

STRATEGIES FOR BUILDING COMMUNICATION AND NEGOTIATION COMPETENCIES FOR PROSPECTIVE ACCOUNTANTS

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STRATEGIES FOR BUILDING COMMUNICATION AND NEGOTIATION COMPETENCIES FOR PROSPECTIVE ACCOUNTANTS

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Abstract

Purpose of the study: The objective of the study is to evaluate the effectiveness of the existing strategies employed by the department of accounting in equipping its students with communication and negotiation competencies (CNC). Classroom, extracurricular, and internship are the main strategies to build students' CNC. This study aims to identify the impacts of classroom learning, extra-curricular activities, internship and community service on CNC.

Methodology: The study employs a quantitative approach by using accounting students at Universitas Negeri Semarang as population. The study employs a five-point-Likert scale to collect data from accounting students in the fourth year. Student engagements are used to measure classroom, extra-curricular activities, internship and community service. Descriptive, correlation, and regression techniques are used to analyse data.

Main Findings: Classroom, extracurricular, internship and community service engagement positively and significantly influence communication and negotiation competencies. The study also shows that accounting student learns more about CNC in the internship and community service activities.

Applications of this study: ASEAN member countries have ratified Mutual Recognition Arrangement (MRA) where accountants from a member country can operate their business in other member countries. To ensure prospective accountants would work well in this region, they should have good CNC. The results of the study would provide information to accounting departments on how to equip their graduates with these competencies.

Novelty/Originality of this study: Research on CNC for prospective accountants seems to be limited in number since the departments of accounting pay more attention to generic accounting competencies. The study uses engagement to measure extracurricular, internship, and community service activities.

Keywords: *Communication Competency, Negotiation Competency, Classroom Engagement, Extracurricular Engagement, Internship Community Service Engagement*

INTRODUCTION

Inevitably, globalization influence many sectors including international business (Islam et al., 2019). For example, the Association of Southeast Asian Nations (ASEAN) member countries have agreed to form economic cooperation. ASEAN member countries has ratified the free flow of goods, service, investment, capital, and skilled labour (Tanjung, 2018). As a follow up to the implementation of the ASEAN Economic Community (AEC), the member countries have ratified the Mutual Recognition Arrangement (MRA) where accountants in ASEAN countries can do their business in all regions of member countries (Gunawan, 2016).

To work in the ASEAN region, prospective accountants from Indonesia have to be equipped with adequate competencies. Yanto et al. (2018) suggested six groups of competencies that should be mastered by prospective accountants in order to be able to work and harmonize internationally. The competency framework of accountants from developed countries has been long established and adjusted their competency frameworks with existing business challenges. AICPA (2017) establishes a core competency framework for AICPA pre-certification which consists of accounting, professional, and business competencies. The American Accounting Association contends that the ideal competencies of accounting graduates are creative thinking skills, learning for learning, lifelong learning, and communication skills (Suttipun, 2014). In the global era, communication and negotiation competencies are becoming more important since the number of international companies increases significantly.

Previous research found that communication influences the change success of an organization (Ouedraogo & Ouakouak Mohammed, 2018). Communication competencies also play an important role in improving performance (Yu & Ko, 2017). Since accounting graduates can work in various sectors, communication competencies are considered important as a provision in work. Besides, negotiation skills are needed by prospective accountants as they can play a role as an entrepreneur at work (Anthony, 2017). Research conducted in Saudi Arabia showed that communication and negotiation competencies are the main considerations by employers in recruiting prospective accountants for their companies (Zureigat, 2015). In other words, the communication competencies for prospective accountants are important (Iksan et al., 2012).

Education in colleges and universities can use the I-E-O (Input-Environment-Outcome) model proposed by Astin (1984). The environment in higher education refers to all activities both curricular and extra-curricular activities held by

universities. Student engagement has been widely used to measure the process of education in higher education. This study uses student engagement to develop communication and negotiation competencies of accounting students at the university. The use of student engagement was intended to assess the education process in universities and colleges. Asmar et al. (2011) have used student engagement to measure the process of education in universities to produce learning outcomes.

