

Student Literacy Level in Accounting Fields and Types of Accountant Profession

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ABSTRACT

This study aims to explore as well as provide provisions for students who are currently studying at SMK majoring in accounting about the specifics of accounting, types of accountant profession and interest in continuing career education in accounting. The study used a quantitative descriptive method with SPSS frequency distribution, the respondents were all students of the 12th grade Accounting Department at SMK Palapa Ngoro totaling 40 people. The results showed that students' literacy levels were still low for knowledge of accounting fields. For the type of accountant profession, it also shows that student literacy is still low, interest in continuing education to a higher level is still low, interest in the accountant profession is quite high but is limited to the financial recorder profession.

INTRODUCTION

As mandated in Law Number 20 of 2013 concerning the National Education System, secondary schools aim to prepare graduates especially for work. This implies that SMK graduates are prepared to fill the middle-level skilled workforce structure to support the development of the business world and industry. In the program implemented from Presidential Instruction Number 9 of 2016 concerning Vocational Revitalization, there are several revitalization components. Among them are collaboration with the business world and industry (DUDI), curriculum, educators, facilities, and the quality of graduates. So that the quality of SMK graduates can also compete in the world of work, the Ministry of Education and Culture carried out an early stage of revitalization covering 219 SMKs spread across various regions of the country. To suit developments in the industrial world, the revitalization will include practice rooms or laboratories, as well as practical equipment and materials. While the results of research from Elliyani (Elliyani et al., 2016) revealed that the competence of vocational students is still not in line with the expectations of the business world and the industrial world. The Accounting Department is one of the majors in Vocational High School which has received quite a positive response from the community. The interest of parents and students themselves certainly cannot be separated from the picture of the future of graduates after participating in the learning process at school. This interest in accounting is not accompanied by students' understanding of the various types of accounting fields, thus creating confusion when it comes to separating the various specialties of accounting. Likewise, the diversity of professions in the world of work provides an option for each student to choose to enter the world of work that they are interested in. Sumarna in (Nanda et al., 2020) revealed that working in the field of accounting

(accountants) in the next 20 years, requires someone to have a strategy by having mastery of soft skills, technical skills, interpersonal and interpersonal skills as well as business understanding skills. to be able to meet the challenges of the digital era. After studying, students majoring in accounting at least have an alternative as the first step in determining the professional career they will pursue.

Mastery of literacy is an important key to add information for vocational students in accounting fields and various accounting professions. The problem faced by Indonesia is the low literacy mastery as evidenced by the 2012 Program for International Student Assessment (PISA) survey (OECD, 2013). The survey showed Indonesia for science, reading, and mathematics was ranked 62, 61, and 63 of the 69 countries evaluated. Whereas literacy culture is useful in realizing the role of the younger generation in aspects of state development. The literacy model that can be used for school level is The Big 6 literacy model developed by Robert E. Berkowitz and Michael B. Eisenberg (Eisenberg, Michael, 2004) in Coklar (Çoklar et al., 2017) which consists of 6 steps, namely, formulating problems, information search strategies, location, and access, use of information, information synthesis and evaluation of information. Nopilda (Nopilda, 2019) revealed that activities carried out by students are always close to gadgets (smartphones) sometimes looking for information, playing online games and social media. This online activity, although interspersed with learning activities and other activities, is quite time-consuming for students and makes students think, how to get along and communicate. This online activity, although interspersed with learning activities and other activities, is quite time-consuming for students and makes students think, how to get along and communicate. The negative factors of the virtual world are very capable of influencing the lives of students because they are very close and often done by students. In line with the need to increase student literacy, career guidance is also needed according to research from Fajriah (Fajriah, Ufi Naeli, 2017) that career guidance has a positive and significant influence on student work readiness. This shows that if career guidance increases, student work readiness will also increase.

This study is important to determine the extent of understanding of students in the Department of Accounting about the various specificities of the accounting field and types of the accounting profession. So that later it can be measured and follow up for related parties to provide debriefing and prepare students by increasing students' accounting competencies, so that they can be more accepted in the business world and the industrial world. So that when they graduate, they can determine the next step for their future according to the majors that have been chosen when they were in Vocational High School, to continue their education to improve their competence and skills or directly enter the world of work. The objectives of this study are: 1. To determine students' understanding of modern accounting fields; 2. To find out students' understanding of the types of accounting professions; 3. To find out students' interest in continuing education and a career in accounting.

