

LECTURER ROLE ON INCREASING UNDERSTANDING AND INTEREST IN STUDENTS SELECTED MAJORS

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ABSTRACT

This study aims to determine the relationship of lecturers in the understanding and interest of students in the selection of majors. This study to find out the role of lecturers in increasing understanding and interest of students in the selection of majors. This study was conducted using a probability sampling type of simple random sampling with a sample of 100 respondents from accounting students with a concentration of taxation. This study used primary data through questionnaires. This study using the test models as well as the MRA test. The results indicate that the quality of lecturers affects the student's understanding of accounting and taxation. Lecturer quality, understanding of accounting, and taxation understanding significantly influence the electoral interest of majors.

Keywords:

Lecturers quality, understanding and interest Students on Election Majors

Received: March 10th, 2020
Accepted: October 11th, 2020
Publish: May 2021

How to Cite:

Sulistiyani., Samiyono, S. (2020). *Lecturer Role On Increasing Understanding And Interest In Students Selected Majors. Econosains*, 18(1), P 58-68

INTRODUCTION

In a particular course understand their interest in learning is important also to consider. A student who took great interest in certain subjects will be focused more than other students. Then, due to the intensive focus on the material that allowed students had to study harder and achieve the desired end.

A great interest in learning tends to support the success of learning that results in achievement (Kim and Hwang, 2012; Kutty, 2014; Nyamwange, 2016; Sojkin & Skuza, 2015), Interest in student learning is closely related to the use of a good time to learn along with the satisfaction of the lecturers were able to improve achievement (Darling-hammond, Hyler, & Gardner, 2017; Harackiewicz, Smith, & Priniski, 2018; Lee, Chao & Chen, 2011), High interest in learning that will be realized if the students are aware of their responsibilities as a student, to increase motivation and self-discipline to be able to achieve the desired targets in the understanding of the material. Interest in learning is based on the interest to choose a career (Harackiewicz et al., 2018).

Selection of majors related to career interests to be achieved at the time entered the workforce (Putan & Adedeji, 2015), The level of student understanding of the material expressed with how to understand a student on what has been learned in this context referring to the subjects. Mark a student understands the material is not only shown from the values in the failure by in each subject but also if the students understand and can master the concepts are related. Quality understanding has contributed to the selection of

majors specifications specialization (Sarwar, 2017).

Accounting provides information about the circumstances that occurred during a specific period for the management or parties - other parties concerned with a view to assessing the company's performance. While the use of the term tax accounting/recording, instead of using accounting terms. Tax accounting is the accounting part arising from the specialization element that demands expertise in a particular field. Because their tax accounting created a basic principle set out in the Tax Act and formation are affected by the tax function in implementing government policy. The purpose of tax accounting is a large set of tax payable based on financial statements prepared by the company (zakiah, 2013).

Word Data Bank in 2014 stated graduate accounting students from across the ASEAN average every year amounted to 77.330 people. Ranked highest income Accounting graduates are Indonesia, approximately 45% of all graduates in Accounting in ASEAN. This number shows that Indonesia has the potential to be the country with the strongest accounting profession regional (Indonesian Accountants Association, 2016).

Ease subject and future job opportunities are observed to have little impact (Ahmed, Sharif, and Ahmad, 2017), But as the number of accounting graduates, each individual must have good quality to compete in the world of work. Especially with the MEA at this time, the broader competition faced due to not only compete with the Indonesian people alone but with other countries as well. Therefore, each individual needs to prepare to have an edge or a good quality to be ready to compete in worldwide.

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Interest is a tendency that causes a person to try to look for or try activities in a specific field. With their interest then someone will try to move the art following the majors or specializations that have been chosen (Albert & GARCI 2010; Kutty, 2014 Pablo-Lerchundi, 2015), Thus students who have an interest to major in economics at concentrations taxation accounting course will understand taxation so that graduates will be worked taxation such as employees of the Directorate General of Tax, tax consultants and tax specialists within the company. Profession taxation is essential to the taxation mechanism in Indonesia can run well.

LITERATURE REVIEW

Theoretical basis

The main theories are relevant to explain the relationship of each independent variable on the dependent variable. Some of the theoretical basis that is used will be explained as follows.

