

Balancing Professionalism Goals and Life Objectives In Accounting Education

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ABSTRACT

The reality of accounting education which is very attached to standardization, materialism, compliance, and stability makes accounting education which only focuses on professionalism in the field of accounting. Behind the goals of professionalism in accounting, life goals are important aspects of accounting education. This research is based on the opinions of accounting academics who have experience teaching accounting and using phenomenological methods. The results showed that the goals of professionalism and life goals of a graduate in accounting education have an equally important position. Accounting educators must strive to balance the goals of professionalism with the goals of life in accounting education.

Keywords: *Accounting, Education, Life objectives, Professionalism*

1. INTRODUCTION

Accounting education is required to make students become reliable employees according to company needs. This fact indicates that there is a manufacturing workforce in the accounting sector with a shield of professionalism. However, in addition to the system or structure, educational rules, and macro thinking, accounting education needs to also pay attention to the internal, actors, and micro sides involved in it. The results of experimental research conducted by [1] show that students see economic issues as the main context for decision making in accounting and not a moral issue. The results of this study suggest the need for communication to students that moral issues in the context of accounting decision making are as important as economic issues. Accounting education has an important role in society which has an impact on our daily lives and duties. So it can be said that there is a need for changes in accounting education so that students become more concerned with ethics and discipline as part of society, to lead to a better life. According to [2] educational development also aims to improve and restore the quality of human life which lies in spiritual, mental, moral, intelligence, and skill balance.

Accounting education studies have examined topics related to aspects that go beyond the goal of creating graduates with professionalism in accounting [1]–[6].

With the various dimensions that affect an actor and their interactions with other actors in accounting education, changes in accounting education are very likely to occur. According to Gidden (in [7]), the power of actors and the strength of the structure influence each other. Creative actors can influence the structure, while passive actors can be influenced by structure. Thus creative actors can influence changes in the structure of accounting education, while the changed structure of accounting education can also influence non-creative actors. Accounting education, in most studies, tends to emphasize the objectives of accounting education that lead to professional success in accounting. The results of research by [8] on a review of the accounting education literature (2006-2009) state that article topics tend to emphasize changes in accounting academics. In student-related research, the aim of an accounting program, in particular, is to attract potential and aspiring students to succeed in a professional accounting career, including completing the CPA exam and other professional exams.

Another discussion discussed by [9] argues that changes in accounting education do not touch a philosophical level, but it seems that a lot of accounting education research only leads to revolutionary changes at the practical level. Changes in accounting education are believed to have to change to adapt to business needs. [10] research findings suggest that it is very important to develop Social and Environmental

Accounting (SEA) education as an alternative approach to accounting education. Conventional accounting is said to only report the accumulated welfare and focus on the search for profit. Consequently, accounting education fails in terms of ethical concerns, which are part of social and environmental accounting learning. In the field of education, the function of higher education is to meet the needs of the industrial community [11]. Changes in technology, dramatically affecting how individuals interact with one another, how social societies are formed, also affect the field of education. Higher education aims to produce intellectuals and people who can be relied upon in a world that is always threatened by change and must think in a revolutionary way. Academics are the soul of education, who is responsible for these conditions. Very fast changes can cause education to lose its vitality and its position in the social structure to be far from the values of life that make it important and unique.

Changes in the field of education lead to an increasingly stable form of education so that everything becomes systematic and orderly. With regularity and stability in the field of education, all aspects can be controlled properly and refer to predetermined standards. All concrete things can be predicted because social reality is seen from the perspective of cause and effect (causality) [7]. Everything that is not concrete is not considered to affect social reality because it is immaterial and cannot be calculated. Research by [1] found that accounting students consider accounting education to be a technical discipline and do not recognize moral problems in the accounting context. However, the weaknesses that arise behind such stability, order, and systematicity can hinder the innovation, creativity, taste, and belief of the people who are part of this education. All seem fabricated, rigid, and carry out tasks with routine without considering beauty, taste, and ethics, which leads to imaginative, poetic, and symbolic oppression. The difference between goals in accounting education, namely towards professionalism and life goals, is important to discuss. The motivation for this study aims to reveal the goals of professionalism and life goals in accounting education. The second part of this paper describes the phenomenological approach used as a tool to gain an understanding of research topics. The third part discusses the understanding of the goals of professionalism and objectives in accounting education. In the last part of this paper, the author conveys the conclusions of this article.

2. METHOD

This research is a qualitative descriptive study. This research analyzes students' perceptions of taxpayer compliance ethics. Students' perception is assessed in a

way based on an interpretive paradigm and based on a subjective point of view [13].

