

# THE EFFECT OF TEACHER PROFESSION PERCEPTION AND FAMILY ENVIRONMENT TOWARD ACCOUNTING TEACHER INTEREST

## PENGARUH PERSEPSI MAHASISWA TENTANG PROFESI GURU DAN LINGKUNGAN KELUARGA TERHADAP MINAT MENJADI GURU AKUNTANSI

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### **Abstract**

This research aimed to know (1) The Effect of Teacher Profession Perception toward Accounting Teacher interest; (2) The Effect of Family Environment toward Accounting Teacher interest; (3) The effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest. This research was ex-post facto research. The method was a quantitative description. The population was 250 students of accounting education department year 2014-2016 and sample were 132 students. The data collecting technique was questionnaire. The data analysis technique were simple regression analysis and multiple regression analysis. The result of the research were (1) There was a positive and significant effect of Teacher Profession Perception toward Accounting Teacher Interest with a correlation coefficient  $r_{x_1y}$  was 0,386; determination coefficient  $r^2_{x_1y}$  was 0,149;  $Y = 0,386X_1 + 28,466$  and  $t_{count}$  was 4,770 >  $t_{table}$  was 1,978. (2) There was a positive and significant effect of Family Environment toward Accounting teacher Interest, with a correlation coefficient  $r_{x_2y}$  was 0,305; determination coefficient  $r^2_{x_2y}$  was 0,093;  $Y = 0,305X_2 + 38,060$ ; and  $t_{count}$  was 3,657 >  $t_{table}$  was 1,978. (3) There was a positive and significant effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest with a correlation coefficient  $R_{y(1,2)}$  was 0,403; determination coefficient  $R^2_{y(1,2)}$  was 0,162;  $Y = 0,305X_1 + 0,140 X_2 + 26,201$ ; and  $F_{count}$  was 12,487 >  $F_{table}$  was 3,07. The relative contribution of Teacher Profession Perception was 71,62% and the relative contribution of Family Environment was 28,38%. The effective contribution of Teacher Profession Perception was 11,6% and the effective contribution of Family Environment was 4,6%.

**Keywords:** Accounting Teacher Interest, Teacher Profession Perception, Family Environment.

### **Abstrak**

Penelitian ini bertujuan untuk mengetahui (1) Pengaruh Persepsi Mahasiswa Tentang Profesi Guru terhadap Minat Menjadi Guru Akuntansi; (2) Pengaruh Lingkungan Keluarga terhadap Minat Menjadi Guru Akuntansi; (3) Pengaruh Persepsi Mahasiswa Tentang Profesi Guru dan Lingkungan Keluarga secara bersama-sama terhadap Minat Menjadi Guru Akuntansi. Penelitian ini merupakan jenis penelitian ex-post facto. Metode dalam penelitian ini adalah deskriptif kuantitatif. Populasi penelitian adalah mahasiswa prodi pendidikan akuntansi angkatan 2014 – 2016 sejumlah 250 mahasiswa dan sampel penelitian sejumlah 132 mahasiswa. Teknik pengumpulan data yang digunakan adalah kuisioner. Teknik analisis data yang digunakan yaitu analisis regresi sederhana dan analisis regresi ganda. Hasil penelitian ini adalah (1) Terdapat Pengaruh Positif dan Signifikan Persepsi Mahasiswa tentang Profesi Guru terhadap Minat Menjadi Guru Akuntansi dengan koefisien korelasi  $r_{x_1y}$  sebesar 0,386; koefisien determinasi  $r^2_{x_1y}$  sebesar 0,149;  $Y = 0,386X_1 + 28,466$  dan  $t_{hitung}$  sebesar 4,770 >  $t_{tabel}$  sebesar 1,978. (2) Terdapat Pengaruh Positif dan Signifikan Lingkungan Keluarga terhadap Minat Menjadi Guru Akuntansi dengan koefisien korelasi  $r_{x_2y}$  sebesar 0,305; koefisien determinasi  $r^2_{x_2y}$  sebesar 0,093;  $Y = 0,305X_2 + 38,060$ ; dan  $t_{hitung}$  sebesar 3,657 >  $t_{tabel}$  sebesar 1,978. (3) Terdapat Pengaruh Positif dan Signifikan Persepsi Mahasiswa Tentang Profesi Guru Akuntansi dan Lingkungan keluarga secara bersama-sama terhadap Minat Menjadi Guru Akuntansi dengan koefisien korelasi  $R_{y(1,2)}$  sebesar 0,403; koefisien determinasi  $R^2_{y(1,2)}$  sebesar 0,162;  $Y = 0,305X_1 + 0,140 X_2 + 26,201$ ; dan  $F_{hitung}$  sebesar 12,487 >  $F_{tabel}$  sebesar 3,07. Sumbangan Relatif (SR) Persepsi Mahasiswa Tentang