Literacy Level

UNESCO states that a person is called literate if he has the essential knowledge to be used in any activity that requires an effective literacy function in society, and the knowledge achieved by reading, writing, arithmetic allows him to use it for himself and the development of society. Tompkins in (Anggraini, 2016) suggests that literacy is the ability to use reading and writing in carrying out tasks related to the world of work and life outside school. Written language or literacy, with the most general definition, refers to the process of reading and writing. Wells in (Purwanti et al., 2018) suggests that to be a true literate, a person must have the ability to use various types of text appropriately and the ability to empower thoughts, feelings, and actions in the context of social activities with a specific purpose.

In this case literacy is defined as proficient discourse. Other than that, Kuder & Hasit in (Muhammad, 2019) The National Literacy Act defined literacy as “an individual’s ability to read, write, and speak in English, and compute and solve problems at levels of proficiency necessary to function on the job and in society to achieve one’s goals, and develop one’s knowledge and potential.” This means that literacy is closely related to a person's ability to read, write, speak, and process the information

obtained to solve problems faced in everyday life. Dewi in (Nia, 2019), revealed that literacy can not only be interpreted as an activity that is identical to reading and writing activities. However, literacy activities cover all aspects related to a very important role in dealing with the development of an increasingly advanced era in this era of globalization. Literacy cannot be separated from the world of education because literacy is a means for students to recognize, understand, and apply the knowledge gained from school.

There are several types of literacy that have developed to date, such as computer literacy, media literacy, technological literacy, economic literacy, digital literacy, and others (Naibaho in (Purwanti et al., 2018)). From these various types of literacy and definitions, literacy can be interpreted as technology literacy, computer literacy, digital literacy, and so on. Literacy is broadly interpreted as language skills including listening, speaking, reading, and writing skills, as well as thinking which is an element in literacy itself (Sari et al., 2017).

The level of students with high school, vocational and equivalent education levels in the current era must have been familiar with internet literacy, but this does not rule out the possibility if there are also students who are otherwise, i.e., they are not internet literate. This can arise because there is a close relationship with various social classes in high school and vocational students, especially in areas that are not yet fully immersed in urban culture.

It is undeniable that there are still many students and schools located in lower social classes and with village cultural backgrounds. In addition, it is unavoidable that even those who already have internet literacy do not necessarily understand the functional use of internet media to fill and obtain knowledge sources properly and correctly. Often to make it easier for students to use copy and paste the assignments given by the teacher, resulting in the exact same answers and results from one student to another.

Accounting Fields

Harrison and Horngren in (Manansal, 2013) define accounting as an information system that measures business activities, processes data into reports, and communicates the results to decision makers who will make decisions that will affect business activities. While Reeve, Warren, and Duchac in (Natsir, 2014) reveal that accounting is an information system that provides reports to stakeholders regarding economic activities and company conditions. The accounting fields according to (Sujarweni, 2016) are: 1. Financial Accounting; 2. Management Accounting; 3. Cost Accounting; 4. Tax Accounting; 5. Accounting Examination; 6. Budget Accounting; 7. Government Accounting; 8. Educational Accounting; 9. Accounting System; 10. International Accounting. According to Rahman (Rahman, 2013) there are ten kinds of accounting fields, namely: Financial Accounting, Management Accounting, Cost Accounting, Auditing Accounting, System Accounting, Tax Accounting, Government Accounting, Budget Accounting, Accounting for Non-Profit Organizations, Education Accounting.

Types of Accounting Profession

According to Bensinger in (Yendrawati, 2007) as a professional candidate must have (knowledge), skills (skills) and ability (ability) in a career. In choosing a career, students be motivated that drives them to work and choose an appropriate career. Motivation is a willingness to expend a high level of effort towards organizational goals conditioned by the ability of that effort to meet an individual need. According to various sources, the types of professions that are closely related to the world of accounting include: SAP Application Consultant, Auditor, Public Accountant, Corporate Accountant, Government Accountant, Educator Accountant, Business Analyst, Financial Analyst, Credit Analyst, Financial Planner, Account Payable, Accounts Receivable.

