

# The exploration of professionalism understanding of accounting educators'

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## ABSTRACT

This study aimed to explore professionalism understanding of accounting educators' perspective. Professionalism is an implementable concept as a basic of self-quality development in each profession. This study was conducted at Universitas Lestari, one of the private universities in the Province of Gorontalo. The paradigm employed in this study is the interpretative paradigm in which Husserl's Transcendental Phenomenology is applied to the approach. Based on the result of the study, there are three dimensions of professionalism found, namely professionalism as academic responsibility, professionalism as social responsibility, and professionalism as spiritual responsibility. Professionalism as academic responsibility is the initial dimension which is seen in the implementation of three services of university, the balance of rights and obligations, the observance of rules, and commitments. Professionalism as social responsibility is the second dimension which is committed in the trust and exemplary attitudes. Professionalism as spiritual responsibility is the highest dimension materialized in the faith in which work is considered as worship.

## ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi pemahaman profesionalisme dari perspektif pendidik akuntansi. Profesionalisme merupakan konsep yang diimplementasikan sebagai dasar pembangunan kualitas diri dalam setiap profesi. Penelitian ini dilakukan di Universitas Lestari, salah satu perguruan tinggi swasta di Provinsi Gorontalo. Paradigma yang digunakan adalah paradigma interpretatif dengan Husserl Transendental Fenomenologi diterapkan sebagai pendekatan. Berdasarkan hasil penelitian, ditemukan ada tiga dimensi profesionalisme, yaitu profesionalisme sebagai tanggung jawab akademik, profesionalisme sebagai tanggung jawab sosial, dan profesionalisme sebagai tanggung jawab spiritual. Profesionalisme sebagai tanggung jawab akademik adalah dimensi awal yang terdapat pada pelaksanaan tiga layanan dari universitas, keseimbangan hak dan kewajiban, ketaatan aturan, dan komitmen. Profesionalisme sebagai tanggung jawab sosial adalah dimensi kedua yang dilakukan sebagai saling percaya (trust) dan sikap teladan. Profesionalisme sebagai tanggung jawab spiritual adalah dimensi tertinggi terwujud dalam iman, bahwa bekerja itu dianggap sebagai ibadah.

## 1. INTRODUCTION

There has been a criticism over the quality of education in Indonesia today. This can be identified by issues toward degrading moral values in education affairs. Moral issue has been increasing substantially and even it can trigger the criticism. For example, an educational product producing a generation lacking respect towards teachers and parents, fighting, too permissiveness, a lifestyle of hedonism, and many more. All these lead to being destructive

to the social life, because students are part of society. As stated by Supomo (2007), the downward trend in the quality of education is due to the quality of education, as the quality of some educators who have not been professional in the field, bad qualified learning, and insufficient education funds. It implies that when the quality of education is still low, it will indirectly contribute to the human resources having low competitiveness.

In colleges, educators are part but as one of the

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pillars having a potent role in the process of improving the education quality. They are the source people in academic or scientific world, a good profession. As mandated in Law No. 14 Year 2005 on Teachers and Lecturers, the lecturers as professional educators and scientists with the main task of transforming should develop and disseminate science, technology, and the arts through education, research, and community service (Chapter 1 Article 1: 2). It also emphasizes that the lecturers are not just professional educators at the college, but also scientists and pioneers in community service as an embodiment of the Tri Dharma (three pillars) in College. To carry out these functions, roles, and strategic position, educators are responsible for them.

This research was conducted at the Department of Accounting at the University Lestari, a Private Higher Education in Gorontalo province, Indonesia. This object selection is due to several considerations such as the existence of Sustainable University as one of the largest private universities in the province, and this is expected to provide the surrounding community with better higher education. However, in practice, the university still has some problems related to professionalism and performance in accounting educators. Based on the initial interview with a prospective informant as well as some accounting students, some information was obtained concerning the accounting educators in the process of learning - teaching that always delegates the tasks in the form of work sheets and questions that are rarely discussed. This is because of his work outside that they cannot divide their time between teaching and sideline working. In addition, some accounting educators have not actively done research for the development of the science of accounting.

Besides the above information it also deals with existing data on the program accreditation forms for accounting studies. It shows that there are only 4 activities of research conducted by the accounting educators within a period of 3 years. Ideally, an educator must conduct research and scientific publications at least 2 times a year. This condition is certainly a threat to the university, considering the viability of these institutions is highly dependent on the level of public trust as a major stakeholder in education. In addition, the selection of this site is based on research objectives is to understand the meaning of professionalism from the perspective of accounting educators.

The responsibility above should be on the shoulders of the educators, because they have the power and play an important role in determining the quality of graduates and the quality of the insti-

tution where educators are working. This also implies that the professional attitude internalized by accounting educators strongly affects the process of creating prospective accountants towards good and reliable accounting education and morality. In relation to the above condition, the researchers attempt to explore the meaning of professionalism from the perspective of accounting educators.

## 2. THEORETICAL FRAMEWORK

Many people believe that an increase in the quality of education will be impossible if the educators' capability and professionalism are not improved either. Thus, it is demanded that such professionalism be changed for better position in educational paradigm. This of course requires their strong competence and commitment. The educators' competency reflects their ability both quantitatively and qualitatively (Squires 2004). The competency of educators is a set of capabilities that self- mastery must exist in order to materialize educator performance effectively. Squires (2004) also describes that the professional competence of an educator must be learned through an academic process in accordance with the type of education that is occupied. Therefore, the educators can own the ability in totality through the transformation of knowledge implemented through the academic and social life.

