



Accounting Competence, PLP Practice, and Digital Literacy Ability as Predictors of Student Readiness to Become Accounting Teachers in the Digital Technology Era

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Abstract. The purpose of this study was to determine the effect of accounting competencies, PLP practices, and digital literacy skills on the readiness of students in the accounting education study program in the era of digital technology. This research was conducted on undergraduate students of Accounting Education at three universities in East Java with respondents having taken PLP courses. The sample in this study amounted to 160 students. Data collection techniques in this study using online questionnaires, and data analysis techniques using multiple regression. The results showed that there was an influence between accounting competence, PLP practice and understanding of digital literacy on the work readiness of Accounting Education students. The implication of this research is that the readiness of prospective students for accounting education is very important to be studied by lecturers as one of the evaluations of how the output of graduates will be accepted in the world of work to become future accounting teachers in the era of digital technology.

Keywords: Competence · PLP Practice · Digital Literacy · Student Readiness

1 Introduction

The development of technology towards digital technology is currently getting faster and faster. This has influenced and changed all fields adapted to technological changes, especially in the field of education which must continue to improve its quality and quality to be able to achieve national education goals. The world of education must be ready to make reforms from various aspects because education is the main need of every human being.

The era of digital technology encourages the world of education to update new curricula that are in accordance with technological developments, apply learning models that are in accordance with the development of students' cognitive abilities on advanced technology, apply appropriate learning methods, and update new learning media according to their development. The professional abilities of teachers must also be continuously

improved. This is because to prepare quality graduates, ready to be accepted in the workplace because the world of work is also constantly changing and there are many demands to keep up with technological developments that require quality resources that have the ability and expertise to work. The hope of all educational institutions is that there are no graduates who become unemployed because students have been given provisions so that graduates are ready to work. However, the unemployment rate as of February 2022 from data from the Central Statistics Agency (BPS) as of February was recorded at 5.83 percent of the total working age population of 208.54 million people. Of the 5.83 percent, almost 14 percent are residents of diploma and undergraduate graduates [1]. This is very ironic because higher education graduates are the biggest contributor to unemployment in Indonesia. There are many reasons that make graduate students in Indonesia not all absorbed in the world of work, and one of them is the lack of readiness of graduates to be able to compete in the world of work so that they are rejected at work because they do not match the expectations of the world of work. Based on these cases, educational institutions can evaluate the quality of graduates and prepare their students to be more ready to work in the future. There have been many efforts made by the world of education to improve the quality of graduates and one of them is the Accounting Education Study Program at three universities in East Java, namely Surabaya State University, Malang State University and Jember University. The Accounting Education Study Program aims to produce graduates to become professional teachers in the future. Various efforts have been made by the Accounting Education Study Program in order to provide quality graduates, but if it is not accompanied by the intention from within the students to be ready to work as Accounting teachers then all will be in vain.

Readiness to become a teacher is a condition where a person feels physically and mentally ready to work as a teacher, and has the required competencies so that he fulfills all duties and obligations as a teacher. Readiness is the overall condition of a person who makes him ready to respond or answer in a certain way to a situation [2].

Students of the Accounting education study program are printed to become vocational accounting teachers in the future. Prospective teachers must have the readiness to compete in the industrial 4.0 era, which is an era where all digital technology bases are. The factor that is thought to affect the readiness of students to become accounting teachers in the first digital technology era is accounting competence. Accounting competence is student competence in mastering Accounting-related courses which are also used in the current Accounting Vocational School curriculum, including mastery of competencies on Introduction to Accounting, Financial Accounting, Cost Accounting and Tax Accounting courses. Accounting competencies must be mastered by students as prospective accounting teachers as part of the preparation for teaching accounting. Based on the results of previous research, there is an influence between accounting competence on the readiness of prospective accounting teachers.

The second factor that is thought to affect the readiness of students to become accounting teachers in the era of digital technology is the practice of PLP. The PLP course is a subject that must be taken by students of the educational study program with the aim of forming educational students so that they are ready to become teachers. PLP courses as a means of learning to become teachers in the real world by conducting PLP Practices in schools, prepare prospective teachers to be able to master and apply the

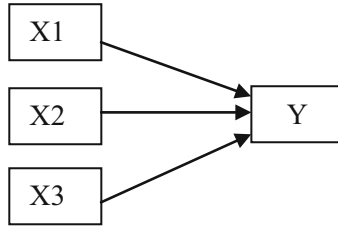


Fig. 1. Relationship between Research Variables

four teaching competencies appropriately in order to become professional teachers. In implementing teaching practices in this PLP activity program, students are expected to further improve their teaching skills and train other teacher skills so that they gain optimal teaching experience to support students' readiness to become educators. The results of previous studies have shown the influence of PLP practices on students' readiness to become Accounting teachers.