Learning experience in higher education can be classified into three parts, namely; (1) learning in class where lecturers and students interact with each other to achieve learning goals; (2) learning outside the classroom where students can participate in student activities; and (3) learning in other organizations in the form of internship and community services (KKN). Therefore, this study attempts to uncover the contribution of these three types of learning to the development of communication and negotiation competencies of accounting students. Thus, the accounting department will obtain information about the effective strategies in developing these competencies.

LITERATURE REVIEW

Educational Model in Higher Education

This study uses a model built by Astin (1984) called IEO as a the main theory. Communication and negotiation competencies (CNC) can be examined in three educational constructs, namely Input, Environment, and Outcome. However, this study will only identify the contribution of student engagement (Environment) to the CNC (Outcome). Student engagement is part of an educational process which is the easiest one to be controlled by the accounting department. Student engagement has been widely used by previous researchers to measure student participation in academic and non-academic activities at universities (Zakir & Yanto, 2015) and at high school (Harwati & Yanto, 2017). Furthermore, Tam (2002) found that the outcome of education in higher education is highly dependent on the quality of inputs and various experiences while studying at the university. Student engagement is adapted from the involvement theory that students will learn by involving themselves in the learning environment to gain learning experiences through both curricular and extracurricular activities (Astin, 1984). The following Figure 1 shows the Astin's I-E-O Model.

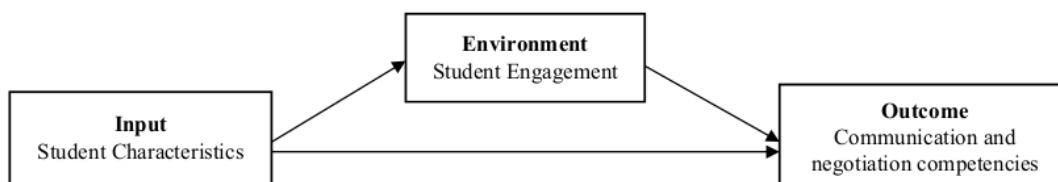


Figure 1. Astin's I-E-O Model

Classroom Engagement

During the learning process in the classroom, students have the opportunity to develop all the potentials they have including creativity (Jackson & Sinclair, 2006). Previous research found that class discussions as a learning method have a significant influence on communication skills both oral and written (Dallimore et al., 2008). Logically, the more active students are involved in the class activities, the better their communication competencies. Yanto et al. (2018) suggested that Communication and Negotiation are competencies that are not separated. Thus, it can be concluded that classroom engagement also influences negotiation competencies. Previous research found that student engagement is an accurate tool for measuring the learning process in universities (Yanto, 2016) and at the same time has a positive impacts on accounting competencies of prospective accountants in Indonesia (Yanto et al., 2011).

This study will take several appropriate student engagement factors to measure the learning process in the classroom. The factors are academic challenge, active and collaborative learning and student-staff interaction. However, it is likely that each factor has a different impact on the outcome. Hebles et al. (2019) found that cooperative learning have positive impacts on students' teamwork skills. Implicitly, teamwork includes communication and negotiation competencies. There are several strategies for students to gain communication skills (Nath & Meena, 2019), but student-centered learning is considered having more positive impacts on students' communication competencies. In comparison, learning with lecture method will only focus on lecturers. In addition, student-centered learning approach provides more time for students to conduct two-way communication with both lecturers and peers. This method may have more effectiveness to develop students' CNC.

H1: Students participating actively in the classroom tend to have better competencies of communication and negotiation.

