PERCEPTION OF TEACHER SOCIAL STATUS: AN ANALYSIS OF STUDENTS' INTEREST IN BECOMING ACCOUNTING TEACHERS

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ABSTRACT

The purpose of this research is to find out how students' perceptions of teachers' social status influence their interest in becoming an Accounting teacher, Faculty of Economics, Makassar State University. In this study, two independent variables were used, students' perceptions of teachers' social status (X) and interest in becoming an accounting teacher (Y). There were 311 participants from the Accounting Education Study Program, Faculty of Economics, Makassar State University for the 2018-2020 academic year. This research used a sample of 76 students taken through Proportionate Stratified Random Sampling. Questionnaires and written notes were used for data collection. Descriptive percentage analysis, instrument testing, and hypothesis testing were used to test the data. Based on the results of the descriptive analysis, student perceptions of teacher social status and interest in becoming an accounting teacher were included in the good category, with a percentage of student perceptions about teacher social status of 80%, and 76.8% for interest in becoming a teacher. From the results of the linear regression analysis, it was obtained that the equation model Y' = 22.952 + 0.483, which means that for every additional unit of teacher's social status value, the interest in becoming an accounting teacher increases by 0.483 units. Linear regression analysis yielded a model equation Y' = 22.952 + 0.483 which indicates that the higher the social status of a teacher, the higher the desire for a career in accounting education. Analysis of the coefficient of determination (r2) produces a value of 0.289 which indicates that students' impressions of the teacher's socio-economic position have an influence of 28.9% on their decision to pursue a career in accounting education, while the remaining 71.1% is influenced by other factors. The t-test analysis produces a significance value of 0.000 <0.05 which indicates that the student's perception of the teacher's social status variable has a significant effect on the interest in becoming an accounting.

Keywords: Student Perceptions, Teacher's Social Status, Interest, Accounting Teacher

INTRODUCTION

Every individual certainly has goals they want to achieve in life, one of which is to achieve success. Desire and interest are also needed to achieve a good profession. Without these two things, achievement cannot be easily attained. The motivation to become a teacher is the drive or effort that concerns students' desire to become a teacher. This can be reflected in the activities and participation of students in the teaching profession, namely the spirit of studying in college, showing interest in learning the teaching profession, defending opinions, and enjoying seeking and solving problems related to the teaching profession.

Interest is very necessary in choosing a profession to be pursued, including when choosing to become a teacher. Someone who has a high interest will show pleasure and a strong desire for that profession. According to Widyastono (2013: 226), someone who has an interest in the teaching profession will choose, prefer, and expect more to work as a professional teacher, while those who are not interested in the teaching profession will not choose, dislike, and not expect to work as a teacher.

One's interest in becoming a teacher is influenced by various interrelated factors. According to Djaali (2015), internal factors such as motivation, talent, and individual cognitive abilities play an important role in shaping teaching interest. Strong intrinsic motivation, such as a calling to educate and desire to share knowledge, becomes the main foundation in building interest in the teaching profession. Slameto (2010) suggests that external factors such as family environment, socio-economic background, and past educational experiences also contribute significantly. The presence of role models, especially inspiring teachers from school days, can trigger growing interest in teaching. This is reinforced by Mulyasa's (2011) research which found that students who have positive experiences with their teachers tend to be more interested in following the same career path. The social status and society's appreciation of the teaching profession also influence one's interest in choosing this profession. Wahyudi (2012) in his research reveals that public perception about the dignity and honor of the teaching profession correlates positively with students' interest in becoming teachers. In line with this, Hamalik (2009) highlights the importance of welfare factors, which include salary, benefits, and career guarantees, in influencing one's decision to pursue the teaching profession.

