http://ejournal.seaninstitute.or.id/index.php/Ekonomi
Jurnal Ekonomi, Volume 11, No 03 Desember 2022
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

THE INFLUENCE OF LECTURER COMPETENCE, TEACHING STYLE, AND WORK CULTURE ON STUDENT PREFERENCES IN THE ACCOUNTING PROFESSION

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ARTICLE INFO

Keywords:
Competence,
Teaching Style,
Work Culture,
Preference, Accountant

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ABSTRACT

The purpose of the study was to examine and analyze the effect of lecturer competence, teaching style and work culture on student preferences for the accounting profession. with a structural equation model with the SmartPLS 3.0 analisa analysis tools. The results showed that lecturer competence, teaching style and work culture had no effect on student preferences for the accounting profession. Based on the research findings, the factors that cause lecturers are not knowing each student, lecturers are not aware of students' academic problems, lecturers are not firm in giving sanctions/punishments for students who violate regulations, lecturers do not become inspiration for a career as accountants and the environment does not encourage being accountants.

1. INTRODUCTION

Every student's dream is to find the right career that matches their interests and talents in order to make the next stage of their life phase run more smoothly and to follow their aspirations. Career is an urgent matter and becomes an essential point in the journey of human life, even one of the core and goals in one phase of life[1]. Lecturers also have the responsibility of cultivating student enthusiasm in becoming trustworthy professionals in the accounting industry. To produce high-quality work, business needs people that are dependable and motivated. In addition to academic proficiency, students must also possess strong soft skills. Therefore, all stakeholders in higher education, including lecturers, must combine curriculum designs that result in accounting graduate outputs based on knowledge workers [2].

Alternative careers for accounting graduates include direct employment by filling job openings in various organizations, entrepreneurship, furthering one's education, or deciding to follow a career path that leads to becoming a public accountant. As a result, there are numerous alternative jobs based on interests and abilities[3]. Accounting data and information are needed for social and economic decision-making. There is a need for qualified accountants. These specialized abilities include knowledge of computers, taxes, audits, and even marketing[4], this is due to the fact that by creating job prospects, accountants can also pursue a career as an entrepreneur. [5], Many educated people nowadays are choosing occupations outside of their fields of study, including accounting graduates who don't go on to become accountants [2], Despite the fact that many people still pursue careers in occupations similar to these, such as those of business owners and financial consultants[4].

In order to provide scientific provisions for students' futures, the Link and Match approach to curriculum development in higher education, particularly in the accounting profession, should become widespread. Link and Match refer to how higher education adjusts its curricula to meet the needs of stakeholders[6]. Law No. 14 of 2005 (Chapter I Article 1) states that lecturers are professional educators and scientists with the main task of transforming, developing, and disseminating science, technology, and art. Lecturers must have competence in running a professional [7]. Competence refers to the traits that underpin conduct and explain motivations, individual traits, self-perception, values, and knowledge or skills. The capacity to apply knowledge in new and different circumstances is another way to think of it. Each lecturer has a unique way of delivering information or a preferred teaching method.

To achieve effective teacher and student interaction, the teaching style is a method of processing learning [8]. The design of learning often refers to the way or style of the teacher in providing teaching[8].

The teaching style identifies three stages: the pre-meeting stage, the meeting stage, and the post-meeting stage[9].

Plans for the adolescent phase towards adulthood are mostly about careers. What career choices will be taken after graduating after holding a bachelor's degree in accounting are very curious, so strategies are needed to achieve them. Motivation and positive perception of a profession are the main driving force [10]. However, Parauba Research (2014) states that lecturers have a close influence in encouraging accounting students' interest in accounting.

