



Human Capital Academic Accounting Point of View Accounting Students: Study Phenomenology

Erna Pasanda Syarifuddin, Darwis Said and Asri Usman

Universitas Hasanuddin, Makassar, Indonesia
ernatugas@gmail.com

Abstract. The purpose of the research is to determine the meaning of accounting academic human capital from the perspective of accounting students as university stakeholders and to provide recommendations for improving the learning process for students as university stakeholders. This research uses an interpretive paradigm with a transcendent phenomenology methodology, and the analysis technique uses Epoche. The informant's qualifications are those of an active accounting student, having served as chairman of an active "Accounting student association" from 2021 to 2022. As the chairman, he always has the power to strengthen the aspirations of students in the Department of Accounting at Universitas Kristen Indonesia Paulus. The research results in human capital by level education, number of research studies, number of training, number of citations, number of publications, etc. It didn't make students to improve their knowledge and skills. Students need creativity, attitude, and empathy from teachers to make students comfortable to improve their skills and knowledge.

Keywords: Human Capital, Academic Accounting, transcendent phenomenology.

1 Introduction

Human capital research is research that is always interesting to research and develop, just as humans always experience development in every era. Human capital explains the development and improvement of human abilities through education, training, and the transfer of knowledge inherited from previous generations, which is very useful for humans to increase company productivity and can continue to be developed even if they no longer work in a company. This ability is personally inherent in humans [1][2][3][4][5].

The growth of human capital turned out to have quite a significant influence, such as increasing earnings per share (EPS) [6]. Disclosure of human capital can reduce information asymmetry between managers and investors and be a form of accountability [7], investors indirectly consider human capital information when assessing a company's equity [8]. The existence of automation and operational performance in the future requires individuals who have superior skills such as technical, analytical, and interpersonal skills, as well as creative abilities, so human

capital must continue to be improved which will have an impact on greater growth. for example, increasing productivity per capita income of the population [9][10].

Human capital in higher education refers to academics, which can be measured from the level of education (both formal and informal), training, and research results that can improve university performance [11][12][13][14] [15]. What is meant by human capital in the accounting department are lecturers, teaching assistants, and laboratory assistants. To differentiate between human capital and human capital academic accounting. In this research, the term human capital academic accounting will be used because the focus of the research is on the accounting department.

Human capital academic accounting is responsible for ensuring that each accounting student understands, can analyze, and demonstrates abilities in the field of accounting because the first job of accounting alumni who choose to work in the field of accounting is technically the same as that studied in accounting courses [16][17][18][19][20][21].

The realization in the learning process in class is considered normal if there are students who are stupid or cannot understand the lesson well, something that is considered normal in the learning process. It is even considered impossible for a class to graduate with excellent grades because it is considered to violate the normal curve. This is unfair to students who go to college with the aim of having knowledge, skills, analytical abilities, and being able to demonstrate, but what happens is that they think this is normal. Previous research that raised the topic of the correlation between human capital academics and students focused on quantitative research whose results were. In cases like these, it is critical to conduct qualitative research that assesses human capital academic accounting from the student's perspective. Aren't students one of the stakeholders of the university?[11]

The problem in this research is the meaning of human capital academic accounting from the point of view of accounting students as university stakeholders.

This research aims to understand the meaning of human capital academic accounting from point of view of accounting students

This research can provide an overview of student's meaning in interpreting human capital academic accounting as well as recommendations for improving the learning process for students as university stakeholders

2 Methods

This research is qualitative, using an interpretive paradigm with transcendent phenomenology methodology. The interpretive paradigm aims to understand, interpret, and follow [22]. Transcendent phenomenology's main goal is to understand the existence of "I" as being and the rationality of "I" (reasons): "The problem of the world is the essential relationship between being and reasons". How "I" will ultimately interpret and do something is triggered by reasons, and this is intentionality. In other words, transcendent phenomenology is experiential science [23]. "I" in this research is the point of view of accounting students. This research aims to understand the meaning of accounting academic human capital from point of view of accounting students.

A phenomenological researcher wants to understand what "I" is experiencing so that "I" makes meaning of a certain thing. This can be done by using analytical techniques, starting with the identification of noema, or what is called textural analysis. As a result of this noema, the researcher carried out bracketing, or what is usually called epoche, by placing marks in brackets, which are important points for researchers to explore in more depth. The result of extracting this information is called noesis, namely awareness that arises as a result of experience due to a certain time and place. Understanding the noema-noesis relationship allows phenomenological researchers to gain a further understanding of how noesis forms noema, which is called intentional analysis. The result of the condensation of the meaning process that underlies all pure consciousness is called eidetic reduction.

The data collection process uses the Epoche method as previously explained. The research will take place from August 2022 to March 2023.

The informant used in this research was only one person and had fulfilled the qualifications as an accounting student informant, his name Jualinto. His qualifications are those of an active accounting student, having served as chairman of an active "accounting student association". This position provides experience in accommodating and conveying to the leadership of the accounting study program the aspirations of accounting students on various topics, including student complaints and suggestions regarding accounting academic human capital.

