

## **TEACHING METHOD OF ACCOUNTING SUBJECT ON ECONOMICS AND ACCOUNTING EDUCATION STUDY PROGRAM IN EAST JAVA**

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### **Abstract**

The study conducted according to the reality that shows educational program of prospective teacher enforcement in East Java is still on low level. Low level enforcement of this educational program was identified from accreditation status released by BAN-PT, thus will cause low quality prospective teacher, low quality graduates from middle school, as well as low competitive level of our juvenile generation in the future. Using qualitative method, the data of this study was conducted using observation, documentation, and focus group discussion technique over Head of Study Program, accounting lecturers, and student participant. Research data was analyzed using content analysis method. The result of data analysis showed that accounting subject teaching practice on Economics/Accounting Education were vary, such as: a) Lecturer's competency, b) The title and the content of subject, c) Teaching material, and d) lecturing practice in class. The different factors were University's status and location as well as human resource quality which is owned by the University. Similar subject title did not guarantee similar competency. Therefore, Economics/Accounting Education program certificate of graduation that is issued by similar study program did not proof similar competency description owned by the graduates. To guarantee prospective teacher of accounting subject quality, it is urgent to enforce lecturer, content, and process standard.

**Keywords:accounting teaching;accounting and economics prospective teacher;**

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## 1. Introduction

It has been numerous researches that examined teacher is the key of successful education. The higher the teacher's quality, the higher the teaching quality will be so it leads to optimum quality of graduates. Andersson, et al (2011) stated that teacher's quality is the main affecting factor of student's learning output. The important role of teacher to increase graduates' quality have been examined by Heck (2008) which showed that the increasing of study environment and study quality, particularly teacher's quality and effectiveness in teaching, is the best way to develop student's competency.

There is a question relates to what kind of determinant factors that represent teacher's quality. There were so many experts and studies stated lots of factors could determine teacher's quality, starting from teacher's personality, educational performance of prospective teacher, as well as teacher's education and training inside department. Among those factors, educational performance of teachers was assumed having big portion in forming teacher's quality. Red, Petocs, & Gordon (2010) showed that student's comprehension of professional field they will take in the future was experienced from lecturing model in University. Because of that, college lecturers should be able to create interactive teaching model and escalate student's motivation (Okaz, 2015).

In Indonesia, teaching education is applied at University level both public and private institute. The implementation of Teachers and Lecturers General Act and Statute of Autonomy triggers indirectly the increasing of university's number managed by the regional government or society. Almost in every city or region there are colleges that held educational study program. According to Region 7 East Java Kopertis data, it has been known that educational study program under economics are 246 programs and 255 programs under engineering. It could be assumed as positive sign where the increasing of regional university will give more opportunity and choice for society to enter which university is the best and most suitable for their needs. However human resource's capacity and quality availability is different in each region, thus the effectuation of educational program are vary and resulting in various quality of graduates. China for example, Song (2008) has proven that economic growth really depends on how well is the teacher's educational system to produce qualified teachers fulfilling the demand. It therefore

high education level management significantly affects prospective teacher's qualification, and affects educational performance in school, finally it also affect the quality of the graduates.

An example for the implementation of education's quality is accreditation status issued by external party, BAN-PT (*Badan Akreditasi Nasional Perguruan Tinggi*). Study program which has been accredited A had better education and teaching implementation program, research, social responsibility, and program management quality than study program which has been accredited B or C. Based on Region 7 East Java Kopertis data (<http://www.kopertis7.go.id>), on 2014 the number of Undergraduate, Master, and Doctoral degree of educational program were 246 programs. From the number before, only 4 programs accredited A (1.46%); 106 programs accredited B (43%); and 81 programs accredited C (33%), meanwhile 55 programs has not been accredited yet (22.4%). Thus, it is natural if teachers' quality was not maximum either.

In Indonesia, the development of prospective teachers have significantly evolved. National Education System Act and Teachers Lecturers Act encourages qualified teacher awareness. One of government's regulation regarding teacher's quality enforcement is restructuring teacher's education from elementary school until high level education, University. Minimum undergraduate degree requirement are meant to prepare good knowledge and skilled teacher. Teaching in professional field at University has main effect on student's comprehension of teaching field. Treagust (1999) had shown that insufficient educational background regarding knowledge field caused teacher difficulties when performing effective laboratory activities on their syllabi.

According to the explanation above, this study was intended to closely examine about Accounting Subject teaching performance for Economics and Accounting prospective teacher in East Java.

## **2. Research Method**

The aim of the study was to examine Accounting subject teaching performance for Economics/Accounting prospective teacher in East Java's University, thus the research was using qualitative approach and phenomenology method. The object of the study were public and private University which managed Economics/Accounting Education Undergraduate program.

