

Predictors Of Accountability Creating In Educational Accountant: Professionalism As A Mediator

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Abstract: The Research Examines The Effect Of Accountant Competence, Educator Accountant Commitment, Accountant Ethics And Professionalism As Mediating Variable On Educator Accountantaccountability. This Study Took The Objectof Accounting Lecturers In Dkijakarta, Using Data Collectionmethodsthrough Questionnaires. Samplingusingthe Purposive Samplingmethod Withthe Criteria Ofhavingexpertise In The Field Of Accounting Is Realized Through Akt Or Ak Degrees From Several Universitiesin Dkijakarta. The Hypothesis Testing Model Uses Partial Least Square (PLS). Based On The Results Of Data Analysis And Discussion, The Following Research Findings Were Obtained: 1) Accountant Commitmentand Accountant Ethics Have A Positive Effect On Accountability Of Educator Accountants; 2) Accountant Competence, Accountant Commitment And Accountant Ethics Have A Positive Effect On Professionalism;3)Accountant Competence Does Notaffectthe Accountability Of Educator Accountants; 4) Accountantcompetencehasa Positive Effecton Educator Accountability Through Professionalismhas A Fullmediationrole.Theexistence Of Professionalism Is Importantso That It Can Affect The Competence Of Accountantsontheaccountabilityof Educator Accountants; 5) Accountants Commitment And Accountant Ethics Have A Positive Effect On Accountability Accountantthrough Professionalism. Thatis, Professionalism Hasapartialmediationrole. Both The Direct And Indirect Relationship Of Commitmentand Accountantethics Can Encourageeducators To Gain Accountability For Accountants.

Keywords: Accountant Competence; Educator Accountant Commitment; Professional Ethics; Professionalism; And Educator Accountant Accountability.

Abstrak: Penelitian ini bertujuan untuk mengkaji tentang pengaruh kompetensi akuntan, komitmen akuntan pendidik, etika akuntan dan profesionalisme sebagai variabel mediasi terhadap akuntabilitas akuntan pendidik. Penelitian ini mengambil objek dosen akuntansi di DKI Jakarta, dengan menggunakan metode pengumpulan data melalui kuesioner. Pengambilan sampel menggunakan metode *purposive sampling* dengan kriteria memiliki keahlian dibidang akuntansi diwujudkan melalui gelar Akt atau Ak dari beberapa perguruan tinggi di DKI Jakarta. Model pengujian hipotesis menggunakan Partial Least Square (PLS). Berdasarkan hasil analisis dan pembahasan data, diperoleh temuan penelitian sebagai berikut : 1) Komitmen Akuntan dan Etika Akuntan berpengaruh positif terhadap Akuntabilitas Akuntan Pendidik; 2) Kompetensi Akuntan, Komitmen Akuntan dan Etika

Akuntan berpengaruh positif terhadap Profesionalisme; 3) Kompetensi Akuntan tidak berpengaruh terhadap Akuntabilitas Akuntan Pendidik; 4) Kompetensi Akuntan berpengaruh positif terhadap Akuntabilitas Akuntan Pendidik melalui Profesionalisme. Artinya, Profesionalisme memiliki peran *full mediation*. Adanya Profesionalisme penting sehingga dapat mempengaruhi kompetensi akuntan terhadap akuntabilitas akuntan pendidik; 5) Komitmen akuntan dan Etika Akuntan berpengaruh positif terhadap Akuntabilitas Akuntan melalui Profesionalisme. Artinya, Profesionalisme memiliki peran *partial mediation*. Baik hubungan langsung dan tidak langsung komitmen dan etika akuntan dapat mendorong untuk memperoleh akuntabilitas akuntan pendidik.

Kata Kunci: Kompetensi Akuntan; Komitmen Akuntan Pendidik; Etika Professional; Profesionalisme; Dan Akuntabilitas Akuntan Pendidik.

INTRODUCTION

The multidimensional phenomenon that emerges today is globalization. In the Longman Dictionary of Contemporary English, the meaning of global is "concerning the whole earth". Something related to the international world, or the entire universe. Something that is meant here can be in the form of problems, events, activities or even attitudes. So global has a comprehensive meaning, when the world is no longer limited by national borders, regions, races, colors and so on. Globalization has an influence in various fields, one of which is the economic field. Economic globalization encourages the development of human life and civilization.

