



## Jurnal Eduscience (JES)

Volume 11, No.1

April, Year 2024

Submit : 28 Mei 2023

Accepted : 30 Maret 2024

## THE INFLUENCE OF STUDENTS' PERCEPTIONS OF TEACHERS' SOCIAL STATUS ON THE 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  $Y' = 22.952 + 0.483X$ , 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  $Y' = 22.952 + 0.483X$  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 ( $r^2$ ) 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; Accounting Teacher

## INTRODUCTION

Every individual has that want to achieve in his life, one which is for achieving. Desire and also needed to achieve good profession. Without the existence of things, achievements cannot achieved easily. Motivation to become a teacher the desire to become teacher. This is reflected the in profession, namely the enthusiasm for studying at the university, showing interest in studying the profession, defending opinions, and being happy about looking for and solving problems related to the teaching profession (Shahzad et al., 2020) .

Interest is very necessary in choosing the profession will pursue, including when choose to become a teacher. A person who has a high level of interest will show a feeling of enjoyment and a strong desire for that profession. According to Widyastono (2013: 226), someone who has an interest in the profession of teaching will choose, prefer, and expect to work as a professional teacher while is not interested in the teaching profession will not choose, will not like, and will not expect to work as a teacher. Interest in becoming a teacher is influenced by several factors (Salman Alani & Tuama Hawas, 2021) .

One of the Indonesian LPTKs, Makassar State University (UNM), has several faculties, including the Faculty of Economics (FE) which offers several educational study programs, one of which is Accounting Education which leads to a Bachelor's degree in S. Pd (Bachelor of Education) (Harahap, 2016). Students who major in Accounting Education are expected to be more focused on playing an important role in teaching accountants, one of which is becoming an accounting teacher. However, the problem is that not all students majoring in Accounting Education intend to work in the education sector after completing their courses(Dalimunthe et al., 2021).

The following presents students' perceptions regarding teachers' social status and interest in becoming an accounting teacher among students in the Accounting Education study program, the results of a survey conducted via *Google Form* on a sample of 36 respondents and scored on a *Likert scale*, based on the researcher's initial observations. The percentage indicator for the student perception variable regarding teacher social status (X) was obtained at 40% with the low category based on the standard indicator percentage according to Sugiyono (2017:133), namely 36.00%-51.99%. Meanwhile, the percentage indicator variable for interest in becoming a teacher (Y) was 38%. The low category is based on the standard indicator percentage according to Sugiyono (2017: 133), namely 36.00% -51.99%.

Based on this, students' perceptions of teachers' social status have a negative influence on their interest in becoming teachers in the Accounting Education Study Program, Faculty of Economics, Makassar State University (Pratiwi & Harahap, 2022). This shows how students' negative impressions of teachers' social status make them reluctant to pursue careers in education. This is in contrast to the findings of Handayani (2019) who found that a person's upbringing and the social status of their teacher both have a positive influence on their desire to enter the teaching profession (Sani et al., 2019).

## RESEARCH METHODS

This research shows that there is a causal relationship between the independent variable and the dependent variable. Students' perceptions of teachers' social status represent the independent variable (X), and interest in becoming a teacher represents the dependent variable (Y). Students' perceptions of teachers' social status regarding their interest in becoming accounting teachers were measured by obtaining questionnaires in the form of statements according to indicators. The subject of this research is the accounting department of Makassar State University. Questions are asked and notes are taken to collect data. Ten percent of accounting education program students from the classes of 2018, 2019, and 2020 were selected randomly and proportionally for this research using the *proportional stratified random sampling method*. Descriptive statistics, instrument testing, and hypothesis testing are used to dissect the data.

This research is quantitative in form, because numeric information is the way data is presented. Statistical analysis of the quantitative data collected is as follows. The subject of this research is the accounting department of Makassar State University. A random sample of 76 students was selected using *simple random sampling techniques*. Questionnaire and documentation-based approach in data collection.

## RESULTS AND DISCUSSION

### *Analysis Descriptive percentage Perception Student About Status Teacher Social*

Based on the table below shows that the percentage result of the actual score is the perception students Social status of Accounting Education student teachers obtained an average actual score percentage of 80 percent which is classified as in the good category, and there are two indicators below the average actual score percentage, namely the prestige indicator of 73.2 percent, and the teacher character indicator of 78.5 percent. So can concluded that the perception of Accounting Education students Class of 2018-2020 about the teacher's social status variable is sufficiently Good (Winangsih & Harahap, 2023).

