



# IMPLEMENTING THE 360 DEGREE LEADER PRINCIPLES FOR ACCOUNTING STUDENT THROUGH GT PROGRAM

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## **Abstract**

*Many people make the mistake of thinking that an accountant are not necessarily equipped with the leadership knowledge and skills. Actually, leadership ability are important in accounting especially for task completion. A research indicate that leadership had an impact when subordinates were performing task. they were more involved in the task where superior more considerate about leadership (Jiambalvo & Pratt,1982).*

*The 360 Degree Leader principles are one of leadership principles which can be applied by everybody. The 360 Degree Leader principles help them to lead effectively and give significant impact in organization, regardless of their position in there (Maxwell,2012). It is means that those principles are also suitable for student who is starting to learn to be a leader.*

*Education Institutions have to find out ways to implement those principles especially for Accounting student since the stereotypes of Accountants still far away as a good leader. This paper discusses The GT Program as a method to implement The 360 Degree Leader principles for Accounting Student. The GT Program has been conducted for six months consecutively by Accounting Department at Faculty of Economics Maranatha Christian University. Up to now, more than 200 Accounting students have been joined as participant of The GT Program.*

**Keywords:** *The 360 Degree Leader Principles, Accounting Student, GT Program*

## **INTRODUCTION**

Many people make the mistake of thinking that an accountant are not necessarily equipped with the leadership knowledge and skills. Actually, leadership ability are important in accounting especially for task completion. A research indicate that leadership had an impact when subordinates were performing task. they were more involved in the task where superior more considerate about leadership (Jiambalvo & Pratt,1982). When heard a the word called leadership, many people will think quickly that leadership is only a higher position in an organization. Maxwell (2013) said that leadership is not only a position. Many people have a high position but in fact, they are bad leaders.

Bruce Winston (2003) stated Leader is one or more people who selects, equips, trains, and influences one or more follower(s) who have diverse gifts, abilities, and skills and focuses the follower(s) to the organization's mission and objectives causing the follower(s) to willingly and enthusiastically expend spritual, emotion, and energy in a concerted coordinated effort to achieve the organizational mission and objectives. Maxwell (2013) gave conclusion that leadership is influences. It means when someone can improve their

influences to another people, they can lead the people with more effectively. In his book and references, He splits the leadership into 5 (five) levels, namely:

a. Level 1 – Position (Rights)

This is the lowest level in leadership and has the smallest influence to the follower(s), People follow the leader of this level just because of obligation.

b. Level 2 – Permission (Relationships)



- People follow the leader because they want to.
- c. Level 3 – Production (Result)  
People follow the leader because what the leader has done for organization
  - d. Level 4 – People Development (Reproduction)  
Leader can give the big influence until can change the lives of people they lead
  - e. Level 5 – Pinnacle (Respect)  
People follow the leader because of what the leader represent and who the leader is.  
This is the highest leadership level and of course will be easier to influence the follower(s) to struggle together to reach the goals.

When people know about these 5 (five) levels of leadership, they might think that to achieve the level Pinnacle, someone need reach the position at top management. The concept of 360 Degree Leader shows that leadership is not always about position. People can be the best leader without reach a position in the top management because leadership is a process and not a position. The 360 Degree Leader provide some principles of Leadership which can be applied by everyone regardless of their position in the organization. Based on this concept, we would like to apply The 360 Degree Leader Principles to students of Bachelor Degree with expectation that the student could be a good leader and it will help them to lead their team to reach the goals.

However, to apply these concepts to students who is almost adult is not an easy task. because it means we try to rebuild characters after they have own characters. Although it is difficult task, Swami Vivekananda who was the greatest educationists of India said education must provide Life Building, Man Making, and Character-Making Assimilation of ideas Because education is one by the which character is formed and the intellect is expanded. (Behera, 2014).

To build character effectively through the education system, it is necessary to think about the right strategy properly. It because character building takes a long process and spend long time (Araujo, 2013). A student may not necessarily have the characteristics of a good leader after graduating from a course which is called leadership course. To form their character, requiring the continuously process and a longer time. Based on the above reasoning, this paper will discuss about a program called GT Program (Growing Together Program) and will discuss how the GT program is expected to assist to apply The 360 Degree Leader Principles to students. In this case, The GT Program will be held to the accounting students with consideration that there is the stereotypes of Accountants still far away as a good leader.

## **THEORITICAL FRAMEWORK**

### **The 360 Degree Leader**

Many people in the world have various of myths about leadership. Some of them say that to be a brilliant leader, they should have position at a top management. Some others claim that they will be able to lead people with very well if they have already got a great power and authority. Not a few of those people who claim that they can only be a good leader if they have got experiences for many years. When people ask which position that actually is the best position to lead. Many people think a position in the top management is the best one. However, the concept of The 360 Degree Leader is actually says that the position as a middle manager is the best position to be a leader. Maxwell (2012) showed that 99% of the leadership is happened in middle management positions. He actually said that the position



in the middle management give us opportunities to practice, apply, and improve our influences as a leader. The concept of the 360-degree leader finally broke all of these myths.

