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## Analysis of post-crisis accounting profession readiness

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### ABSTRACT

The post-crisis pandemic outbreak has changed the order of life. In this new post-crisis era, various challenges arise, including in the accounting profession. This research aims to determine the skill standards needed to carry out the accounting profession in the new normal conditions. This standard is in line with data on job market demand for beginners in the accounting profession disclosed on the job vacancy site Jobstreet. The population and sample for this study were 151 job vacancies, including the categories "audit and taxation", "banking or finance"; "Finance or Investment", and "General Accounting or Finance". Research using descriptive methods is used to provide a detailed description of the expected qualifications and skills. The results of this research found 17 levels of community proficiency, namely: (1) having work experience; (2) have Certificates A and B; (3) know tax laws and regulations; (4) able to operate computer programs; (5) have communication skills; (6) proficient in foreign languages; (7) have an independent attitude; (8) have high initiative; (9) have a disciplined attitude; (10) teamwork/organization skills; (11) willingness to work overtime; (12) wise and thorough attitude; (13) honest attitude; (14) responsible attitude; (15) accounting skills; (16) analytical skills; (17) writing and reporting skills. It is hoped that the research results can become a reference for prospective workers to prepare themselves to enter the accounting industry. The practical implication is that prospective workers can use the results of this research as a guide to prepare themselves and improve the skills needed to face the demands of the accounting profession in the future. Thus, this research not only contributes to the development of science, but also provides valuable insights for career development amidst post-crisis changes and dynamics.



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## Introduction

Corona virus disease or Covid-19 is a virus that is currently sweeping the world. This virus was first reported by the Chinese government on December 31 2019. Meanwhile in Indonesia, the Covid-19 outbreak had been detected since early March 2020 and had caused fear among the Indonesian people. Yanti & Oktari (2018) explained that the Covid 19 pandemic was a disaster that hit Indonesia, in fact it became a global or worldwide disaster that caused enormous losses in various sectors (especially the economic sector) and created many jobs. (layoffs). In fact, as long as this pandemic is known, the number of layoffs in Indonesia continues to increase to 3.05 million in just three months after Covid-19 appeared in Indonesia, and Indonesia is also one of the countries whose economic growth experienced a decline during the pandemic. Economic growth in the second quarter reached minus 5.32% (CNBC Indonesia, 2020).

With the development of the global Corona virus (Covid-19) pandemic, the Financial Accounting Standards Committee of the Indonesian Accountants Association (FASC IAA) realizes that the uncertainty resulting from this pandemic will have a serious impact on an entity's financial preparations. To maintain consistency in the implementation of SAK, FASC IAA decided to provide direction for the implementation of certain standards related to the impact of the Covid-19 pandemic. During the Covid-19 pandemic, several applications of the Statement of Financial Accounting Standards (SFAS) must be taken into account, namely: (1) SFAS 8 events after the reporting period are intended to provide guidance on whether the Covid-19 pandemic is an event in the future, which may affect 2019. Date of reporting period for annual financial statements, (2) SFAS 71 Financial Instruments-First implementation on January 1 2020, to provide clarification and guidance in considering whether the Covid-19 pandemic will affect the calculation of expected credit losses (ECL) or expected credit (EC) on the first date of SFAS implementation. Article 71 dated January 1 2020, and (3) SFAS 71 Financial Instruments-Credit Loss Estimation (FICCLE) which provides guidance regarding the impact of the Covid-19 pandemic on FICCLE calculations in 2020, especially with certain relaxation policies issued by related parties, guiding authority/government.

Several problems faced by the accounting profession in the context of the Covid-19 pandemic. First, there are problems related to national financial stability which are the government's focus. The impact of the pandemic on the financial sector, especially on the State Revenue and Expenditure Budget (SREB), is a challenge that cannot be avoided. Even though the government has taken strategic steps, such as the issuance of Government Regulation Number 1 of 2020, questions regarding the effectiveness and long-term impact of this policy may be a concern. Second, the negative impact of the pandemic on various sectors, including daily life, has shaken the accounting profession. Accounting is recognized as a key element in the global economy, but its role is faced with major challenges. Companies experiencing bankruptcy place accountants in a critical position, where they must manage finances more wisely and adaptively.