Theory of Planned Behavior

Theory of planned behavior attitude models used to predict a person's intent or interest to perform a behavior. At the time of decision making is driven by rational evaluation and consequences of behavior, both positive and negative consequences can affect a person's behavior, Theory of Planned Behavior explains that the intention or interest of a person to perform a behavior or action becomes a major factor that affects a person's behavior.

Theory of Planned Behavior to determine the factors that affect the interest of students, help how we can change and predict behavior. This theory is the primary

factor determining an individual's interest, to perform a specific behavior. Interest is determined by three factors: the degree to which an individual feels well or poorly (attitudes), social influences that affect the individual to perform or not perform the behavior (subjective norms), and the juice is easy or difficult to perform a behavior (perceived behavior control).

Election interest Majors

Interest is a boost of a desire to appear in a person after the viewing, observing, and comparing which gave rise to a particular choice. The interest of internal and external thrust that reinforce each other (Downey, 2019), Interests are important in knowing one's talents. Interest in the election of majors to provide an overview of basic capabilities that are already possessed by students in the specialization determination.

Quality Lecturers

Qualified lecturers will be able to perform their duties. The duty of a lecturer there in Tri Darma Higher Education as stipulated in Law No. 12 of 2012 on the college whose contents ie, education, research, service (Government, 2012), Liability is, of course, mandatory offset by advances in technology. If a professor can improve the quality of the obligations included in the Tri Darma Higher Education then it can describe the quality of a teacher.

Understanding of Accounting

The theory of planned behavior profession (skills) is practiced in the real world as well as one of the disciplines of knowledge taught high in college. Understanding of accounting is a person's ability to know and understand about accounting.

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In accounting understanding, their interest in learning is important also to consider. The level of understanding of accounting can be measured from a person to understand the process of record financial transactions, grouping, summarizing, reporting, and interpretation of financial data. So people who have an understanding of accounting are a person who understands the flow of the process in the accounting activities of the initial activities to reporting the results of activities.

Understanding of Taxation

The self-assessment system adopted by Indonesia under Article 12 paragraph (1) of the Act CTP requires active participation from the public realm meet tax obligations (Ministry of Finance, 2011), Understanding and knowledge of tax rules must be owned by the taxpayer. If a taxpayer has to understand the rules on the taxation, of course, be able to reduce possible violations of tax laws.

Conceptual Framework

This research model will describe the relationship between the quality of lecturers, understanding, and interest students in determining the selection of majors. These variables will, of course, be related to each other. These three variables proficiency level will be described in the form of a conceptual framework as in Figure 1.

Hypotheses

Based on a conceptual framework that has been described above, the obtained hypothesis is as follows:

1. The lecturer's quality affects the understanding of accounting.
2. The lecturer's quality affects the understanding of taxation.
3. The lecturer's quality against majors electoral interests.
4. Accounting comprehension to majors electoral interests.
5. Taxation comprehension to the electoral interest of majors
6. Accounting comprehension strengthening the influence of the lecturer's quality against majors' electoral interests.

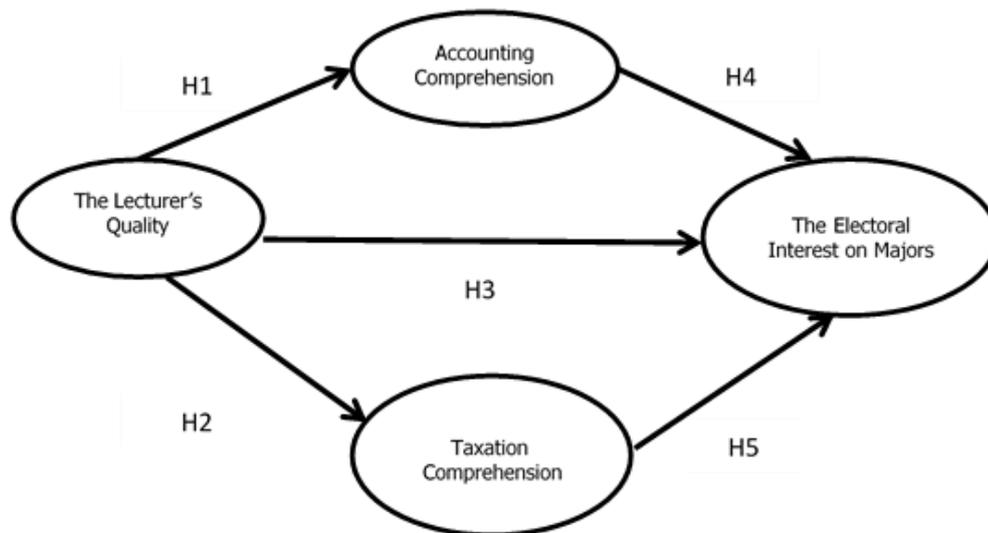


Figure 1. Conceptual Framework

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7. Taxation comprehension strengthening the influence of the lecturer's quality against majors electoral interests.