RESEARCH METHOD

The research method used by the author in this paper is a descriptive method with a survey type and a quantitative approach. The method used in this paper is a descriptive method. Nazir (Nazir, 2011) reveals descriptive research method is a method in examining the status of a group of people, an object, a set of conditions, a system of thought, or a class of events in the present. The purpose of this descriptive research is to make a systematic, factual, and accurate description, picture or painting of the facts, characteristics and relationships between the phenomena being investigated. The object of research can be expressed as the social situation of the research that you want to know and explore what happens in it. The object of this research is the level of student literacy in modern accounting fields and the accounting profession.

Kuder & Hasit in (Fadhil, 2020) in The National Literacy Act defined literacy as closely related to a person's ability to read, write, speak, and process the information obtained to solve problems encountered in everyday life. Measured by statements in a questionnaire with 3 statements. The fields of accounting refer to Reeve, Warren, and Duchac in (Natsir, 2014) who reveal that accounting is an information system that provides reports to stakeholders regarding economic activities and company conditions. Measured by 4 statements in the questionnaire. Profession in the field of accounting quoted from Bensinger in (Yendrawati, 2007) as a professional candidate must have (knowledge), skills (skills) and ability (ability) in a career. Likewise in the accounting profession, in choosing a career, students must be motivated that encourages them to work and choose an appropriate career. It was measured using 5 statements in the questionnaire, while for students' career interests to become accountants, they were represented in 3 questionnaire statements.

The data source in the study is the subject from which the data was obtained (Arikunto, 2013). Sources of data obtained from all students majoring in accounting at SMK Palapa Ngoro Jombang. Due to the limited number of students who will be used as research respondents, this study uses a saturated sample, by taking all the population as samples. The data collection technique used in this study used a closed questionnaire, meaning that the answers were provided. The measurement scale used is a Likert scale with STS options: Strongly Disagree (1); TS: Disagree (2); R: Indecisive (3); S: Agree (4); SS: Strongly Agree (5). The data analysis technique used descriptive data analysis with categorization, the results of the respondents' statements (questionnaires) were entered into the Microsoft Excel application and then analyzed using the SPSS (Statistical Package for the Social Sciences) program. This research is a descriptive quantitative study with more details on the results of the questionnaire. Furthermore, the data were analyzed, then explained and interpreted in the form of words describing the facts in the field that were used to answer the researcher's questions.

RESULTS AND DISCUSSION

Respondents who are vocational students can be categorized as individuals who have entered their early teens, namely individuals who are in the age range of 12-21 years for women and 13-22 years for men (Yusuf in (Sugiyarto, 2018)). This is proven from the results of the questionnaire that has been summarized in the form of table 1, the highest age of respondents is 16 years as much as 23%, while 15 years as much as 12% and 17 years as much as 11%.

Table 1. Descriptive Statistics of Accounting Fields

	N	Range	Min	Max	Sum	Mean	Std Dev	Var
Lit 1	40	3	1	4	133	3.33	0.888	0.789
Lit 2	40	3	2	5	118	2.95	0.639	0.408
Lit 3	40	3	2	5	111	2.77	0.660	0.435
Val. N (listwise)	40							

The first questionnaire according to table 2 regarding literacy in accounting fields with 3 numbers, numbers 1, 2, 3. The results of the questionnaire show that statement number 1 regarding the desire to enter the Accounting Department has a mean of 3.33, standard deviation of 0.888 and variance of 0.789. Statement number 2 regarding the frequency of reading about types of accounting gets an average answer at 2.95, standard deviation 0.639 and variance 0.408. Statement number 3 about students' understanding of the types of accounting resulted in a mean answer of 2.77, standard deviation of 0.660, variance 0.435. Of the 40 respondents, to answer the question: "I entered this accounting major on my own accord" as many as 44% of students answered that they agreed, according to their own wishes. This shows that students are aware and understand their choice to enter the accounting department when they decide to study at the accounting major at the vocational high school level. As many as 54% of respondents answered hesitantly to the question "I read a lot about various kinds of accounting", 16% answered they disagreed, only 8% and 2% were willing to read to increase their literacy about various types of accounting. For the statement "I understand about the various specialties of accounting", the results obtained from 40 respondents as much as 48% answered in doubt, 26% answered disagree which means they do not understand about the specifics of accounting, 4% and 2% answered agree and strongly agree which means understanding the various specialties of accounting.