The accounting profession, which includes external accountants, internal accountants, government accountants, and teaching accountants, faces complex dynamics and major changes in business accounting principles (Agustina et al., 2020). Furthermore, problems arise related to the need for professionals in the financial sector, especially accountants, to carry out accounting work amidst very dynamic business conditions (Suhendra et al., 2017). The pandemic creates uncertainty that is difficult to predict, requiring special attention to developments in business conditions. A major revolution in business accounting principles may be necessary in response to these changes, but the unpredictable course of the pandemic poses unique challenges in designing such modifications. Difficulty in predicting the course of the pandemic creates uncertainty regarding the policies and strategies needed by the accounting profession to adapt to ongoing changes.

Of course, in working as providers of financial information, accountants need to prepare themselves to face this pandemic by enriching their skills as an accounting profession. By Brand in Mangiskar (2019), CEO of the Association of Chartered Certified Accountants, revealed in an exclusive interview that what is needed today are accounting skills that are different from 10 years ago, and with technological developments. The accounting skills required are: (1) technical and ethical skills, (2) intelligence, (3) creativity, (4) digitalization. Quotient, (5) emotional intelligence, (6) vision and (7) experience. Study Adhi et al. (2023) shows that accountants must start improving their accounting and information technology capabilities in order to compete in the era of Industrial Revolution 4.0 and Society 5.0. Another skill that an accountant must have in facing the Industrial Revolution 4.0 is the ability to think critically and analytically (Pusporeni et al., 2017). Apart from skills and abilities, from last year until now, the other most important requirement that an accountant must have is ethical behavior (Puspitasari et al., 2019). Anggriawan (2015) It is stated that the Indonesian Code of Ethics includes eight principles of accounting ethics, namely professional responsibility, public interest, integrity, objectivity, professional competence and prudence, confidentiality, professional behavior and technical standards.

After the economic crisis caused by this outbreak, accountants must improve their skills, abilities and basic characteristics, namely ethical behavior. After the economic crisis caused by this outbreak, accountants are also required to be able to take advantage of rapidly developing technology. Accountants will not only improve their skills and abilities in the field of accounting, but must also collaborate with scientific fields other than accounting. The reason is, accountants do not want to change and quickly adapt to changes in the new normal, be it knowledge, skills or mastery of technology. Interest in learning or in essence easily removed from the increasingly free world of competition. Therefore, accountants must now start considering adapting their knowledge, abilities and ways of adapting to technology (Rosmida, 2019).

The impact of the Covid-19 pandemic has changed work patterns in all government agencies, including the internal auditor mechanism which has shifted from work in office (WFO) to work at home (WFH). Goddess & Goddess (2020) highlighted these changes and noted that the government is utilizing information and

communications technology to carry out its duties online. This article emphasizes that the pandemic provides important lessons for government internal auditors, who must now master computer-assisted audit technology (CAAT). By quoting (Efendi (2020), this article highlights the need for internal auditors to adapt to digital technology disruption. Zunaidi et al. (2021) highlights the integration of technology in the accounting profession, identifying the main requirements for accountants to carry out their work in the era of digital technology disruption. This article conveys that accountants must make peace with technology and increase their knowledge and mastery of technology as the main requirement for accounting work. By detailing the views of Yushananda et al. (2016), this article provides insight into how accountants adapt to technological changes, explaining that the status and potential of technology can replace the traditional roles and functions of accountants. Apart from technical skills, Yanti & Oktari (2018) highlighting the importance of ethical behavior in the accounting profession, especially during the Covid-19 pandemic.