Profesi Guru sebesar 71,62% dan Sumbangan Relatif (SR) Lingkungan Keluarga sebesar 28,38%. Sumbangan Efektif (SE) Persepsi Mahasiswa Tentang Profesi Guru sebesar 11,6% dan Sumbangan Efektif (SE) Lingkungan Keluarga sebesar 4,6%.

**Kata kunci:** Minat Menjadi Guru Akuntansi, Persepsi Mahasiswa Tentang Guru Akuntansi, Lingkungan Keluarga.

## INTRODUCTION

Human Development Index (HDI) is a tool used to determine the indicators of human welfare. Based on HDI, a country can be categorized as developed or developing countries. Indicators used in HDI shows the quality of human resources in some of the main dimensions, such as the economic, health and education. Indonesia ranks 108 with 0.684 HDI value of all countries in the world (Bastian, 2016: 54). The rating is low compare the ASEAN countries such as Singapore, Brunei Darussalam, Malaysia and Thailand. It shows that the quality of human resources in Indonesia, particularly in the world of education is still very low.

The quality education system has components and devices are well-organized education. One of the most important components in education is the teacher. Teacher is one key to success in achieving the national goals of education. Teacher plays an important role in educating the nation. Without the teachers, an educational process will not go steadily. The teacher profession is a noble profession because of its contribution in providing services in the field of education. Based on *Undang-*

*Undang No. 14 Tahun 2005 Pasal 1* about teacher and lecture, say that: “Guru adalah pendidik profesional dengan tugas utama, mendidik, mengajar, membimbing, mengarahkan, melatih, menilai, dan mengevaluasi peserta didik pada pendidikan anak usia dini jalur pendidikan formal, pendidikan dasar dan pendidikan menengah.”

In carrying out the duties and profession, teachers must be well prepared in order to support the success of the educational process. A teacher should also have an interest in living profession. Interests become an important factor in running an activity or a person's job. Having the high interest, all the job can be done with pleasure and seriously. If a teacher does not have a high interest in their profession, it will be adversely affect performance results.

Accounting Education Department Faculty of Economics Yogyakarta State University produce accounting teachers qualified in the field of accounting. The subject of teacher training is *Praktik Pengalaman Lapangan (PPL)*, it is an internship program for students to become

an accounting teacher professional by applying the theory and practice in the field.

Having accounting teacher profesional is generated. Since the role of the teacher is very important for education, so it is needs a qualified teacher who aware will their duties. But this awareness cannot be achieved without a high interest and a good perception of the profession. This is reinforced by the observation with questionnaire on student interest in accounting education to become an accounting teacher.

If the interest is low, so the job performance is not maximal. The low interest and feeling hesitant in carrying the job will effect a concentration of performance. These things happened because of factors that effect the person interest.

According Abror (1993: 158) indicated the factors which affect the interests consisting of internal and external factors. Internal factors include inner urgens factors and emotional factors. Internal factors include age, gender, personality, experiences and perceptions. Diverse experience got by the students will form a person's perception, mindset, behaving and argued. This perception will affect accounting teacher interest. Rachmat (2004: 51) stated that "perception is the experience of objects, events, or relationships obtained by concluding

information and interpret the message". With perceptions, everyone can determine the choice and decision. Therefore, the perception is very important for students in influencing their interest to be an accounting teacher.

External factors include social environment, family and community culture. In this case the family environment is an important factor in influencing to person interests. With a family background which dominated teacher profession, it will affect to accounting teacher interest. Students entered the faculty of education because their parents wishes or want to have a profession like them. The family environment can be one of important factor toward accounting teacher interest.

Although many students still have low interest to become an accounting teacher, but there are also some students have high interest to become an accounting teacher. They wrote in their questionnaire that being a teacher was their ideals, had the support of parents and the teacher profession was considered as a noble profession where they could apply the knowledge they have learned during the course. In this case it can be said that they have interest to become an accounting teacher. They assume that being an accounting teacher is a noble profession.

