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The Competency of Accounting Teacher and Factors That Influence

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Abstract: This study aims at testing theories related to the competence of teachers, which is the educational and training background (Thompson and Zamboanga, 2004; Caccia *et al.*, 1996; and Brocato; 2003), working environment (Bambang, 1991; Nitisemito, 1992; Moekijat, 2003; and Riva, 2004), motivation (Herzberg, 1950) and supervision (Sudjana, 2004). This research was conducted on accounting teachers at Vocational High School in Malang, Indonesia, amounting to 35 people. The data analysis used regression. The finding in this study indicate that there is no significant evidence that education and training affect the competence of teachers. Next, there is a significant influence of working motivation on working environment. Working motivation and supervisory engagement give significant positive effect on teacher's competence.

Keywords: Teacher's competence, factors that influence.

INTRODUCTION

The studies of teacher's competence have been conducted in the last decade. Competence has close relationship with the performance which is resulted (Zaim *et al.*, 2003; Ismail, R and Abidin, SZ, 2010; Arifin, 2015; Osei, AJ, 2015). Competence refers to the characteristics which underly the behavior that describes motives, personal characteristics (typical), self-concept, values, knowledge or expertise that is owned by a person who performs well (superior performer) in the workplace (Spencer and Spencer, 1993).

Teacher's competence cannot stand alone, but there are other factors that influence (Djamarah, 2008). The factors that have a relationship with the teacher's competence include education background (Thompson and Zamboanga, 2004; Schwartz *et al.*, 2007), participation in the training that correspond to areas of expertise, both formal and informal training (Kilburg, 2000; Kampa- Kokesch and Anderson, 2001; Brocato, 2003; Quick and Macik-Frey, 2004), working environment (Nitisemito, 1992; Roelofsen, 2006; Jayaweera, 2015), motivation (Muogbo, 2013; Bonsu and Kusi, 2014; Onanda, 2015) and supervision carried out by the boss (Conway, 2011; Shaffer, 2011; Omisore, 2014).

Based on preliminary study which was conducted at Vocational High School in Malang, there is a fact which is different from the concept and theory. There are several findings which indicate that there is a phenomenon of teachers who participate further education (study in college again) and also follow the non-formal training in order to gain legitimacy on paper, not because they wanted to improve their competence. Other finding also found out that the schools in Malang city in average have physical environment and facilities which are good and complete, but this does not necessarily make teachers motivated to continue to learn and improve the ability to keep pace with the progress of learning facilities owned by schools. A similar case was found in the role of the involvement of supervisors, where almost all of the headmasters and some school superintendents who were interviewed always emphasized the importance of developing and improving the competence of each teacher. It made them (headmasters and school supervisors) continue to encourage all teachers to continue working to improve their competence to balance the development of existing science, but it gained less positive response from teachers with the lack of their enthusiasm to be engaged in scientific activities or forums and participation in non-formal trainings.

From the description above, the research questions in this study are as follows:

RQ1: Is there any relationship between education and training with teacher's competence?

RQ2: Is there any relationship between working environment with working motivation?

RQ3: Is there any relationship between working motivation with teacher's competence?

RQ4: Is there any relationship between supervisory engagement with teacher's competence?

METHODS

This study was designed to test the variables that theoretically correlated with the teacher's competence as described in the introduction. Research design developed as follows:

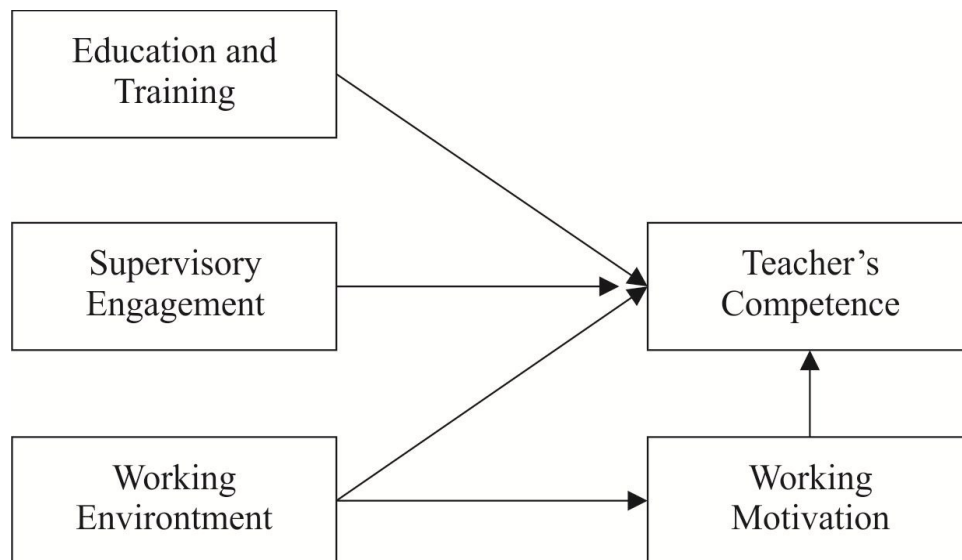


Figure 1: Research Design

This study was conducted on accounting teachers at Vocational High Schools in Malang, Indonesia with 35 accounting teachers as population. Because the population is small, all accounting teacher was taken as research sample. A five-point Likert-type enclosed questionnaire is used to collect data of the variables. After all the data were collected, it was analyzed using multiple regression. The variables are described as follows.

Teacher's Competence

Focus on the pedagogical competence including the ability to manage the learning of learners, that includes the understanding of the learners, the design and implementation of learning, evaluation of learning outcomes, and the development of learners to actualize various potentials they have (Teachers and Lecturers Law No. 14 of 2005). The reliability coefficient (Cronbach's α) measured for the scale's items in the current study is 0.815.

Education and Training

Viewed from the background level of education possessed by the teachers and also the suitability between the field of knowledge they have and the subject that they teach, in this case is accounting subject. For training, it will be viewed from any involvement or participation in the trainings that have relevance with accounting subject. The reliability coefficient (Cronbach's α) measured for the scale's items in the current study is 0.879.

Working Environment

Seen from the physical working environment in schools drawn from the theory of Sedarmayanti (2001) include

- (a) Lighting in the workplace;
- (b) Temperature/air temperature in the workplace;
- (c) The humidity in the workplace;
- (d) Circulation of air in the workplace;
- (f) The noise in the workplace;
- (g) Mechanical vibrations in the workplace;
- (h) The unpleasant smell pleasant in the workplace;
- (i) The pattern of color in the workplace;
- (j) The decor in the workplace;
- (k) The music in the workplace;
- (l) Safety in the workplace.

The reliability coefficient (Cronbach's α) measured for the scale's items in the current study is 0.874.

Working Motivation

Adopt FIT-choice model developed by Richardson and Watt (2006) with the construct of

- (a) intrinsic career value,
- (b) fall back career,
- (c) Job security,
- (d) Time for family,
- (e) Job transferability,
- (f) Shape the future of children/adolescents,
- (g) Enhance social equity,
- (h) Make social contribution,
- (i) Work with children/adolescents,
- (j) Prior teaching and learning experiences,
- (k) Social Influences,
- (l) Salary,
- (m) Social status, and
- (n) Choice of Teaching career.

The reliability coefficient (Cronbach's α) measured for the scale's items in the current study is 0.738.

Supervisory Engagement

Seen from the intensity of supervision activities performed by the headmasters and school superintendent that includes guidance and supervision of the teacher in lesson planning, instructional implementation, and evaluation of learning (Ministerial Regulation No. 12 of 2007). The reliability coefficient (Cronbach's α) measured for the scale's items in the current study is 0.775.

FINDING

The results of data analysis by using regression showed that the education and training on teacher's competence has a coefficient of 0.013 with α of 0,177. Working environment on working motivation has a coefficient of 0.024 with α of 0.046. Motivation to work on the competence of teachers has a coefficient of 0.773 with α of 0.000. Supervisory engagement on the competence of teachers has a coefficient of 0.429 with α of 0.000. And the last is the working environment on the competence of teachers has a coefficient of 0.024 with α of 0.048 α .

Based on the statistic results above, for *RQ1*, this study did not find any significant evidence that education and training affect the competence of teachers, for *RQ2*, working environment significantly gives positive effect on working motivation, for *RQ3*, motivation significantly gives positive effect on the competence of teachers, and for *RQ4*, supervisory engagement significantly gives positive effect on teacher's competence.