This article shows that policies related to state finances can result in concerns about local government accountability and reduced oversight and transparency, which can lead to the risk of corruption. With reference to Winarni et al. (2023), this article highlights the role of the Financial Audit Agency (FAA) in reducing risks in managing state finances and carrying out targeted audits to maintain good manners. Responding to the new normal conditions, this article presents efforts to improve preparation for the transition to the accounting profession in this era. By detailing the research objective to determine the skill standards needed in the new normal conditions, this article looks at job vacancy data in August 2020 to get an idea of the skill standards required by the accounting profession. As a reference, this research shows the urgency of adapting and understanding changes to the new life order.

Although there is a lot of research discussing the impact of the Covid-19 pandemic on the accounting profession and skills demands in the new normal era, there is still a gap in research that specifically identifies the skill standards needed to engage in the accounting profession in the new normal conditions. This research will fill this gap by focusing on the analysis of skill standards that correspond to job market demands, which may have significant changes due to changes in the new living order. This research provides novelty by not only exploring the skill standards required in the accounting profession in the new normal era, but also connecting them with job market demand data revealed on the Jobstreet website (Talib, 2022). Through this approach, this research not only provides a holistic view of skills demands, but also links them to practical needs in the labor market. Thus, this research not only supports the preparation of individuals who wish to enter the accounting profession, but also contributes to the preparation of curricula in educational institutions and becomes a reference for similar research.

Based on this explanation, the questions in this research are formulated as “What are the skill standards required to engage in the accounting profession in the new normal, and are these standards consistent with job market demand data. The aim of this research is to find out what standard skill requirements are needed to be involved in the accounting profession in the current new normal conditions, so that the results of this research can be used as a reference by pupils, students and the general public. Their own preparations. Enriching one's potential in the accounting profession, it is hoped that this research can become a reference in preparing courses at vocational schools, vocational schools and other universities, as well as becoming a scientific reference for similar research.

## Method

The method used is a descriptive method. In this research, descriptive analysis will explain what skills a person must have to fill vacancies in the accounting industry (Sugiyono, 2018). Through this analysis, it is hoped that evaluation results will be obtained that are beneficial for the development of society and all science. The population and sample in this research are all new vacancies in the accounting profession, and these vacancies are listed on the Jobstreet website as of August 2020. It can be seen from the observation results that there are 151 vacancies for beginner accounting majors. The vacancies fall under the categories "Audit and Taxation", "Banking or Finance"; "Finance or Investment", and "General Accounting or Finance". All job vacancies used in this research require employees who have graduated from high school, vocational school, diploma or bachelor's degree. A bachelor's degree is required, ranging from a bachelor's degree in accounting, economics, banking, management to other bachelor's degrees.

The data source that the author uses in this research is supporting data, namely research data sources obtained indirectly. Secondary data in this research is data on indicators of accountant skills available on the Jobstreet job market, scientific literature and mass media. This research uses secondary data collection techniques through literature and literature studies. The document data in this research is data about skill standards expressed in accounting job vacancies available on the Jobstreet job market. In addition, descriptive

analysis of literacy studies was carried out through scientific articles on the subject to provide a scientific view of the standards of accountants' skills in research. Then use descriptive analysis techniques to analyze the collected data (Sutopo & Sugiyono, 2021). In this research, activities are divided into several stages. The first step is to tabulate and analyze the data that has been obtained to form information about the accounting skills needed after the economic crisis caused by the current outbreak. The second stage is to carry out descriptive analysis of literacy research through articles on related topics to scientifically understand accountants' skills. The third stage, compiling the discussion and research results, as well as conclusions and recommendations.