3 Results and Discussion

The phenomenon that occurs is considered normal if in a class there are students who do not understand the subject matter and do not pass courses, especially accounting courses, because they do not reach the minimum assessment target. It is natural that human capital academic accounting, with limited lecture time and one semester's lecture material, must be given in the classroom so that it cannot focus on students who do not understand the material. The most important thing is that the assessment targets in the class can be achieved on average. Although based on the results, human capital research academic accounting, realizes the importance of individual college accounting students having skills, and analytical and demonstration abilities because that is what companies need.

I, as a researcher, have made an appointment to meet Julianto as the sole informant. He once served as chairman of the accounting student association. During his time as chairman of the accounting student association, Julianto and his colleagues were quite successful in creating work programs, one of which was helping accounting students improve their understanding of accounting lessons which students considered difficult. Today in the accounting laboratory room I met. Julianto looked confident with a sincere smile, wearing an official accounting student association shirt, black with yellow embroidery on the back that said "Himaks".

The following is the epoche of the researcher's conversation with the informant.

What is your purpose in studying the accounting study program (Noema)?

Semua mahasiswa kuliah tujuannya pasti ingin bekerja. Kita kuliah ingin [mendapatkan pengetahuan, skill agar setelah lulus bisa mendapatkan pekerjaan yang sesuai.]

The goal of all students is to work. We go to college wanting to [increase knowledge and skills so that after graduating we can get a suitable job.]

In a class or in a laboratory, can all students understand the lesson and be able to practice the lesson (Epoche)?

....Ada yang bisa paham ada juga yang setengah paham, ada juga yang sama sekali tidak paham. Tergantung dari kemampuan mahasiswanya, masing- masing kan kita beda. Bisa juga tergantung dari [cara dosennya mengajar], karena ada juga [dosen yang pintar mengajar], cepat ki paham kalau di ajar. Ya ada juga dosen yang tinggi sekali bahasanya jadi kita ini mahasiswa sulit pahami, bahkan mau bertanya juga... bingung sendiri apa yang mau ditanya... saking tidak dimengertinya... (disertai tertawa kecil)

...some don't. Some don't understand at all. Depending on the student's abilities, each college student is different. It could also depend on [the way the lecturer teaches] because there are also [lecturers who are good at teaching], and college students quickly understand the subject matter. Yes, some lecturers make it difficult for students to understand the lesson material, students even want to ask questions... they are confused about what to ask... because they don't understand the lesson... (accompanied by a small laugh)

Do you think lecturers who are good at teaching also have a good way of teaching? How can you tell if this is a lecturer who is good at teaching and does it apply to teaching assistants and laboratory assistants? (Noesis)?

Julianto was silent for a moment, his sitting position, which previously was not leaning against the chair, was now leaning against the chair, looking as if he was trying to think... with a firmer facial expression than before, he began to explain

...Ya, dosen yang pandai mengajar pasti mempunyai cara mengajar yang baik. Bukan hanya saya saja yang bisa mengatakan kalau dosen ini pandai mengajar dan cara mengajarnya bagus, namun semua mahasiswa yang diajar dosen ini pasti mempunyai pendapat yang sama. Penyampaiannya saat memberikan materi tidak monoton, beliau memberikan soal-soal latihan yang mudah untuk kita pahami, sehingga ketika diberikan soal-soal latihan lainnya kita bisa menjawabnya. [Dosennya juga biasanya kreatif] agar kita tidak bosan disetiap pertemuan karena selalu ada cara untuk mempermudah pembelajaran bagi kita para mahasiswa yang mempunyai kemampuan terbatas. [Tidak membuat kami takut atau stress] saat belajar akuntansi, [tidak mempermalukan] mahasiswa yang lemah dalam kelas....

Yes, lecturers who are good at teaching definitely have a good way of teaching. It's not just me who can say that this lecturer is good at teaching and his way of teaching is good, but all the students taught by this lecturer definitely have the same opinion.

.... His delivery when providing material was not monotonous, he gave practice questions that were easy for us to understand, so that when we were given other practice questions we could answer them. [The lecturers are also usually creative] so that we don't get bored at every meeting because there are always ways to make learning easier for us students who have limited abilities. [It doesn't make us afraid or stressed] when studying accounting, [do not embarrass] weak students in class....

The researcher carried out intentional analysis from noema to noesis, namely so that accounting students consciously understand the purpose of studying in the accounting study program to get a decent job. Therefore, the support of lecturers who can teach well will further increase knowledge and skills.

The researcher carried out Eidetic Reduction, the meaning of human capital academic accounting from the perspective of accounting students is being creative so they are able to transfer accounting knowledge, having attitude and empathy towards students so that students are motivated to study accounting more actively.

4 Conclusion

The results of previous research explain human capital academic accounting, focusing more on formal and informal educational achievements, research and publications produced, but from the point of view of accounting students, human capital academic accounting is academic creativity in order to transfer knowledge, attitude and empathy towards students.

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