2. METHOD

The data supplied is in the form of numbers from the outcomes of gathering questionnaire data and indicators, utilizing descriptive quantitative methods that are restricted to showing a problem and scenario as it is. This makes the study data a quantitative type (factual)[12]. The implementation time of this research is December 2021 – May 2022, by distributing questionnaires to students majoring in Accounting at Pamulang University. The population of this research is undergraduate accounting students. Faculty of Economics and Business Pamulang University. Determination of the sample using the slovin formula. Determination of the sample using the Slovin formula as follows:

$$n = \frac{N}{N.d^2 + 1}$$

Info:
N = Total Population
n = Total Sample
d^2 = The percentage of allowance for inaccuracy due to sampling error that can still be tolerated or desired is 10% with a 95% confidence level.

Based on data from pddikti.kemendikbud.go.id, the number of undergraduate Accounting students at Pamulang University in the Even semester of the 2020/2021 Academic Year amounted to 9,847 people. Based on this, the number of samples in this study is:

$$n = \frac{9.847}{9.847\ (0{,}1)^2 + 1}$$

$$n = \frac{9.847}{99{,}47}$$

$$n = 98{,}99$$

Based on the sampling using the Slovin formula, the sample in this study was 100 students. The data analysis method in this study used partial least squares. PLS was chosen as an analytical tool because this tool is widely used for complex causal–predictive analysis and is a suitable technique for prediction applications and theory development, as in this study [13].

3. RESULT AND DISCUSSION

Respondent's Description

Respondents in this study were students majoring in accounting; most were female, which was 61.5%, and the majority of respondents had taken the 6th semester at most, which was 39.2%. The third semester was 20.3 percent and the fourth semester was as much as 18.9%.

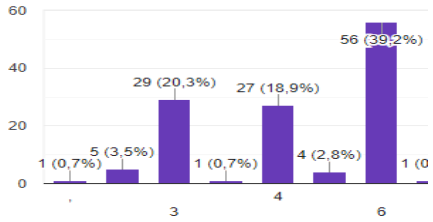

Figure 1. Characteristics of Respondents Based on Semester

http://ejournal.seaninstitute.or.id/index.php/Ekonomi
Jurnal Ekonomi, Volume 11, No 03 Desember 2022
ISSN: 2301-6280 (print) ISSN: 2721-9879 (online)

Validity test

An indicator is declared valid if it has a loading factor above 0.70 (Ghozali dalam Suherman & Yusuf, 2021). The following are the results of the validity test using the PLS Algorithm:

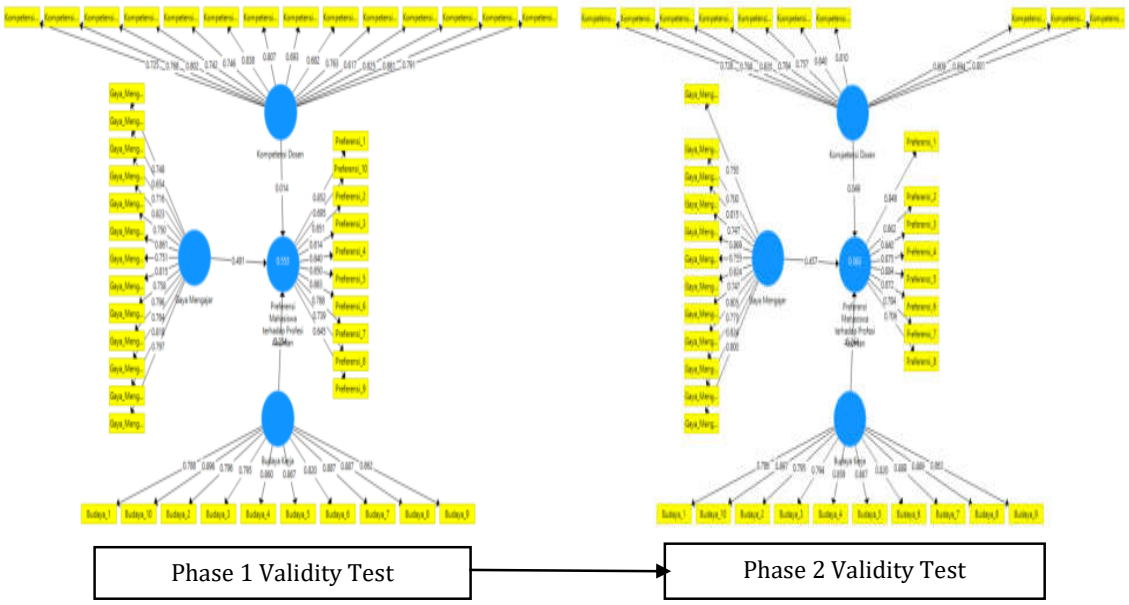

Figure 2. Uji Validitas

After the second test based on the test results in 2, all statements are declared valid because the indicator already has a loading factor above 0.70.