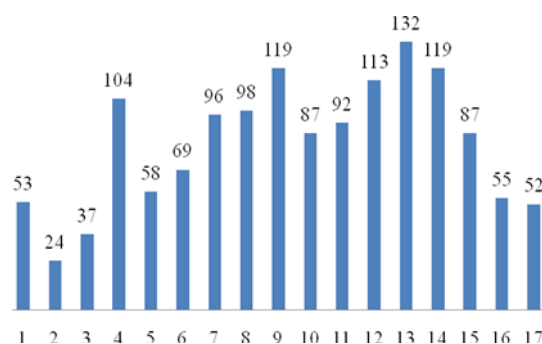
The definition of the business accounting profession referred to in this research refers to the definition outlined by Tarmizi & Restuti (2015) namely external accountants, internal accountants, government accountants and educational accountants (Goddess & Goddess, 2020). What is meant by professional business in accounting is financial accounting; accounting audit; Accounting management; cost accounting; tax accounting; information Systems; budgeting (budgeting); government accounting; social accounting; international accounting; behavioral accounting (Syafitri & Syah Putra, 2018). The operational definition of accounting professional competency mentioned in this research is that every job seeker who wants to submit a job application for a beginner account vacancy must have the skill standards from the Jobstreet website. The qualifications of job applicants are determined by the company that posts job vacancies on the website. Accounting professional skills will be collected from 151 entry-level job vacancies for the accounting profession at the end of August 2020.

## Results and Discussion

### Accounting Professional Proficiency Criteria

From the results of observations and the list of vacancies for beginner accounting professions on the Jobstreet website, 17 skill standards were revealed, namely: (1) have work experience; (2) have A and B certificates; (3) Understand tax laws and regulations; (4) Proficient in operating computer programs; (5) Have communication skills; (6) Proficient in a foreign language; (7) Have an independent attitude; (8) Have a high initiative attitude; (9) Have a disciplined attitude; (10) Team/organizational work skills; (11) Willing to work overtime; (12) Have a wise and thorough attitude; (13) Have an honest attitude; (14) Responsible attitude; (15) Have accounting; (16) Have analytical skills; (17) Have the skills to write and submit reports.

In August 2020, all vacant positions and 17 vacancy skill standards were listed on the Jobstreet website. The research sample is the entire research population. There are no specific educational specifications chosen, the aim is that the results of this research can be used by all levels of education from SMA, SMK, D3 to S1 (Suryani, 2022). In this way, everyone who wants to carry out accounting treatment, be it an auditor, tax consultant, employee of a bank/other financial institution, investment consultant, or anyone who wants to apply for a job in other general accounting fields in the industry (Suhendra et al., 2017), need to prepare something before applying for a job. This article will benefit greatly from the post-epidemic economic crisis. When displayed as a graphic image.



**Figure 1.** Disclosure of Total Accounting Professional Proficiency Criteria

### Analysis of Description of Professional Accounting Proficiency Criteria

Human resources are an important part of other company resources. One way to assess the quality of human resources can be seen from their work experience. Among the 53 disclosures of work experience on the Jobstreet website, this can be seen from the large number of disclosures regarding job vacancies. Even though entry level job vacancies are still needed, namely prospective employees with work experience of approximately one to two years. This is understandable, because work experience is an added value for job seekers. With work experience, workers can more easily adapt in fulfilling their obligations. The results of

research conducted by Sedati et al. (2016) shows that work experience has a significant effect on the performance of PT employees. Bank One Belt One Road Manado Branch. Meanwhile, research by Satria et al. (2021) found that work experience had a positive effect on the ability of 45 auditors in the Special Region of Yogyakarta to detect fraud.

Based on observations and data lists, it is known that the requirements for disclosing vacancies for beginner accounting professions on the Jobstreet website are 24 times higher than for prospective employees who have Breakt A and B certificates. Provides in-depth tax knowledge and practice so that participants can fulfill their tax obligations correctly and correctly. To get a tax incentive certificate, a person can take part in training at a formal educational institution, or can take part in online training, such as the Breakt A and B training program organized by IAI. Safitri (2015) in his research shows that since the publication of PMK-229/PMK.03/2014 on 18 December 2014, tax training programs have become increasingly important. This statement shows that to become an employee, the requirement is that a company agent, in fulfilling his tax rights and obligations, must have a short tax certificate issued by an educational institution with a short tax training course. Still related to taxes. Every business entity operating in Indonesia is required to report and pay taxes. When someone wants to apply for a finance-related job, knowledge of taxation is very important. This can be seen from the results of observations and data recording which show that the number of job vacancies for novice accounting professionals on the Jobstreet website is 37 times the volume of disclosure required by prospective employees who understand tax regulations. Understanding taxation can be done through classroom learning, webinars, workshops or workshops.