According to BAN-PT's page, the number of Economics/Accounting Education Undergraduate program were 25 programs accredited. 3 programs were accredited A in State University of Malang, 18 programs were accredited B, and 5 programs were accredited C. The study used saturated sampling technique but keep Accounting teaching practice variety on accredited A, B, and C programs. The sample were 6 universities, 2 public universities, and 4 private managed universities. Overall, there were 12 sample study programs from each university (4 accredited A programs, 7 accredited B programs, and 1 accredited C programs).

Research data conducted using documentation, observation, questionnaires and interviews. Documentation and observation technique most likely used to gather ICT facility's availability and completeness at colleagues' university, teaching material availability, and the number of student data. Interviews used to gather direct teaching performance of study program, supportive and obstacles teaching materials, and the need of effective and efficient need of the lecturers' performance data. Conducted data then was analyzed using qualitative descriptive method.

Figure 1. *JangerGotra I Mecalingdance*

### **3. Results and Analysis**

#### **Exposure of Research Data**

Hereby presented summarize of conducted sample data which has gathered from 6 study programs that managed Economics/Accounting Education Program. According to observation, documentation, and interview results through focus group discussion, research data could be classified into 3 (three): economics education study program's variation, lecturer's competency, subject's content and title, teaching material, and teaching model.

#### 1) Economics Education Study Program Variation

The results of observation, documentation, and interviews into 6 Head Study Program of Economics and Accounting Education consisted various programs that has been managed by University. There were 3 types of programs, i.e: Type I performing one program (Economics Education Course), Type II performing 4 programs (Economics Education Course, Accounting Education Course, Commerce Education Course, and Office System Education Course).

University Type I that only preserves Economics Education Course, this course aimed to produce economics prospective teacher for junior and senior high school. This university most likely found on rural area. The reasons of performing only one course are: a) the number of student is relatively small so it is impossible to split them into particular courses, b) limited source of lecturer, performing only one course means that only few lecturers needed, c) there are more economics teacher demand for junior and senior high school than vocational school of management and business.

Type I University they enroll concentration to particular course, such as: economics education and accounting education. The number of type I university is small and their location are on urban area. The reasons to enroll concentration course are: 1) people want to be accounting teacher not just economics teacher, 2) opening particular concentration in one study program simplify the management of study program. The need of lecturer for this program is 6 person at least, so the institute should provide 12 lecturers as full-time lecturer.

Type II study program is a university that held 4 study programs, economics education, accounting education, commercial education, and office system education. This university not only prepares prospective economics teacher for middle school but also prepares prospective commercial, accounting, and office system teacher for Business and Management vocational school. At this University, the number of student and lecturers is proper and well-balanced.

## 2) Lecturer's Competency

According to the interview results of accounting subject's lecturer, it was found that accounting lecturer had various skill background. At University which performs Accounting Education program, most of the lecturers had accounting education background, whether it was their undergraduate degree, master degree, or doctoral degree. Conversely, Economics education, Commercial education, and Office System study program taught by accounting lecturer which not most of them had accounting education background. Almost 80% of them had economics education degree, whether it was their undergraduate, master, or doctoral degree. They had experienced accounting material when finishing their middle school and taking their economics bachelor degree.

Accounting education study program performer University, most of its accounting education lecturer join accounting training and education, seminary, symposium, and so on which discuss about the development of accounting teaching method and practice. Whereas the lecturer that had economics education background tends to develop their career in economics specialty instead of accounting. This happen because of personal career demand, to achieve higher rank, and the development of lecturer's competency should be in-line with their specific field.

### 3) Subject's Content and Title

Considering accounting subject presented, the title of performer university is vary.

#### a) Accounting Subject Course on Accounting Education Concentration

On accounting education course or economics education course, the title of accounting subjects are vary. For example at State University of Malang, there are two subjects title regarding accounting subject, Introduction to Accounting I and Introduction to Accounting II, each has 3 CTS. Meanwhile on the other University, only one subject is given and that is Introduction to Accounting which has 3 CTS. Observing from the content of the subject, basically Introduction to Accounting I has similar content with Introduction to Accounting, both subjects taught how to finish accounting cycle in service and merchandise's company. On the other hand, Introduction to Accounting II gives comprehensive material for the student about basic accounts in Financial Position. The different also happen on other accounting subjects' content.