Extracurricular Engagement

There are many scopes of student involvement, ranging from a very general scope to a specific one (Radloff & Coates, 2010). In general, engagement can be used to measure the process of academic and non-academic programs. Campus extracurricular activities help students to develop their competencies according to their needs, potential, talents (Hamsa, 2016). More importantly, students participating actively in extracurricular activities would have more advantages when they try to find jobs (Roulin & Bangarter, 2013). Extracurricular activities are also included in student engagement called

enriching educational experience (EEE). Several previous studies found that EEE had a very minimal effect on academic achievement (Zakir & Yanto, 2015). This does not mean that extracurricular activities do not benefit to student education. It is likely that EEE has other impacts other than student academic achievements. However, Rivaldi and Khosmas (2013) also found that student activities had a significant influence on student academic achievement.

Previous research found that the influence of extra-curricular activities on student achievement is still inconsistent. Nevertheless, student extracurricular activities can be used as a tool to instill character to the students (Komalasari et al., 2014). Furthermore, students' extracurricular activities are also supported by the Directorate of Higher Education (DIKTI) as a mode to improve the quality of university graduates. Sofyan (2011) contended that there are four types of students' extracurricular activities i.e. (1) academic activities; (2) talents, interests, and skills; (3) welfare; and (4) social care. Students who take part in these activities have to communicate and negotiate with the supervisors (vertical) and colleagues/peers (horizontal) to ensure they can carry out their activities successfully. These vertical and horizontal interactions could be good training for students to develop their communication and negotiation competencies.

H2: Students actively participating in extracurricular activities would have better communication and negotiation competencies.

Internship and Community Service Involvement

Student engagement accommodates internship and community services under the factor of work-integrated learning. The internship program aims to provide opportunities for students to practice the knowledge and skills acquired from the college. Research on the influence of internship programs on student's communication and negotiation competencies seems to be non-existent. Ulum et al. (2017) found that internship programs have a positive effect on accounting students' competencies. Although this study uses prospective teachers as a sample, Ismail et al. (2018) found that internship programs have a significant influence on various types of soft skills such as communication, adaptation skills, teamwork, social skills, and so on. Most likely the internship programs will also improve students' ability to negotiate. Furthermore, Muayati and Margunani (2014) stated that an industrial internship improves the readiness of students to work. This readiness might also cover the competency of communication and negotiation.

Community Service is a co-curricular program that positive impact on students' characters and competencies (Khusniah, 2018). This activity requires students to actively communicate and negotiate, so that they can carry out the community service program successfully. Perdana et al. (2013) revealed that there is a significant relationship between community service with students' social skills. Internship and community service programs are forms of work-integrated learning, a form of learning environment for students in higher education level. The experience of the internship will provide more experience for students to work in the community. By being involved in internship and community service programs, accounting students would improve their communication and negotiation competencies.

The curriculum of the accounting department requires all students to take part in internship and community service programs in the 7th semester (Ikhsan et al., 2013). Therefore, SE and SEE take place in semester 1 to semester 6. Most likely SE would affect SEE and SEI, besides SE might affect CNC directly. In other words, SEI is likely to act as a mediator variable between SE and CNC.

H3: The engagement of internship and community service has positive impacts on students' communication and negotiation competencies.

METHODOLOGY

Population and Sampling

1 The population of this study was the final year accounting students at the Universitas Negeri Semarang. The reason for taking this population is because most final-year students have taken all the courses and accounting practices needed to fulfil the stated competencies. Using a simple random sampling technique, this study collected data from 149 respondents. In addition, the Slovin formula was employed to determine the sample size of the study (Siregar, 2016).

Research Variable

This study includes one dependent variable and three independent variables. The dependent variable is communication and negotiation competencies (CNC), while the independent variables are classroom engagement, extracurricular engagement, and internship and community service engagement. The Likert-type questionnaire was employed to collect data from respondents. In this study student engagement refers to the intensity of students to engage themselves in curricular and extra-curricular activities held by a university both on-campus and off-campus.