There are several ideal characteristics prescribed by Munoz et al. (2000) as the key aspects in teaching. These are categorized into four dimensions, namely (1) educator competency, (2) teaching qualities, (3) educators' appearance and (4) defectiveness. This statement was reinforced by Phelps (2008), explaining that the main indicator of professionalism is composed of "Three R": (1) Responsibility or liability (2) Respect or reverence and (3) Risk-taking. While Novin et al. (1993) found a professional level of mastery and execution of three things: knowledge, skill, and character. Thus, the professionalism of an educator is not just knowledge of technology and management per se but attitude (Maister 1997). This illustrates that professional development is not limited to have high skills, but also good behavior and good nature.

Other proponents, Krisnaveni and Anitha (2007) also assert that educators must not only require specialized knowledge and skills but also a sense of responsibility and properties of being professional. The properties in question are the attitude of supporters of morality and ethical attitudes must be instilled in educators. The statement recalled that each profession has a code of ethics that must be obeyed. Like two sides of a coin that cannot be separated, the

code of conduct is always inherent in the profession itself. Triyuwono (2007) asserted that ethics education be rationally useful in distinguishing actions of being ethical and unethical. In accounting, professionalism needs to establish public trust both as practitioners and academics. According Ludigdo (2012) a professional accountant is dependent on public trust. However, in practice, most educators are not yet aware that this profession is also related to the dimensions of knowledge, skills, and ethics. All these should be developed.

It is evident in the present situation, the social anomaly occurs in professional accounting educators. As evidenced by Setiawan et al. (2013: 4) the responsibility and awareness educator accountant are required. By using the method of solipsism, he reflects the accounting educators' confession that "loss of consciousness is dominated by the bustle, making accounting educators like public transport drivers: overtaking casually, stopped suddenly, and seek additional outside deposit". This statement illustrates that in executing their professional duties, accounting educators sometimes are encountered by personal interests that are more materials oriented rather than as the real position of being educators.

Naturally, a lecturer require scientific practice to support the theory that is taught, so that the learning process later an educator can give a concrete illustration and solving problems related to the theory taught. Unfortunately, these conditions often make accounting educators ignore the main task. The level is relatively low welfare educators often used as justification to legitimize it. This phenomenon as asserted by Ludigdo (2007) that attainment of material wealth, among others, symbolized by the possession of an abundance of money has become a mainstream in measuring airworthiness acceptance and seriousness in carrying out a professional job. Indeed, this would have an impact on the quality of accounting graduates.

The tendency of education poor quality is also due to poor accounting learning process as it tends to be in secularization in education. As such, the existing education is dragged to be self-interest and orientation in the material well-being Mulawarman (2008). This of course reflects substantial constraints. It is affected by the accounting failure to understand and adapt to a changing environment. For that reason, the main cause of the above problem is the accounting profession and academics identity crisis, which is finally to create public trust (Gilling 1976). In this respect, Mulawarman (2008) proposes a process of purification (*Tazkiyah*) through emancipation and liberation towards love

based accounting education, i.e. the material, mental, and spiritual love and even love towards human being Creator. It is believed to have an impact on the purpose of education. It also leads to providing added value to empowerment, as well as synergizing the learning concepts that go beyond the concept of reproductive view of learning. Finally, it also leads to the constructive view of learning towards learning concept hyper view of learning.

The concept of learning delivered by educators also affects the character building and the students' understanding of the science of accounting. Before students are made aware of their holistic intelligence, educators should have the consciousness within him beforehand in order to assist students in achieving understanding of accounting. As confirmed by Chandra et al. (2011) that, in order to be able to improve the performance of accounting educators, as he said the condition is difficult to do, such effort is essential for the success of accounting education and the accounting profession. It implicitly suggests that an accounting education success can be achieved by raising awareness among educators. Therefore, to improve the quality of accounting education, accounting educators requires becoming "noble" and "professional". They should provide good models both in terms of science and of behavior that can lead their students to be more and more intelligent, qualified, and ethical.

### 3. RESEARCH METHOD

Paradigmatically, this study can be categorized as an interpretive research paradigm. It is a study conducted to understand the realities of the social condition with the level of subjective experience (Ludigdo 2007), and by using an interpretive paradigm, a phenomenon can be explored and the experience of the research object should be taken for exploration. For that reason, the researchers find the phenomenology as a guide to get an understanding of professionalism from the perspective of accounting educators. Phenomenology is namely to interpret or analyze the individual consciousness (Burrell and Morgan 1979: 241). According Kuswarno (2009: 1) this kind of research is to study the phenomenon that appears to us and how the appearance can be developed by Husserl's phenomenology, who considers that characterized science of consciousness is to capture meaning so as to form phenomenon.

The core of phenomenological research is therefore the idea that relates to the reality of the life of each individual is different through shared perspectives, so that the task of researchers that use common sense thinking people with the purpose of

**Table 1**  
**Names of the Informants & Working Experience**

No.	Name	Working Experience	Education
1.	Mr.Eko	12 years	Doctor in Accounting
2.	Mr.Toni	18 years	Masters in Accounting
3.	Mr.Rudi	10 years	Masters in Accounting
4.	Mrs. Aisyah	7 years	Master in Accounting

Source: Data of accounting educators (lecturers) at the University Lestari.

interpreting, motives, actions and social world from the point of view of the individual/informant (Daymon and Holloway 2008). The assumption is that the individuals who interact with each other will find various interpretations on experience. The significance of the actual experience shapes reality revealed or being made a phenomenon of an action by each individual.

As stated by Sawardjuwono (1997: 10), the current accounting development is more visible on the technology side of the relation with the human rather than the ideal one. This leads us to being the thinkers who understand an accounting only as knowledge. The educators have not seen that it creates and determines the actual accounting to be a man as the culprit. The accounting thinkers should understand the accounting in the broader sense, i.e. accounting understood as an ever-changing entity (Triyuwono 2007) which means that the development of accounting thought has shifted from just a technology which is taken for granted or given into wider sense. Thus, the desire to interpret the meaning of the symptoms makes the researchers follow the pattern of the current accounting thinking to be shifted toward a more profound one.

