THE EFFECT OF ACCOUNTING LECTURERS' INTEREST IN LEARNING AND PROFESSIONALISM ON THE LEVEL OF ACCOUNTING UNDERSTANDING

(Empirical Study of Accounting Students, Faculty of Economics and Business, Untan, Class of 2021 – 2022)

THESIS

To Meet the Requirements for Obtaining a Bachelor's Degree

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FACULTY OF ECONOMICS AND BUSINESS

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PENGARUH MINAT BELAJAR DAN PROFESIONALISME DOSEN AKUNTANSI TERHADAP TINGKAT PEMAHAMAN AKUNTANSI

(Studi Empiris Mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Untan Angkatan 2021-2022)

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh minat belajar dan profesionalisme dosen akuntansi terhadap tingkat pemahaman akuntansi, dengan mahasiswa Program Studi Akuntansi Universitas Tanjungpura Pontianak. Jenis penelitian yang digunakan adalah penelitian kuantitatif. Penelitian ini didasarkan pada pengumpulan data primer yang melibatkan pertanyaan dalam format kuesioner yang dinilai menggunakan skala likert. Populasi dari penelitian ini seluruh mahasiswa program studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura Pontianak Angkatan 2021 dan 2022. Penelitian menggunakan sampel sebanyak 83 mahasiswa yang dipilih berdasarkan kriteria tertentu, dan analisis hipotesis dilakukan melalui metode statistik regresi linier berganda dan pengolahan data dengan menggunakan SPSS 23. Temuan dari penelitian ini menunjukkan bahwa minat belajar dan profesionalisme dosen akuntansi yang memiliki pengaruh positif yang signifikan memengaruhi tingkat pemahaman akuntansi mahasiswa program studi Akuntansi Fakultas Ekonomi dan Bisnis Universita Tanjungpura Pontianak.

Kata kunci: Minat belajar, profesionalisme dosen akuntansi, tingkat pemahaman akuntansi.

THE EFFECT OF ACCOUNTING LECTURERS' INTEREST IN LEARNING AND PROFESSIONALISM ON THE LEVEL OF ACOUNTING UNDERSTANDING

(Empirical Study of Accounting Students, Faculty of Economics and Business, Untan, Class of 2021 - 2022)

ABSTRACT

This study aims to analyze the influence of learning interest and professionalism of accounting lecturers on the level of accounting understanding, with students of the Accounting Study Program, Tanjungpura University Pontianak. The type of research used is quantitative research. This study is based on the collection of primary data involving questions in a questionnaire format that is assessed using a Likert scale. The population of this study is all students of the Accounting study program, Faculty of Economics and Business, Tanjungpura University, Pontianak, Class of 2021 and 2022. The study used a sample of 83 students who were selected based on certain criteria, and hypothesis analysis was carried out through multiple linear regression statistical methods and data processing using SPSS 23. The findings of this study show that the interest in learning and professionalism of accounting lecturers which have a significant positive influence affects the level of accounting understanding of students of the Accounting study program, Faculty of Economics and Business, Tanjungpura University, Pontianak.

Keywords: Interest in learning, profesionalism of accounting lecturers, level of accounting understanding.

PENGARUH MINAT BELAJAR DAN PROFESIONALISME DOSEN AKUNTANSI TERHADAP TINGKAT PEMAHAMAN AKUNTANSI

RINGKASAN

1. Latar Belakang

Pendidikan tinggi di bidang akuntansi dituntut untuk menghasilkam lulusan yang tidak hanya unggul secara akademik, tetapi juga memiliki keterampilan analitis, humanistik, dan profesional agar dapat bersaing di pasar kerja. Dalam era globalisasi, persaingan semakin ketat, sehingga profesionalisme menjadi kunci keberhasilan. Memiliki pendidikan tinggi saja tidak menjamin kesuksesan karier, karena banyaknya pesaing yang kompeten. Oleh karena itu, perguruan tinggi harus mencetak lulusan yang berwawasan luas dan memiliki keterampilan yang memberikan nilai tambah di dunia kerja.

