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THE EFFECT OF *PERSONAL ETHICAL PHILOSOPHY, INTERNAL LOCUS OF CONTROL AND ACADEMIC CULTURE ON PROFESSIONAL COMPETENCE OF ACCOUNTANT EDUCATORS IN PRIVATE UNIVERSITIES IN MAKASSAR*

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ABSTRACT

This research aims at (1) exploring individual aspects of accountant educators in shaping professional accountants, and (2) situational aspects utilized by accountant educators as the media in shaping professional accountants in Makassar. The independent variable of this research included Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture, while the dependent variable was the Professional Competence of Accountant Educators (Y). The units of analysis, as well as the respondents, were 132 accountant educators in Makassar. To determine the sample, Simple Proportional Sampling with minimal respondent by Taro Yamane was utilized. Data analysis deployed multiple linear regression with error tolerance (α) of 5%. The result shows that Personal Ethical Philosophy significantly affected professional competence, with the t-calculated of 2.085. Internal Locus of Control also significantly affected professional competence, with the t-calculated of 2.158. Academic culture, with the t-calculated of 2.146, also significantly affected the professional competence of accountant educators.

Keywords: *Personal Ethical Philosophy, Internal Locus of Control, Academic Culture, Professional Competence*

INTRODUCTION

Higher education is an educational environment having the community or society called the academic community. It has academic activities and rules. Higher education is an academic institution having a particular atmosphere, that is, academic atmosphere. The characteristics of academic society are critical, objective, analytical, creative and constructive, willing to accept criticism, respecting the time and scientific achievement, prejudice-free, communicative partnership, possessing and valuing academic norms and decency as well as scientific tradition, dynamic, and oriented to the future.

The success of the higher education management as an educational institution shaping intelligent and independent generations are mainly determined by Human Resources of the institution. In the same way, the

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performance of the Accounting Department—a learning unit in a higher education that will shape professional accountants—is determined by the knowledgeable and skilled accountant educators as the change agents. A good performance of accountant educators will support the attainment of the institution's goals. The improvement of Accountant Educators will bring about the advancement of the Accounting Department to shape professional accountants. Performance is a comparison between the achieved work's results and the acceptable standard. The performance of Accountant Educators is determined/measured from the professional competence they have in doing their duties and responsibilities in the field of accounting. This ability is represented by their competence as an educator. Therefore, efforts to improve the performance of accountant educators are the most critical challenge for the higher education's management since to achieve the goals and viability of Accounting Department, it depends on the competences of human resources—Accountant Educators— notably professional competence.

The success of an institution in achieving its goals is measured by how good the competences of human resources can be built. An institution managing the Accounting Department which will shape professional accountants should consider professional competence aspect. Accountant Educators will understand and be aware of their duties, how to do, when to start and finish, the expected results, and to whom they must be responsible for the job done.

Professional competence is an ability to master the learning materials widely and deeply that enables educators to supervise students in meeting standard competencies set by the National Standard of Education. Professional competence is the ability to master science, technology, art, and culture being taught.

The professional competence of accountant educators relates to the profession demanding any skills in the field of education and profession. Professional competence is a fundamental ability of accountant educators in understanding the learning and behaviors of humans, materials, acceptable attitudes about learning environment, and techniques in transferring knowledge.

Aspects that stimulate the improvement of performance are affected by the internal aspect and external aspect of an individual. Individual aspects included personal ethical philosophy, locus of control, and academic culture. Ethical awareness and professionalism play a critical role for a professional (Louwers, et al., 1997 in Husein, 2004). This is because in doing his profession, an accountant must consistently

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encounter ethical dilemmas involving choices among the contradicted values. In facing an ethical dilemma situation, ethical perception and consideration of a professional auditor play an important role in making ethical decisions.

Some studies about ethical codes of accountants have been conducted by some researchers. Desriani (1993) showed that there were different significant perceptions among the group of public accountants. Sihwahjoeni and Gudono (2000) empirically tested the perception on Ethical Codes of Indonesian Accountant among seven accountant groups covering public accountants, accountant educators as public accountants, accountant educators as a management accountant, and accountant educators as government accountants, showing that there was no any different perception about the importance of ethical codes of accountants.