In addition, this kind of study is also included into the realm of interpretive paradigm, because this paradigm is associated with the process to understand or interpret social realities in the lives of the people according to the situation and condition of natural and subjectivity. The use of the interpretive paradigm is adapted to the purpose of research focusing more on the meaning of professionalism concept from the perspective of accounting educators. The phenomenological study is a subjective reflection on the result of intentional analysis of subjects performing the *epoche* process that includes the extension or the process of understanding. This is undertaken, namely by taking into account the significance of things that are subjective behind what is visible. The elements in this method is *neuma* thing which is the basis of mind and the human spirit, something received five senses while *noesis* is the ideal object in mind (Kuswarno 2009: 43), *epoche* that research aside bias and initial consideration that we have to a

object. Phenomenological reduction (eidetic reduction) is a way of seeing and hearing a phenomenon with consciousness caution (Kuswarno 2009: 50). Based on this, the steps that need to be done in the phenomenological method includes intentional analysis, *epoche*, and *eidetic* reduction (Sanders 1982).

Selection of the informants is intentionally done that is a purposive sampling. As the criteria described by Bungin (2003: 54), the informant is an individual who has a long and intensive blend with the activity or field of activity which is the target of research. They not only know and are able to provide information but also have to live in earnest as a result from too long with the environment or activity concerned. Key informants in this study are 4 people. They were selected based on several considerations, among others: accounting educators who have long devoted himself to the establishment and development of the accounting department at the University Lestari. It means that the informant being chosen are accounting educators who have a minimum term of 5 years working. In addition, the researchers consider their willingness to provide information and considering their experience being the accounting educators. This is necessary because one of the characteristics of research phenomenology is the experience of the informants as well as the depth of the phenomenon that is excavated. The detail of the informants is presented in Table 1.

In this study context, the data were collected by means of participant observation, in-depth interviews, and document review. The data extraction in the field was done during two months. The researchers involved lot in academic activities carried out by the accounting department. These are such as monitoring activities of the KKLP (Lecture Field Work Plus) accounting student, a working meeting in internal accounting department and so on. Involvement was conducted to gain an understanding of the phenomena being studied.

The stages of data analysis were in the form of intentionality study by combining the objects perceived (*noema*) and subjective understanding (*noesis*). In this phase, the researchers conducted *epoche* i.e. data mining procedures that require researchers

to delay or ignore the experience, theory and previously owned a preliminary assessment in order not to interfere the purity of the data and the analysis was then done. Furthermore, abstracting the essence of consciousness or experience (*eidetic reduction*) was done by using intuition and reflection by the researchers. All of this phase was done through a process of in-depth interviews with informants, informants interpret consciousness with direct face to face, using a tape recorder and also write, analyze emerging awareness within the informant regarding the deliberate formation of the phenomenon, as well as the nature of the phenomenon experienced by testing the informants. To get the degree of trust, the researchers conducted a triangulation, increased diligence in observation, built empathetic engagement, and provided an explanation in accordance with the event is seen, heard and felt by the researchers.

#### 4. DATA ANALYSIS AND DISCUSSION

##### Understanding Professionalism of Accounting Educators in Meaning Framework

It is obvious that the most important component in education is the educators because they have to improve the quality of education and quality of graduates. Therefore, they have a strategic position of lecturers or educators with the demanding professional attitude to be relevant to the vision and mission of the institution. Such professionalism must be reflected in their attitude and behavior of being the lecturers or educators both in the academic environment and the community. Thus, with *Epoche*, the researchers tried profoundly understand the concept of professionalism from the informants' perspectives. This is intended to find a variety of different understandings of accounting professionalism. This understanding must not be separated from the values that they believe to be true.

One of the understanding is related to the application of *tri dharma* (three pillars) in a college as well, that is the preliminary understanding possessed by the informants. As an expression by Mrs. Aisyah "As named to be professional, it is, of course, doing the *tri dharma*". It means that professionalism is always presented in any academic activity: education and teaching, research and community service. This awareness, actually, derived from the regulation that governs the fundamental duty of an educator [a lecturer]. This leads to the belief that the concept of *tri dharma* is one way to improve the quality of ourselves as educators, as Mrs. Aisyah elaborated as the following:

"For me, professionalism is the totality and be-

ing responsible for our obligation. Whatever field of science the lecturers are in, we must, of course, fulfill these so-called three pillars [*tri dharma* in a college]. However, the implementation is not simply by complying with the law; it must be applied in real terms, not just part by part. If done with full awareness, we will find that how good the concept is..."

From the *noema* conveyed by Mrs. Aisyah, that is the sense of responsibility as educators is reflected when the educator is carrying out a duty as stipulated in the law No. 14 Year 2005 on Teachers and Lecturers.

Mrs. Aisyah told that her experience is related to efforts for improving the capability and quality of herself as an educator. This is done by attending various training programs such as *PEKERTI-AA* (applied approach- teaching and learning process) that is an effort to improve the skills in teaching and learning. Based on the *noesis*, Mrs. Aisyah suggested that skill in managing learning is one of the factors that influence student motivation to learn. Moreover, applying the *tri dharma* can assist the lecturers reduce the gap between theory and practice.

In practice, there are still many lecturers who have not met the idea competency, either of the methods used or the mastery of the materials so that what is taught is sometimes difficult to be understood by the students. Mrs. Aisyah, as the head of the department, told that this is happening to young teachers nowadays, that have been recruited and they have no experience in terms of learning. Mrs. Aisyah's *noesis* believes that the knowledge and teaching experience affect the methods used in the classroom. It is true, that the majority of young lecturers do not yet have enough experience in teaching coupled with the level of education which is still an undergraduate level, and this will automatically be difficult to adapt to the situation, due to low self-esteem and inadequate mastery of the materials. This condition creates a feeling bored by the student, thus, inhibiting the absorption of science being taught. To that end, in the process of teaching, the lecturer should have the skill of designing an interactive fun learning. It is believed to be capable of triggering the students to actively participate in the class, so as to grow their motivation to learn and easy to understand the materials.