Pendidikan bertujuan mencetak individu berpikiran terbuka yang dapat menyerap ilmu dan berinovasi. Kualitas pendidikan dipengaruhi oleh profesionalisme dosen dalam mengajar dan berkomunikasi, yang mendukung transfer ilmu serta peningkatan prestasi mahasiswa. Keberhasilan mahasiswa di perguruan tinggi diukur melalui Indeks Prestasi Kumulatif (GPA), yang mencerminkan pencapaian belajar mereka. Faktor yang memengaruhi GPA salah satunya adalah profesionalisme dosen akuntansi, yang harus terus berkembang sesuai bidangnya.

Tingkat pendidikan dosen berpengaruh pada pencapaian mahasiswa dan karier mereka di masa depan. Dosen yang profesional membantu mencetak lulusan berintegritas. Minat belajar mahasiswa juga berperan dalam prestasi akademik, dipengaruhi oleh faktor internal dan eksternal. Minat belajar terdiri dari faktor intrinsik dan ekstrinsik. Pemahaman akuntansi mencerminkan kemampuan mahasiswa menguasai konsep dan praktik akuntansi. Namun, banyak lulusan belum sepenuhnya menguasainya akibat kurangnya motivasi, dukungan, dan keterlibatan dalam proses belajar, yang berdampak pada kinerja dan kompetensi kerja.

Fakultas Ekonomi dan Bisnis Universitas Tanjungpura Pontianak merupakan

perguruan tinggi terkemuka di Kalimantan Barat, dengan program studi Akuntansi sebagai jurusan paling diminati. Penelitian ini berfokus pada pengaruh minat belajar dan profesionalisme dosen terhadap pemahaman akuntansi mahasiswa. Studi ini memodifikasi variabel dari penelitian sebelumnya dan dilakukan pada mahasiswa Akuntansi Universitas Tanjungpura angkatan 2021-2022.

2. Rumusan Masalah

a. Apakah Minat Belajar bepengaruh positif terhadap Tingkat Pemahaman Akuntansi?

b. Apakah Profesionalisme Dosen Akuntansi berpengaruh positif terhadap Tingkat Pemahaman Akuntansi?

3. Tujuan Penelitian

Untuk menganalisis pengaruh Minat Belajar dan Profesionalisme Dosen Akuntansi, dengan mahasiswa program studi Akuntansi Universitas Tanjungpura Pontianak Angkatan 2021-2022.

4. Metode Penelitian

Penelitian ini diterapkan di Fakultas Ekonomi dan Bisnis (FEB) Universitas Tanjungpura, Yang berlokasi di Jl. Prof. Dr. H Jl. Profesor H. Hadari Nawawi, Bansir Laut, Kec. Pontianak Tenggara. Kota Pontianak, Kalimantan Barat 78124. Fokus dari penelitian ini adalah persepsi mahasiswa mengenai tingkat professionalism dosen akuntansi.

Populasi dalam penenlitian ini terdiri dari seluruh mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Untan Pontianak Angkatan 2021-2022 yang termasuk mahasiswa regular dan PPAPK. Sampel penelitian ini berjumlah 83 responden mahasiswa yang dipilih menggunakan metode purposive sampling untuk memastikan sampel sesuai dengan kriteria yang telah ditetapkan. Kriteria sampel dalam penelitian ini adalah mahasiswa akuntansi yang telah mempelajari terkait dengan suatu materi yang berhubungan dengan Laporan Keuangan. Aset Lancar, Pendapatan, Liabilitas, Laba rugi, Beban, Dan Modal.

5. Hasil dan Pembahasan

a. Dari hasil analisis Minat Belajar memiliki pengaruh positif yang signifikan terhadap Tingkat Pemahaman Akuntasi pada mahasiswa

Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura Pontianak.

b. Dari hasil analisis Profesionalisme Dosen Akuntansi memiliki pengaruh positif yang signifikan terhadap Tingkat Pemahaman Akuntasi pada mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura Pontianak.

6. Kesimpulan

H1: Dari variable (X1)

Menyatakan bahwa minat belajar berpengruh positif terhadap tingkat pemahaman akuntansi. Hasil uji hipotesis secara individu menunjukkan bahwa minat belajar memiliki tingkat. signifikansi sebesar 0,000 < 0,05, karena tingkat signifikansi ini lebih kecil dari 0,05, hal ini membuktikan bahwa minat belajar memiliki pengaruh positif signifikan terhadap tingkat pemahaman akuntansi. Faktor-faktor tersebut meliputi perasaan yang menyenangkan terhadap materi yang telah diikuti, serta adanya perhatian didalam pembelajaran selama perkuliahan, materi kuliah dan dosen yang mampu menciptakan proses belajar mengajar yang menarik antusiasme mahasiswa, serta manfaat dari mata kuliah tersebut bagi mahasiswa itu sendiri.