Several studies also have been carried out focusing on personal ethical philosophy. Khomsiyah and Indriantoro (1998) disregarded the effect of personal ethical philosophy on ethical consideration. The effect of personal ethical philosophy on ethical consideration is interesting to study since a person's ethical consideration will determine his decision-making when encountering ethical dilemmas.

The improvement of a person's performance is also affected by an individual factor namely locus of control. Sarita and Agustia (2009) stated that locus of control shows how far someone believes that he can control factors affecting himself. Someone who has an internal locus of control tends to use pressure or make bigger efforts compared to those who have an external locus of control believing in the visible efforts or rewards. Ayudiati (2010) mentioned that locus of control positively and significantly affected the employees' performance.

In addition to individual factors, personal performance is influenced by external aspects or situational aspects such as organizational culture. Academic culture as a totality of life and academic activities is understood, comprehended, and applied by academic society. Academic culture is determined by university culture, not only aiming at improving intellectual ability, but also honesty, truth, and service to humanity.

Academic culture is a universality that must be possessed by every person involving themselves in academic activity. This culture should be attributed to every academician in higher education, either lecturers or students. This is due to the importance of academic culture which refers to the way how the complex and multicultural academic society exists in an institution founding itself on the scientific truthfulness and objectivity.

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Professional Competence of Accountant Educators is highly needed in achieving the goals of an organization. Such competence closely relates to some factors namely personal ethical philosophy, internal locus of control, and academic culture. Based on the elaboration above, the researchers are interested to conduct research entitled the effect of Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators in Makassar.

In line with the background of the study, the research problems are formulated as follows.

1. Does Personal Ethical Philosophy affect professional competence of accountant educators in Makassar?
2. Does Internal Locus of Control affect professional competence of accountant educators in Makassar?
3. Does Academic Culture affect professional competence of accountant educators in Makassar?

RESEARCH METHOD

A. Research Object

Variable is an object or point of interest in research, while the place where the variable is attributed to is called subject. Objects of this research were Personal Ethical Philosophy, Internal Locus of Control, Academic Culture, and Professional Competence of Accountant Educators.

B. Operational of Variable

In order that this research can be done like what the researchers expected, several research elements as the basis of scientific research stated in the operational of research variable need to be understood. This research consisted of two variables namely independent variable (X), and dependent variable (Y)

- Independent variables in this research were:
 - Personal Ethical Philosophy, (X_1).
 - Internal Locus of Control (X_2).
 - Academic Culture (X_3).
- The dependent variable in this research was the Professional Competence of Accountant Educators.

C. Population and Technique of Determining Sample

Research Population

According to Sekaran (2003) population is the entire group of people, events, or things of interest that the researcher wishes to investigate.

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Populations in this research were Accountant Educators (Accounting Lecturers) in Makassar.

Sample

Accountant Educators as the sample in this research were the permanent lecturers involved in the learning activity at the Accounting Department. The technique of selecting respondents was Simple Proportional Sampling using the formula:

$$\text{Proporsi} = \frac{\sum \text{Dosen di PT N}}{\text{Total Dosen PT di Kopertis IX}} \times \text{Responden yang diinginkan}$$

Selection of minimal respondents (the expected respondents) utilized the formula from Taro Yamane as cited in Rakhmad (1998: 82) as follows:

$$n = \frac{N}{N \cdot d^2 + 1}$$

Explanation:

- n = sample size
- N = population size
- d² = the stated precision of 5% (0,05)
- 1 = intercept number

Therefore:

$$n = \frac{196}{196 \cdot (0,05)^2 + 1}$$

$$n = \frac{196}{196 \cdot (0,0025) + 1}$$

$$n = \frac{196}{0,49 + 1}$$

$$n = \frac{196}{1,49} = 131.54 = 132 \text{ Accountant Educators (as the minimal respondents)}$$

The size of n is then allocated using the method of proportional allocation (Moh. Nasir 2005: 306) as follows:

$$n_i = \frac{N_i}{N} \times n$$

- Where:
- n_i = sample size at stratum i
 - N_i = population size at stratum i
 - N = the entire size of the population
 - n = sample size of population