Table 1. Respondent Responses for Perception Variables Student About Teacher Social Status.

No.	Indicator	Actual Score	Actual Score (%)	Information
1	Prestige	1114	73.2	Good
2	Opportunities to Carry Out Social Activities	626	82.3	Very well
3	Interaction with the Community	629	82.7	Very well
4	Teacher's Role	631	83.0	Very well
5	Teacher Character.	597	78.5	Good
	Amount	3597	80	Good

Source: Questionnaire Data Processing Results, 2023

### *Interest Become a Teacher*

The following table presents a recapitulation of the percentage of respondents' responses to the interest variable in becoming an accounting teacher obtained from five indicators. Based on the table below shows that the actual score percentage results for 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 as good, and there are two indicators in below the average percentage of actual scores, namely the indicator of desire, will and motivation to become a teacher at 75.2 percent, and the indicator for effort to become a teacher at 74.7 percent. This result shows that Accounting Education students Class of 2018-2020 meet the criteria well, which means students have sufficient interest good for becoming accounting teacher.

Table 2. Respondents' Responses regarding Interest in Becoming a Teacher.

No	Indicator	Actual Score	Actual Score (%)	Information
1	There is a desire to gain knowledge and information.	831	72.8	Good
2	There is great attention to the teaching profession.	593	78.0	Good
3	There is a feeling of joy because you have experience related to the teaching profession.	635	83.5	Very well
4	There is desire, will, and motivation to become a teacher.	858	75.2	Good
5	There is an effort to become a teacher.	568	74.7	Good
Amount		3485	76.8	Good

Source: Questionnaire Data Processing, 2023

#### Instrument Test

The validity test is carried out by comparing the  $r_{\text{calculated}}$  with the  $r_{\text{table}}$  for *degree of freedom* ( $df$ ) =  $n - 2$ . The number of samples ( $n$ ) in this study was 76, so the  $df$  obtained was  $76 - 2 = 74$ , with a significance level of 5 percent so that  $r_{\text{table}} = 0.225 r_{\text{calculated}}$ . If  $r_{\text{count}} > r_{\text{table}}$  then the instrument can be declared valid. Results of validity testing of perception variables student about perception student about teacher's social status (X) and interests Become an Accounting Teacher (Y). The results of the validity test on the teacher social status variable with 12 statement items can be seen in the following table:

Table 3. Perception Instrument Validity Test Results Student

Variable	Statement Items	Validity		Conclusion
		$r_{\text{count}}$	$r_{\text{table}}$	
Perception Student About Teacher's Social Status (X)	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 (Y)	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

Source: Data Processing Results from SPSS *Version 25 for Windows*.

Based on The table above shows that all statements are submitted for variables perception students regarding the teacher's social status, it meets the validation standards for research, namely  $r_{\text{calculated}} > r_{\text{table}}$ , where in this study the calculated r-value is between 0.580 to 0.796. This shows that  $r_{\text{calculated}} > r_{\text{table}}$ , namely 0.225. Thus it can be concluded that all statement items are declared valid. Then for the variable interest in becoming a teacher, meets the validation standards for research, namely  $r_{\text{counting}} > r_{\text{table}}$ , where in this research the calculated r-value is between 0.560 to 0.804. This shows that  $r_{\text{calculated}} > r_{\text{table}}$ , namely 0.225. Thus it can be concluded that all statement items are declared valid.

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 of this research aims to measure whether respondents' answers to statement items are consistent or not. Testing the reliability of the instrument in this study used the *Cronbach's Alpha technique*, with a sample size of 76 respondents. An instrument is declared reliable if *the Cronbach's Alpha value* is  $> 0.60$  (Ghozali, 2011:45).

The results of the instrument reliability test can be seen in the following description: Results of reliability testing on perception variables students about The teacher's social status can be seen in the following table:

Table 4. Perception Instrument Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
0.901	12

Based on the table, it shows that the instruments used to collect data perception student regarding teachers' social status are reliable because *Cronbach's alpha* value is  $0.901 > 0.60$ . Thus, it can be concluded that the perception instrument student about The teacher's social status used in collecting data in this study was declared reliable.