METHODOLOGY

Population and Sample

The population of this research is the S1 Accounting Department Student enrolled as a student semesters 5, 6, 7, and 8 with a concentration in Taxation at the University of Pamulang. Probability sampling Sampling using simple random sampling types. Samples of this research are Student S1 Accounting on taxation concentration at the University of Pamulang. The determination number of samples in this study is based on the formula of Formula Slovin (Sevilla et al, 1960: 182). Based on the calculations above samples were respondents in this study were 95.9 students but adapted to as many as 100 students of the total student at the University of Pamulang taxation concentration.

FINDINGS AND DISCUSSIONS

Overview of Respondents

The number of questionnaires distributed based on the number of students who met at the University of Pamulang as many as 100 respondents.

Research result

The Validity Test

Test the validity of the study aims to measure the validity of a questionnaire. Table 1 shows the result of the validity test for every variable in this study. The validity test used a 99% confidence level where $df = n-2$. The value of n in this study is 22 so that the value of $df = 20$.

By doing so, scored r -table = .420, second base is said to be valid if the value is below the 0.05 significance. Based on the above table can be declared invalid because all of the items contained in the statement of the variable have a value greater than r -table, r -count and the significant value was below 0.05.

Table 1. The Validity Test Results

Variables	Item Statement	r-count	r-table	Sig. (2-tailed)	Information
Lecturer's Quality	KD1	0.815	.420	.000	valid
	KD2	0.762	.420	.000	valid
	KD3	0,729	.420	.000	valid
	KD4	0.699	.420	.000	valid
Accounting Comprehension	PA1	0.599	.420	.000	valid
	PA2	0,765	.420	.000	valid
	PA3	.684	.420	.000	valid
	PA4	.786	.420	.000	valid
	PA5	0.698	.420	.000	valid
Taxation Comprehension	PP1	0.731	.420	.000	valid
	PP2	.663	.420	.000	valid
	PP3	0.779	.420	.000	valid
	PP4	0,836	.420	.000	valid
	PP5	0,794	.420	.000	valid
Election Interest Majors	MPP1	.798	.420	.000	valid
	MPP2	0.724	.420	.000	valid
	MPP3	.730	.420	.000	valid
	MPP4	0.678	.420	.000	valid
	MPP5	.518	.420	.000	valid

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The Reliability Test

Reliability is a tool to measure a questionnaire which is an indicator of variables or constructs. A questionnaire is said to be reliable if someone's answers on the statement are consistent over time. a constructor variable is said to be reliable if the value of Cronbach Alpha > 0.06 (Nunnally, 1967 Ghozali, 2005: 42). The results of a reliability test is shown in Table 2.

Table 2. The Reliability Test Results

Variables	Cronbach's Alpha	standard Reliability	Infor-mation
Lecturer's Quality	0742	0:06	reliable
Accounting Compre-hension	0729	0:06	reliable
Taxation Compre-hension	0812	0:06	reliable
Election Interest Majors	0729	0:06	reliable

Hypothesis Testing and Discussion

In this study, using three test models for knowing the magnitude of the value t-test and the level of significance to measure whether there is an influence of each variable. The test model that carried out in this study is shown in Table 3.

Based on the data analysis it can be arranged regression line as follows:

$$Y = 11,578 + 0,299X1$$

11,578 constants value from the regression equation above can explain that if the value of the variable lecturer's quality of 0 then the value of accounting comprehension positive value of 11,578. This value is clear that if there is no change in the value of the variable lecturer's quality then the accounting comprehension variable value will remain unchanged. However, if the value of the variable lecturer's quality increased 1%, then the value of the variable taxation comprehension will increase by 0,299 adjusted for changes in the variables Lecturer Competence. From the above model test results were also obtained t table of 2.462 with Sig. by 0016. using the t distribution table values of 1.984 and a significant level of 0, 05 then from model test results 1 explains that the variable lecturer's quality effect on the variable accounting comprehension. After the test model 1 has been implemented, the next stage is to test the model 2 with the following results shown in Table 4.