Table 2. Descriptive Statistics of Literacy on Types of the Accounting Profession

	N	Range	Min	Max	Sum	Mean	Std Dev	Var
Lit Prof 1	40	4	1	5	12.8	3.20	1.091	1.190
Lit Prof 2	40	3	1	4	86	2.15	0.802	0.644
Lit Prof 3	40	4	1	5	137	3.43	0.903	0.815
Lit Prof 4	40	2	2	4	125	3.13	0.822	0.676
Val N (listwise)	40							

The second questionnaire according to table 2 regarding the literacy of the types of accounting professions with 4 numbers, numbers 4, 5, 6, 7. The results of the questionnaire show that for statement number 4 about knowledge of various types of accounting professions, an average of 3.20 was obtained. Statements regarding the understanding of various accounting professions when entering SMK obtained an average answer of 2.15. Statements stating the reason for entering SMK because of the accounting profession, resulted in an average answer of 3.43. The statement finding the accounting profession in various books, magazines and media obtained an average answer of 3.13. For the statement "I know many accounting professions are needed in various fields of work" shows the highest result for undecided 26% balanced with 26% agree answers, while strongly disagree and disagree as much as 6% and 14%, only 8% answered agree. Statements stating the reason for entering SMK because of the accounting profession, resulted in an average answer of 3.43. The statement finding the accounting profession in various books, magazines and media obtained an average answer of 3.13. For the statement "I know many accounting professions are needed in various fields of work" shows the highest result for undecided 26% balanced with 26% agree answers, while strongly disagree and disagree as much as 6% and 14%, only 8% answered agree.

Different results from the previous statement, in the statement "When I entered Vocational School, I already understood various kinds of accounting professions" as many as 40% of respondents disagreed with the statement, 16% strongly disagreed, 20% hesitated, 20% agree and 4% strongly agree. So only about 24% of students understand from the start about the various professions and careers that can be undertaken in connection with the major they choose. The results of the statement "Profession in accounting is one of the reasons I entered the accounting department at this vocational school" got a response of 48% agree, 2% strongly agree, 14% for doubtful and disagree, 2% for strongly disagree. The results are inversely proportional to the results of the questionnaire for willingness to read to enrich the accounting fields, it turns out that for the statement "I found a lot of the accounting profession from books, magazines and media" the highest result was obtained from 40 respondents on the answer agreed by 32%, doubtful -doubt 26%, disagree 22%.

Table 3. Descriptive Statistics of Interest in Continuing Education

	N	Range	Min	Max	Sum	Mean	Std Dev	Var
Interest PT 1	40	5	0	5	114	2.85	1.122	1.259
Interest PT 2	40	4	1	5	103	2.58	0.931	0.866
Interest PT 3	40	5	0	5	94	2.35	0.893	0.797
Interest PT 4	40	4	1	5	109	2.73	0.877	0.769
Interest PT 5	40	3	2	5	125	3.12	0.791	0.625
Val N (listwise)	40							

The third questionnaire according to table 3 regarding interest in continuing to study accounting at a higher level with 5 numbers, numbers 8, 9, 10, 11, 12. The results of the questionnaire show that statement number 8 about interest in continuing education after graduating from vocational school received an average answer of 2.85. Statement number 9 regarding the interest in continuing education in accounting after graduating from vocational school has an average score of 2.58. Statement number 10 regarding interest in taking courses on accounting earned an average of 2.35. Meanwhile, the statement of interest in participating in seminars and trainings in accounting received an average of 2.73. The statement number 10 regarding interest in continuing education to become a professional accountant resulted in an average of 3.12.