The results of reliability testing on the variable interest in becoming a teacher can be seen in the following table:

Table 51. Reliability Test Results of the Instrument for Interest in Becoming a Teacher

Reliability Statistics	
Cronbach's Alpha	N of Items
0.885	12

Based on the table, shows that the instrument used to collect data on interest in becoming a teacher is reliable because *Cronbach's alpha value* is  $0.885 > 0.60$ . Thus, it can be concluded that the instrument of interest in becoming a teacher used to collect data in this research is declared reliable. With thereby can concluded that second instrument variable in study This worthy For used.

### *Hypothesis testing*

#### *Simple Linear Regression Analysis*

Linear regression in this study was used to measure the influence of the perception of student about a teacher's social status on interest in becoming a teacher. The analysis was carried out with the help of *SPSS* version 25. The results of simple linear regression calculations can be seen in the table as follows:

Table 6. Results of Simple Linear Regression Analysis.

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,952	4,227		5,430	0,000
	Teacher	0.483	0.088	0.538	5,484	0,000
	Social Status					

a. Dependent Variable: Interest in Becoming a Teacher

Based on the table, shows that the simple linear regression equation model is as follows:

$$Y' = 22.952 + 0.483$$

Based on the equation model obtained, it is known that the constant value (a) is 22.952, this means that if the perception variable student about the teacher's social status has a value of zero, the variable interest in becoming a teacher for Makassar State University Accounting Education students is 22,952 units.

The regression coefficient (b) value is 0.483, which means that if the perception variable student about The teacher's social status increased by one unit, so interest in becoming a teacher among Makassar State University Accounting Education students increased by 0.483 units. The regression coefficient is positive, so it can be said that the direction of 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 influence of the perception variable is student about Social status on interest in becoming an accounting teacher among Makassar State University Accounting Education students. To determine the influence of perception of student about The teacher's social status on their interest in becoming an accounting teacher through the t-test by comparing the significance value smaller than 0.05 (5%). A variable is said to have a significant effect when the significance value obtained is smaller than 5% ( $\alpha = 0.05$ ). The results of the t-test carried out using *SPSS version 25 for Windows* can be seen in the following table:

Table 7. T-test results

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	22,952	4,227		5,430	0,000
	Teacher	0.483	0.088	0.538	5,484	0,000
	Social Status					

a. Dependent Variable: Interest in Becoming a Teacher

Source: Data Processing Results from *SPSS version 25 for Windows*.

From the table, we know the sig value. for the influence of X on Y is  $0.000 < 0.05$ . So it can be concluded that the hypothesis testing is "accepted" which means there is an influence of perception student about teacher's social status (X) on interest in becoming a teacher (Y)

*Coefficient of Determination ( $r^2$ )*

The Determination Coefficient ( $r^2$ ) is used to find out how much contribution or contribution is made by the perception variable student about the Teacher's social status on interest in becoming an accounting teacher among Makassar State University Accounting Education students. The coefficient of determination also explains values that range 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 is in explaining the dependent variable partially.

The results of calculating the coefficient of determination can be seen in the following table:

Table 8. Coefficient of Determination Analysis Results.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.538 <sup>a</sup>	0.289	0.279	5,960
a. Predictors: (Constant), Teacher Social Status				

Source: Processed results from SPSS *version 25 for Windows*

The perception variables student about The teacher's social status on interest in becoming a teacher among students as seen from the coefficient of determination ( $r^2$ ) in Table 2 5 is 0.289 or 28.9 percent of the interest in becoming a teacher among accounting education students at Makassar State University and the remaining 71.1 percent is influenced by other factors. So it can be concluded that the perception student about Teacher social status on interest in becoming an accounting teacher among accounting education students was 28.9 percent.

Perceptions student about the teacher's social status has an influence on their interest in becoming an accounting teacher. If a student's perception of a teacher's social status is good, it will create a desire to become a teacher. The results of the description of the teacher social status research variable obtained an average actual score of 80 percent and were included in the good category. As for indicators perception student Regarding the social status of teachers with the highest percent level, namely "Teachers play an important role in forming national character" with an actual score of 83.6 percent. Meanwhile, the indicator with the lowest percentage is "Teachers are seen by society as the people who know best" with an actual score of 67.6 percent. It is variable though perception student about The teacher's social status



has a significant influence on the interest in becoming an accounting teacher for Makassar State University Accounting Education students (Syahputra et al., 2022).

