R, 2016).

5 Conclusion

The conclusions obtained on this study were; firstly, soft skills in the form of communication skills affect employee performance. The need for soft skills has an influence in increasing the potential of an employee, namely as the main capital in establishing relationships in the world of work. Secondly, Accounting training affects employee performance. The training that was attended, as a reference, measured the ability of prospective graduates who were ready to work. Thus, the training that is directly followed is used and applied when working specifically for an accountant to improve their abilities and special skills in the field of accounting.

The findings of this study also has significant practical implications for accounting graduates, educational institutions, and employers. For graduates, it emphasizes the critical role of communication skills in building professional relationships and enhancing workplace effectiveness, beyond just technical accounting tasks. Educational institutions must integrate both soft skills and technical accounting training into their curricula, ensuring that graduates are equipped with the interpersonal abilities and technical competencies required for various roles in the financial sector. Employers should recognize the value of balanced skill development

and design training programs that not only improve job-specific skills but also foster essential soft skills like teamwork and communication, ultimately leading to more well-rounded, effective employees

This study has several limitations that should be acknowledged. First, the sample coverage should be expanded to all taxpayers who obtain assistance from tax volunteers in Batam City to obtain a more representative picture of the behavior patterns and needs of taxpayers in the Batam City area. Second, it is suggested that other more relevant variables be considered. This can help further explore the factors that influence the behavior and needs of taxpayers in Batam City.

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