Evaluation of Measurement Model (Outer Model)

Outer Model or measurement model aims to specify the relationship between latent variables and their indicators, also known as discriminant validity test which can be measured by cross loading method.

Table 1. Discriminant Validity

Cross Loadings

	Work Culture	Teaching Style	Lecturer Competence	Students' Preferences for the Accountant Profession
Culture _1	0,786	0,746	0,648	0,598
Culture _10	0,897	0,815	0,738	0,706
Culture _2	0,795	0,715	0,722	0,596
Culture _3	0,794	0,754	0,638	0,493
Culture _4	0,859	0,786	0,638	0,610
Culture _5	0,867	0,837	0,711	0,620
Culture _6	0,820	0,725	0,663	0,486
Culture _7	0,888	0,820	0,782	0,682
Culture _8	0,889	0,821	0,757	0,655
Culture _9	0,863	0,731	0,700	0,618
Teaching Style_1	0,685	0,750	0,742	0,517

Cross Loadings

	Work Culture	Teaching Style	Lecturer Competence	Students' Preferences for the Accountant Profession
Teaching Style _11	0,705	0,700	0,627	0,460
Teaching Style _12	0,837	0,815	0,758	0,588
Teaching Style _13	0,743	0,747	0,702	0,612
Teaching Style _2	0,722	0,869	0,790	0,616
Teaching Style _3	0,634	0,755	0,715	0,672
Teaching Style _4	0,697	0,824	0,756	0,611
Teaching Style _5	0,618	0,747	0,762	0,517
Teaching Style _6	0,787	0,805	0,686	0,632
Teaching Style _7	0,731	0,775	0,589	0,531
Teaching Style _8	0,790	0,824	0,728	0,503
Teaching Style _9	0,701	0,800	0,692	0,662
Competence _1	0,471	0,583	0,726	0,425
Competence _10	0,669	0,679	0,768	0,530
Competence _11	0,648	0,761	0,820	0,516
Competence _12	0,631	0,707	0,764	0,548
Competence _13	0,497	0,647	0,757	0,517
Competence _14	0,652	0,733	0,840	0,554
Competence _2	0,646	0,694	0,810	0,509
Competence _7	0,778	0,779	0,809	0,539
Competence _8	0,815	0,876	0,894	0,673
Competence _9	0,752	0,754	0,801	0,598
Preference_1	0,605	0,630	0,612	0,849
Preference_2	0,599	0,613	0,572	0,862
Preference_3	0,688	0,668	0,590	0,840
Preference_4	0,650	0,627	0,554	0,875
Preference_5	0,668	0,652	0,575	0,884
Preference_6	0,505	0,564	0,520	0,872
Preference_7	0,538	0,607	0,575	0,784
Preference_8	0,545	0,588	0,553	0,706

Source: Data processed by SmartPLS 3 (2022)

Based on Table 1, each latent variable can predict the size of each block better than other block sizes so that the evaluation of the measurement model (outer model) with discriminant validity is valid. Furthermore, composite validity can be measured from the Average Variance Extract (AVE) value that must be above 0.5, and Composite Reliability must be above 0.7.