Validity and Reliability of Instrument

This study collected perception data of respondents using a five-point Likert scale questionnaire. To test the validity and reliability of the instrument, this study used corrected-item-total correlation (CITC) and Cronbach's alpha tests. The threshold for CITC is 0.3, while the minimum value of Cronbach's alpha is 0.7 (De Vaus, 2002, p. 184). The analysis shows that all items used from four variables (CNC, SE, SEE, and SEI) have a coefficient value at least 0.3 meaning that all items are valid. Likewise, reliability analysis also shows that the instruments for collecting data have satisfactory reliability performance. Cronbach's alpha tests for all instrument variables are as follows: CNC variable: 0.929; SE variable: 0.743; SEE variable: 0.816; and SEI variable: 0.881. Thus, this research instrument fulfils the threshold for both validity and reliability.

Data Analysis

This study uses four analysis techniques namely descriptive, product-moment correlation, regression, and mediation test analyses. The descriptive analysis aimed to describe the data of each variable. Correlation analysis was used to find out the association between two variables without any interference from other variables. Correlation analysis was also used to identify multi-collinearity problems. According to Slinker and Sants (1985), the correlation between independent variables should be below 0.7 to ensure the regression model is fit. Multiple regression analysis was used to determine the impact of SE, SEE, and SEI variables on the CNC variable. Mediation analysis aimed to identify the role of a variable in mediating the effect of independent variables on the dependent variable.

RESULTS

Descriptive Analysis

The results of the analysis illustrate that the average communication and negotiation competency is 50.54 from the maximum value of 70.00. The involvement of students in the classroom (SE) has an average of 37.36 from the maximum value of 45.00. The average value of student involvement in extracurricular programs (SEE) and student involvement in internship and community service (SEI) programs are 27.77 (max. 40.00) and 34.60 (max. 45.00) respectively (Table 1).

Table 1: Descriptive Analysis

	SE	SEE	SEI	CNC
Mean	37.36	27.77	34.60	50,54
Std. Deviation	3.18	4.59	4.83	7,14
Max	45.00	40.00	45.00	70,00
Min	30.00	17.00	20.00	34,00

Correlation Analysis

The results of product-moment correlation analysis show that classroom engagement (SE), extracurricular engagement (SEE), and internship and community service engagement (SEI) have positive and significant relationships with communication and negotiation competency (CNC) with the coefficients of 0.617, 0.501, and 0.710 respectively. All these coefficients have 0.01 significant level. In this case, SEI with CNC has the strongest relationship followed by the relationship between SE and CNC. The study also found that SE and SEI have a relationship of 0.695 ($p < 0.01$), while the relationship between SE and SEE and the association between SEE and SEI are relatively small in magnitude. Table 2 shows that the correlations between independent variables are still below 0.7 meaning that the regression model does not have severe multi-collinearity.

Table 2: Correlation Matrix

No	Variable	SE	SEE	SEI	CNC
1	SE	1.00			
2	SEE	0.380**	1.00		
3	SEI	0.695**	0.463**	1.00	
4	CNC	0.617**	0.501**	0.710**	1.00

** Correlation is significant at the 0.01 level (2-tailed).

Regression Analysis

The regression analysis shows that the SE, SEI, and SE variables simultaneously influence the CNC variable with an F ratio of 63.01 ($p < 0.01$). Therefore, classroom engagement, extracurricular engagement, and internship and community service engagement simultaneously have impacts on communication and negotiation competencies of prospective accountants. The coefficient of determination is 0.566, which means that the influence of SE, SEE, and SEI variables on the CNC variable is 56.6%. The influence of 43.4% is contributed by other variables not covered by this study.

The t-test for the regression coefficient of the independent variables shows that the SEI variable has the highest impact on CNC with a t coefficient value of 5,831 ($p=0.001$) followed by the SEE variable with t value of 3,281 ($p=0.000$), while SE variable has t of 2,832 ($p=0.005$). The comparison of t value with the correlation coefficient shows a slight difference in magnitude. The possibility of this condition is caused by slight multi-collinearity between SE and SEI variables. However, the value of Variance Inflation Factor (VIF) is still below 10 which means that the multi-collinearity of this model can still be tolerated. The results of this analysis indicate that all proposed hypotheses (H1, H2, and H3) are accepted. Table 3 below provides complete information about the results of the regression analysis.