The third factor that is thought to affect the readiness of students to become accounting teachers in the era of digital technology is digital literacy ability. Digital literacy is the ability to find, access, organize, combine, communicate, evaluate and create secure information through digital technology and internet devices to participate in economic and social life [3]. In recent years, the development and use of technology has led to various changes and innovations. This was felt during the COVID-19 pandemic which required educators to be ready to use digital technology when providing material to students. Previous research that has conducted research related to OTL (online teaching and learning) using digital technology in learning in the covid 19 era is research conducted by Scherer, et al on 739 lecturers at 58 universities in the world. A better understanding of the profile of lecturers in providing lecture materials on a digital basis, namely online and offline, is an important step to support lecturers switching to online learning and it all depends on the context, culture, institutions and innovations of each [4].

2 Methods

This type of research is quantitative research. The following is the relationship between research variables (Fig. 1):

The population is all students of the Accounting Education S1 Study Program who have taken PLP courses at three State Universities in East Java, namely Universitas Negeri Surabaya, Malang State University and Jember University. The following table shows the population and research sample. The calculation of the research sample can be calculated using the following Slovin formula (Table 1).

$$\begin{aligned} n &= N / (1 + (N \times e^2)) \\ n &= 267 / (1 + (267 \times 0,0025)) \\ &= 267 / (1 + 0,6675) = 160 \end{aligned}$$

Table 1. Population and Research Sample

| No | University | Population | Sample |
|----|-----------------------------|--------------|--------------|
| 1. | Universitas Negeri Surabaya | 62 students | 37 students |
| 2. | Universitas Negeri Malang | 172 students | 103 students |
| 3. | Universitas Jember | 33 students | 20 students |
| | Total | 267 students | 160 students |

Data collection techniques in the form of a questionnaire or closed questionnaire using a Likert scale consisting of five alternative answer choices, namely strongly disagree with a score of 1, disagree with a score of 2, quite agree with a score of 3, agree with a score of 4 and strongly agree with a score of 5. Respondents can choose 1 answer out of 5 answer choices. Before the questionnaire was distributed to respondents, the questionnaire was tested for validity and reliability.

The data analysis technique used in this research is multiple linear regression. Before entering into multiple linear regression, the classical assumption test was carried out, namely normality, multicollinearity, and heteroscedasticity tests.

3 Result and Discussion

3.1 The Effect of Accounting Competence on Students' Readiness to Become Accounting Teachers in the Digital Technology Era

The accounting competence of prospective teacher students is reflected in their mastery of various Accounting courses in accordance with the Accounting Vocational School curriculum. This competency is in the form of the ability to understand and master accounting material owned by students and must be prepared properly before learning takes place which is then conveyed to students. The results of the sig test show that the sign value is > 0.05 . Based on these results, the hypothesis is accepted, meaning that there is an influence of accounting competence on the readiness of students to become accounting teachers in the era of digital technology.

As prospective SMK Accounting teachers, students are expected to master the material to support the teaching process to students. Students as prospective Accounting teachers are required to have professional abilities, namely the ability to master Accounting material which will be taught in depth, broadly, contextually, up-to-date with the development of new theories, new systems and mastering digital technology related to Accounting programs. Mastery of material as a reflection of Accounting competence and not only mastering subject matter, but also mastering applicable curriculum materials, scientific concepts, educational problems and having broad insight into relevant material [5]. To be able to become a teacher, one must be able and have cognitive competence, one of which is being able to master and explain the material well, this is to support the implementation of the learning process properly.

The results of this study are also reinforced by the legal theory of readiness presented by Thordike that the relationship between stimulus and response can be easily formed if there is readiness in the individual. The stimulus in this research is accounting competence in the form of mastery of accounting material. In addition to physical readiness, the requirements to become a teacher is to have non-physical readiness [6]. Physical readiness is readiness in the cognitive field, and non-physical readiness is readiness in the affective and psychomotor fields. Students in addition to cognitive readiness have also carried out affective and psychomotor readiness, namely mastering teaching materials, learning methodologies, having strong feelings, interests, personality abilities and also mastering verbal and non-verbal communication techniques with others. The results of this study indicate that students of the Accounting Education Study Program at the State University of Surabaya, Malang State University and Jember University are ready to become teacher candidates because they have been equipped with Accounting competencies both physically and non-physically in courses related to Accounting and finally master the accounting material that has been taught at the time of study.

3.2 The Effect of PLP Practices on Students' Readiness to Become Accounting Teachers in the Digital Technology Era

Introduction to Schooling Fields (PLP) is one of the compulsory education courses that must be taken by students of the Accounting Education Study Program as a condition for student graduation. The test results show that the sign value > 0.05 which means that there is an influence between PLP practices on student readiness to become Accounting teachers in the era of digital technology.