This study uses qualitative data that is descriptive in nature. The data used in this study are primary data, namely the results of written and structured interviews with undergraduate accounting students of Ganesha University of Education on their perceptions of tax compliance ethics. The data analysis method used in this research is a descriptive qualitative analysis method, by describing the results of written interviews which are then linked to theoretical aspects regarding tax compliance. This research is qualitative, that uses a naturalistic approach to seek and find understanding or understanding of natural phenomena in a special contextual setting [12]. The goal is to understand the phenomena experienced by research subjects by exploring the meaning of individuals or groups on social or humanitarian problems [13]. The approach used in phenomenology which aims to understand the response to human/community existence, as well as experiences that are understood in interacting. This is in line with [13] statement that this phenomenological approach pays more attention to the description of the object of a concept or a phenomenon. Burrell & Morgan's [14] phenomenology considers understanding the meaning of human daily life (life-world) to reveal social problems and interpret how people act in everyday life. The informants in this study were accounting lecturers who had teaching experience that varied in length from two to twenty-two years.

The informants of this study were eight accounting lecturers who had been appointed as civil servants consisting of four senior lecturers and four junior lecturers. Data collection was carried out through structured interviews with informants which were conducted for one month. A list of questions for interviews was conducted using google form media.

Data analysis rests on the stages in the phenomenological method consisting of (1) transcribing the results of the interview into writing; (2) bracketing (epoche): reading all data (description) without preconception; (3) the horizontalization stage: taking inventory of important statements that are relevant to the topic; and (4) the Cluster of the Meaning stage: the details of the important statements are The formulated into meanings and grouped into certain themes (Textural description, Structural description). Essence description stage: integrating themes into narrative description [13].

Table 1. Informant Profile

Senior Lecturer		Junior Lecturer	
JR	13 year	JL	8 year
NH	22 year	SD	3 year
MH	17 year	SK	5 year
SJ	10 year	RM	2 year

The transcripts of the interview results were then read. Based on the results of reading the interview transcripts, the researcher will determine and classify the sections of the interview related to the topic of accounting education research. Furthermore, the results of the important statements that have been obtained, determine the meaning, make certain themes. The next stage is to link the themes obtained to obtain a form of meaning from accounting education.

3. RESULT AND DISCUSSION

3.1. The Surface of Accounting Education

Education in general aims to develop the potential of students by increasing the knowledge they have. More formally, education according to Law No. 20 of 2003 [15] concerning the National Education System is: Education is a conscious and planned effort to create an atmosphere of learning and the learning process so that students actively develop their potential to have religious-spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, nation, and state. Accounting education, one of education at the tertiary level, generally has the aim of creating graduates who meet the demands of a high level of competence and professionalism as an accountant. Skills in accounting need to be well honed so that accounting graduates can become professional accountants.

Improving the professionalism of higher education graduates can be pursued through learning in accounting education. Accounting education, in this case, can be discussed in two aspects, namely: 1) aspects of learning materials, 2) aspects of the learning process. Most of the accounting learning materials were obtained from accounting textbooks which were equipped with accounting case exercises. However, the main topics in accounting learning materials are dominated by accounting in the fields of business, corporations, multinational companies, which discuss more financial accounting, such as the opinion of the following informants. Dominant that is taught is accounting which is only related in the fields of business, corporate, accounting related to finance. Accounting education in practice tends to be fixated on existing accounting rules and the description of accounting practices learned in the classroom further emphasizes corporate practices. Academics reveal that teaching accounting cannot be separated from existing financial accounting standards, as expressed by the following informants who have experience in teaching accounting:

Stagnant ... stiff, even though the case is updated, the solution or the offer for settlement is that's all ... maybe because it's too fixated on financial accounting standards.

Financial accounting standards are the main guidelines in teaching accounting that have certain standards to solve accounting problems that arise in the accounting learning process, especially in corporate companies. Accounting is very focused on financial accounting which views materiality as the main view in accounting education. Accounting education is identical to learning that is material in the form of corporate finance, especially corporate companies, which discusses all accounting problems based on financial accounting standards. In practice, the learning process is carried out according to the plan that was made at the beginning of the learning process. More emphatically, an informant also said that:

I am referring to the RPS that has been made based on learning outcomes for accounting students. You cannot deviate because it is standard to produce graduates that the industrial world (finance) wants.

The educational process tends only to fulfill the agenda according to the learning plan that is burdened and filled with achievements in understanding the material about how later graduates can have professional skills in the accounting field. The dimension of regularity is very thick in accounting education with the motivation of how to complete relatively large amounts of course material in a limited time, without paying attention to the dimensions of the actors involved as subjects in accounting education. Based on the opinion of the informant who was conveyed regarding the accounting course material, it can be said that accounting prioritizes financial accounting as the main topic in the accounting material given in the lecture. Discussions about business and corporations cannot be separated from existing accounting books coupled with various exercises that add to the professionalism of students in accounting. Also, the material presented in accounting learning cannot be separated from the predetermined semester learning plan. The purpose of learning conformity with the semester lecture plan is to produce graduates who are following the demands of the accounting profession required by the industrial world. Standardization in accounting education is necessary to ensure that accounting students have knowledge and skills in accounting. Accounting skills support graduate competencies that lead to the professionalism of a person in the accounting field.