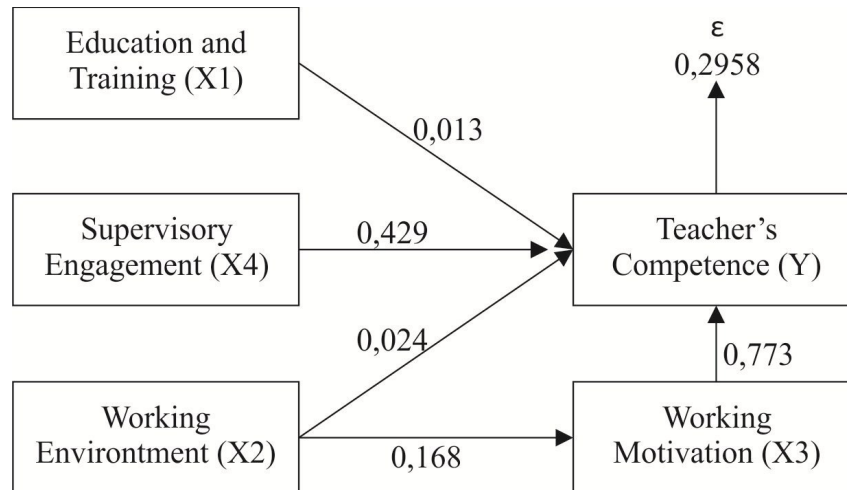


Figure 2: Findings

DISCUSSION

Education and Training with Teacher's Competence

The test results showed that in this study, there is no significant evidence found that education and training affect the teacher's competence. This is certainly contrary to the findings of previous research that educational background owned gives positive effect on the performance of a person (Thompson and Zamboanga, 2004; Schwartz et al, 2007) and previous findings that training (coaching) can help develop the performance of a person's or organization to be better (Brocato, 2003; Paul F. Caccia *et al.*, 1996; Douglas and McCauley, 1999; Hargrove, 2003; Hudson, 1999; Kampa-Kokesch and Anderson, 2001; Kilburg, 2000; Quick and Macik-Frey, 2004).

The findings of this study certainly very surprise the researchers, so that researchers are trying to dig deeper into why this study found no significant evidence that education and training affect the competence of teachers. After further data collection through interviews on the majority of respondents, although it was found that the majority of respondents have the appropriate background to the subject of teaching today, which is accounting, with bachelor degree, but the most of respondents graduated in the late 1980s and early 1990s, and only two respondents graduated over 2000. Most of them also do not have the desire to continue their studies at a higher level (master or doctor). They assume that continuing their study (to master / doctor) is for those who are interested in becoming headmasters. Therefore, practically from their educational background, they do not have a significant update to the latest development of the treasury of science.

In terms of training, the research findings also showed that there are only 55% of respondents who actively participated in the seminar/workshop/course. After digging deeper, other surprising findings also show that their motivation in participating seminar/workshop is not based on the desire to know things or recent developments in the world of education science or science of accounting, but rather based on the motivation to collect the certificate in order to support their career or promotion process. Due to the background of their participation in the seminar/workshop is based on the orientation to obtain the certificate, so sometimes the theme of the seminar/workshop that they followed also did not have any relevance to the development of science in accounting.

Those findings explain why the test results showed in this study did not find any significant evidence of education and training affecting the competence of teachers. It was due to the absence of attempts by teachers to do actualization of science, for example by conducting further studies or following training activities, seminars or workshops that have relevance to their scientific fields.

Working Environment and Working Motivation

The test results showed that the working environment gives significant positive effect on working motivation. The result of descriptive analysis indicates that the majority of respondents (60%) said that they were not satisfied with the environment conditions that exist in the schools where they work, and 35% of respondents stated that they were very dissatisfied. Respondents who said they were satisfied with their school environment are only 5% of the respondents. From the analysis result of working motivation, the majority of respondents (65%) are in the low category, and the rest are in the very low category. This proves the opinion that the working environment is one of the factors that influence a person's motivation to work (Bambang, 1991; Nitisemito, 1992; Moekijat, 2003; and Riva, 2004; Roelofsen, 2006; Jayaweera, 2015).

Bambang (1991) suggests that an employee who works in a working environment which is inadequate and does not optimally support the employee to work will make the employee lazy and tired quickly, so that the employee's performance will be low. This is evidenced by the finding of this study which shows that the majority of teachers who were respondents in this study suggested that they were dissatisfied with the condition with their working environment, and their working motivation also showed that the working motivation of most of the respondents are in the low category. In line with those findings, in the interviews conducted also showed the consistency that the majority of respondents stated that the school environments in which they work are less adequate and less support the optimal process of teaching and learning. It causes them to be less enthusiasm and motivated in their work.

Other findings in this study show that low spirit in carrying out their duties as a teacher is resulted from the class condition, which is hot in daytime, not optimal air circulation in classrooms, lack of green trees in the school environment, and also classrooms that are less able to drown out the voices and noise from outside. Those cause them no longer stand to be in the classroom when the weather is hot, so they tend to leave class earlier. In terms of security, some teachers also criticize the security conditions in their school, where there are several people losing their stuffs in the school environment. This is in line with the opinion of Moekijat (2003) which states that a good and positive working environment makes the employees feel at home, feel happy and excited to perform any of their duties, as well as the opinion of Rivai (2004) who argues that working environment gives positive effect on working motivation of employees.