#### b) Accounting Subject Course on Economics Education Concentration non Accounting

At Economic Education, Educational Administration Commerce, and Education Office Administration study programs, accounting subjects was presented in various title, from using the name Fundamentals of Accounting, Financial Accounting, Introduction to Accounting and Introduction to Accounting 1 and 2. All the subjects are presented with 3 credits. Judging from the content of the course, the principle course of Fundamentals of Accounting, Financial Accounting, Introduction to Accounting and Introduction to Accounting 1 is the same, namely to provide understanding and skills to students to complete the accounting cycle service companies and trading companies. As for the subjects Introduction to Accounting II, the contents of this course there are two (2) variations, named:

(1) Version 1: The Contents of the Introduction to Accounting II course is to provide insight for the students about the basics of accounting for balance sheet items (such as cash accounting, accounting receivable, inventory accounting, assets are non-current, current liabilities, debt non-current, and equity)

(2) Version 2: The Contents of the Introduction to Accounting II course is to provide an understanding of accounting practices in educational institutions: Accounting Education Kindergarten, Accounting Education Primary School / Accounting Education on SMP / MTs, Accounting Education SMA / MA, Vocational accounting Education, accounting Education College, Tutor School accounting, SME accounting, Corporate accounting, Government accounting

#### 4) Teaching Material

Based on observation, interview and documentation, it was obtained that the location of the college (both urban and rural area) extent determines the teaching materials used for accounting learning. On Economic Education study programs on rural area, accounting instructional materials used are:

- Fundamental of Accounting by Haryono Joseph
- Accounting, An Introduction, by Soemarso, S.R
- Accounting Principles, Introduction to Accounting (Translation) written by Jerry J Weygant
- Horngren et al. &Secokusumo, Accounting in Indonesia. Simon & Schuster (Asia) Pte. Ltd. Prentice-Hall. Jakarta: SalembaEmpat.
- Niswonger, Fess and Warren. Principles of Accounting. Jakarta: PernerbitErland.

Among these books, book Fundamentals of accounting by Haryono Yusuf most widely used by Economic Education study programs in rural area as well as the education department of Economics, business administration, and Office Administration at several universities in urban area. The reasons of the book usage by the majority of lecturers are: (1) the language in this book is easy to be understood by students, (2) simple case, (3) easily found in bookstore, (4) using Bahasa Indonesia as delivered language. Almost all the accounting lecturer at a private

university at rural area admit that the average ability of their students is very low so it would create problems if English textbook used.

Unlike the Economic Education study program in rural area, Economic Education non Accounting study programs in urban area under department of Accounting Education administered by state universities all using the book Financial Accounting by Kieso&Weigant (English edition). The reasons for this book usage are: (1) to train students to be familiar with accounting terms in English as it might be a good preparation for students in making Financial Statement when they work ; (2) This book has been updated with new accounting standards with IFRS-based.

#### 5) Teaching Model

Model classes at all study programs are lectures, discussion, and resolution of cases which have provided in the book. Some professors use the model of cooperative peers lecture, where students who have had more ability in the field of accounting provides a tutorial to friends in the group. Almost all lecturers' subjects using IT facilities to make learning media in power point method. One to two teachers are actively utilizing the facility of e-learning version of Moodle for teaching Introduction to Accounting II.

1. All students have ability to operate and rely on Ms. Office
2. Various students' comprehension rise high deviation which harden the lecturer to perform the subject similarly for each student.

### **Results Discussion**

Based on the exposure data from interviews, observation, and documentation appeared that only public university that has a complete program of economic studies, named the Economic and Cooperative Education Study Programs, Accounting, Administration Offices, and trade system. Meanwhile, all private colleges only manage a single Prodi Economic Education that prepare their students into economics teacher in junior high school, or Islamic high school. Differences in study programs run by public and private universities, among others caused by: (1) The number of applicants (students) in State University is bigger than students at private university; (2) Employment of teachers in general middle school is more than in vocational school; (3) The availability of resources (such as lecturers and infrastructure) in State University is more



complete than in the private university; and (4) Efficiency is also considered to open new study programs at private University.

In Indonesia, going to private colleges is the second option whenever the students could not get accepted into State Universities. In addition, the selection of Education study program is also being the second option if the student was not eligible for general study program in University. This is consistent with Coultas and Lewin's research (2002) that in developing countries people prefer to go to university than teacher training college, meaning that those who become teachers are those who are less committed to become a teacher. Corina (2012: 1642) also showed that the motivation and satisfaction of teachers is a major problem for the education sector across the country.

Objecting from the offered course of economic education study program, it appears that between universities using different name of the courses also has different material content. The aim of economic education course that produces economics teacher in junior high and high school / MA then it is only logical that prospective teacher should at least be given material that will be taught in junior high school, or MA. Several Economic Education study programs only provides supplies to students the same as what will be taught in SMA / MA, only ability to record and sums up the company's financial statements and trading services.