Table 3: Regression Analysis

Independent Variable	Beta	T	Sig.	Collinearity Statistics	
				Tolerance	VIF
Constant		-.050	.960		
SE	.217	2.832	.005	.512	1.953
SEE	.203	3.281	.001	.779	1.283
SEI	.465	5.831	.000	.470	2.127

Dependent Variable: CNC

Mediation Analysis

A comparison of the results of correlation analysis to regression shows slightly different. Correlation between SE and CNC variables is 0.617 ($p<0.01$) and the relationship between SEE and CNC variables is 0.501 ($p<0.01$). The regression analysis indicates that the influence of the SE variable on the CNC variable is $t=2.832$ ($p<0.005$) and the effect of the SEE variable is $t=3.281$ ($p<0.001$). Both analyses show a difference in the magnitude of the relationship pattern and the effect of SE and SEE variables on the CNC variable. This is because there is a strong relationship between SE and SEI variables of 0.695 ($p<0.01$) or VIF of 2.127.

The mediation test results show that the SEI is considered a strong mediator meaning that the SE influences the CNC variable through the SEI variable. The effect of the SE variable on the SEI variable is very strong, which is equal to $t=11.736$ ($p=0.000$) and the effect of SEI variable on the CNC variable is $t=12.225$ ($p=0.000$). The influence of the SE variable on the CNC variable is $t=9.515$ ($p=0.000$), while the effect of SE variable on CNC variable by including SEI variable as the independent variable in the model shows a value of 3.042 ($p<0.003$). The results of the last multiple regression analysis show a decrease in the influence of SE variable on CNC variable from $t=9.515$ ($p<0.000$) to $t=3.042$ ($p<0.003$). The conclusion of this analysis is that the SEI variable can function as a mediator variable between SE and CNC variables. Figure 2 below shows a summary of the mediation analysis.

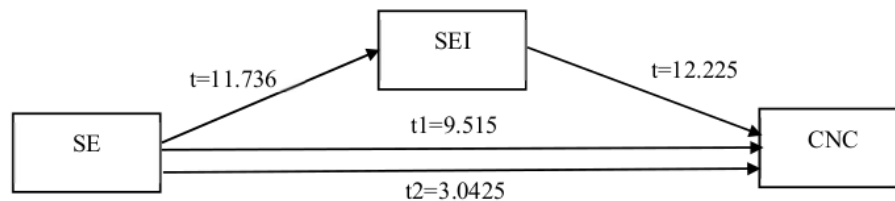


Figure 2. Mediation Test of SEI, SE, and CNC

Correlation analysis shows that SEE and SEI variables are closely related (0.463, $p<0.01$). Sequentially, the involvement of students in extra-curricular activities takes place in semester 1 through semester 6 as well as the SE variable. Therefore, it is very possible that the SEE variable also equipped students with entry behavior to be able to carry out SEI in semester 7. Furthermore, the correlation between SE and SEE variables is 0.380 ($p<0.01$) as an indication that the magnitude of the relationship between the two variables is not too high.

The effect of the SEE variable on the SEI variable is significant with a t value of 6.330 ($p<0.000$), while the influence of the SEI variable on the CNC variable is $t=12.225$ ($p<0.000$). The effect of the SEE variable on the CNC variable is $t=7.016$ ($p<0.000$), but this effect falls to $t=3.469$ ($p<0.004$) after including SEE variable and SEI variable as independent variables. Thus, the study concludes that SEI functions as a mediator between SEE and CNC. Figure 3 provides an overview of the mediation test of SEI, SE, and CNC variables.

