

A STUDY OF ACCOUNTING STUDENTS' PERCEPTION TOWARDS THE PROFESSIONALISM OF ACCOUNTING LECTURERS IN UNIVERSITIES IN JEMBER REGENCY

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Abstract. This study aims to analyze students' perceptions of the professionalism of accounting lecturers at higher education institutions in Jember Regency, focusing on three main variables: knowledge, skill, and attitude. Data were collected through an online questionnaire distributed to 79 students from four universities. The data were analyzed using multiple linear regression with the help of SPSS version 30. The results show that the variables of knowledge and attitude have a significant influence on lecturer professionalism, while the skill variable does not have a significant impact. The Adjusted R² value of 19.9% indicates that the model explains only a small portion of the variability in student perceptions, with the remaining variation influenced by other factors not included in this study. This research contributes to understanding the key factors that affect students' perceptions of lecturer professionalism, particularly in accounting education. The study's limitations include a narrow geographical scope and the absence of direct observation. Future research is recommended to broaden the population and consider additional variables to achieve more comprehensive results. Practically, the findings highlight the importance of improving lecturers' knowledge and professional ethics to enhance the overall learning experience for students.

Keywords: *Student perception, lecturer professionalism, knowledge, skills, attitude, accounting.*

Abstract. This study aims to analyze students' perceptions of the professionalism of accounting lecturers at universities in Jember Regency, by examining three main variables: knowledge, skills, and attitudes. Data were obtained through online questionnaires distributed to 79 students from four universities. The analysis technique used was multiple linear regression with the help of SPSS version 30. The results showed that the knowledge and attitude variables significantly influenced lecturers' professionalism, while the skill variable did not show a significant influence. The Adjusted R² value of 19.9% indicates that this model is only able to explain a small portion of the variability in students' perceptions, while the rest is influenced by other factors outside the model. This study provides an understanding of the important factors that influence students' perceptions of accounting lecturers, especially in the aspects of knowledge and attitudes. The main limitations of this study lie in the narrow scope of the area and the absence of direct observation. Therefore, further research is recommended to expand the population and add other variables to obtain more comprehensive results. Practically, these results emphasize the importance of developing lecturer competencies, especially in the aspects of professional knowledge and attitudes, to support a more effective learning process.

Keywords: Student perception, lecturer professionalism, *knowledge, skill, attitude*, accounting.

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INTRODUCTION

Higher education plays a strategic role in producing superior human resources, not only in terms of knowledge but also in terms of skills and attitudes. In the higher education process, lecturers are key actors, not only delivering academic material but also shaping students' character and mindset. Therefore, lecturer professionalism is a crucial factor in ensuring the quality of education, particularly in the field of accounting, which demands high levels of competence and integrity.

Lecturer professionalism represents a combination of pedagogical, scientific, and ethical competencies. Professional lecturers not only master the substance of the teaching material, but also are able to deliver the material using effective methods, and possess high academic ethics in interacting with students. Law of the Republic of Indonesia Number 14 of 2005 concerning Teachers and Lecturers explains that lecturers must have academic qualifications, competencies, a teaching certificate, be physically and mentally healthy, and possess the ability to realize national education goals. Lecturer professionalism is not merely a title or formal status, but is reflected in daily teaching practices, how lecturers address problems, and the quality of communication with students.

In the context of accounting education, the demands on lecturers' professionalism are increasingly complex. Accounting is not simply arithmetic or financial reporting; it encompasses analysis, data interpretation, and professional ethics. Accounting students, as future professionals in the fields of finance and auditing, require guidance from lecturers who truly understand the dynamics of the contemporary accounting world. Therefore, students' perceptions of the professionalism of accounting lecturers significantly influence their learning process and outcomes.

Students' perceptions of their lecturers' professionalism reflect the quality of their learning experiences. If students view their lecturers as competent, communicative, and ethical, their trust and motivation to learn will increase. Conversely, if students perceive their lecturers as unprofessional—for example, lacking mastery of the material, being unpunctual, or being unfair—this can diminish the overall quality of learning. In other words, students' perceptions of their lecturers are an important indicator for assessing the quality of academic services at universities.