In fact, it is assumed to be the cause of poor quality of prospective teachers of economics. Teacher education programs should be able to demonstrate how the requirements of the program are able to add value to the prospective teacher if they do matriculation through teacher preparation programs (Reusser, et al., 2007). A teacher should have better knowledge and skills than the students. A teacher must have better knowledge of the teaching materials their students. Several previous studies have shown that knowledge of the subject matter is one of the variables that affect the quality of teachers. Monk & King (1994) found a positive effect of the subject matter of the ability of teachers to student learning outcomes. Rice (2003) also noted that the "subject matter knowledge" contribute to good teaching. Rice also found that teachers who have competence in the field of science (especially mathematics and natural sciences) had positive effect on student's success. Baumert et al (2010) found that even though the knowledge content

is more important, pedagogical knowledge important to have teachers to improve students' competence.

Several education experts stated that teachers should have better competency than their students. If the students insisted to have A to J competency, then the teacher should have A to Z knowledge and skills. Thus Economic Education study program which only presents one accounting subjects is assumed will generate least competence prospective teachers in the field of accounting at the end the learning quality in school cannot be optimal. Krishnaveni&Anitha (2007) stated that the comprehensive understanding of the teachers towards subject material affects how they will teach and student will be more interested and adventurous about how to teach more effectively.

At a study programs which serves two accounting subjects, proved that some study programs at universities provide different competencies, particularly in Accounting II or Introduction to Accounting II courses. There were study programs which packed Accounting II course material together with the Public Sector Accounting Course material. This illustrated that the curriculum offered under the name of the same subjects will provide different competencies to students. If this happens then the quality of teacher candidates produced by each program of study will also be different. It therefore, it is important to produce prospective teachers with well-maintained quality, sustainable strengthening and control needs to be done on 8 educational standards which have been set. This is because the quality of the teacher actually considered to be the most important factor affecting student success (Andersson et al, 2011). It hence, the provision of stock material in the university should provide a relative complete picture of the company's accounting practices. However, the reality practices are beyond expectation. Tarhan (2015) states that a college education often cannot be used for teaching, graduates of some of the majors only gives the right to receive a certificate as an educator. Whereas, the research results show no direct relationship between the increasing in the number of students accepted in the faculty of education and the increasing in graduates who waited to be employed nor increasing the number of unemployment.

The results also showed that the implementation of learning practices in the department of Economic Education mostly use the lecture method and tasks. These learning experiences will be

an example for prospective teachers who will teach at school later. This study was supported by (Reid, Petocz, Gordon, 2010) that learning for the professional field at the university should be able to have an impact on students' understanding of the field work in the future, because students construct knowledge of the field of their profession in the future through their participation in lectures at the university. According to some researchers, active and interactive methods of teaching/learning should be prioritized in the development of general competence of the prospective teachers (Buehl, 2008).

Judging from the teaching materials, there is a tendency of rural universities to use old edition accounting books. This will make prospective teachers have not enough updated knowledge of accounting while their opportunities to join teacher training is very small. According to Oplatka (2007) many teachers in developing countries are having low quality with limited opportunities to attend in-service training. Meanwhile, the field of accounting is always growing rapidly in line with the development of business in society. Old edition accounting books is not in accordance with the newest accounting standards. It could worsen the quality of prospective teacher and lower the quality of middle school's accounting graduate. The knowledge obtained by the students also will not be suitable with accepted accounting practices at that time.

Nicu (2014) stated that the national education system is a national priority, but pragmatically from the perspective of economics/finance it is not visible. The percentage of the national budget allocation to education is not enough for the training of human resources in the education sector. However holding a bachelor's degree (master's degree) in education is not improving the skills and effectiveness of teaching. Andersson et al (2011) also stated that although the teaching certificate is an important aspect of teacher quality, but there's no significant evidence to show that the teaching certificate of ownership leads to successful students.

#### **4. Conclusion**

The study provided an overview of the practice of accounting education in Economic Education Study Programs in East Java. University's status and location affect the quality of learning Accounting Subject. The resources quality owned by the university also determines the quality of the course so the quality of economics/accounting prospective teacher are various. It could be

seen from the different title and content presented by various managers on Education Economics / Accounting study programs. The title of the same subjects did not guarantee that the competence was given equally. Thus, Economics/Accounting Education Bachelor who graduated from similar study program did not give an idea of uniformity competency of graduates.

To ensure the quality of teacher candidates accounting graduates, it is necessary to strengthen the standard of lecturers, content, and the process. Accounting lecturer should have a background in accounting education. Furthermore, there should be standardization of basic competence in accounting for economics/accounting prospective teacher. This could be done by professional organizations or groups of fields of accounting experts across university.

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