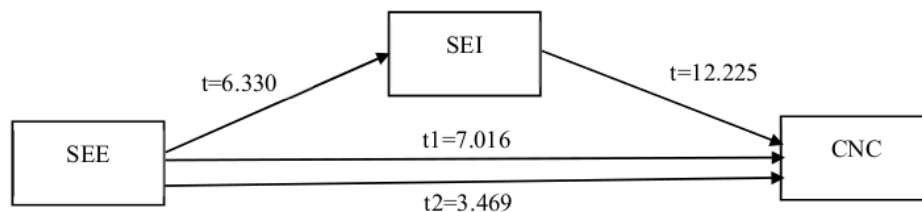


Figure 3. Mediation Test of SEI, SEE, and CNC

Discussion

The implementation of economic cooperation in ASEAN countries requires all countries to prepare their human and financial resources to be able to actively participate in the cooperation. Several labour agreements have been signed in the form of mutual recognition (Gunawan, 2016; Tandjung, 2018). In this case, universities as suppliers of skilled labour have to adjust their learning process. The objective of this adjustment is to ensure universities' graduates have appropriate competencies that are in accordance with the needs of labour market in the region. One of the important competencies of graduates in accounting majors is communication and negotiation competencies (Yanto et al., 2018).

This study found that classroom engagement (SE) had a positive contribution to build accounting students' to communicate and negotiate. In other words, the more engagement that students do in the class, the higher the communication and negotiation skills they will gain. This is very possible because, during the teaching and learning process, students practice communicating and negotiating with both lecturers and other students in the class. This finding is in line with the findings of previous research that student engagement influences learning outcomes (Tam, 2002; Zakir & Yanto, 2015). To improve the competence of communication and negotiation of accounting students, the lecturers should use more learning methods that allow active students to carry out communication and negotiation activities. The lecture method should be minimized as the method is only lecturer-centred, so that students only have less time on task for developing communication and negotiation competencies. Active learning methods will further develop the potential of students (Jackson & Sinclair, 2006). For example, the method of discussion and cooperative learning leads to the development communication skills (Dallimore et al., 2008). This study also supports the previous findings that student engagement is a construct that can be used to measure teaching and learning in higher education (Yanto, 2016).

Although extra-curricular activities as a form of enriching educational experience (EEE) do not have a meaningful contribution to academic achievement (Zakir & Yanto, 2015), this study found that these extra-curricular activities positively influence the accounting students' communication and negotiation competencies. These results confirm the results of previous studies conducted Rivaldi and Khosmas (2013). Given the very diverse number and types of student activities, the Accounting Department and Faculty of Economics have to continue to identify student activities that are in line with the objectives of the curriculum. Accounting Department and Economics Faculty also need to improve facilitation more intensively to all students so they can improve their extra-curricular activities. This facilitation is felt to be even more important because the purpose of extra-curricular activities in higher education includes four very important aspects (Sofyan, 2011). Furthermore, this extra-curricular activity is also intended not only for educating students in these four aspects, but also provide extra-curricular activities for developing students' characters (Komalasari et al., 2014). It is appropriate for the Accounting Department and Economics Faculty to provide the same facilitation to both extra-curricular and co-curricular activities.

A significant finding of this study is that internship and community service (SEI) dominate to the improvement of communication and negotiation (CNC) competencies. Correlation and regression analysis found that this SEI variable has the highest influence on CNC. This finding confirms the previous findings that internship influence accounting competencies (Ulum et al., 2017), internship influences the improvement of student soft skills (Ismail et al., 2018), and internship influences work readiness (Muayati & Margunani, 2014). Likewise, community service also has significant contribution in building students' characters and competencies (Khusniah, 2018) as well as social skills (Perdana et al., 2013).

Given the importance of internship and community service in developing CNC, policymakers such as Accounting Departments, Economics Faculties, and Universities need to consider two things. First, there is a need for additional time to conduct internship and community services, so that students can take longer to sharpen CNC. Second, it is necessary to improve the management of internship and community service to improve the level of student engagement in these programs. The results of the descriptive analysis show that the SEI average is 34.6 from a maximum value of 45 or equal to (77%). By increasing the time and intensification of SEI, students will learn more in internship and community service programs. This suggestion is based on the previous study that training system—under the supervision of a professional—an apprentice can achieve better performance (Streumer & Kho, 2006).