Several previous studies have revealed a relationship between student perceptions and lecturer professionalism. Pramesti and Satyawati (2016) found that students tend to give positive assessments of lecturers' professionalism if the lecturers have good mastery of the material and are able to establish healthy interpersonal relationships with students. Research by Iqbal (2018) also showed that accounting students at Sultan Syarif Kasim State Islamic University in Riau highly value the professionalism of lecturers who have academic ethics and are able to provide consistent guidance. However, most of these studies are still local and do not describe specific contexts such as Jember Regency, which has a diversity of institutional types, ranging from state universities, private universities, to religious-based universities.

METHOD

This research falls into the quantitative research category and receives primary data from respondents. The primary data was obtained by distributing an online questionnaire using

Google Forms . The students involved in this study were eighth-semester undergraduate students. (S1) program studies Accountancy in Faculty Economy And Business Regency Jember These included Muhammadiyah University of Jember, Jember University, and ITS Mandala Jember. The researchers used a saturated sampling technique, or census, which involved sampling the entire population of 238 students. This technique was chosen due to the relatively small population and to minimize research errors, as explained in the explanation.

The descriptive method is data analysis through the method of formulating, describe, and invest based on the existing literature review in the thesis and literature as a reference to then be drawn into A conclusion.

Descriptive statistics only provide a description or general overview of the characteristics of the object being studied without intending to generalize the sample to the population. This method is used to explain or provide an overview of the characteristics of a set of data without drawing general conclusions about the problem being analyzed, making it easier for users to read and understand (Sugiyono, 2010) .

RESULTS

This study aims to determine the influence of student perceptions on the professionalism of accounting lecturers at universities in Jember Regency, which includes *knowledge* , *skills* , and *attitudes* . The data for this study were obtained through the results of questionnaire data that had been answered and then tabulated first using Microsoft Excel to avoid errors, after which it was transferred to SPSS to be processed using SPSS version 30.

For get data study This, researchers has spread questionnaire in a way online via *Google Form* to Accounting students of the Faculty of Economics and Business, Muhammadiyah University of Jember, Jember University, Mandala Institute of Technology and Science Jember, and Kiai Haji Achmad Siddiq State Islamic University, totaling 79 questionnaires.

Table 1. Number of Respondents

No.	College Tall	Amount Respondents
1.	University Muhammadiyah Jember	15
2.	University Jember	20
3.	Institute Technology and Science Mandala Jember	17
4.	Kiai Haji Achmad Siddiq State Islamic University	27
Total Respondents		79

Source: Data processed (2024)

Table on show amount total respondents from each college tall in Jember Regency. Of the total number of questionnaires, 79 were

1. Multiple Linear Regression Equation Test

Results testing on equality multiple linear regression with use SPSS version 30 is shown in the following table:

<i>Coefficients^a</i>					
Model	<i>Unstandardized Coefficients</i>		<i>Standardize d Coefficients</i>		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	15,594	4,093		3,810	<,001
<i>Knowledge (X1)</i>	.372	.120	.337	3,100	.003
Skill (X2)	.201	.136	.158	1,482	.143
Attitude (<u>X3</u>)	-.266	.087	-.319	-3,060	.003

a. Dependent Variable: Total professionalism of lecturers (Y)

Source: Data processed SPSS 30 (2024)

Table on show mark mark constant (α) is as large as 15,594 And For *Knowledge* (β) as big as 0.372, temporary *Skill* (β) is 0.201, temporary Attitude (β) as big as 0.266 so that get equality regression linear multiple with the formula, namely:

$$Y = 15.594 + 0.372X_1 + 0.201X_2 + 0.266X_3$$

Information:

- Y = Lecturer professionalism
- α = Constant
- β = Regression coefficient
- X₁ = *Knowledge*
- X₂ = *Skill*
- X₃ = *Attitude*
- e = Error

2. t-Test (Partial)

The t-test is used to determine how much influence the independent variables individually have in explaining the dependent variable.

Variables	Level Sig	t table	t count	Result s Sig	Information Hypothesis
<i>Self-Efficacy (X1)</i>	0.05	1,992	3,100	0.003	H₁ Accepted

Award	0.05	1,992	1,482	0.143	H₂ Rejected
Financial (X2)					
Consideration	0.05	1,992	-3,060	0.003	H₃ Accepted
Market					
Work (X3)					

Source: Data processed by SPSS 30 (2024)

Based on results table on method determine mark t table with based on formula :

$$\text{Formula t table} = \alpha/2 : n - k - 1$$

Information:

α : mark probability

n : Number of samples

k : Amount variables independent

So results from t table = $0.05/2 : 79-3-1 = 0.025 : 75$ then see mark Which in the t table it was found to be 1.99210.