The low interest of students in becoming teachers in Indonesia is a quite concerning phenomenon in the education world. Based on a survey conducted by the Ministry of Education and Culture in 2021, only about 35% of graduates from Teacher Training Institutions (LPTK) are truly interested and choose teaching as their main career. This data shows a significant decrease compared to 2015 which reached 60%. Research conducted by the Indonesian University of

Education (UPI) in 2022 on 1,500 education program students revealed that 45% of students choose education departments not because of interest, but as a "backup choice" when not accepted in other departments. More worryingly, of that 45%, only 20% eventually develop an interest in becoming teachers during their studies. A survey conducted by PGRI (Indonesian Teachers Association) in 2023 in 15 provinces in Indonesia shows a concerning trend, where 55% of LPTK students prefer to pursue careers in non-educational sectors such as banking, startups, or becoming entrepreneurs after graduation. This is reflected in LPTK graduates' job placement data, where only 40% actually enter the teaching profession, while the remaining 60% choose other professions. Data from the Directorate General of Teachers and Education Personnel in 2023 reveals that of approximately 422,000 students currently studying at LPTK, only about 30% express a strong commitment to becoming teachers after graduation. This number contrasts with the increasing need for teachers, where Indonesia needs around 707,000 new teachers until 2024 to replace retiring teachers and meet the growth of new schools.

The above problems show how students' negative perceptions of teachers' social status make them reluctant to pursue careers in education. This contradicts Handayani's (2019) findings which found that one's parenting style and their teacher's social status both positively influence their desire to enter the teaching profession. Therefore, this research will examine accounting education students' perceptions of teachers' social status and how it influences students' interest in becoming accounting teachers.

METHODOLOGY

This research employs a quantitative research method with a descriptive approach to analyze the influence of students' perceptions about teachers' social status on their interest in becoming accounting teachers. The population in this study consists of students from the Accounting Education Study Program classes of 2018, 2019, and 2020 at Makassar State University. The sampling technique uses simple random sampling with a sample size of 76 students, determined using the Slovin formula with a 5% error rate.

Data collection is conducted using a questionnaire consisting of two main variables: perception of teachers' social status (variable X) and interest in becoming an accounting teacher (variable Y). The questionnaire uses a 5-point Likert scale, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree. Before being used for data collection, the research instrument is tested for validity using Pearson's Product Moment and reliability using Cronbach's Alpha to ensure the feasibility of the research instrument.

Data analysis in this research is carried out through several stages. First, descriptive analysis is conducted to describe respondent characteristics and answer distribution using calculations of mean, median, mode, standard deviation, as well as frequency and percentage. Second, prerequisite analysis tests are performed, including normality test using Kolmogorov-Smirnov to determine data distribution normality, and linearity test to determine linear relationships between variables.

After the prerequisite tests are met, the analysis continues with hypothesis testing using simple linear regression analysis to determine the influence of variable X on variable Y. The regression equation used is $Y = a + bX$, where Y is the interest in becoming an accounting teacher, X is the perception of teachers' social status, a is the constant, and b is the regression coefficient. The significance level used is 5% ($\alpha = 0.05$). Additionally, the coefficient of determination (R^2) is calculated to determine how much variable X contributes to variable Y.

To facilitate the data analysis process, researchers use SPSS (Statistical Package for Social Sciences) version 25 software. The analysis results will be presented in tables and graphs to facilitate data interpretation, accompanied by descriptive explanations to clarify research findings. All data analysis procedures are conducted systematically and structurally to ensure the accuracy of research results.

RESULT AND DISCUSSION

Validity Test

The validity test is conducted by comparing rcount with rtable for the degree of freedom (df) = n-2. The sample size (n) in this study is 76, so the obtained df is 76-2 = 74, with a significance level of 5 percent, resulting in rtable = 0.225 rcount. If rcount > rtable, then the instrument can be declared valid.

The validity test results for the instruments measuring students' perceptions of teachers' social status and interest in becoming a teacher, each consisting of 12 statement items, can be seen in the following table:

Table 1. The results of students' perceptions of teachers' social status and teacher interest

Variabel	Items	Validity		Descriptiom
		r_{hitung}	r_{tabel}	
Students' Perceptions of Teachers' Social Status	1	0,707	0,225	Valid
	2	0,603	0,225	Valid
	3	0,580	0,225	Valid
	4	0,739	0,225	Valid
	5	0,636	0,225	Valid
	6	0,702	0,225	Valid
	7	0,702	0,225	Valid
	8	0,722	0,225	Valid
	9	0,767	0,225	Valid
	10	0,739	0,225	Valid
	11	0,730	0,225	Valid
	12	0,796	0,225	Valid
Interest in Becoming a Teacher	1	0,720	0,225	Valid
	2	0,726	0,225	Valid
	3	0,690	0,225	Valid
	4	0,564	0,225	Valid
	5	0,566	0,225	Valid
	6	0,620	0,225	Valid
	7	0,694	0,225	Valid
	8	0,560	0,225	Valid
	9	0,775	0,225	Valid
	10	0,692	0,225	Valid
	11	0,624	0,225	Valid
	12	0,804	0,225	Valid