3.2. Another Face of Accounting Education

The view that accounting education is very rigid requires creativity in the accounting learning process so that the desired goals of accounting learning activities can be achieved. Academics see the importance of ethics and professionalism in accounting education in the form of abstract theory and ethics [16]. The quality of accounting education is also influenced by

institutional accreditation factors and university reputation, which directly demands quality outcomes [17]. So accounting education tends to be rigid because it always refers to accounting theory and standards in the accounting education environment to create professionalism and discuss ethics even though it is in an abstract form. However, apart from the technical aspects of accounting learning, it is necessary to be aware that there are also behavioral aspects in accounting education as revealed by an informant such as the following quote. Helping students to understand accounting is not only in terms of the art of recording, reporting, and interpreting financial information, but also related to the behavioral aspects of users of financial information.

Other opinions expressed:

Accounting does not only discuss the financial aspects but also how the characteristics/behavior of users of financial information, which greatly affects how the accounting information is finally presented.

Behavioral aspects relate to the subject of actors in accounting which are closely related to how that person views their life goals. How a person's knowledge and skills regarding accounting information obtained in accounting education can influence a person's behavior in achieving his life goals. Ethics in accounting can be one aspect of behavior in accounting. The following are the opinions of informants regarding the need to discuss ethical aspects in addition to financial aspects in accounting education. Other informants argued:

Because it is necessary to include ethical aspects of students. The impact is, students can be more ethical in learning in class and also later if they become accountants.

Ethics has become an important issue in accounting after seeing various cases that tarnish the face of the accounting sector because of the abilities someone has in accounting. Therefore, accounting education should not underestimate the ethical aspects of accounting learning, because someone's ethics greatly influences them, directing their accounting skills towards true or false life goals.

According to [9] accounting education is currently trapped in a disguised concept, namely masculinism, colonization, and relativity. The main idea of structuralism is binary opposition or a pair of contrasting signs that see the binary opposition of masculinity, colonization, and relativity in the empirical practice of accounting education, by incorporating local and spiritual values from Indonesia through academics. Synergizing all aspects of accounting education with the peak of the spiritual realm is an important issue in the liberation of accounting education [9]. In accounting learning, it is not enough to only present material and

learning processes that only discuss financial materiality in a business, let alone only discuss companies at the corporate level. Accounting learning does not only discuss the financial aspects of the business for several reasons, such as the informant's opinion in the following quote.

because accounting is not only talking about finance, accounting should be more thorough and holistic

But it is also necessary to discuss other aspects such as spiritual values and religiosity or other aspects so that accounting can be viewed more holistically. The accounting learning process also includes spiritual and religious values as conveyed by an informant, as in the following quote.

In the learning process at first, I followed the style I had in college ... in its development, I began to slowly incorporate spiritual and religious values during the learning process. I do this because it is a shame if they are just robots of modernism who are empty of their internal values as God's creatures.

Furthermore, an informant stated:

There must be a religious content or their highest awareness as God's creatures on this earth so that they don't forget their nature as guardians of the mandate of preserving nature and the authenticity they seek is not materialistic alone. By including the content of awareness as God's being, if he works in any field, he will be honest, disciplined and have a superior work ethic and care for the environment in which he is to jointly maintain nature and the universe in balance and goodness.

Humans are objects in accounting education, but so far what has been paid attention is only accounting materiality. Materiality in accounting is driven by human behavior, so that accounting produces impacts based on the purpose of human life. Bringing up the concept of re-humanizing in accounting education can be done by internalizing ethics, morals, and spirituality, both in accounting and in accounting education [3]. Re-humanizing understanding in accounting education can increase someone's knowledge to behave and have the right life goals. The correct life purpose can lead people to use accounting more wisely so that it no longer tarnishes the face of accounting.

Reference [18] explained that accounting education should be based on love with accountability-morality centered on holistic values. That is, accounting education that contains materialistic values must integrate and synergize ratios and institutions with strength in the development of education that leads to spiritual values. Accounting education with the internalization of spirituality values can direct accounting education with the correct life goals.

Education is the transfer of knowledge and knowledge, as well as accounting education. The transfer of knowledge and behavior in reality according to social values is the essence of education, which shows that education is not value-free but is influenced by the values that exist in society [2]. In the end, accounting education must balance the goals of professionalism and the goals of life in accounting learning.

4. CONCLUSION

Accounting education is not just a process that has professional goals but is also internalized with the life goals of a graduate in accounting. In general, accounting education with the aim of professionalism is visible from the material and learning process of accounting. Accounting education is closely related to the character of standardization, materialism, orderliness, stability, controllability, and predictability. All the characteristics of accounting education are very supportive of the goal of achieving the professionalism and competence of an accounting education graduate.

Accounting education that aims at professionalism must be balanced with one's life goals. Ethics, morality, and spirituality are important aspects that can direct a person's life goals, so they need to be internalized in accounting education. The concept of balancing the goals of accounting education is a way to produce graduates who are professional and have life goals following human obligations to God. Accounting educators as motors in the process of accounting education must be wiser in designing learning so that the goals of professionalism and life goals of accounting education graduates can be realized.

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