The research objective is Knowing the effect of teacher profession perception

toward accounting teacher interest on students of Accounting Education Department Faculty of Economics, Yogyakarta State University. Knowing the effect of family environment toward accounting teacher interest on students of Accounting Education Department Faculty of Economics, Yogyakarta State University. Knowing the effect of teacher profession perception and family environment toward accounting teacher interest on students of Accounting Education Department Faculty of Economics, Yogyakarta State University.

There are many contribution from this research. The results of this study are expected to be material literature review were used as a source of reference and comparative material for further research. This research provide benefits and add insight and knowledge of researchers in understanding interest in becoming a teacher of accounting. This research is expected to provide information about the interest of accounting student. So as to be consider in managing the learning proces and academic supervices. Those students who graduated from this department can be professional accounting teacher and competence accountant.

## **RESEARCH METHODS**

### **Research Design**

This research was ex-post facto research. This study aimed to determine the events that have occurred and investigated the factors that cause such events occur. This research used quantitative data approach where the data obtained formed of numerical and analysis used descriptive method.

### **Place and Time Research**

This research was conducted at the Accounting Education Department Faculty of Economics, Yogyakarta State University. It was held on November to December 2016.

### **Subject and Object Research**

The subjects were students on Accounting Education Department Faculty of Economics, Yogyakarta State University year 2014 - 2016. The object of this research was Accounting Teacher Interest.

## **Operational Definition Variables**

### **Accounting Teacher Interest**

The dependent variable in this research is Accounting Teacher Interest (Y). Accounting teacher interest was a pleasure or interest which comes from individu to become an accounting teacher. Having a high interest in their profession will produce a good job performed.

### **Teacher Profession Perception**

The independent variable in this research is Teacher Profession Perception (X1). Perception is a viewed, opinions, assesment and judgments about something. This perception is formed an experience, knowledge, information and lessons which learned from each individual. Teacher profession perception is the perception about viewed, assesment and mindset to accounting teacher. Many information and experiences is gotten by students from their study, especially teacher training programs.

### **Family Environment**

The independent variable in this research is Family environment (X2). Family environment is the first environmental education for child while get an education and guidance. The family is become considerable influence on the growth and development of children especially

how do parents educate, understanding parents, family economic situation, relationships between family members, cultural background and home situation.

## **Population and Sample Research**

The population was 250 students of accounting education department year 2014-2016 and sample were 132 students. The sampling technique in this research used the Proportionate Stratified random sampling technique. Samples by used standard error of 10% , it was could made the population can be distributed normally. If the total population of 250 with a standard error of 10%, so the sample size of 130 (Sugiyono, 2015: 126).

## **Data Collection Techniques, Research Insrument, and Test Instrument.**

### **1. Data Collection Techniques**

The data collection technique used a questionnaire. The questionnaire used closed questionnaire where respondents only choose the provided answer.

### **2. Research Instruments**

Measurement scale was necessary to ascertain whether the quistionnaire can be used to measure the variables. There are some indicators for each variables, such as indicators of variable accounting teacher interest are Knowledge of accounting teacher profession, The interest to accounting

teacher profession, Attention to accounting teacher profession, Pleasure of accounting teacher profession, The desire to become accounting teacher, Confidence for become accounting teacher, Efforts to become accounting teacher (Modified from theoretical review in Abdurahman Abror (1993: 112).

The indicators of variable Teacher Profession Perception were Teaching and educating, Improving the quality of education, Behave professionally, Keep the good name of the profession, As an exemplary, Salary, Social welfare benefits, Legal protection, Appreciation on tasks and achievements Supporting, Facilities profession (Duties and Right of Teacher in Undang- Undang Nomor 14 Tahun 2015 about Teacher and Lecture).

The indicators of variable Family Environment were How do parents educate, Understanding parents, Family economic situation, Relationships between family members, Cultural background, Home situation (Modified from theoretical review in Slameto (2013: 60).

### 3. Test Instrument

The test instrument intended to obtain valid and reliable data. The test instruments will be calculation used helped the statistic program. Test

validity questionnaire used statistic test of *Product Moment Correlation*. Test reliability questionnaire used *Cronbach alpha* formula.

### Data Analysis Techniques

The step for data analysis techniques are follows:

#### 1. Data Description

The analysis data description includes the results of the mean, median, mode, standard deviation, maximum value, minimum value, the frequency distribution table, histograms, tables of tendency variables and pie charts.