The table above shows that all statements proposed for the variable of students' perceptions about teachers' social status meet the validation standards for research, where rcount > rtable. In this study, the rcount values range from 0.580 to 0.796. This indicates that rcount > rtable, which is 0.225. Therefore, it can be concluded that all statement items are declared valid. As for the variable of interest in becoming a teacher, it meets the validation standards for research where rcount > rtable, with rcount values in this study ranging from 0.560 to 0.804. This shows that rcount > rtable, which is 0.225. Thus, it can be concluded that all statement items are declared valid.

Reliability Test

A reliability test is a measure that shows the extent to which measurement results remain consistent when measured several times with the same measuring instrument. The reliability test in this study aims to measure whether respondents' answers to statement items are consistent or not. The instrument reliability testing in this study uses the Cronbach's Alpha technique, with a sample size of 76 respondents. An instrument is declared reliable if the Cronbach's Alpha value >

0.60 (Ghozali, 2011:45). The results of the instrument reliability test can be seen in the following description.

Tabel 2. The result of reliability test of student perceptions of teacher social status

Reliability Statistics	
Cronbach's Alpha	N of Items
0.901	12

The Table 2 shows that the instrument used to collect data on students' perceptions of teachers' social status is reliable because the Cronbach's alpha value is 0.901> 0.60. Thus, it can be concluded that the instrument for students' perceptions of the social status of teachers used in collecting data in this study is declared reliable. The results of reliability testing on the interest in becoming a teacher variable can be seen in the following table:

Table 3. The result of Reliability test of interest in becoming a teacher instrument

Reliability Statistics	
Cronbach's Alpha	N of Items
0.885	12

Based on the table 3, it shows that the instrument used to collect data on interest in becoming a teacher is reliable because the Cronbach's alpha value is 0.885> 0.60. Thus it can be concluded that the interest in becoming a teacher instrument used in collecting data in this study is declared reliable. Thus it can be concluded that the instruments of the two variables in this study are suitable for use.

Description of Students' Perceptions About Teachers' Social Status and Interest Becoming a Teacher

The following presents students' perceptions about teachers' social status and interest in becoming accounting teachers among Accounting Education study program students, based on survey results conducted through Google Form with 76 respondents and scored using a Likert scale. Here are the results.

Table 4. Recapitulation of Percentage of Students' Perceptions About Teachers' Social Status

No.	Indicators	Actual Scoring	Ideal Scoring	Actual Scoring (%)	Description
1	Prestige	1114	1520	73,2	Good
2	Opportunities to engage in social activities	626	760	82,3	Very good
3	Interaction with communities	629	760	82,7	Very good
4	Teacher's role	631	760	83,0	Very good
5	Teacher's character	597	760	78,5	Good
	Total	3597	4560	80	Good

The Table 4 shows that the actual score percentage results of Accounting Education students' perceptions about teachers' social status obtained an average actual score percentage of 80 percent, which falls into the good category. There are two indicators below the average actual score percentage: the prestige indicator at 73.2 percent and the teacher character indicator at 78.5 percent. Therefore, it can be concluded that the perception of Accounting Education students from the 2018-2020 batch regarding the teacher's social status variable is fairly good.

The following table presents a recapitulation of the percentage of respondents' responses to the variable interest in becoming an accounting teacher obtained from five indicators.

Table 5. Conclusion of Respondents' Responses regarding Interest in Becoming a Teacher.