Mrs. Aisyah understanding of the importance of *dharma tri* application is in line with the thinking by Mr. Eko. It is apparent from the *noema* as stated as the following:

"I think that, being a professional is by running the basic tasks such as *tri dharma*. During the

performance as lecturer, all are assessed based on these pillars [*tri dharma*] ..."

Mr. Eko's understanding is also derived from a requirement that the assessment of faculty (lecturers') performance cannot be separated from the implementation of the *tri dharma* of college that is as one indicator. Sooner or later, the faculty careers depend on productivity. However, research and service is not yet optimally conducted by the faculties. This is due to the lack of opportunities and funds. From the observations, the researchers watched high degree of tasks of accounting lecturers that is to work from morning till night. They also sometimes still have to work on administrative tasks because of the lack of administrative staff in the college. Likewise, with maximum students, the student thesis advisory is even done at home.

Mrs. Aisyah said that the number of students of the Faculty of Economics is not parallel with the number of educators (lecturers). Consequently, there is no conformity ratio between students and lecturers. Ideally, a lecturer should teach only 12 credits per semester but the reality, it can be more than that. The factors are such as these that make it hard to be professional lecturers. Not only in terms of time, but also the cost, even Mrs. Aisyah also finds it difficult to do them all. Mrs. Aisyah lamented that so far there has no attention from the rector to support faculty research productivity. It is recommended that the rectors provide a budget for the lecturers' research. This condition makes her also find creative sources of funding for research.

Balancing the rights and obligations is one of the factors that affect productivity and the quality of an educator. This understanding is implicit in the initial statement (*noema*) Mr. Rudi expressed as the following:

"... One would be professional if there is a balance between rights and obligations. This means that these two things are not being lacked for each ..."

Furthermore, Mr. Rudi reaffirmed:

"... The imbalance will affect the desire for the lecturers to seek rights to meet their needs from other sources. This is often referred to as a "project" lecturer (eds. getting a job from other sides). In terms of working on research projects of students, that must be the students' duties, in fact, all are done by the lecturers. This is certainly unethical, but as that are all being done; and as well as causing a bit apathetic attitude, in which the lecturers do not want to meet the demands or obligations as a result of payment pursued. As a result, many

lecturers have to find another job or choose to switch into other professions both as an educator and project either ..."

The balance of rights and obligations is indeed important, it should be more importantly perceived as serving in education. It is not only viewed from the side of the material and the incentive, but also viewed with an attitude of professionalism in academic activities to achieve educational goals. Meanwhile, according to Mrs. Aisyah that gratitude is important to fortify ourselves from things that are not appropriate. This is evident in Mrs. Aisyah *noesis* stated as the following: "... We have known that actually the profession of the lecturers we have gained is something to be grateful and we have to thank Go for it...?"

*Eidetic reduction* of the above statement show our hard responsibility we have to carry out as a lecturers, that a lecturer cannot be separated from the number of academic tasks that must be undertaken as a form of professionalism. Thus, naturally if there is demand for a decent income to appreciate this profession, how could a lecturer do the work with full responsibility, especially when they are still preoccupied with thoughts on the fulfillment of basic needs? If these demands are not met, it will stimulate lecturers to seek other sources of income. I wonder that is not strange finding the "project" lecturers as being the phenomenon, in higher education. These "project" lecturers will indirectly shape the character of the capitalist educators, because it emphasizes personal self gainful employment, eliminating their responsibility as educators.

The observance of rules is a form of attitude for professionalism, as stated (*noema*) by Mr. Eko, as the following:

"... A professional lecturer is like a train that must run on rails so that passengers could safely arrive at the destination. The train is like a class in which there are passengers and the driver. This train will survive or may not, depending on the engineer; the passengers just following the route. If the train is on the track that has been established, God willing, we all will be saved until the destination. Likewise with the lecturers, we have to run on a predetermined corridor. It means that there are rules to be followed by us in our profession ..."

One of the rules that must be adhered to and implemented in the academic life of an educator is the discipline of time. As an expression by Mr. Toni stating follows:

"Observance of time, to me, is one of the professional attitudes. We have to show our dis-

cipline in teaching and learning, and this will encourage students to adhere to the contract of the course that has been agreed at the start of the semester.”

In practice, being discipline is not easy, so it cannot be compromised. This is evident in *noesis* by Mr. Eko as follows:

“... The more we are being compromised against the non-moral behavior, it turns out we're not just getting away from moral values, but also increasingly unable to act morally. Moreover, if the attitude of being compromised is based on self-interest that we want to achieve, whether it's position, wealth, or the like, well, this is where the professionalism we are being tempted “.

*Eidetic* reduction to researchers' abstraction from the experience by Mr. Eko is educating as the package that must be implemented between the transfers of knowledge and shaping the character of students. While the attitude of compromise in enforcing discipline, it must be enforced without fear of the impact, as far as it is true. Mr. Eko realized that private interests will influence decision-making and how that can be mortgaged professionalism attitude. Therefore, he is determined to cling to moral principles, no matter whether the enforcement of morality is accepted or rejected by students

On the other hand, Mr. Rudi understands the obedience, obeying the rule that is one of them with a code of ethics. According to the code of ethics, it is an integral part of every profession. This rule functions as a “rule of conduct” in the shield itself from all forms of deviation that can destroy the profession. Observance of rules is expected to form a moral commitment for the lecturers to the profession.

Commitment to the profession and institute is a professional attitude that influences the performance of the institution and faculty itself. This is in line with the statement (*noema*) by Mr. Toni that:

“... Well, that is often interfered with professionalism. If the lecturer does not have a commitment, we cannot expect more of him, because it is definitely not because of their being willing to consider how the development of faculties, departments, and students in the future. The most important is their personal well-being ...”