#### 2. Prerequisite Test Analysis

To get a correct conclusion, the correct data analysis is required. Those analyzed analysis consist of the normality test, linearity test, multicollinearity test and heterokedasticity test.

#### 3. Hypothesis Test

The hypothesis test were used simple regression analysis and multiple regression analysis. Both consist of result of research were correlation coefficient, correlation determination, line regression and t-test. More over in this section calculated about the relative and effective contribution of each variables.

## RESEARCH RESULT AND DISCUSSION

### The Effect of Teacher Profession Perception toward Accounting Teacher Interest

The results showed that the correlation coefficient  $r_{x1y}$  of 0.386 and determination coefficient  $r^2_{x1y}$  of 0.149 which means that there was a positive effect of Teacher Profession Perception toward Accounting Teachers Interest, amounted to 14.9% and the remainder (85.1%) influenced by other factors. T-test performed showed that  $t_{count}$  4.770 more than  $t_{table}$  1.978 ( $4.770 < 1.978$ ) at the significant level of 5% and  $df$  130 so the significant value of 0.000  $<$  0.05. Based on t-test, we conclude the effect of Teacher Profession Perception toward Accounting Teacher Interest was being significant.

The analysis was supported by the theory put forward by Walgito (2003: 35), that the interest is classified as two intrinsic interest and extrinsic interests. Intrinsic interest include the emergence of the individual itself without outside influence. Intrinsic interest can arise because of the influence attitudes, perceptions, academic achievement, talent, gender, profession and employment expectations. Based on the theory it can be concluded that the interests are directly affected by factors intrinsic to that perception.

The results were consistent with research conducted by Agus Mulyana(2014) entitled “*Pengaruh Persepsi Tentang Profesi Guru dan Informasi Dunia Kerja Terhadap Minat Menjadi Guru Akuntansi Mahasiswa Prodi Pendidikan Akuntansi Angkatan 2011 FE UNY*”. The results of these studies showed that there was a positive and significant effect on Teacher Profession Perception toward Accounting Teachers Interest indicated by the correlation coefficient of 0.378 and  $t_{count}$  value of 3,941  $>$   $t_{table}$  1.985 with a coefficient of determination of 14.3% of these variables affect the accounting teacher interest. Moreover, in line consistent with the research conducted by General Ibrahim (2014) entitled “*Pengaruh Fasilitas Belajar dan Persepsi Profesi Guru Terhadap Minat dan Kesiapan Menjadi Guru Pada Mahasiswa Kependidikan Fakultas Ekonomi UNY*”. The results of these research showed that there was positive and significant effect Teacher Profession Perception toward Accounting Teacher Interest with a coefficient value of 0.393 and 7.036 critical ratio ( $p < 0.05$ ).

### The Effect of Family Environment toward Accounting Teacher Interest

The results showed that the correlation coefficient  $r_{x2y}$  of 0,305 and determination coefficient  $r^2_{x2y}$  of 0,093

which means that there was a positive effect of Family Environment toward Accounting Teachers Interest amounted to 9,3% and the remainder (80,7%) influenced by other factors. T-test performed showed that  $t_{\text{count}}$  3,657 more than  $t_{\text{table}}$  1.978 at the significant level of 5% so that the significant value of 0.000 < 0.05. Based on t-test, we can conclude that the effect of Family Environment toward Accounting Teacher Interest was being significant.

The results of the research consistent with framework, if the higher family environment give support, so accounting teacher interest will be higher. That was reinforced by the theory put forward by Dalyono (2005: 38), the family has a high effect on the growth and development of children. Moreover, of parent's education level would affect on the spiritual development of children, especially personality and education progress. Based on the theory it can be taken the conclusion that the family environment had an important role in given advice and opinions to decision making. This proved that the family environment will give support to accounting Teacher Interest. Hasbullah (2012: 38) stated that children get an education and guidance from family. Family environment give an overview of the values to choose the jobs and to spark interest profession, include an accounting teacher profession.

Based on research conducted by Sairoh (2016) and Anis Ardyani (2014) supported the results of this research presented. It was known that the family environment had a positive and significant effect toward accounting teacher interest. Therefore, the support and motivation of family were important to the person. The good family environment, conducive and supportive it will be gave a good effect for students to increase their interest to become an accounting teacher.