Students who take PLP courses in the Accounting Education Study Program at the State University of Surabaya, Malang State University and Jember University have carried out PLP lectures well. During the PLP practice, students gain various knowledge and experiences in their respective schools. Students are not only given the task of teaching but also making learning tools, managing classes, managing time, collaborating with friends and class teachers, besides that student teacher candidates are taught how to deal with students so that they are able to manage emotions. PLP students also cannot be separated from the supervision of PLP teachers and PLP supervisors who always direct students during PLP practices. This pleasant academic atmosphere supported by all parties makes students prepare physically and mentally when dealing with students in class. The experience gained during the PLP practice is able to foster student readiness when they graduate and work as teaching staff. The PLP practice that has been carried out by students has a positive impact on the readiness of students to become professional teacher candidates. The more experienced students are in teaching carried out in PLP practices, the stronger the readiness of students to become future teachers. This study strengthens the results of previous studies which showed the influence of PLP practices on the readiness of prospective students for accounting teachers [7, 8].

3.3 The Effect of Digital Literacy Ability on Becoming an Accounting Teacher in the Digital Technology Era

Digital literacy is currently a field that must be mastered by prospective teachers because of rapid technological changes. The test results show that the sign value > 0.05 which means that there is an influence of digital literacy on the readiness of students to become Accounting teachers in the era of digital technology.

The job skills needed by prospective teachers at the learning age are mastery of technology [9]. Students as prospective teachers must have good mastery in the field of technology, especially digital technology that is in accordance with the current 4.0 industrial era, to be able to adapt to the times and provide information and learning experiences for students in a modern way. Prospective teachers must master technology literacy, namely having digital literacy so that they can guide students in practicing the learning process using internet facilities [10, 11]. Internet facilities must be mastered by prospective teachers in the era of digital technology as part of the interaction between teachers and students using information and communication technology to facilitate the function of teachers in the learning process to their students [12, 13], and [14].

Digital literacy of students at the Universitas Negeri Surabaya, State University of Malang and State University of Jember in good category. The indicator of digital literacy ability consists of seven things: (1) Information and data literacy, (2). Communication and collaboration, (3) Digital content creation, (4). Security, (5). Troubleshooting, (6) Operating hardware and software and (7). Career-related competencies are used to measure students' digital literacy [3].

Digital literacy is owned by students well because currently there has been a lot of education about digital literacy, and besides the proliferation of digital technology with the most users being the younger generation. Every student has a mobile phone equipped with digital technology, students can access it easily. During lectures, many types of assignments use digital platforms so that students will increase their skills. In this study, there is an influence between digital literacy on work readiness to become an accounting teacher in the era of digital technology, which means that the better the level of digital literacy of students, the more prepared students are to become prospective teachers in the era of digital technology. The results of this study strengthen previous research [15].

4 Conclusions

Based on the results of the study, it can be concluded that there is an influence between (1). Accounting competence on the readiness of students to become accounting teachers in the era of digital technology, (2). The practice of plp on the readiness of students to become accounting teachers in the era of digital technology and (3). Digital literacy towards becoming an accounting teacher in the era of digital technology. Suggestions from this research are students need to prepare themselves to become professional teacher candidates in the future by increasing accounting competence, applying PLP practice results during lectures and increasing digital literacy. The implication of this research is that this research is an evaluation of the world of education on the readiness of graduates

in the future so that they can follow up on learning in accordance with the era of digital technology and a curriculum that is in accordance with the world of work.

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Authors' Contributions. The readiness of prospective students for accounting education teachers is very important to be studied by lecturers as one of the evaluations of how the output of graduates will determine the job of becoming an accounting teacher. This is very useful for carrying out follow-up related to the quality of graduates who are worthy of being accepted in the world of work and adjusted to the applicable curriculum. There are many factors that influence the readiness of students to become prospective Accounting teachers other than those studied in this study. The variables of student competence, PLP practice and mastery of Digital Literacy are the variables chosen in the study to prove whether there is an impact on the readiness of prospective students for accounting teachers. Especially in the Accounting course, there are basic courses that must be mastered by students and are added with PLP Practice courses which are expected to strengthen the knowledge of the Accounting Education Study Program students. State Universities in East Java, especially Universitas Negeri Surabaya, Malang State University and Jember University are one of the universities that have educational students with an Accounting education study program so that they were chosen to be the population and sample in this study. The contribution obtained from this research for Universities that have Accounting Education Study Programs is to continue to strengthen students' accounting competencies, keep up with digital technology changes that are increasingly developing, update up-to-date curricula and strengthen digital literacy in order to prepare graduates so that study program outputs are in line with demand in the world of work.

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