H2: Dari variabel (X2)

Menyatakan bahwa profesionalisme dosen akuntansi berpengaruh positif terhadap tingkat pemahaman akuntansi. Hasil uji hipotesis di atas ditemukan bahwa variabel profesionalisme dosen akuntansi memiliki pengaruh positif yang signifikan terhadap tingkat pemahaman akuntansi pada mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura Pontianak. Ini mengindikasikan bahwa profesionalisme dapat memengaruhi tingkat pemahaman akuntansi.

EFFECT OF ENVIRONMENTAL ACCOUNTING ON FIRM VALUE WITH PROFITABILITY AS AN INTERVENING VARIABLE

SUMMARY

1. Background

Higher education in the field of accounting is required to produce graduates who are not only academically superior, but also have analytical, humanistic, and professional skills in order to compete in the job market. In the era of globalization, competition is getting tighter, so professionalism is the key to success. Having a higher education alone does not guarantee career success, because of the large number of competent competitors. Therefore, universities must produce graduates who are insightful and have skills that provide added value in the world of work.

Education aims to produce open-minded individuals who can absorb knowledge and innovate. The quality of education is influenced by the professionalism of lecturers in teaching and communication, which supports knowledge transfer and improvement of student achievement. Student success in college is measured through the Cumulative Grade Point Average (GPA), which reflects their academic achievements. One of the factors that affect GPA is the professionalism of accounting lecturers, which must continue to develop according to their fields.

The level of lecturer education has an effect on the achievement of students and their future careers. Professional lecturers help produce graduates with integrity. Students' interest in learning also plays a role in academic achievement, influenced by internal and external factors. Learning interests consist of intrinsic and extrinsic factors. Accounting understanding reflects students' ability to master accounting concepts and practices. However, many graduates have not fully mastered it due to a lack of motivation, support, and involvement in the learning process, which has an impact on job performance and competence.

The Faculty of Economics and Business, Tanjungpura University Pontianak is a leading university in West Kalimantan, with the Accounting study program as the most in-demand major. This study focuses on the influence of lecturers' interest in learning and professionalism on students' understanding of accounting. This study modifies the variables from previous research and was conducted on Tanjungpura University Accounting students batch 2021-2022.

2. Problem Formulation

a. Does Interest in Learning have a positive effect on the Level of Accounting Understanding?

b. Does the Professionalism of Accounting Lecturers have a positive effect on the Level of Accounting Understanding?

3. Research Objectives

To analyze the influence of Learning Interest and Professionalism of Accounting Lecturers, with students of the Accounting study program at Tanjungpura University Pontianak Class of 2021-2022.

4. Research Methodology

This research was applied at the Faculty of Economics and Business (FEB) Tanjungpura University, which is located on Jl. Prof. Dr. H Jl. Professor H. Hadari Nawawi, Bansir Laut, Southeast Pontianak District. Pontianak City, West Kalimantan 78124. The focus of this study is students' perception of the level of professionalism of accounting lecturers.

The population in this study consists of all Accounting students of the Faculty of Economics and Business Untan Pontianak Class of 2021-2022 who include regular students and PPAPK. The sample of this study amounted to 83 student respondents who were selected using the purposive sampling method to ensure that the sample was in accordance with the criteria that had been set. The sample criteria in this study are accounting students who have studied related to a material related to Financial Statements. Current assets, revenue, liabilities, profit and loss, expenses, and capital.

5. Research Results

a. From the results of the analysis, Learning Interest has a significant positive influence on the Level of Accounting Understanding in Accounting students, Faculty of Economics and Business, Tanjungpura University, Pontianak.

b. Dari hasil analisis Profesionalisme Dosen Akuntansi memiliki pengaruh positif yang signifikan terhadap Tingkat Pemahaman Akuntasi pada mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura Pontianak.

6. Conclusion and Recommendations

H1: From variable (X1)

It is stated that learning interest has a positive effect on the level of accounting understanding. The results of the hypothesis test individually show that the interest in learning has a level. significance of 0.000 < 0.05, because this level of significance is less than 0.05, this proves that learning interest has a significant positive influence on the level of accounting understanding. These factors include a pleasant feeling towards the material that has been followed, as well as attention to learning during lectures, lecture materials and lecturers who are able to create a teaching and learning process that attracts student enthusiasm, as well as the benefits of the course for the students themselves.