No	Indicator	Actual Scoring	Ideal Scoring	Actual Scoring (%)	Description
1	The desire for knowledge and information.	831	1140	72,8	Good
2	Great concern for the teaching profession.	593	760	78,0	Good
3	Feeling good about having experiences related to the teaching profession.	635	760	83,5	Very Good
4	Have the interest, willingness and motivation to become a teacher.	858	1140	75,2	Good
5	There is an effort to become a teacher.	568	760	74,7	Good
	Total	3485	4560	76,8	Good

Based on the table below, it shows that the results of the percentage of the actual score of interest in becoming an accounting teacher based on respondents from Accounting Education students obtained an average actual score of 76.8 percent which is classified in the good category, and there are two indicators below the average percentage of the actual score, namely the indicator of desire, willingness, and motivation to become a teacher of 75.2 percent, and the indicator of effort to become a teacher of 74.7 percent. These results indicate that the 2018-2020 batch of Accounting Education students are in the good criteria, which means that students have a fairly good interest in becoming accounting teachers.

Simple Linear Regression Analysis

Linear regression in this study was used to measure the effect of student perceptions of the social status of teachers on interest in becoming a teacher. The analysis was carried out with the help of SPSS version 25. The results of the simple linear regression calculation can be seen in the table as follows:

Table 6. Results of Simple Linear Regression Analysis.

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,952	4,227		5,430	0,000
	Teachers' social status	0,483	0,088	0,538	5,484	0,000
a. Dependent Variable: Teachers' interest						

Table 6 shows that simple linear regression model is Y' = 22,952 + 0,483 X. Based on the equation model obtained, it is known that the constant value (a) is 22.952, this means that if the student perception variable about the social status of teachers is zero, the interest in becoming a teacher variable in Accounting Education students at Makassar State University is 22.952 units.

The regression coefficient (b) value is 0.483, this means that if the student perception variable about the social status of teachers increases by one unit, the interest in becoming a teacher in Accounting Education students at Makassar State University increases by 0.483 units. The regression coefficient is positive, so it can be said that the direction of the influence of variable X on Y is positive.

T-test

The t-test is used to test the hypothesis and find out how significant the effect of the student perception variable on social status on interest in becoming an accounting teacher at Accounting Education students at Makassar State University. To determine the effect of student perceptions of the social status of teachers on interest in becoming accounting teachers through the t-test is to compare the significance value smaller than 0.05 (5%). A variable is said to have a significant effect when the significance value obtained is less than 5% ($\alpha = 0.05$).

The results of the t-test conducted using SPSS version 25 for windows can be seen in the table as follows:

Tabel 7. The result of T-test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,952	4,227		5,430	0,000
	Status Sosial Guru	0,483	0,088	0,538	5,484	0,000
a. Dependent Variable: Minat Menjadi Guru						

From Table 7, it is known that the sig. value for the effect of X on Y is 0.000 <0.05. So it can be concluded that hypothesis testing is "accepted" which means that there is an influence of student perceptions of the social status of teachers (X) on interest in becoming a teacher (Y).

Coefficient of Determination (r^2)

The coefficient of determination (r^2) is used to determine how much contribution or contribution is given by the variable student perceptions of the social status of teachers to the interest in becoming accounting teachers in Accounting Education students at Makassar State University. The coefficient of determination is also to explain the value that ranges from zero to one. If r^2 approaches 1 (one), it can be said that the stronger the model is in explaining the variation of the independent variable on the dependent variable partially and vice versa r^2 approaches 0 (zero), the weaker the variation of the independent variable in explaining the dependent variable partially.

The results of the calculation of the coefficient of determination can be seen in the table as follows:

Table 8. Results of the Coefficient of Determination Analysis.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.538ᵃ	0.289	0.279	5.960
a. Predictors: (Constant), Status Sosial Guru				

The influence of student perceptions about teachers' social status on their interest in becoming teachers, as seen from the coefficient of determination (r2) in table 25, is 0.289 or 28.9 percent of the interest in becoming teachers among accounting education students at Makassar State University, with the remaining 71.1 percent influenced by other factors. Therefore, it can be concluded that students' perceptions about teachers' social status influence their interest in becoming accounting teachers by 28.9 percent.