In line with the statement, Mr. Rudi revealed that:

“... Indeed, it is being tested in private university status in our commitment. Because for some people, they think it is not promising. Do not be surprised if in this department, we often

see new faces ...”

The above *noema* illustrates that, when choosing a lecturer at PTS (private university), our commitment to the profession will surely be tested. This is because the level of welfare of lecturers PTS relatively low because they have to adjust to the level of financial capability foundation. As a result, most people assume this is just a side profession alone. But, this is different for lecturers working at established private universities, which are able to pay salaries appropriately.

The researchers can take the essence of consciousness experienced by Mr. Rudi that, when we work with the heart, the love of the work will grow by itself. This love makes every individual willing to sacrifice for the betterment of the profession. Professional educators ought not to make this profession as a means of accumulating the materials, because in this profession, we get an honor for educators attribute. However, a professional educator does not mean ignoring the needs of the materials. This is because the material is one contributing factor in realizing professionalism. In other words, when the economic need is not sufficient, the commitment to the professionalism of the lecturers hardly is expected.

Being a model is one of being professional. This attitude is evident in the statement of Mr. Eko who believes that educators have a positive character because it is an attitude of being professional educators. In practice, educators are expected to put them properly so that their behavior can be a role model for students, families, and communities.

“... The educator must have the personality intact; we must be balanced educators both emotionally and spiritually. This is the capital so that we can live well both in campus and in the midst of society “.

*Noesis* Mr. Eko recalled that the intellectual is not the only ability that must be owned by educators, but must be balanced with the emotional and spiritual intelligence. Mr. Eko believed that this balance needs to be actualized to deal with internal conflicts arising from personal, coworkers and students. Thus, Mr. Eko is able to take decisions that are more meaningful in his life. The implication by Mr. Eko is that he could provide a good example to students, families, and communities.

This is similar to the view (*noesis*) Mr. Toni. According to him, the lecturer should be able to be role a model, motivator, consultant, and counselor in every problem faced by the students. As an adult learner, students also need to be respected. Mutual respect will establish a relationship of interaction

and relationships that ultimately making the lecturers and students share ideas, being open, and have mutual discussion.

In conclusion, from discussions with Mr. Toni, is that there are many things that can be followed from the attitude and behavior of a lecturer. If this continues over time, this behavior will be recorded by itself in the memory of the students. Therefore, a good and bad behavior exemplified would indirectly give effect to the formation of their character. As accounting educators, Mr. Toni believes that willingness and being careful in guiding the students as well as the high commitment in serving and guiding the intensive will encourage students to work in accordance with the existing potential in him. The hope is that the students do not think shortcuts by choosing to use the services of making paper as a solution to conquer counselors. A mandate (*amanah*) is part of a lecturer's professionalism. If the trust does not exist fully, the attitude of being professional will collapse. This is seen in the *noema* Mrs. Aisyah as the following:

"... On the educators' shoulder, a great responsibility is attached. We are given a mandate by the institutions, society, and law. So, in practice we have to carry out the mandate it with full awareness. We have to make this behavior control in our lives, so that we will not harm others, the institution, and in particular, students entrusted (eds. By their parents) to us ..."

"... If working just scared because someone is watching, then the mandate is conditional and it is a false mandate. What we should cultivate is that the work is intended as worship to God. So, because we are aware of our responsibility as religious, then it is the mandate of the truth."

Educators earn the trust of the institution, the constitution, and the public so that the mandate is supposed to be carried out with full awareness. Mrs. Aisyah's experience that understanding is to establish a broader mandate attitude that is as a form of responsibility which is based on love of God. With this awareness, it can encourage Mrs. Aisyah to do his best work for the progress of the students and the institution without considering the material she obtained.

In line with Mrs. Aisyah, it is *noema* by Mr. Eko realizing that the trust is very important in any profession. Bad attitude will bring negative effect which can be detrimental to all parties. *Amanah* (mandate) is very closely with the trust. Especially, for PTS who rely survival of the community or students, it is necessary to maintain trust the best.

Mr. Eko's experience has the sense that sincerity

is the key in achieving success. Sincerity in carrying out the mandate will provide its own happiness. Mr. Eko convinced that happiness is not derived solely from material abundance. However, happiness cannot be measured in terms of abundant materials; it can also be measured by our students' success. Additionally, sincerity will trigger the growth of the love of his profession as an educator. Worship to God is as a Form of professionalism. The discovery of the meaning of worship as a form of professionalism for an educator originally came from Mr. Toni. Look of his career, he has been a patient man in his profession as a lecturer PTS. As Mr. Toni *noema* as the following:

"To me, the campus is our second home. It is as the fields of charity, as well as source luck, and knowledge. From this place, we can I get a very valuable life lesson ..."

Mr Toni recounts, when the University Lestari was still crawling with all the limitations, he was still maintaining loyalty. This gives a lot of valuable life experience. Imagine! The salary received by Mr. Toni was still far from the expected; even the payment was done 3 months to 6 months. It is not necessarily to dampen his loyalty to the institution. Gratitude, patience, and sincere accompanies the struggle to build his career and build institutions where he has served.

"... Go on living in accordance with what we have. To me, the level of prosperity is relative. But, it does not mean we give up life, so that our institution will not stop and setbacks. We are grateful for the government efforts that have facilitated the welfare of lecturers through certification, although many have not yet got it. We are also grateful for the large fund for research schemes. We must explore and use the potential to continue to work without complaining and questioning the salary issue ..."