The results of the description of the research variable for interest in becoming an accounting teacher obtained an average actual score of 76.8 percent and was included in the good category. The indicator of interest in becoming an accounting teacher with the highest percentage level is "Happy to be able to share knowledge with other people" with an actual score of 85 percent, while the lowest indicator is "Having an idea of majoring in education since high school" with the actual score was 70.5 percent.

Meanwhile, the results of the analysis of the coefficient of determination were 0.289 or 28.9 percent. This means perception of students about The teacher's social status has an influence on interest in becoming an accounting teacher 28.9 percent, while the remaining 71.1 percent is influenced by other factor (Pratiwi & Harahap, 2022).

Test result hypothesis in this research used SPSS version 25 assistance and stated that there was a positive influence on the independent variable, namely the perception students about teacher's social status on the dependent variable, namely interest in becoming an accounting teacher. This can be seen from the results of a simple linear regression analysis obtained by the equation  $Y' = 22.952 + 0.483$  perception student about The teacher's social status is zero, so there is interest in becoming an accounting teacher in Accounting Education Makassar State University amounted to 22,952. The regression coefficient value is positive, namely 0.483, this means that if every increase in a teacher's social status is one unit, it is followed by an increase in interest in becoming an accounting teacher by 0.483. This means that if students' perceptions of teachers' social status are increasingly positive, it will increase students' desire to become accounting teachers (Harahap, 2016).

The results of the t-test obtained a significance value of  $0.000 < 0.05$ , which means is variable perception student about The teacher's social status has a significant effect on the interest in becoming an accounting teacher among Makassar State University Accounting Education students. Therefore, it can be concluded that the hypothesis proposed in this research is "It is suspected that perception student about "The teacher's social status influences the interest in becoming an accounting teacher among Makassar State University Accounting Education students" is acceptable (Fitriani et al., 2022).

Research result this is also in line with the theory put forward by Abraham Maslow in the theory "Hierarchy Need ". One of the underlying needs interests somebody For being a teacher one needs social based on a desire man For get acceptance of status and relationships whereas needs award based on a desire man For get appreciation both internally and external (Amin & Harahap, 2023).

The results of this research are in line with research conducted by Handayani (2019) which states that there is a positive influence of the family environment and teacher's social status on interest in becoming an accounting teacher among FPEB UPI Accounting Education students with the results of

the data test obtained by the  $t_{count}$  analysis results.  $> t_{table}$  ( $2.781 > 1.655$ ), then  $H_0$  is rejected and  $H_1$  is accepted (Afsari et al., 2023).

Research result This is in line with research conducted by Martya (2015) entitled Influence Perception Student regarding the Social Status of Teachers and the Teacher Professional Education Program (PPG). Motivation Become a teacher, show that the perception about teacher social positive influence to interest students For become teachers (Amin & Harahap, 2023). Thus it can be concluded that the perception student about The teacher's social status has a positive effect on their interest in becoming an accounting teacher, meaning that if the perception of the teacher's social status becomes more positive, the more positive the teacher's social status will be increase student interests For become a teacher.

## CONCLUSION

Based on the results and discussion described in the previous chapter regarding the influence of perception of students about Teachers' social status on interest in becoming an accounting teacher among Makassar State University Accounting Education students can be concluded. Based on the results of descriptive analysis, perceptions student about The social status of teachers at Makassar State University Accounting Education students are included in the good category with an average percentage of 80 percent and above the standard percentage by the opinion expressed by Arikunto (2018:35) is 61% -80% with category Good. Shows that interest in becoming a teacher at Makassar State University Accounting Education students is lower than the variable standard percentage by the opinion expressed by Arikunto (2018:35) is 61%-80% with the category Good. Perception student about The teacher's social status has a positive and significant effect on interest in becoming a teacher among Makassar State University Accounting Education students, with a significance value of  $0.000 < 0.05$ . It can be concluded that the hypothesis proposed in this research is "It is suspected that perception of student about The teacher's social status is influential

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