Students' perceptions about teachers' social status have an influence on their interest in becoming accounting teachers. If students have a positive perception of teachers' social status, it will create a desire to become a teacher. The descriptive results of the research variable on teachers' social status obtained an average actual score of 80 percent and falls into the good category. The highest percentage indicator of students' perceptions about teachers' social status is "Teachers play an important role in shaping national character" with an actual score of 83.6 percent. Meanwhile, the lowest percentage indicator is "Teachers are viewed by society as the most knowledgeable people" with an actual score of 67.6 percent. Nevertheless, the variable of students' perceptions about teachers' social status has a significant influence on the interest in becoming accounting teachers among Accounting Education students at Makassar State University.

The descriptive results of the research variable on interest in becoming an accounting teacher obtained an average actual score of 76.8 percent and falls into the good category. The highest percentage indicator for interest in becoming an accounting teacher is "Happy to be able to share knowledge with others" with an actual score of 85 percent, while the lowest indicator is "Having a picture of education majors since high school" with an actual score of 70.5 percent.

Meanwhile, the coefficient of determination analysis result is 0.289 or 28.9 percent. This means that students' perceptions about teachers' social status influence their interest in becoming accounting teachers by 28.9 percent, while the remaining 71.1 percent is influenced by other factors.

The hypothesis testing in this study using SPSS version 25 states that there is a positive influence of the independent variable, namely students' perceptions about teachers' social status, on the dependent variable, namely interest in becoming accounting teachers. This can be seen from the simple linear regression analysis which obtained the equation $Y' = 22.952 + 0.483 X$, meaning that if the variable of students' perceptions about teachers' social status is zero, then the interest in becoming accounting teachers at Makassar State University Accounting Education is 22.952. The regression coefficient value is positive at 0.483, meaning that for every one-unit increase in teachers' social status, there is an increase in interest in becoming accounting teachers by 0.483. This means that if students' perceptions about teachers' social status become more positive, it will increase students' desire to become accounting teachers.

The t-test results obtained a significance value of $0.000 < 0.05$, which means that the variable of students' perceptions about teachers' social status has a significant effect on the interest in becoming accounting teachers among Accounting Education students at Makassar State University. Therefore, it can be concluded that the hypothesis proposed in this study "It is suspected that students' perceptions about teachers' social status influence the interest in becoming accounting teachers among Accounting Education students at Makassar State University" can be accepted.

The results of this study are also in line with the theory proposed by Abraham Maslow in the "Hierarchy of Needs" theory. One of the needs that underlies someone's interest in becoming a teacher is social needs based on human desire to gain acceptance of status and relationships, while esteem needs are based on human desire to gain recognition both internally and externally.

The results of this study are in line with research conducted by Handayani (2019) which states that there is a positive influence of family environment and teachers' social status on interest in becoming accounting teachers among FPEB UPI Accounting Education students, with test results showing tcount > ttable $(2.781 > 1.655)$, thus H0 is rejected and H1 is accepted.

The results of this study are in line with research conducted by Martya (2015) titled "The Influence of Student Perceptions about Teachers' Social Status and Teacher Professional Education Program (PPG) on Motivation to Become a Teacher," showing that perceptions about teachers' social status positively influence students' interest in becoming teachers.

Thus, it can be concluded that students' perceptions about teachers' social status positively influence their interest in becoming accounting teachers, meaning that if perceptions about teachers' social status become more positive, it will increase students' interest in becoming teachers.

CONCLUSIONS

Based on the results and discussion outlined in the previous chapter regarding the influence of students' perceptions about teachers' social status on interest in becoming accounting teachers among Accounting Education students at Makassar State University, it can be concluded:

1. Based on descriptive analysis results, students' perceptions about teachers' social status among Accounting Education students at Makassar State University fall into the good category with an average percentage of 80 percent and are above the percentage standard according to the opinion expressed by Arikunto (2018:35), namely 61% -80% with good category.

2. The descriptive analysis results show that interest in becoming teachers among Accounting Education students at Makassar State University is lower than variable X, but falls into the good category with an average percentage of 76.8 percent and is above the percentage standard according to the opinion expressed by Arikunto (2018:35), namely 61% -80% with good category.

3. Students' perceptions about teachers' social status have a positive and significant influence on interest in becoming teachers among Accounting Education students at Makassar State University, with a significance value of 0.000 < 0.05. It can be concluded that the hypothesis proposed in this study "It is suspected that students' perceptions about teachers' social status influence..."

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