Respondents in continuing their education after SMK received a doubtful response of 38%, agreed and strongly agreed at 8% and 9%, strongly disagreed and disagreed at 6% and 19%, some did not answer as much as 2%. The results are in line with the previous statement, in the statement "I am interested in continuing my education in accounting after graduating from vocational school" shows the results of 34% undecided, 30% disagree, 8% strongly disagree, 4% each agree and strongly agree. Not much different from before, when respondents received statements regarding their interest in taking courses on accounting, the answers also showed the greatest results for disagreeing at 36%, strongly disagreeing 8%, unsure 30%, strongly agree, agree and none. balanced answer by 2%. The statement "I am interested in attending seminars and trainings in accounting" is not much different from the previous results which answered undecided 39%, strongly disagreed 4%, disagreed 28%, strongly agreed 6% and agreed 5%. For a statement of interest in continuing education to become a professional accountant also obtained results that were in doubt 48%, disagreed 14%, strongly agreed 12% and agreed 6%.

Table 3. Descriptive Statistics of Career Interest an an Accountant

	N	Range	Min	Max	Sum	Mean	Std Dev	Var
Accountant Career 1	40	3	2	5	119	2.98	0.800	0.640
Accountant Career 2	40	3	1	4	121	3.03	0.768	0.589
Accountant Career 3	40	3	2	5	117	2.92	0.730	0.533
Val N (listwise)	40							

Table 3 shows the results of a questionnaire regarding interest in a career as an accountant with 3 numbers, numbers 13, 14, 15. The results of the questionnaire show that statement number 13 about the description of the accounting profession gets an average of 2.98. Statements regarding interest in a career in accounting received an average answer of 3.03. Statements about career certainty in certain accounting fields obtained an average of 2.92. The results of the questionnaire statement for an accounting career with the statement "I already have an overview of the accounting professions" which again get a hesitant response of 36%, disagree 24%, strongly agree 18% and agree only 2%. The next results for the statement of interest in a career in accounting also get a response of undecided 40%, strongly disagree 2%, disagree 16%, strongly agree 22%. Meanwhile, the results of statements regarding career determination in certain accounting fields also get more responses for doubting by 44%, disagreeing 22%, agreeing 12% and strongly agreeing 2%.

In accordance with what has been expressed by Hurlock (Sugiyarto, 2018) which describes the main tasks of adolescent development are:

- 1) accept their own physique and its diversity of qualities.
- 2) accept their own physique and its diversity of qualities.
- 3) achieve emotional independence from parents or authority figures.
- 4) develop interpersonal communication skills and learn to get along with peers or other people, both individually and in groups.
- 5) find a model human being whose identity is used.
- 6) accept himself and have confidence in his own abilities.
- 7) strengthening self-control (the ability to control oneself) on the basis of a scale of values, principles or philosophy of life (Weltanschauung);
- 8) able to leave childish reactions and adjustments (attitudes/behaviors)
- 9) choose and prepare for a career (job).

When students take vocational education at the level of their own volition, they are to fulfill their main task as teenagers, to reach maturity and face their future. To have and master literacy in a complex manner requires practice. Reading is one type of literacy besides written literacy, numeric literacy, digital literacy, scientific literacy, financial literacy, and cultural literacy. This literacy can be said to be the initial meaning of literacy, although later that meaning has changed. At first reading and writing literacy was often understood as literacy, in the sense of not being illiterate, so reading and writing activities were identical to reading and writing activities. To be able to decipher language codes through reading activities, a certain level of knowledge is required. This is in line with research from Kingori (Kingori et al., 2016) which found that there is a dependence on printed information materials, while some users, especially researchers, use the Internet for their academic or research work. Reading is not just looking at words or simply spelling words and translating them but must understand what is seen and translated. Thus, reading requires the ability and knowledge to a certain level (Anggraini, 2016). The findings from Kingori (Kingori et al., 2016) also show that information literacy must be embedded in information literacy programs in all public libraries, so that support from schools in the form of providing library facilities and teacher support for students to increase knowledge is important to be done immediately.