The *Noesis* above reminds that prosperity is relative. If it is viewed from earned income, it is not difficult for Mr. Toni to turn away and look for another more promising job both in terms of welfare and career development. The conclusion is that the researchers' abstraction towards Mr. Toni above that the purpose of work is not limited to the pursuit of material alone, but there are spiritual values that underlie a person in a work that is worship to God as a means to pick sustenance that has been provided by the creator. Mr. Toni applies and sincere gratitude begins from private and then applied in a family environment. So that self-sufficiency was always present in the lifestyle they agreed. The same thing as expressed by Mrs. Aisyah:



**Table 2**  
**Matrix of Accounting Educator Professionalism**

No.	Professionalism Dimension	Meaning of Accounting Educator Professionalism
1.	Academic responsibility	Tri Dharma (3 pillars) application in college Balance between rights and obligation Rule obedience Commitment
2.	Social Responsibility	Model Amanah (mandate)
3.	Spiritual responsibility	Worship

“... I prefer to be patient in the poverty of the world and make this profession as a pious charity for saving the hereafter rather than have to speak out demanding improved welfare that is deemed taboo”.

The *noesis* above illustrates that Mrs. Aisyah understands that a great responsibility is to God. So, for Mrs. Aisyah works is a form of worship. A professional attitude will drain the savings hereafter perpetual charity. This leads to Ms. Aisyah to feel less worthy demanding improvement of their welfare and choosing to live simply.

#### **Dimensions of Meanings of Accounting Educators Professionalism**

The results purport professionalism accounting educators and it illustrates that there are three main dimensions of professionalism practiced in academic life, namely: professionalism as a form of academic responsibility, professionalism as a social responsibility, and that a spiritual responsibility. Digest the description above meaning can be seen in the matrix presented in Table 2.

After understanding the professionalism from the perspective of accounting educators, the researchers began to understand the dimensions of professionalism that is as academic responsibility. In this dimension, there is a meaning which is a manifestation of professionalism in the form of *tri dharma* college applications, the balance of rights and obligations, obedience to rules and commitments.

In this context, academic responsibilities are associated with the role of accounting educators in preparing students as candidates for professional accountants in order to compete in the world of work. This role requires each educator to perform *tri dharma* of college that includes teaching, research, and community service. As stated in article 20, paragraph 2, of Law No. 20 of 2003 on National Education System, it reveals that universities are obliged to provide education, research, and community service. The third obligation is formulated into the concept of *Tri Dharma* of College. These obligations should be implemented fully conscious

and responsible, not solely because of an injunction and demands of the law. With this awareness, it will not be the stagnant accounting educators in the learning process, but they have continue to dynamically develop themselves and improve competence in the field of teaching, research, and application of science as a form of community service.

As Fauche (2013) suggests that accounting educators need to overcome the shortcomings and improve the elements of effective teaching methods. According Fauche ,this can be done by: (1) developing skills like lifelong learners, (2) maintaining and update the technical knowledge of accounting, (3) experimenting with different teaching methodologies in the classroom, (4) expanding the knowledge and understanding of the needs each new generation of learners, and (5) maintaining links with the profession in order to realize the changing demands of the business world.

On the other hand, the obligation to make the *tri dharma* becomes an effort to improve the quality of teachers is intended to meet public expectations (stakeholders) of the college. Educators will greatly affect the quality of long-term success of a university. It is like a chain that cannot be separated from one another. The implementation of the *tri dharma* does not only affect the competence and productivity of educators in the learning process, but it also improves the performance of the institution. It means that the lecturers or educators are the asset that the organization reflects both the poor quality of the institution. As confirmed by Arwildayanto (2012), the quality of educators/lecturer's works is to be seen as being professional in running the *tri dharma* of a college, demanding an educator to always show the best work practices and sustainable manner. This means that teachers need to be consistent in working to achieve progress in accordance with the mandate of the law on the profession of educators.

Professional accounting educators are also expected to encourage and create candidates to be skilled accountants that have competence in accounting both intellectually and morally. This is done by considering a change in the business world

that it quickly causes maximum skill requirements of new graduates. In this era, accounting needs of learners have multidisciplinary capabilities so as to make the resulting new accountants in accounting education. They must be better able to meet the challenges presented by the modern work environment. Davidson et al. (2000) argues that these changes contributed demands felt by accounting educators, so that educators alone to face the challenge of facilitating learners in the process of acquiring skills in such a way that could be applied in the real world.

Unfortunately, many educators oppose the change. They assume that they adjust to changes that require a lot of time, hard, and contrary to what they believe (Boyd et al. 2000). Therefore, Cooper et al. (2005) argue that accounting educators themselves may be one of the biggest threats to the accounting profession. According to him, when accounting educators are not able to create graduates who are competent, it will affect the interest of graduates to be involved in the world of accounting for these graduates cannot adapt to the demands of the business world. These conditions help provide reduced impact on professionals in the field of accounting.

In this dimension, shaping academic responsibilities is not only at the level of application of *tri dharma*. It should also include the balance of rights and obligations, the one understanding interpreted as part of a professional attitude. Every profession has been regulated in such a way, what are the obligations and rights of professionals. Rights and obligations are two things that must be carried out in a balanced way, so that there will no injured party.

When an educator has run its obligations with full responsibility, then at that time they are also entitled to a decent income for life. The institution where they serve is as a proper reward for its professionalism tasks. To meet the demands of the profession, an educator requires struggle and sacrifice so that it can work well. According Dayagbil (2013) there are several extrinsic factors that motivate educators to further develop themselves and work effectively is an increase in salaries, incentives and promotion of academic careers.

However, in practice, this balance is often far from expectation. This is because there are many private higher education institutions which have limited financial ability to affect the ability to pay and to provide facilities to the lecturer. Chandra et al. (2011) suggested that it is very important to give decent salaries to educators as well as good working conditions for achieving educational goals and the millennium development goals. With the certification program, it is expected to encourage facul-

ty lecturers work more focused and professional. So that the appreciation of the state of the profession must be comparable to professional lecturers work displayed.