Before practicing the principles of The 360 Degree Leader, there are several challenges that must be faced, which is as follows:

1. The first challenge: Pressure because of being stuck in the middle.
2. The second challenge: to follow a leader who is not effective
3. The third challenge: A head and a lot of hats
4. The fourth challenge: Ego
5. The fifth challenge: Leader prefer stay in front than in the middle
6. The sixth challenge: Selling the vision is more difficult if we are not the one who created it
7. The seventh Challenge: Leading another people which is outside of our position and that is not easy

After those challenges, The 360 Degree Leader is ready to be learnt and practiced. The concept of The 360 Degree Leader is to Encourage someone to be leaders on our bosses, our colleagues whose have same level with us, and on our subordinates wisely. Some principles that we can apply for being a leader on the boss:

- a. Lead own selves very well
- b. Make the burden of our leaders Become Easier
- c. Willing to do a task that another people do not want to do.
- d. Do more than managing
- e. Invest on the relationship
- f. Be ready when we spend our boss's time
- g. Knowing about time to push or time to keep staying calm
- h. be a reliable or credible player
- i. be a person who want to be better than the previous.

Some principles that we can apply for being a leader on colleagues in the same level:

- a. team work
- b. prioritize efforts to complementary rather than competing
- c. become a friend
- d. avoid office politics
- e. expand our network
- f. let the best idea to be win
- g. do not pretend to be perfect

Some principles that we can apply for being a leader on subordinates, as follows:

- a. walked down the aisle with slowly
- b. see all people as number 10
- c. development each of team member to be somebody
- d. place the person in the strength zone
- e. Give an example of the behavior that you want
- f. spread the vision out
- g. gifts for results

Actually, the 360 Degree Leadership principles have tools for assessments. Since 2011, as the 360 degree assessments began grow in popularity, many organization became



interested in customizing assessments to match their own competency model. The 360 Degree assessments became the backbone of most corporations, especially for their leadership development programs. This assessment became popular because it could provide leaders with empirical data revealing how others perceive their strengths and weaknesses. (Zenger & Folkman, 2011)

### **The Stereotypes of Accountant**

Profession are concerned about the public image which they have. The public image is represented by stereotypes. Knowing stereotypes of accountant is important and can support universities to adjust their strategies to attract the right people to the profession and their organization (Albu et al, 2011). When a university would like to apply the principles of The 360-Degree Leaders, knowing stereotypes of accountant could help them to be more success to build character of accountant (or students as candidates of accountant) so that they have character as a truly and good leader.

Some people think that an accountant is cold, unresponsive, and also not flexible. Elbert Hubbard has ever said that stereotypes of accountants is middle age, spare, wrinkled, intelligent, cold, passive, non-committal, with eyes like a cod-fish, polite in contact but unresponsive, has no any sense of humor, minus bowels, and passion (PSU, 2005).

Hunt (Albu, 2011) have ever done a survey on students and the result show an accountant have stereotypes as inflexible, unexciting, and detail oriented as their weakness although they have another positive stereotypes.

### **DISCUSSION**

GT Program (Growing Together Program) is a program which is designed by the author to support character building process on students to have the characters of a good leader. This program will be applied routinely for 4 years or as long as they study at a university. GT program implementation is consist of some stages as follows:

1. Create groups.  
Divide students (same batch) into Groups. Each group maximum consists of 8 person. This is to ensure that every person in the group will get his turn to be a leader in the group without any fees. Figures 8 persons for each group because normally the current curriculum for bachelor degree could be completed in 8 semesters.
2. Being leaders for one semester.  
Each person will become a leader for one semester. they will learn and practice how to lead by using principles of the 360 degree leader. Some task of leader is aware of the existence of their team members which is related with his studies, knowing the profile of their team member, presenting the report for every week, etc.
3. Build network and getting information  
Department will provide some selected senior student as their advisor in the group and also they will learn how to build relationship and network.
4. Evaluation and feedback  
Every week, the head or secretary of department will arrange 4 sessions so that all students in the same batch could meet and have discussion with their head and secretary of department. Every session will consist of 8 groups and it will spend 1 hour for each session. In the beginning of the session, the leaders of every group will present their weekly report. As a leader of those groups, Head and Secretary of Department will give feedback to every group and their leader.



## 5. New challenge

In the end of each session, the head or secretary of department will share the next topic or challenge as their homework for a week and we doing some discussion with students.

This Program has been implemented for almost one year and would be applied for long time. The participants are 259 students from batch 2014. The benefit which has been showed as follows:

1. their teamwork is more solid,
2. their responsibility is increased,
3. their passion to improve themselves and people is high,
4. their network which is growth and
5. their another softskill is increased, such as public speaking skill, etc.

## CONCLUSIONS & SUGGESTION

Everyone actually need to be equipped with the leadership knowledge and skills, including an accountant. It is important in the accounting career especially for task completion. The Excellent leadership principle to be applied is the principles of 360 Degree Leader. However, due to apply the principle of 360 Degree Leader in students's life is not an easy task, so the GT program is designed to overcome this. GT program consists of 5 stages and be held routinely to 259 students of batch 2014 and day to day it show benefits.

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