All independent variables consisting of SE, SEE, and SEI have a significant effect on CNC. However, the results of correlation and regression have slightly different in magnitude. This happens because there is a correlation with medium magnitude between SE and SEI. Chronologically SE (classroom engagement) occurs earlier than SEI, because SE occurs in semester 1 to semester 6, while internship and community services are conducted by students in the 7th semester (Ikhsan et al., 2013). Therefore, SE will influence to SEI. The results of the analysis found that SEI is a mediating variable between SE and CNC. The results of the second mediation analysis also show that SEI variable is a mediating variable between SEE and CNC. Thus, SEI manages a strong mediating variable between SEE, SE, and CNC. The IEO model developed by Astin (1984) fully applies here. SE and SEE are considered as inputs while SEI functions as Environment and CNC as an outcome.

To anticipate globalization in the ASEAN region (Tandjung, 2018) and Mutual Recognition Arrangement (Gunawan, 2016), communication and negotiation competencies are becoming more important (Ikhsan et al., 2012; Ouedraogo & Ouakouak Mohammed, 2018; Yanto et al., 2018; Yu & Ko, 2017; Zureigat, 2015). The roles of classroom engagement (SE) and extra-curricular activities (SEE), as well as internship and community service (SEI) in improving communication competencies and negotiation, are very strategic. Moreover, to conduct business across nation borders, accounting graduates have to possess communication and negotiation competencies (Dallimore et al., 2008; Jackson & Sinclair, 2006; Yanto et al., 2018) in this fast-changing business environment as a consequence of globalization (Islam et al., 2019). Increasing communication and negotiation competencies by improving student engagements (classroom, extra-curricular, and internship and community service) is a feasible strategy.

CONCLUSION

The competencies of communication and negotiation of accounting students are quite good (72%). The student participates actively in classroom engagement indicated by a percentage of 83%. Likewise, student engagement in extra-curricular activities is sufficient (69%) and student engagement in internship and community service activities is 77%. Increased student engagement (SE, SEE and SEI) is still needed to improve CNC among accounting students. Engagement in classroom (SE), extra-curricular activities (SEE) and engagement in internship and community service (SEI) have significant effects on communication and negotiation (CNC) competencies. The three independent variables influence the dependent variable with 56.6%. Engagement in internship and community service activities is a strong mediating variable between SE and SEE with CNC.

To improve the quality of engagement in the classroom, lecturers should use more active learning methods that allow students to participate in the teaching and learning process. The lecture method should be used for delivering information and doing classroom instructions. Extra-curricular activities have a strategic role in developing student potentials that cannot be done in the classroom. Accounting Departments and Economics Faculties need to provide more intensive facilitation and control of student extra-curricular activities. Internship and community service also have an important role in developing the communication and negotiation skills of accounting students. The study suggests two strategies relating to internship and community service. (1) Accounting Department and Faculty of Economics should add more time for internship and community service through curriculum modification; (2) The management of Accounting Department and Faculty should improve the quality of internship and community management to enable students to increase the quality of time on task in these programs. Future research needs to explore more about the role of internship and community services in developing other competencies.

LIMITATION AND STUDY FORWARD

The study employs a questionnaire for collecting respondents' perception of communication and negotiation competencies. Comparing to testing technique, measuring competencies using perception might provide lower accuracy. Therefore, future research should use test or observation for measuring students' competencies of communication and negotiation among prospective accountants.

AUTHORS CONTRIBUTION

Eva Yuliana contributes significantly to designing the instrument, data collection, and data analysis. Melissa Wee provides feedbacks to improve the quality of the initial manuscript. In addition, Dr. Wee also becomes a proof-reader for the manuscripts. As a Head of the Student Executive Board, Sodikun contributes significantly in developing the instrument and contributes to the literature review relating to student activities.

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