### **The Effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest**

The research conclusion showed correlation coefficient  $R_{y(1,2)}$  was 0,403 and determination coefficient  $R^2_{y(1,2)}$  is 0,162. It means that positive effect of Teacher Profession Perception and family environment toward accounting teacher interest was 16,2% and the rest of 83,8% was influenced by others factor. F test showed that  $F_{\text{count}}$  12,487 was more than  $F_{\text{table}}$  3,07 with the significant level was 5% ,  $p < 0,05$ . That result means the Teacher Profession Perception and family environment together toward accounting teacher interest was significant. The conclusion from those analysis, there was a positive and significant effect Teacher Profession Perception and Family



Environment toward Accounting Teacher Interest.

The research conclusion had been supported with Walgito's statement (2003: 35), the interest is divided into 2 parts, intrinsic interest and extrinsic interest. The intrinsic interest, is the interest comes from the individual without the outside. It can show the influence of attitude, perception, learning achievement, skill, sex, the future job. The extrinsic interest can show with the influence of social economics background of the parents, parent's interest, information, and environment. Besides that, Abror (1993: 158), the interest comes from internal and external factors. Internal factors include age, sex, personality, experience, and perception. External factors include social environment, family environment, and culture.

Based on the theory and statement above it can conclude that person interest was influenced by some factors, especially perception and family environment. The higher Teacher Profession Perception, so accounting teacher interest will be higher. It was same as family environment, if the higher family environment gave support and motivation, so accounting teacher interest will be higher. So, the research conclusion had been proven by Teacher Profession Perception and family environment together had positive and

significant effect toward accounting teacher interest

The value of the relative contribution of variable Teacher Profession Perception toward Accounting Teacher Interest was 71,62% and variable of Family Environment toward Accounting Teacher Interest was 28,38%. The effective contribution given by variable of Teacher Profession Perception toward Accounting Teacher Interest was 11,6% and Family Environment toward Accounting Teacher Interest was 4,6%. At the same time, Teacher Profession Perception and Family Environment gave the effective contribution about 16,2% toward the Accounting Teacher Interest and the rest was 83,8% came from the other variable did not research. That result was same with the hypothesis that more higher Teacher Profession Perception and Family Environment, so Accounting Teacher Interest will be higher.

## **CONCLUSIONS AND SUGGESTIONS**

### **Conclusions**

According to the report and discussion of the research, it can be concluded that:

1. There was a positive and significant effect of Teacher Profession Perception toward Accounting Teacher Interest, with a correlation

coefficient was 0.386, determination coefficient was 0.149,  $Y = 0.390 + 28.466$ ; and  $t_{\text{count}} 4.770 > t_{\text{table}}$  was 1.978 at significant level was 5%.

2. There was a positive and significant effect of Family Environment toward Accounting teacher Interest, with a correlation coefficient was 0.305, determination coefficient was 0.093,  $Y = 0.305 + 38.060$ , and  $t_{\text{count}} 3.657 > t_{\text{table}}$  was 1.978 at significant level was 5%.
3. There was a positive and significant effect of Teacher Profession Perception and Family Environment toward Accounting Teacher Interest, with a correlation coefficient  $R_{y(1,2)}$  was 0,403, determination coefficient  $R^2_{y(1,2)}$  was 0,162,  $Y = 0,386X_1 + 0,305X_2 + 26,201$ , and  $F_{\text{count}}$  was  $12,487 > F_{\text{table}}$  was 3,07 at significant level of 5%. The relative contribution of Teacher Profession Peception was 71,62% and Family Environment was 28,38%. The effective contribution of both independent variables were 16,2%, with the proportion of Teacher Profession Perception was 11,6% and the variable of Family Environment was 4,6%.

## **Suggestions**

Based on the explanation and the conclusion, there are some suggestions:

1. Students should be more up to date the news of accounting teacher profession as an effort to knowledge as an accounting teacher candidates.
2. Students should enhance confidence to became an accounting teacher although many competition and complex requirements.
3. Facing various characters, students should have a good skill and ability to deal with to the class either as a tutor or private teacher.
4. The government should more improve legal protection for teachers as a form of state responsibility towards a noble profession.
5. The government should give rewards to teachers who achievement as an appreciation and gratitude for them contributions in advancing education.
6. The government should more support for teachers who wish to continue their studies either by providing funding education.
7. Parents should give more concern and tolerance to children who are learning which did not turn on the television during hours of study.
8. Parents should give children the freedom to choose and determine their

careers, as this will form the mindset and maturity.

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