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The proportion of respondents was as follows:

$$\text{Proporsi} = \frac{8}{196} \times 132 = 5,39 \text{ atau } 5 \text{ Akuntan Pendidik}$$

$$\text{Proporsi} = \frac{6}{196} \times 132 = 4,04 \text{ atau } 4 \text{ Akuntan Pendidik}$$

$$\text{Proporsi} = \frac{13}{196} \times 132 = 8,75 \text{ atau } 9 \text{ dosen And so forth}$$

Table 3.1 depicts the number of selected respondents:

Table 3.1
Accountant Educators in Makassar as the Respondents

No	INSTITUTION	Selected Respondent	
		∑Lecturers	∑Lecturers
1	STIE Amkop Makassar	8	5.39
2	STIE Bajiminasa Makassar	6	4.04
3	STIE Bongaya YPBUP Makassar	13	8.76
4	STIE Indonesia Makassar	9	6.06
5	STIE LPI Makassar	7	4.71
6	STIE Nobel Indonesia Makrs	10	6.73
7	STIE Nusantara Makassar	7	4.71
8	STIE Rezky Makassar	4	2.69
9	STIE Tri Dharma Nusantara Makassar	6	4.04
10	STIE Wira Bhakti Makassar	5	3.37
11	STIE YPUP Makassar	11	7.41
12	STIE Makassar Maju Makassar	5	3.37
13	STIE Partia Arta Makassar	6	4.04
14	STIM Nitro Makassar	10	6.73
15	STIM LPI Makassar	6	4.04
16	Univ 45 Makassar	4	2.69
17	Univ Atma Jaya Makassar	17	11.45
18	Univ Cokroaminoto Makassar	6	4.04
19	Univ Indonesia Timur Makassar	8	5.39
20	Univ Kristen Indonesia Paulus Makassar	13	8.76
21	Univ Muhammadiyah Makasar	7	4.71
22	Univ Muslim Indonesia Makassar	16	10.78
23	Univ Veteran RI Makassar	7	4.71
	Total	196	132

Source: Coordinator of Private Universities (Kopertis) Region IX Sulawesi, Analyzed data

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A. The technique of Data Test

Test of Validity

Validity test was conducted to investigate whether the instruments really measured what should be measured. Instruments with high validity will have low error tolerance; they provided the results according to their intent. Validity test in this research utilized Product Moment correlation.

Test of Reliability

The reliability test was done to know whether the instruments show the precision, accuracy, stability, and consistency in revealing specific phenomena from a group of individuals at different times. In this research, the reliability test employed a split half technique from Spearman-Brown

B. Method of Data Analysis

Data analysis is the ways of analyzing the collected data, followed by providing interpretation. The result of data analysis was to answer the formulated problems. Data analysis was carried out by utilizing multiple linear regression with the following equation:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where:

- Y = Professional Competence of Accountant Educators
- β_0 = Intercept
- $\beta_1 \beta_2 \beta_3$ = coefficient of regression.
- X_1 = Personal Ethical Philosophy
- X_2 = Internal Locus of Control
- X_3 = Academic Culture
- ε = Residual Value

If the value of β is positive (+), it means that there is a positive correlation between the independent variable and dependent variable. In other words, the increase/decrease of the independent variable comes with the increase/decrease of the dependent variable.

Meanwhile, if the value of β is negative (-), it shows that there is a negative correlation between the independent variable and dependent variable. Each of the increase of the independent variable will be followed by the decrease of the independent variable and vice versa. Error tolerance (α) was approved 5%.