Accountants as HR professionals need to develop themselves, because the accounting profession as a service profession occupies an important position in this era of globalization. According to (Mardjono and Solikhan, 2014), the results of the first WTO session in Singapore in 1996 illustrate the importance of the teaching accounting profession, where the main priority in trade in services is the accounting sector. The results of the 9th ASEAN Federation of Accountants (AFA) conference in Bali in 1995 had an impact on opening up the market for international accountants operating in Indonesia. Foreign accountants are allowed to practice in Indonesia without having to be affiliated with a local partner (Kristina and Astawa, 2022).

There are three indicators that are alleged to be the weaknesses of local accountants when compared to foreign accountants, namely the lack of mastery of English, technical expertise and ethical awareness. Mastery of English is required because of its existence as an international language, and accountants must master both orally and in writing. In fact, there are still local accountants who do not have good English skills. Meanwhile, good mastery of technical skills will result in good mastery of professional standards. This weakness will also cause the flow of foreign accounting graduates to Indonesia, especially in the era of globalization (Kristina, 2021).

The readiness of the accounting profession in Indonesia to face the MEA must be further improved, and the existence of an open service sector will provide opportunities and challenges for all professional service providers and Indonesian workers (Triani et al., 2015). The accounting profession has an important role for economic development related to capital market developments that support capital accumulation for investment and the

development of good corporate governance (Rehman et al., 2015). It also demands the quality of graduates majoring in accounting who later as accountants must have professionalism, competence, commitment and high accounting ethics to be able to compete with the outsideworld. As mandated in the Law of the Republic of Indonesia Number 14 of 2005 concerning Teachers and Lecturers, and Government Regulation of the Republic of Indonesia Number 37 of 2009 concerning Lecturers, it is stated that lecturers are professional educators and scientists with the main task of transforming, developing and disseminating science, technology, and the arts through education, research and community service.

This condition is a stimulus that requires educator accountants in particular to improve their knowledge, professional skills and competencies to contribute to efforts to produce quality human resources, especially accountants who are qualified and able to compete, namely humans who have good soft skills and hard skills with faith. to a good God, mastery of science and technology in the future. The support that needs to be done is improving the quality of educators, sufficient knowledge of accounting professionals who have a good attitude, maintain professional ethics, have skills, and behave professionally. This is very interesting to observe considering that the Tri Dharma of Higher Education is something that must be done as an educator accountant, in addition to the teaching process, conducting research and community service for the benefit of the community.

An accountant has been seen more by the public, because the accounting profession is synonymous with finance, and accountants can also help the process of economic development in a country (Khoiriah et al., 2020).

(Sukmawati and Nurfitriani, 2019) explain that accountability is an obligation to provide accountability or answer and explain the performance and actions of a leader of an organizational unit or institution to those who have the right or are authorized to ask for accountability. An educator accountant who has high professionalism will be reflected in his mental attitude and commitment to the realization and improvement of professional competence through various ways and strategies. According to (Fa'niansah et al., 2020) professional commitment is a characteristic inherent in a person related to loyalty or loyalty to the goals and values of his profession. According to a general understanding, a person is said to be professional if he meets three criteria, namely: having the expertise to carry out tasks according to his field, carrying out a task or profession by setting standard standards in the field of the profession concerned and carrying out his professional duties by complying with established professional ethics.

In carrying out their duties, an educator must have a professional attitude, in order to reduce violations or irregularities that can occur, so that accountability and professionalism are important elements that must be possessed by an educator. In addition to the competence of accountants and commitment of accountants, professional ethics are also needed to support a responsibility for a profession that is carried out. So, in general, ethics describes an embodiment and determination of a norm of attitude and behavior that helps humans act freely and responsibly because every action is born from a free personal decision.

THEORETICAL REVIEW

Goal-setting theory. Goal Setting Theory (Yudi and Monika, 2020) states that specific and difficult goals with feedback lead to higher performance. Goal setting theory implies that

an individual is committed to that goal, which means that an individual decides not to undermine or ignore that goal. This study uses goal setting theory as the grand theory that underlies the development of the hypothesis. This relates to the goals of educator accountants. Educator Accountants, in carrying out their objectives, are responsible for their students to create professional graduates. In addition, the reciprocal goals that will be related to the students will get the image of the teaching accounting profession.

Theory of Planned Behavior. According (Suryanto, 2017), explaining the concept of the theory of planned behavior (Theory Planned of Behavior) assumes that humans will usually behave in a sensible manner in accordance with what their environment wants. The Theory Planned of Behavior (TPB) is an extension of The Theory of Reasoned Action (TRA). The Theory of Reasoned Action (TRA) explains that a person's intentions towards behavior are shaped by two main factors, namely Attitude Toward the Behavior and Subjective Norms, while the Theory of Planned Behavior (TPB) adds one more factor, namely Perceived Behavior Control (Duerink et al., 2013). The purpose and benefit of this theory is to predict and understand the motivational effects of behavior, both the individual's own volition and the individual's non-willingness. Basically this theory is a function of three basic determinants. First, related to a person's basic attitude (person in nature) called attitude toward the behavior (one's attitude towards behavior). An example is a person's attitude towards intuition, towards other people, or towards an object. In this case, the attitude of the educator accountant to the environment in which he works, to the leadership of the institution or to teaching in the classroom, and of course to society.