Table 2. Reliability Test

Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Work Culture	**0,956**	**0,962**	**0,717**
Teaching Style	**0,943**	**0,951**	**0,617**

Lecturer Competence	**0,937**	**0,947**	**0,640**
Students' Preferences for the Accountant Profession	**0,938**	**0,949**	**0,699**

Source: Data processed by SmartPLS 3 (2022)

Based on table 2, it is known that the AVE value is above 0.5 and the Composite Reliability value is above 0.7, so that all variables meet the reliability requirements[15]

3. Evaluation of the Structural Model (Inner Model)

The structural model is evaluated using R-Square (coefficient of determination) for the independent variable.

Table 3. Evaluation of the Structural Model (Inner Model)

R Square

	R Square	R Square Adjusted
Students' Preferences for the Accountant Profession	0,563	0,548

f Square

	Budaya Kerja	Gaya Mengajar	Kompetensi Dosen	Preferensi Mahasiswa terhadap Profesi Akuntan
Work Culture				0,026
Teaching Style				0,043
Lecturer Competence				**0,001**
Students' Preferences for the Accountant Profession				

Source: Data processed by SmartPLS 3 (2022)

Based on table 3 from R Square, it can be concluded that 56.3% of students' preferences for the accounting profession can be explained in this model. Furthermore, in the F Square table, the estimator model on Student Preferences towards the Accountant Profession has a weak effect.

4. Hypothesis testing

In this study, an equation was made based on the model structure image, and the following are the results of data processing using the PLS Bootstraping method.

Table 4. Hypothesis testing

Path Coefficients

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Work Culture-> Students' Preferences for the Accountant Profession	0,264	0,227	0,243	1,087	**0,277**
Teaching Style -> Students' Preferences for the Accountant Profession	0,457	0,497	0,276	1,657	**0,098**
Lecturer Competence-> Students' Preferences for the Accountant Profession	0,049	0,045	0,175	0,282	**0,778**

Source: Data processed by SmartPLS 3 (2022)

To test the direct effect hypothesis using the output path coefficients (Mean, STDEV, T-Values), if the p-value is less than 0.05, then the hypothesis is accepted/significant. Based on the results of statistical testing, the explanation of each influence variable is explained as follows.

a. Lecturer competence does not affect Student Preferences in the Accountant Profession because the p-value of 0.778 is more significant than 0.05 (0.778 > 0.05).

b. Teaching Style does not affect Student Preferences in the Accountant Profession because the p-value of 0.778 is more significant than 0.05 (0.778 > 0.05).
c. Work Culture does not affect Student Preferences in the Accountant Profession because the p-value of 0.778 is more significant than 0.05 (0.778 > 0.05).

B. Discussion

Lecturer competence does not affect Student Preferences in the Accountant Profession. Small indicators can cause this. Some indicators of competence that are considered lacking by respondents are lecturers not knowing the names of each student, lecturers not knowing students' academic problems, lecturers not holding daily exams/quizzes after the material ended, preference indicators, indicators that were considered lacking by respondents were lecturers not being an inspiration for a career as an accountant, the environment did not encourage becoming an accountant, and becoming an accountant was not his goal.

Teaching style does not affect Student Preferences in the Accountant Profession. Small indicators can cause this. Some indicators of lecturers' teaching style that respondents consider lacking are lecturers who do not give sanctions/punishments for students who violate class rules and lecturers who do not give rest time/ pause before going to the following material.

Work culture does not affect Student Preferences in the Accountant Profession, and small indicators can cause this. Some indicators of lecturer work culture that respondents consider lacking are lecturers who are less strict with students who violate the rules.

4. CONLUSION

Lecturer competence does not affect Student Preferences in the Accountant Profession. This can be caused by lecturers needing to learn the names of each student, lecturers not knowing students' academic problems, and lecturers not holding daily exams/quizzes after the material ends. Teaching style does not affect Student Preferences in the Accountant Profession. This can be caused by lecturers not giving sanctions/punishments for students who violate class rules or lecturers needing to provide rest/pause before entering the following material. Work culture does not affect student preferences in the accounting profession. This can be caused by lecturers being less strict with students who violate the rules. On the preference variable, students, think that lecturers do not inspire them to have a career as accountants, and the environment does not encourage them to become accountants. Another factor is that becoming an accountant is different from their goal.

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