On the Jobstreet website there are a total of 104 vacancies for entry level accounting positions that require prospective employees who have skills in operating computer programs. Currently, information technology is developing rapidly. The industrial revolution 4.0 has triggered digitalization in various fields. In the financial sector, digitalization is also affected. The most basic programs mentioned in this vacancy are Microsoft Word, Microsoft Excel, computerized accounting programs such as MYOB, and some also mention Accurate accounting programs. Ramdhan & Widaningsih (2017) stated that due to physical limitations during the pandemic, remote document review can be carried out via video conference, while field inspections can be carried out via two-way direct communication technology or on-site, so that audit procedures can be carried out (Rachmania & Hakim, 2020). is streaming media. Various media such as Microsoft Teams, Skype and Zoom can be used to conduct interviews and conclude events remotely. This means that employees are expected to understand the operation of technology and computer programs so that they do not hinder the audit program. The results of this study also support this research PHPMA (2015), Nurhidayati & Witjaksono (2016) previously which showed that accountants must start improving their accounting and information technology capabilities in order to compete in the era of Industrial Revolution 4.0 and Society 5.0.

Communication according to the KBBI is the sending and receiving of messages or news between two or more people so that the message in question can be understood. In a work environment, a person needs to have good communication skills. This can be seen from the results of observations, the findings reveal that there are 58 times more vacancies for beginner accounting professionals on the Job street website than prospective employees who require good communication skills. Communication can be formed from the social and educational environment. Novitasari & Suwaldiman (2017) believes that providing soft skills can help accounting students establish good communication and make them competent in the work environment. Regarding the demands of prospective workers who need good communication skills, in this new normal era the digital connection process makes it easier for individuals to communicate with other people in various countries. Language is a communication tool. Especially in the world of work, company employees need to understand and master international languages, companies require their employees to be able to communicate in foreign languages. There are a total of 69 disclosures on the Jobstreet website regarding accounting profession vacancies for start-ups, indicating that they have recruited candidates who can speak foreign languages, specifically English, Mandarin, German and Korean.

Second, skills related to soft skills are often disclosed in job vacancies. The number of vacancies open for entry-level accounting positions is 96 times, so it requires prospective employees who have an independent attitude. Independent attitude is part of a person's personal skills and is related to personal professional attitudes and behavior. 98 times the number of vacancies requires candidates with a high level of initiative. Higher initiative can have an impact on accountant performance. With high initiative, the community also really hopes to be able to develop their own abilities, so that they can try as hard as possible in carrying out accounting duties. The disclosure of a total of 119 job vacancies requires prospective employees to have a firm attitude towards their work. Discipline must be formed from within. Discipline must be formed from within. In the world of work, accounting discipline is very necessary, because accounting is closely related to adherence to professional ethics. In the world of work, team/organizational cooperation is required.

This can be seen from job vacancies which show that prospective employees who are able to work in a team or organization need to disclose 87 times more information. A person's dedication to work can be reflected in his willingness to use his personal time to complete the remaining work. Workers are willing to work overtime to complete their work, this is their dedication to the work they do. Job vacancies indicate the need for dedication in the field of work, as many as 92 disclosures indicate that prospective employees who are willing to accept working hours (overtime) or holidays need to receive these disclosures. The total vacancies for prospective employees with a careful and serious attitude were disclosed 113 times. Considering the relationship between the tasks that must be carried out related to storing currency, recording, reporting or checking currency, a detailed and thorough attitude is one of the main characteristics required by the accounting profession. If the cashier counts the banknotes incorrectly, it will affect future recording and reports. Therefore, a careful and meticulous attitude is required from personnel in the accounting field. Disclosure of a total of 132 vacancies requires honest candidates. honest attitude Total vacancies for prospective employees with a careful and serious attitude were disclosed 113 times. Considering the relationship between the tasks that must be carried out related to storing currency, recording, reporting or checking currency, a detailed and thorough attitude is one of the main characteristics required by the accounting profession.