RESULT AND DISCUSSION

A. Analysis Result

Multiple Linear Regression

The result of multiple linear regression in measuring the effect of

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Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture of Accountant Educators in the form of SPSS output is depicted in the following table:

Table 4.1

Regression Result for Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.	Linearity Statistics	Collinearity Statistics
	B	Std. Error	Beta					
(Constant)	3,952	4,441			2,016	.049		
Personal Ethical Philosophy (X1)	.210	.101	.247		2,085	.042	.665	1,504
Internal Locus of Control (X2)	.210	.097	.293		2,158	.035	.505	1,980
Academic Culture (X3)	.274	.128	.274		2,146	.036	.574	1,743

a. Dependent Variable : Professional Competence of Accountant Educators (Y)

Source: Analyzed data, 2015

Based on Table 4.1, the model of the regression equation for the effect of Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators of Accounting Department is as follows:

$$Y = 8,952 + 0,210 X_1 + 0,210 X_2 + 0,274 X_3 + e$$

Referring to the equation above, it can be said as follows:

1. The intercept value was 8.952, indicating that without the effect of Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture, Professional Competence of Accountant Educators was 8.95%.
2. The coefficient value of Personal Ethical Philosophy regression was 0.210, meaning that in every single improvement of leadership, Professional Competence of Accountant Educators increased by 21%.
3. The coefficient value of Internal Locus of Control regression was 0.210, revealing that in every single improvement of Internal Locus of Control, Professional Competence of Accountant Educators increased by 21%.
4. The coefficient value of Academic Culture regression was 0.274, signaling that in every single improvement of Academic Culture, Professional Competence of Accountant Educators increased by 27.4%.

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t-Test

To figure out whether there was a significant effect of Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators, a t-test was performed. The result of t-statistics using SPSS program revealed the following findings:

Table 4.2
The result of t-Test for Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	8,952	4,441			2,016	.049
Personal Ethical Philosophy (X1)	.210	.101	.247		2,085	.042
Internal Locus of Control (X2)	.210	.097	.293		2,158	.035
Academic Culture (X3)	.274	.128	.274		2,146	.036

Source: Analyzed data, 2015

The result of t-test was as follows:

1. The t-calculated of Personal Ethical Philosophy on Professional Competence of Accountant Educators, 2.085. It was more than the t-table, 2.002, with the significance value of 0.042. This significance value was less than the significance level (α) of 0.05. This result indicated that Personal Ethical Consideration significantly affected Professional Competence of Accountant Educators; therefore, the hypothesis testing for H_a was accepted.
2. The t-calculated of Personal Ethical Philosophy on Professional Competence of Accountant Educators was 2.185. It was more than the t-table, 2.002, with the significance value of 0.035. This significance value was less than the significance level (α) of 0.05. This result revealed that Internal Locus of Control significantly affected Professional Competence of Accountant Educators; therefore, the hypothesis testing for H_a was accepted.
3. The result of t-test for Academic Culture on Professional Competence of Accountant Educators resulted in the t-calculated of 2.146. This value was more than the t-table of 2.002, with the significance value of 0.036. This significance value (α) was less than 0.05. This result showed that Academic Culture significantly affected Professional Competence of Accountant Educators; therefore, the hypothesis testing for H_a was accepted.

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Referring to the results of the t-test, Internal Locus of Control had the most significant effect on Professional Competence of Accountant Educators; the t-calculated was 2.158, more than the t-calculated of Academic Culture, 2.146, and Personal Ethical Philosophy, 2.085. Amid the three independent variables, the management of the Accounting Department should provide the better Internal Locus of Control. After providing a beneficial Internal Locus of Control, it is then crucial to create Academic Culture based on the rules, and shape a leader who understands his personnel, and cooperates with them.

F Test

To investigate the significant effect of Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture altogether on Professional Competence of Accountant Educators, F test was performed. Table 4.3 shows the result of F-statistics testing:

Table 4.3
The Result of F Test for Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators
 ANOVA^b

del	um of Squares	Df	Mean Square	F	Sig.
gression	643,861	3	214,620	16,760	.000 ^a
Residual	.729,909	57	.12,805		
Total	.1373.770	60			

a. Predictors : (Constant); Personal Ethical Philosophy (X1); Internal Locus of Control (X2); Academic Culture (X3)

b. Dependent Variable : Professional Competence of Accountant Educators (Y)

Source: Analyzed data, 2015

Table 4.3 showed that the value of F-calculated was 16.760, more than F-table; 2.77. The significance value was 0.000, or less than the significance level (α) of 0.05. Therefore, it can be concluded that Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture, altogether, significantly affected Professional Competence of Accountant Educators in the Accounting Department. Thus, the hypothesis testing of H_a was accepted.