In line with the survey results from the Program for International Student Assessment (PISA) in 2012 (OECD, 2013) which showed that Indonesia for science, reading, and mathematics was ranked 62, 61, and 63 of the 69 countries evaluated. The results of questionnaires about various accounting fields, our society has not made reading and writing activities a daily habit. For people in developed countries, reading on a bus, train, or airplane has become a common sight. This is very rarely found in Indonesia. Purwanto (Nurdiyanti & Suryanto, 2010) suggests that this is because the Indonesian people are literate society, meaning that people who can read, but do not yet have the desire to make reading habits a daily activity. It is very clear that the cause of low literacy skills (in terms of reading) is the existence of oral traditions that are still rooted in society. Even though they chose accounting majors of their own accord, this was not matched by the desire to know about the growing accounting fields.

This also shows that although students choose with their own awareness to enter the accounting department, not many have the desire to enrich and increase their knowledge about the many types of accounting that can be studied. The low interest in reading on the respondents makes the respondents do not understand about the specifics of accounting. Students' misunderstanding of various accounting specialties can cause students' stuttering when in time they will face the world of work. Students' understanding is only limited to what accounting is in accordance with what is taught at the school level, even though the development of the accounting world is very fast which has the impact of giving rise to new knowledge and specialties in the field of accounting. Knowledge of the fields of the accounting profession in respondents shows that respondents know that many professions and careers related to accounting are needed in various fields of work, this information becomes the basis for respondents to pursue and study accounting majors. On average, this knowledge is obtained during the education process

at SMK which they can make their future careers. Most of the respondents know that there are many accounting professions from books, magazines, and media. The literacy ability of respondents for various careers in the accounting profession in this case is quite high, but the respondents' understanding in this case is only limited to working in finance and calculations without knowing the various types of professions from the accounting major.

The results of the questionnaire on the interest in continuing education indicate that respondents who are vocational students are in a position of hesitation to continue their education after the vocational level. In contrast to the results of research from Maknun (Maknun et al., 2020) which showed the interest of the high school and vocational students to proceed to college was in the high category. 'The number of vocational students interested in advancing their education are higher than high school students'. The comparison between those who agree and disagree to continue their education also shows more towards disagreeing. This is possibly motivated by the understanding of the community so far that when they choose vocational education, they can immediately have a career and work after graduating from vocational school, so they have no thoughts of continuing their education to a higher level. Even if they can pursue further education, respondents also have doubts about choosing the same major as their education while studying at SMK (accounting).

Participation in courses, seminars, training, and competency improvement in the field of accounting also did not show the respondents' interest. Respondents who are vocational students are more likely to go straight to work rather than continue their education or just improve their competence. This opinion is also supported by the assumption that the knowledge and skills they have acquired during their education at SMK are sufficient as their provisions to face the future. The results of Setiawan's research (Setiawan, 2018) show that on average, vocational students want to continue their education to college for reasons that come from themselves, especially careers. From external factors, the factor that has the highest role is the family's economic support. This finding is considered reasonable considering the cost to go to college is getting more expensive day by day. Without adequate financial support from the family, it is difficult for high school students to be able to continue their education to college. For students of SMK Palapa Ngoro, which is an area quite far from urban areas, working after completing vocational education is the highest goal that is also the hope of parents of students when enrolling their children at the SMK level.

CONCLUSIONS

Respondent's knowledge of the accounting profession shows that they know many professions and careers related to accounting that are needed in various fields of work. This information becomes the basis for respondents to continue and study in the accounting field. The results of interest in continuing education show that respondents who are vocational school students are hesitant to continue their education to a higher level. The model of the future accounting profession that respondents want to reach shows doubts and disagreements, in the sense of not having a picture of what the real accounting profession is like. To anticipate student's ignorance and stuttering in the fields and types of professions related to accounting, one of the steps that must be taken is that students need to obtain information from the first-time students enter Vocational School and periodically at certain times. The addition of this literacy can be through various media, both audio and visual. Completeness of books as well as adequate reading sources from the library can add to this information. Additional information is still needed regarding the improvement of abilities and skills in the field of accounting through courses, training, and further education at universities. The improvement of skills and education is useful for respondents in increasing the competitiveness of human resources and facing a dynamic future. A good career understanding for good career planning also needs extra attention. The direction and guidance must be followed by increasing the respondent's knowledge about the fields and various accounting professions. One of the efforts that can be done is the approach of career guidance which is now starting to be widely available in vocational schools.

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