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Revealing skills related to accounting intelligence is the next focus in analyzing job vacancies in the accounting profession. In the financial industry, understanding basic accounting, cost accounting and service accounting is the main requirement with the number of vacancies reaching 87 times. These findings indicate that a basic understanding of accounting remains an irreplaceable foundation for prospective employees in the financial industry (Nilasari et al., 2016). According to Abbas (2022) The pandemic has forced adjustments in work mechanisms, and basic skills in accounting are still an essential need in the new normal conditions. Then, analytical skills become the main concern in this research. The meaning of analysis, which is described in the Big Indonesian Dictionary as describing and examining parts to understand the meaning of the whole, reflects the importance of the ability to solve problems with knowledge. Interestingly, analytical skills are not just limited to senior management, but are also recognized as a necessary skill for aspiring entry-level employees in the financial industry.

This is in accordance with the view Narsa (2016), Miswaty (2019), Mangiskar (2019) which emphasizes the need for accountants to adapt to technology and develop analytical skills to face the challenges of the digital era. The skills in compiling and presenting reports are the final focus in the analysis. From observing vacancy data, there were 52 disclosures related to these skills, confirming that even entry-level employees are expected to have skills in these activities. Submission of reports and presentations is recognized as a crucial element in the financial sector, and this is in line with the emphasis Lukman et al. (2015) about the importance of accounting professional ethics in facing the pandemic. Therefore, this research highlights that skills in compiling and presenting reports are not just a complementary element, but are the core skills sought by users of accounting profession vacancies.

An in-depth analysis of accounting profession job vacancies opens up the horizon of our understanding of the skills that are truly needed in this new normal era. This research provides a comprehensive picture of the



extent to which accounting understanding, analytical skills, and the ability to prepare reports are needed in the ever-changing financial industry. Through Jobstreet job vacancy data, we can see that adaptation to technology and analytical skills are no longer the monopoly of senior management, but have also become an integral part of the requirements for entry-level job candidates. Skills in compiling and presenting reports are not only recognized as complementary, but are the basis expected by employers. Thus, this research makes a significant contribution in exploring the real needs of the job market and guides individual preparation in responding to the demands of the accounting profession in the new normal era.

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Interestingly, analytical skills are not just limited to senior management, but are also recognized as a necessary skill for aspiring entry-level employees in the financial industry. This is in accordance with the view Kusumawaty et al. (2016), Khotijah & Suwaldiman (2016), Janiman & Basuki (2020) which emphasizes the need for accountants to adapt to technology and develop analytical skills to face the challenges of the digital era. The skills in compiling and presenting reports are the final focus in the analysis. From observing vacancy data, there were 52 disclosures related to these skills, confirming that even entry-level employees are expected to have skills in these activities. Submission of reports and presentations is recognized as a crucial element in the financial sector, and this is in line with the emphasis Adhi et al. (2023) about the importance of accounting professional ethics in facing the pandemic. Therefore, this research highlights that skills in compiling and presenting reports are not just a complementary element, but are the core skills sought by users of accounting profession vacancies.

An in-depth analysis of accounting profession job vacancies opens up the horizon of our understanding of the skills that are truly needed in this new normal era. This research provides a comprehensive picture of the extent to which accounting understanding, analytical skills, and the ability to prepare reports are needed in the ever-changing financial industry. Through Jobstreet job vacancy data, we can see that adaptation to technology and analytical skills are no longer the monopoly of senior management, but have also become an integral part of the requirements for entry-level job candidates. Skills in compiling and presenting reports are not only recognized as complementary, but are the basis expected by employers. Thus, this research makes a significant contribution in exploring the real needs of the job market and guides individual preparation in responding to the demands of the accounting profession in the new normal era.