This result indicated that Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture had a significant effect in enhancing Professional Competence of Accountant Educators. For that reason, efforts must be done to enhance the quality of leaders who can provide good examples to their personnel as well as cooperate with them, and augment self-motivation in enhancing Academic Culture so that the goals

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and targets of the organization can be achieved.

Coefficient of Determination

The analysis of the coefficient of determination for Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators was performed using the SPSS program as follows:

Table 4.4
The Result of the Coefficient of Determination
 Model Summary

del	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin Watson
	.685 ^a	.469	.441	3,578	1,649

a. Predictors : (Constant) Personal Ethical Philosophy (X1); Internal Locus of Control (X2); Academic Culture (X3)

b. Dependent Variable: Professional Competence of Accountant Educators (Y)

Source: Analyzed data, 2015

Table 4.4 showed that the value of the coefficient of determination was 0.441, indicating that the effect of personal Ethical Philosophy, Internal Locus of Control, and Academic Culture on Professional Competence of Accountant Educators was 44.1%. This suggested that 55.9% of Professional Competence was affected by other variables such as compensation, competence, work spirit, etc. It thus can be said that Accountant Educators as the change agents in Accounting Department will experience the improvement of performance if Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture can reinforce the duties or programs performed by Accountant Educators

DISCUSSION

Personal Ethical Philosophy with Professional Competence of Accountant Educators

Personal Ethical Philosophy significantly affected Professional Competence of Accountant Educators by 0.210 or 21%, in which the t-calculated of 2.085 was more than the t-table of 2.002 with the significance value of 0.042, or less than the significance level (α) of 0.05. This means that the values of the ethical system as the creator of self-concept for accountant educators provide a positive stimulus, building morality awareness in mastering their jobs. Hence, accountant educators have a high responsibility to commit to the competence in the field of accounting

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Internal Locus of Control with Professional Competence of Accountant Educators

Internal Locus of Control significantly affected Professional Competence of Accountant Educators by 0.210 or 21%, in which the t-calculated of 2.185 was more than the t-table of 2.002 with the significance value of 0.035, or less than the significance level (α) of 0.05. This suggests that beliefs to the ability of self-control and situational-control will affect their commitment in doing their duties. Accountant educators think that their own abilities can change the situation to be better.

Academic Culture with Professional Competence of Accountant Educators

Academic Culture significantly affected Professional Competence of Accountant Educators by 0.274 or 27.4%, in which the t-calculated of 2.146 was more than the t-table of 2.002 with the significance value of 0.036, or less than the significance level (α) of 0.05. It signals that a conducive academic culture will support accountant educators in doing their jobs and responsibilities well.

Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture altogether significantly affected Professional Competence of Accountant Educators by 0.441 (41%). Meanwhile, 55.9% of the effects came from other variables not studied in this research. The value of F-calculated was 16.760, and it was more than F-table of 2.77 with the significance value of 0.000, or less than the significance level (α) of 0.5.

CONCLUSION AND SUGGESTION

A. Conclusion

Personal Ethical Philosophy, Internal Locus of Control, and Academic Culture had significant effects on Professional Competence of Accountant Educators.

1. Personal Ethical Philosophy explaining the value system and building self-concept will contribute to the ability of Accountant Educators in doing their duties and responsibilities well.
2. Internal Locus of Control expounding internal control of individual will determine the ability of Accountant Educators in doing their duties and responsibilities well since there is always guidance to work according to the existing norms.
3. Academic Culture will facilitate Accountant Educators in exploring their ability in doing their duties and responsibilities as a professional

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educator.

B. Suggestions

This study proposes the following suggestions:

1. Educational institutions responsible for shaping humans to be smart and professional should build a value system that will provide a unique character for the graduates.
2. Individual control needs to be conceptualized and build to each academicians together with the building of value system in order that both concepts can holistically interact in shaping the character of the graduates.
3. Creating discussion media about the actual topics to provide enrichment and supplement knowledge to academicians as the form of self-actualization for the accountant educators, impacting the character of the graduates.

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