In this dimension, adherence to the rule is not less important to be internalized by accounting educators in academic life. Obedience to the rules described as railroad tracks that lead to the destination. This means that the rule is a corridor that must be followed when the wheels of education that accounting educators were able to bring their students in accordance with the objectives that have been formulated. However, the effectiveness of the rules made requires the cooperation of all parties, especially for the leadership of the institution. The leadership role expected to provide oversight and be objective in assessing the performance of each lecturer. If all goes on in harmony, it will gradually create a rule that would be an ethical culture within an organization that is always run with full awareness.

Besides obedience to the rules, this dimension also includes a commitment as one of the professionalism of the lecturers. Many things can affect the level of commitment of a teacher. The amount of revenue received as well as the internal conflicts within the institution is one of the factors that can affect the formation of personal commitment to the institution. Many factors that influence the motivation of lecturers can make a commitment to change in accordance with the conditions they face. Lecturers who had loved his job because he felt compelled to contribute to educate the children of the nation, did not rule out the figure of the pursuer could turn into material for the sake of fulfillment of family income. Conditions such as these would interfere with idealism and lower commitment. As a result, the quality of graduates and the quality of the institution is at stake.

Ivancevich et al. (2008) argued in his research, that the commitment to the institution is linked with an attitude (attitude) that is 1) a sense of depth to realize the goals of the institution; 2) feel involved with the important tasks the institution, 3) a sense of loyalty to the institution. And, in another study, it is claimed that the loss of institutional commitment to reduce the effectiveness of the work (Robbins and Judge 2007). Also, Arwildayanto (2012) put more emphasis on the ability of universities in shaping a work culture that can generate a shared commitment, increasing the stability of the social system, and carry out control of attitudes and behavior of the lecturer itself.

In addition to responsibilities in the academic

field, on the shoulders of a lecturer, it is embedded a social responsibility to the community. The social dimension is defined as being the model that puts professionalism and mandate. Educator status is relatively high position in social life, and then professionalism includes an authority of having social responsibility (Kleyn and Kapelianis 1999). It is also like a company that has a corporate social responsibility (CSR). Thus, in practice, profession of educators also has a close relationship with the surrounding environment both directly and institutionally. It means that an understanding of the social responsibility of educators formed due to public expectations that trigger the growth of confidence to educators.

Often, it heard that lecturers are as the second parents for the students. This is because that the more people believe this profession to help them in educating children to achieve its goals. According to Sirgy et al. (2005) that, like all educators, accounting educators also have a certain social responsibility that includes (1) avoiding conflicts of interest, (2) having the intellectual honesty, professionalism and objectivity, (3) following all policies and academic institutions trying to change policy Unfair or ineffective, (4) mentoring to junior colleagues and students, (5) and selfless contributing to the discipline of accounting and the public in general and (6) to defend the principles and practice of academic freedom.

Profession of educators is part of the community that needs to maintain the attitude and behavior patterns. In social life, educators often become role models because of the height of science. As explained by Krishnaveni and Anita (2007) to make the success in an education, educator profession requires character and vocation as a sense of responsibility to the institution and the community.

In an effort to fulfill its social responsibility, the role of the lecturer is not limited to be a transformer scientific academically, but also as a facilitator in the formation of knowledge, skills and attitudes, and values of the learning process. To that end, the attitude of professionalism to be so important for educators as well as the views of Surya (1998) which states that the professional development of educators should be a global concern, because educators have a duty and a role not only provide information science and technology, but also shape attitudes and soul learners so that they can survive in the era hyper competition.

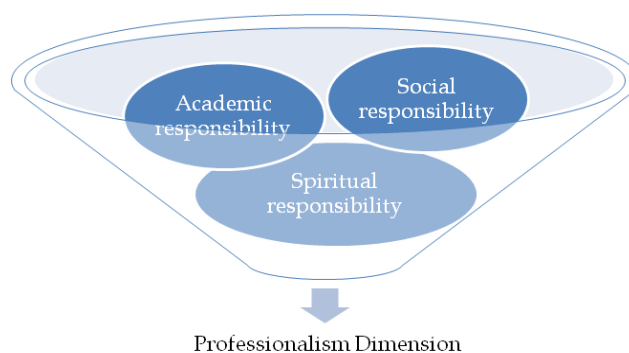
Students in higher education are the symbol of a mandate for a lecturer. In this case, the mandate of accountability is not in the context of the materi-

al. But more than that, a teacher is able to understand the characteristics of students today tend to experience the decadence and materialism in thinking. Here is a lecturer play its role to encourage the formation of character and properties of constructive for the future lives of their students, especially in the world of work. Therefore, in higher in education, lecturers have so much influence on students. Like an artist, educators can be the role model for his followers. So is the case of the role of the lecturers, they should also provide good role models of behavior, speech, and in science. This exemplary attitude is not only for students but at the same time for public life.

In terms of understanding of worship as a form of professionalism, the accounting educators deliver the highest dimension of spiritual responsibility. Spiritual understanding is essential that consciousness arises from within each individual, because the spiritual is one of the main components of human needs (Syamsuddin and Azman 2012). It means that every man needs to live a life of spiritual rest that is more rigid, meaning and purpose. According to Seligman (2005) that in order to achieve a meaningful life is to associate us with something bigger. The larger the entity where individuals are, the more meaningful their lives are. It means that to find meaning and purpose in life, we have to go back to the institutionalized religion that is the religion we believe.

The above fact is in line with research Nelson (2009), who reveals that spirituality can help someone to find the meaning of life, encourage to always think and do good, pushing to establish harmony with God, nature, society and find peace of mind and heart. From the total number of accounting professors, not all have the same understanding. Each individual has their own spiritual understanding as part of their daily needs. There are still accounting lecturers who prioritize the implementation of the profession to satisfy earthly desires. However, it returned again on each individual within interpret. As religious people, it is important for a teacher to be aware and make sure that all the work being done solely because of Allah. This departs from the realization that working full responsibility and sincerity is a form of worship to God. As is written in the Qur'an (*Surah Al-Jumuah* paragraph 10) which reads:

"Then after prayer, you are spreading to be on earth (to run the affairs of each), and look for overflow grace from God, Allah, and remember Allah as much (in any state), so that you may prosper (in this world and the Hereafter)."