Working Motivation and Teacher's Competence

The test results show that motivation gives significant positive effect on teacher's competence. This proves motivation theory proposed by Herzberg (1950) which states that motivation arises by work satisfaction. Satisfaction will encourage people to work harder, more passion and more productive.

The result of descriptive analysis shows that the working motivation of majority of teachers being the respondents of this study are in the low category (65%) and the rest are in the very low category. The same thing also can be seen from the competencies of teachers. The result of the analysis also shows that

the majority of respondents (65%) are in the low category, 25% are in low category, and only 10% have high competence. It proves that working motivation gives contribution to the accounting teacher's competence.

The finding of this study reinforces the previous findings, that when a person has passion and encouragement when they work, it will make them more productive. When a person has high motivation of course they will do everything to achieve the optimal work outcomes (output) (Muogbo, 2013; Bonsu and Kusi, 2014; Onanda, 2015).

It also will happen to teachers, when a teacher is encouraged to produce a good performance, which is reflected in students' mastery on the subject matter, of course the teacher will continue striving to improve their competence related to the field of subjects they teach. Teachers who have a high motivation to work would always strive to actualize themselves by continuing to improve their competence.

Supervisory Engagement and Teacher's Competence

The test result shows that the supervisory engagement significantly gives positive effect on teacher's competence. This proves the theory which was stated by Mulyasa (2003) and Sudjana (2004) as well as the findings in the previous studies (Conway, 2011; Shaffer, 2011; Omisore, 2014) which state that supervision is aimed at helping teachers to improve their ability to work more effectively and efficiently.

The findings of this study indicate that there are differences in the intensity of supervision conducted by the principal and school superintendent. For the supervision activities conducted by the principal, the majority of respondents (60%) stated that supervision and training conducted by the principal to teachers only concerned on the administrative aspects, namely the completeness of the learning material and the evaluation of learning outcomes. As for the aspects of the implementation of learning in the classroom, the school principal very rare and almost never make visits to classrooms to monitor the process of teaching undertaken by teachers and students.

It is in contrast to the supervision activities carried out by the school superintendent. The majority of respondents (70%) stated that the supervision conducted by a school supervisor includes not only the administrative aspects of the course (completeness of the learning device). The school superintendent also frequent visits classes during the process of teaching and learning take place to see directly the conditions of learning in the classroom, although not all teachers/subject are visited. The school superintendent often asks the teachers about the problems encountered, both the problems are associated with the process of teaching and learning, or problems related to other duties of teachers.

This finding certainly raises questions about the task of supervision which should be done by the principal because it should be a principal who is closer to the teachers, to conduct supervision more optimally, primarily from the aspect of coaching for teachers, which in national education policy perspective (Depdiknas, 2006) is one of the main roles of the principal, which is as a supervisor. The headmaster as supervisor intended to improve the supervision and control of teachers and other personnel to improve their performance. To determine the extent to which the teacher is able to carry out the learning and teaching activity, regularly principals need to carry out supervision activity, which can be done through classroom visits to observe the learning process directly, especially in the selection and the use of methods, the media used, and the involvement of students in the learning and teaching process (Mulyasa , 2004).

From the results of this supervision, the superiority and the weakness of teachers in implementing the learning and teaching activity (the teachers' mastery level of the competency is concerned) can be seen at the same time. Then the solution, certain guidance and follow-up activity is attempted, so that teachers can fix the existing deficiencies while maintaining the superiority in implementing the learning and teaching activity.

CONCLUSION

This study is failed to find the significant evidence that education and training have an effect on the teacher's competence. However, these results do not necessarily reject the theories and studies of previous research. However, the factor of real condition is caused by the absence of the efforts of the teachers to do science actualization, for example by conducting further studies or take a part of training activity, seminars or workshops, that have relevance to their scientific fields.

This research reinforces the previous findings that the working environment is a significant positive effect on working motivation. The working motivation of teachers gives significant positive effect on teacher's competence and Supervisory engagement gives significant positive effect on teacher's competence.

LIMITATION OF THE RESEARCH

This study used the instrument/scale that is developed and tested in Indonesia who is deeply influenced by the customs and culture, so that the research results cannot be generalized to other countries which have different customs and cultures.

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