Based on the data analysis it can be arranged regression line as follows:

$$Y = 15.025 + 0,159X1$$

15.025 constants value from the regression equation above can explain that if the value of the variable lecturer's quality 0 then the value of taxation comprehension positive value of 15.025.

Table 3. Test Model 1

Model		Coefficients unstand-ardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	11,578	1,836		6.305	,000
	Lecturer's Quality	,299	,122	,241	2,462	.016

a. Dependent Variable: Understanding Accounting

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Table 4. Test Model 2

	Model	Coefficients unstandardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	15.025	1,938		7.754	,000
	Lecturer's Quality	,159	,128	,124	1,236	,219

a. Dependent Variable: Understanding Taxation

This value is clear that if there is no change in the value of the variable lecturer's quality then the taxation comprehension variable value will remain unchanged. However, if the value of the variable lecturer's quality increased 1%, then the value of the variable taxation comprehension will increase by 0.159 adjusted for changes in the variables Lecturer Competence. From the above model test results were also obtained t table of 1.236 with Sig. by 0216. using the t distribution table values of 1.984 and a significant level of 0, 05 then the test results of model 2 explain that the variable lecturer's quality did not affect the taxation comprehension variables.

After 2 model test has been carried out then the next step is to test the model 3 with the results shown in Table 5.

Based on the data analysis it can be arranged regression line as follows:

$$Y = 6.914 + 0,334X_1 + 0,184X_2 + 0,170X_3$$

6.914 constants value from the regression equation above can explain that if the value of the variable lecturer's quality, accounting, and taxation comprehension 0 then the value of the variable interest majors election positive value of 6.914. This value is clear that if there is no change in the value of the variable lecturer's quality, accounting comprehension, and taxation comprehension then the value of the variable interest majors elections will remain unchanged.

However, if the value of the variable lecturer's quality increased by 1%, the value of the variable interest majors election will increase by 0.334. If the value of the variable accounting comprehension increased by 1%, the value of the variable interest majors election will increase by 0.184. If the value of the variable taxation comprehension increased by 1%, the value of the variable interest majors election will increase by 0.170.

Table 5. Test Model 3

	Model	Coefficients unstandardized		standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	6.914	1,827		3.784	,000
	Lecturer's Quality	,334	,094	,318	3.547	,001
	Accounting Comprehension	,184	,081	,217	2,258	,026
	Taxation Comprehension	,170	,077	,207	2,201	,030

a. Dependent Variable: Interest Selection of Majors

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From the above model test results were also obtained t table variable lecturer's quality at 3.547 with Sig. of 0001, variable accounting comprehension with the value t table of 2.258 with sig. 0,026, variable taxation comprehension value of t table of 2.201 with sig. 0,030. Based on these results when testing using the t distribution table values of 1.984 and a significant level of 0.05 then the results of model test 3 explain that the variable lecturer's quality, the accounting comprehension, and taxation comprehension affect the variable interest majors elections. From the results of tests already done so can be described proficiency level results in the conceptual framework shown in Figure 2.

Test Moderated Regression Analysis

Moderating variables are variables that can strengthen or weaken the effect of independent variables on the dependent variable. To determine the impact of moderating variables will be tested Moderated Regression Analysis (MRA).