**Figure 1**  
**Dimension of Accounting Educators Professionalism**

This verse above implies that in carrying out mundane affairs, in this case, doing the job in any profession and being of much considering God as the giver of sustenance substance. This recommendation aims to humans to carry out any tasks of professionalism with full responsibility. As lecturers, when implementing their obligations with sincerity, in fact, it is the same as they have invested not only in the world but also an investment in the hereafter. To be able to invest of course requires a professional attitude in their functions and roles as educators. Professional educators will be able to compete in the speed of the development of science. Thus, the capacity and productivity will not be in doubt. This condition will deliver professional educators to be in more prosperous life, reliability of materials and has intellectual property. All of this is a guarantee for the future of his life and for his family.

Meanwhile, when being in the lecturing activity or other academic activities, educators are of essentially being to put through investment hereafter. It is not only for religion Islam teaching this useful knowledge. it is one of the charities that continue to drain the reward when the perpetrator is dead. This belief is a burning zeal on the part of educators to devote themselves with full sincerity and be professional in the world of education. When science is taught and exemplified behavior brings positive impact to their followers (students), this positive impact will be a perpetual charity that will continue to drain the reward for the educators as drawn in Figure 1.

In Figure 1, it essentially describes the relationship between the dimensions of professionalism accounting educator professionalism. The role of educators as one of the pillars in the world of higher education should be able to internalize all three dimensions of the professional responsibility to improve the quality of higher education. The third dimension has a position that is interrelated to one another.

Academic responsibility understood as part of a professional attitude is testament to the dedication of self to the world of education that indicates that accounting educators are able to maintain professionalism despite the attitudes of many factors that can be mortgaged idealism as an educator.

On the contrary, the social responsibility that accompanies participate is evidence of self-responsibility of the obligations provided by the institution and the community. A profession educator within the community is a profession that has a high social status. The assumption is that if the lecturers really teach the students, it means that a lecturer is considered a real educator who is smarter, more powerful, and nobler. This assumption encourages society's expectations of the profession of lecturers to be able to give a good model of scientist and of behavior. The views, thus, form the belief that accounting educators are not only responsible for educating students, but take responsibility to society as providers of trust and responsibility for developing and advancing the institution where they work.

Third, the professionalism of educators tucked spiritual responsibility as an essential understanding that grows from the human heart.

It is understood that all that is done by humans, either individually or in groups, is a form of devotion to God that is the central responsibility of all the activities of an educator. The spiritual dimension is actually an attitude that underlies academic responsibilities and social responsibility of accounting educators because, without high spiritual, an educator would be difficult to perform any form of responsibility. It means that, the better the spiritual responsibility of educators will be better the responsibilities of academic and social responsibility, vice versa.

The educators' spiritual responsibility, promote the establishment of the performance of worship that is based on the belief that Allah becomes the center of responsibility for all activities in the world. This is important because the profession is

certainly undergoing many challenges and temptations that will be encountered when an educator is the actual corridor. Collisions that will make the collapse of idealism require a belief in the values of divinity as a stronghold for themselves in order to remain professional. Work as worship is the spirit that strengthens the belief that every action and speech will be held accountable in this world and in the hereafter.

## 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

In general, there are three dimensions, namely professionalism as academic responsibility, professionalism as a social responsibility, and professionalism as a spiritual responsibility. The understanding of the essence of accounting educators is finally understood that in carrying out its duties and its importance, accounting educators have a responsibility not only in the academic field in the form of *tri dharma* of college application, They also have to receive rights and obligations, to run the rule as well as possible, and they must also be committed to developing the profession and institutions. But professionalism also implies a social responsibility to students, institutions and society as the provider of the mandate. This responsibility can be seen from the attitude of trust and exemplary model of life of being the accounting educators both in academic and social lives.

Last of all, professionalism is, in this context, interpreted as a form of spiritual responsibility. This responsibility is a form of control of a man to the creator (God). This awareness is to lead to the belief that any activity carried out is worship to God so that accountability is not only in the world but also in the hereafter.

It is noted that a good research certainly is a work that has contributed to or can provide benefits to the related parties. It also should contribute to the theory that is practice contributions and contributions policies (Hartono 2004: 33). This study is expected to increase the repertoire of behavioral science, especially accounting, and to become a reference for future research. Researchers can further expand this study by using perspective, paradigm or a different method to reveal an understanding of the accounting educator professionalism holistically. Further research can also expand the informants in order to get more input and views, thus, the understanding of professionalism studied here can be increasingly developed.

In addition, this study expects practical implications for accounting educators in raising awareness

to better appreciate the meaning of professionalism so that these values can be reflected in their daily behavior. As for the regulators, it is also expected to provide input to the foundation as a provider of higher education to pay more attention to the welfare of lecturer (accounting educators) in order to stimulate the improvement of performance and to strengthen the commitment and loyalty to the institution. As for the government is expected to issue a policy and rules governing special payroll standard for faculty foundation. This policy is expected to boost the quality of educators who will participate in implications for the quality of higher education.

In the context of this research, there are limitations, namely: First, with regard to the viewpoint that in the context of this study, information is only obtained from the perspective of lecturers or accounting educators. Ideally, to understand the attitude of professionalism of accounting educators, it is also done that is research reviewing the wider perspective of the students as the main partner in higher education. Secondly, the research object only focuses only on the professionalism of accounting educators in one of PTS (private university) so the results of this study cannot be generalized to the context of different objects.

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