In discussing the findings of this study, comparison with previous research findings provides a more in-depth picture of the evolution of skill demands in the accounting profession. Gozali et al. (2021) in his research, highlighted the importance of adapting government internal auditors to technology in the new normal era. These findings are consistent with the results of this research, which show that the ability to adapt to technology is not only relevant for internal auditors, but is also a key requirement for prospective entry-level employees in the financial industry. Fikri (2015) highlighting the need for accountants to come to terms with technology as a primary requirement in carrying out their work (Agustina et al., 2020; Abidin, 2018; Adhi et al., 2023). These findings are in line with this research which confirms that adaptation to technology and analytical skills are no longer exclusive to senior management, but are also fundamental for entry-level employees. Therefore, these findings strengthen and complement previous research which highlights the role of technology in the accounting profession in the new normal era.

From the author's perspective, these findings illustrate that the evolution of skill demands in the accounting profession is not only occurring at the senior level, but also permeates the entry level. Skills in adapting to technology and analytical abilities are no longer just an added value, but have become a necessity in meeting the dynamics and demands of ever-changing financial markets. In facing the pandemic and changes in new living arrangements, the author believes that these findings provide a strong basis for adjusting educational curricula and professional development to prepare individuals to be better prepared to face future challenges in the world of accounting. The next step is regarding the disclosure of skills related to accounting intelligence, such as understanding accounting, analytical skills, and skills in preparing and submitting reports. For those who want to enter the financial industry, of course they must have an understanding of accounting.

Although this research provides valuable insight into skill standards in the accounting profession in the new normal era, several limitations need to be acknowledged. First, this research is limited to an analysis of job vacancies from Jobstreet in August 2020, so it does not cover changes in job market demand trends in the longer term. Second, the research focus is more on technical and analytical skills, while aspects of soft skills and ethical character can be additional aspects that need to be explored. In addition, the successful implementation of these skills can also be influenced by contextual factors that were not addressed in depth in this research. For future research, it is recommended to involve more data sources, such as interviews with financial industry practitioners and direct surveys of prospective employees. Combining data from various sources will provide a more complete and in-depth picture of the skills needed in the new normal era. Future research could also expand the scope to include soft skills and ethical character, as well as analyze contextual factors that influence the implementation of these skills in daily practice.

Practitioners in the accounting field, especially those involved in the recruitment process, can use the findings of this research as a guide in assessing prospective employees. It is important to place emphasis on developing technical, analytical, and communication skills in employee training and development. Additionally, understand that adapting to technology is not only the responsibility of senior management, but is also an essential element for entry-level employees. In concluding this discussion, although this research has limitations, it makes a significant contribution to understanding the demands of the accounting profession in the new normal era. Recommendations for future research and practitioners can provide a foundation for the development of knowledge and practices that better prepare individuals to engage in the ever-changing world of the accounting profession.

## Conclusion

This in-depth research reveals that the skill standards required to enter the accounting profession after the economic crisis caused by the outbreak, as revealed by job market demand data from the Jobstreet site, cover various aspects. From work experience to analytical skills, these requirements provide a comprehensive overview of the qualifications expected by the accounting industry. Skills such as the ability to operate computer programs, communication and teamwork are crucial, indicating a shift in demands in this profession. Further analysis highlights the importance of adapting to technology and the role of analytical skills in responding to changes in post-crisis living arrangements. In the new normal era, prospective employees in the financial industry are not only expected to have basic accounting understanding, but also be able to adapt to continuously developing technology. In addition, analytical skills are key to solving problems and dealing with rapidly changing business dynamics.

The main message from this text is the need for thorough preparation for individuals who wish to enter the accounting profession. The identified skills standards are not only a requirement for entry, but also a foundation for competing in a competitive job market. The general public, especially those with an educational background in accounting, are expected to understand that honing the required skills can increase their chances of success in finding work. This message is relevant not only to job seekers, but also to education and training institutions that need to adapt their curricula and programs to suit current industry demands. Thus, this text provides a clear view and practical steps to prepare oneself to face the dynamics of the accounting profession in the future.

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