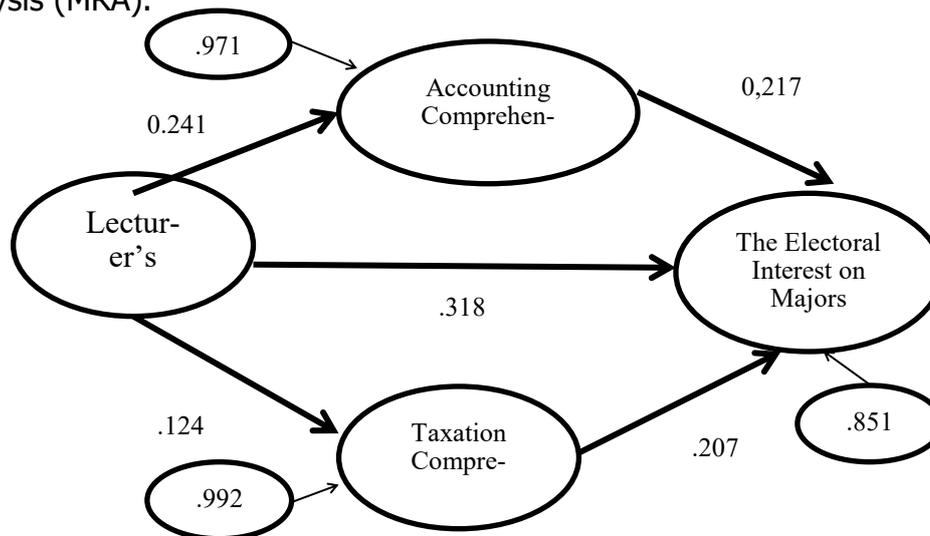


Figure 2. Model Test Results

In testing using the MRA test will be performed twice testing in this research because there are two moderating variables. Before performing the test MRA then you need to know is the result of R Square of the independent variable on the dependent variable. The independent variable in this study is a Lecturer Competence variable while the dependent variable in this study is a variable Interest Selection of Majors.

Table 6. R-Square Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,396	,157	,148	2,347

a. Predictors: (Constant), Quality Lecturers

From the table above it is known that the value of R Square influence Competence variable Majors Lecturer on Election Interests amounted to 0.157.

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This value can be interpreted that the effect of variable lecturer's quality against interest majors election of 84,3% is influenced by other variables outside variables. The next stage using the MRA test with variable Understanding Accounting as a moderating variable. Table 7 showed test results MRA model 1.

Table 7. MRA Test Model 1

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,491a	,241	,217	2,250

a. Predictors: (Constant), Lecturer's Quality*
 Accounting Comprehension, Lecturer's Quality,
 Accounting Comprehension

From table 7 it is shown that the value of R Square with accounting comprehension as moderating variables result of 0.241. This value can be interpreted that the effect of variable lecturer's quality against interest election majors through moderating variables accounting comprehension for the remaining 75,9% is influenced by other variables outside variables. When comparing the value of R Square in table 6 and table 7 amounted to 0.157 amounted to 0.241 can be deduced that the variables accounting comprehension as a moderating variable can amplify the effect of the variable to variable the interest election majors. Furthermore, MRA Test model 2 variables taxation comprehension as a moderating variable. Table 8 is a test results of MRA model 2.

Table 8. MRA Test Model 2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,609a	,370	,351	2,049

a. Predictors: (Constant), Quality * Taxation
 Comprehension Lecturer, Lecturer Quality,
 Taxation Comprehension

Table 8 shown that the value of R Square with moderating variables taxation comprehension result of 0.370. This value can be interpreted that the effect of the lecturer's quality against interest election majors through moderating variable taxation comprehension of 63% is influenced by other variables outside variables. When comparing the value of R Square in Table 6 and Table 8 amounted to 0.157 amounted to 0.370 can be deduced that the variables' taxation comprehension as a moderating variable can amplify the effect of the variable to variable interest election majors.

CONCLUSIONS

1. The first hypothesis testing results show that the competence of lecturers significantly influences accounting comprehension. It can be concluded that H_1 is accepted.
2. The second hypothesis testing results show that the competence of lecturers did not significantly influence taxation comprehension. It can be concluded that the H_2 is rejected.
3. The third hypothesis testing results show that the competence of the lecturer significantly influences the electoral interest of majors.

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It can be concluded that the H₃ is received.

4. Hypothesis testing results indicate that accounting comprehension significantly influences the electoral interest of majors. It can be concluded that the H₄ is accepted.
5. Hypothesis testing results that taxation comprehension significantly influences the electoral interest of majors. It can be concluded that the H₅ accepted.
6. The test results showed that the model MRA accounting comprehension as a moderating variable to strengthen the influence of the lecturer's quality against interest election majors. It can be concluded that H₆ is received.
7. The test results showed that the MRA model of taxation comprehension as a moderating variable to strengthen the influence of the lecturer's quality against interest election majors. It can be concluded that H₇ is received.

Limitations

1. Factors used to test the concentration of Taxation's interest in this study is limited to accounting comprehension, taxation comprehension, and qualified lecturers.
2. In this study, the population and the respondent only students from the University of Pamulang only. It is intended to increase the population and respondents from other universities.

Further research

1. Future studies are expected to develop and expand the scope of research such as the State University and Private, to see the interest taxation accounting student at a concentration more widely.
2. Adding new variables to provide more accurate results concerning specialization in a particular field of science.

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