H2: From the variable (X2)

It is stated that the professionalism of accounting lecturers has a positive effect on the level of accounting understanding. The results of the hypothesis test above found that the variable of professionalism of accounting lecturers had a significant positive influence on the level of accounting understanding in Accounting students, Faculty of Economics and Business, Tanjungpura University, Pontianak. This indicates that professionalism can affect the hlevel of accounting understanding.

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CHAPTER I
INTRODUCTION

1.1 Background

State education in the field of accounting currently facing the demand to produce graduates who are not only experts in the academic field, but can also have strong analytical skills in humanistic skills (the ability to interact humanly in society and understand human values) and professional skills (the ability to carry out professional duties with adequate knowledge), so that they can provide added value in job market competition (Budhyanto and Nugroho, 2004:260). In today's era of globalization, competition in the workplace is getting fiercer and emphasizes the need for professionalism from every individual who wants to advance. Despite having a higher education, success in a career is not guaranteed due to the large number of competent competitors. If you are not able to compete, the risk of falling behind other competitors is huge. Therefore, universities must be able to produce individuals who are insightful and have the skills to provide added value in the job market (Bulan, 2012).

Education aims to prepare open-minded individuals to be able to absorb various knowledge and produce innovations that can affect society. In general, educational institutions such as colleges have a responsibility to direct their human resources towards the success of the institution. The quality of education is influenced by the professionalism of lecturers in providing objective learning and communicating with students, which facilitates the transfer of knowledge and improves student achievement in the field of education. Quality education is often influenced by the level of professionalism of lecturers in providing learning to students. The ability of lecturers to deliver material objectively and communicate with students effectively reflects their level of professionalism which ultimately facilitates the transfer of knowledge and improves student achievement in the world of education (Law No. 20 aticle 3).

At the college level, college students are individuals who are pursuing education with the hope of academic success for their future. One of the indicators of student success is obtaining high scores as measured through the Cumulative Achievement Index (GPA). Nadsiruddin in Diminarni (2010) stated that the Cumulative Achievement Index (GPA) is a value that reflects the achievement or learning progress of a student from the beginning to the end of his study period. However, the level of learning achievement can vary from one student to another. Factors that affect the achievement of GPA include the professionalism of accounting lecturers. The paradigm shift in student learning achievement challenges the development of the professionalism of accounting lecturers, both for those who are still in the educational process and those who are already working. A good accounting teacher must have a level of professionalism that is in accordance with his field of knowledge.

The level of lecturer education indirectly affects the improvement of student achievement which has the potential to have an impact on their future careers. This helps create graduates who have integrity and independence who value values and ethics. The level of education of lecturers is considered one of the standards to assess their capacity and credibility as educators. According to Law No. 14 concerning lecturers and teachers, it is explained that lecturers are professional educators and scientists who have the task of transforming and disseminating and developing science, technology, and art with education, research, and community service. Interest in learning during college also has an impact on a student's academic achievement. The level of students' interest in learning is closely related to how they allocate time for study and other activities. A high level of interest in learning will be realized when students are aware of their responsibilities as students, which triggers an increase in motivation and self-discipline to achieve goals in understanding materials related to accounting. According to Li et al. (2011:2118), interest is influenced by internal and external factors. Wiglfiled and Cambria (2010:9) also stated that interest does not only

come from internal, but is also influenced by activities and contexts experienced, They emphasize that personal and environmental factors can affect learning interest positively or negatively.

Katz et al. (2006:29) conclude that interest is generally a combination of intrinsic and extrinsic interests. Accounting comprehension refers to a student's ability to understand and master accounting concepts and practices. Hanum (2011) quoted in Asih (2020) stated that the purpose of accounting understanding is to provide a clear understanding of accounting without causing confusion, as well as instill a positive attitude towards accounting knowledge that has a wide pe. The ability to understand and master accounting is measured by a student's ability to scope. apply accounting knowledge gained during lectures in the context of the world of work. However, in reality, many accounting graduates have not fully understood and mastered accounting. This is influenced by several factors, such as internal and external motivation, lack of support from the environment and family, and lack of involvement in the accounting learning process. The impact is a lack of performance and lack of competence in carrying out work tasks.