3. Coefficient of Determination Test (R^2)

The coefficient of determination is used to measure how well a regression model of independent variables can explain different dependent variables. R^2 indicates the coefficient of determination with values ranging between 0 and 1.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.743 ^a	.552	.542	1,801

a. Predictors: (Constant), Total_X3, Total_X1, Total_X2

Source: Data processed by SPSS 29 (2024)

Based on table in on, coefficient determination show results with mark Adjusted R Square is 0.199 or 19.9%. The variables knowledge X1, skill X2, attitude X3) explain 19.9% from variability data. The rest influenced by other factors not included in this study.

DISCUSSION

1. The Influence of *Knowledge* on Lecturer Professionalism

Based on the results of the H1 hypothesis test, the *knowledge variable* has a significant influence on lecturer professionalism, with a significance value of 0.003 ($p < 0.05$). This indicates that the higher the lecturer's knowledge, such as understanding of professional standards, capital market issues, and accounting theory, the more positive students' perceptions of lecturer professionalism. This finding aligns with research by Sari & Hartono (2020) which states that lecturer knowledge competence is a key aspect in establishing lecturer credibility and professionalism in the eyes of students. Adequate knowledge provides students with confidence in the quality of the learning provided.

2. The Influence of *Skills* on Lecturer Professionalism

The H2 hypothesis test showed that the *skill variable* did not significantly influence lecturer professionalism, with a significance value of 0.143 ($p > 0.05$). This means that lecturers' technical abilities, such as teaching skills, presentation skills, or use of accounting programs, are not necessarily the main determinants of students' perceptions of lecturer professionalism. This result aligns with a study by Nugroho and Fitriani (2019), which found that students tend to assess professionalism more based on cognitive aspects and lecturer attitudes than solely on technical skills.

3. The Influence of Attitude on Lecturer Professionalism

Hypothesis H3 indicates that the *attitude variable* significantly influences lecturer professionalism, with a significance value of 0.003. Although the coefficient is negative, this indicates that lecturer attitudes, including the ability to manage time, maintain ethics, separate personal matters from work, and establish professional relationships, play a crucial role in shaping student perceptions. This finding is supported by research by Lestari and Pramudyo (2021), which concluded that lecturer behavior and ethics are important factors in building student trust in lecturer professionalism, even more so than technical skills.

CONCLUSION

Based on the results of research on accounting students' perceptions of the professionalism of college accounting lecturers, with a total of 79 respondents from the Accounting Undergraduate Program at universities in Jember Regency including Muhammadiyah University of Jember, Jember University, KHAS State Islamic University of Jember, and ITS Mandala Jember. Based on the explanations from several previous chapters, the following conclusions can be drawn:

1. *knowledge* variable statistically demonstrated a significance value of **0.003**, which is less than 0.05. This indicates a significant influence of lecturer knowledge on accounting lecturers' professionalism. Students assessed that lecturers' understanding of accounting professional standards, capital market issues, and mastery of accounting theory significantly influenced their perceptions of lecturer professionalism.
2. The *skill* variable statistically showed a significance value of **0.143**, which is greater than 0.05. This means there is no significant influence between lecturer skills and lecturer professionalism according to student perceptions. Although lecturers possess technical skills such as presenting material or mastering application programs, these skills are not considered a determining factor in student perceptions.
3. *attitude* variable statistically shows a significance value of **0.003**, which is smaller than 0.05, so there is a significant influence of lecturer attitudes on lecturer professionalism. Lecturer attitudes such as the ability to separate personal and professional matters, maintain work ethics, and professionalism have a major impact on student perceptions.

RECOMMENDATION

Based on the research results, it is recommended that universities focus more on improving lecturers' knowledge and professional attitudes through ongoing training, both in accounting and professional ethics. Lecturers are also expected to actively develop themselves and maintain a professional attitude, as this has been shown to influence student perceptions. For future researchers, it is recommended to expand the scope and consider other variables such as

emotional intelligence or teaching style to gain a more comprehensive understanding. Furthermore, accreditation institutions can use these findings as a basis for developing indicators for assessing lecturer professionalism, particularly in the aspects of knowledge and ethical attitudes.

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