The Faculty of Economics and Business at Tanjungpura University Pontianak is one of the leading public higher education institutions in West Kalimantan. This faculty has the main mission to produce graduates who excel in both academic, professional, and vocational fields, especially in science and technology (science and technology). The faculty offers three main majors: Economics and Development Studies, Management, and Accounting. Of these three majors, Accounting is the most popular major for prospective students. The large number of applicants for this department shows the high interest and need for accounting workers, which are indispensable for various financial and banking institutions that are growing rapidly in West Kalimantan. The role of the world of education is very important in providing knowledge, especially in the field

of Accounting, to produce quality graduates. With in-depth knowledge, it is hoped that students can apply and apply the knowledge they learn when entering the world of work. Therefore, it is necessary to evaluate the extent to which students understand accounting. This level of understanding is influenced by various factors. In this study, the researcher focused on two main factors: the interest in learning and the professionalism of accounting lecturers.

Previous research, such as the one in the author's reference journal by Linda Atik Rokhana (2016) about the influence of emotional intelligence, learning behavior and interest in learning on the level of accounting understanding and the author's supporting journal by Ahmad Mulyadi, Mohammad Abdul Rozak (2019) on the influence of competence and professionalism of accounting lecturers on the level of accounting understanding that has been done. The main difference between this study and the previous study, based on this description, the researcher modified to exchange the Independent variables in the two journals from the reference journal with the supporting journals of each of the journal variables, the researcher changed several variables into one that had been exchanged, The second difference is from empirical studies and in different research places. From the journal Linda Atik Rokhana (2016) to Accounting students of the Faculty of Economics and Business UNTAG Semarang, while in the journal Ahmad Mulyadi, Mohammad Abdul Rozak (2019) to Accounting students of the Faculty of Business, Law and Social Sciences, University of Muhammadiyah Sidoarjo, Indonesia. With that, the researcher modified it to **"The Influence of Learning Interest and Professionalism of Accounting Lecturers on the Level of Accounting Understanding".** This research was conducted at the Accounting Study Program, Tanjungpura University Pontianak Class of 2021-2022.

1.2 Problem Formulation

1.2.1 Problem Statement

In the era of globalization, competition in the workplace is getting tougher and emphasizes the need for professionalism from every individual who wants to advance. Even though they have higher education, success in their career is not guaranteed because of the large number of other competitors. Therefore, universities must be able to produce individuals who are insightful and have the skills to provide added value, with that the researcher also wants to get a discovery about whether students are influential with interest in the learning process conveyed by lecturers in the level of accounting understanding.

1.2.2 Research Questions

Based on the background that has been described, the main problems in this study are as follows:

a. Does interest in learning affect the level of understanding of accounting at the Faculty of Economics and Business, Tanjungpura University, Pontianak, lass of 2021-2022?

b. Does the professionalism of accounting lecturers affect the level of understanding of accounting at the Faculty of Economics and Business, Tanjungpura University, Pontianak, class of 2021-2022?

1.3 Research Objectives

The objectives of this research focus on the problems that will be discussed, as follows:

a. To find out whether learning interest has an effect on the level of understanding of accounting at the Faculty of Economics and Business, Tanjungpura University, Pontianak, class of 2021-2022.

b. To find out whether the professionalism of accounting lecturers has an effect on the level of understanding of accounting economics and business at Tanjungpura University, Pontianak,class of 2021-2022.

1.4 Research Contribution

1.4.1 Theoretical Contribution

The findings of this study are expected to make a significant contribution in developing understanding in this field and provide a comprehensive view of the Influence of Learning Interest and Professionalism of Accounting Lecturers on the Level of Accounting Understanding. In addition, this research is also expected to serve as a valuable source of knowledge and the main reference for future academics who are interested in delving deeper into this Level of Understanding of Accounting.

1.4.2 Practical Contribution

Practically, the results of this research are expected to contribute, as follows:

a. For Students

Providing insight into the importance of learning interest in improving accounting understanding. Showing how external factors such as lecturer professionalism can affect material understanding, and can encourage students to be more active in the learning process and interact with lecturers.

b. For Accounting Lecturers

Providing empirical data on how lecturer professionalism contributes to student understanding, can be the basis for improving more effective and interactive teaching