Accounting Profession. Profession etymologically comes from the word profession (English) which comes from the Latin profesus which means "capable or expert in a form of work". Profession is also defined as a certain position or job that requires special knowledge and skills obtained from intensive academic education. This means that a job or position that is called a profession cannot be held by just anyone, but requires preparation through special education and training (Desilawasi and Amrizal 2014). According to the Indonesian Institute of Management Accountants (IAMI), the accounting profession is one of the supporting professions in generating added value for the company and maintaining the viability of the company's business. The Accounting Profession is all fields of work that use accounting skills. (Putri and Harto, 2012) states that the accounting profession can be grouped into four, including: Public Accountants, Internal Accountants, Government Accountants and Educator Accountants.

Educator Accountant. According to the Indonesian Institute of Accountants (IAI), educator accountants are accountants whose duties are in accounting education, conducting research and accounting development, teaching and compiling accounting education curricula in universities. The teaching accountants in this study are professional educators who have expertise in the accounting field. It is hoped that teaching staff in the accounting field can provide knowledge and input to accounting students who will face the world of work.

Accountant Professionalism. Discussion Professional accountants cannot be separated from the basic concept of professionalism in general, so that in order to understand the concept, it is necessary to first describe the definition and limitations of the profession,

professionalism and professionalism based on theories and concepts in the literature. Profession is a job or position that requires certain skills. This means that a job or position called a profession cannot be held by just anyone, but requires preparation through special education and training (Susanto, 2020), while professional is defined as being related to the profession and requires special skills to run it. Professionalization refers to the process of making an individual as a professional with the qualities and actions that characterize a profession or a professional person called professionalism (Ananda, 2018).

In this study, using the concept of professionalism is to measure how professionals view their profession which is reflected in their attitudes and behavior. Professional behavior is a reflection of professionalism, and vice versa, professionalism is reflected in professional behavior.

Competency of Educator Accountant. According to Spencer quoted by (Moeheriono, 2014) competence is a characteristic that underlies a person related to the effectiveness of an individual's performance in his work or basic characteristics of individuals who have a causal relationship or as a cause and effect with the criteria used as a reference. Competence is needed in the world of work because of the increasing competition in all areas of life. The accounting field also includes fields that are required to provide quality information that is used for decision making. Every individual in doing a job or activity requires a competence in his field. With the competencies possessed, a person will be able to easily complete his work.

Educator Accountant Commitment. Commitment is an attitude and behavior that encourages (reinforce) one another. Employees who are committed to the organization will show positive attitudes and behavior towards their institution, employees will have the soul to continue to defend their organization, strive to improve performance, and have definite beliefs to help realize organizational goals. In other words, employee commitment to the organization, besides that it will also foster loyalty and encourage employee self-involvement in making various decisions. Therefore, commitment will create a sense of belonging for employees to the organization.

The dimensions discussed in the Professional Commitment of Educator Accountants are commitment to the involvement of seminars, workshops, conferences between the accounting professions in teamwork, meeting the standards of the accountant's code of ethics, increasing the role of accountants in society and commitment to independence and professionalism in providing value to accounting students. Employees who are committed to the organization will show positive attitudes and behavior towards their institution, employees will have the soul to continue to defend their organization, strive to improve performance, and have definite beliefs to help realize organizational goals.

Accounting Ethics. Ethics comes from the Greek ethos (singular word) which means: place to live, pasture, stable, habit, custom, character, attitude, way of thinking. The plural form is ta, etha which means custom. The word ethics has the same meaning as the word moral which comes from the Latin word: Mos (singular form) or mores (plural form) which means customs, habits, behavior, character, character, morals, way of life (Syukur, 2014). Ethics is also very important for students. According to (Andriani et al., 2018) ethics will demand the work ethic of the younger generation in AEC so that the ethics of personal relations in an international scope must be fostered during learning in lectures. The

development of the notion of ethics cannot be separated from its substance that ethics is a science that discusses the problem of human behavior and actions.

Accountability of Educator Accountants. Accountability is the starting point for sustainable high-performing education management. According to (Penny Kusumastuti, 2014) the definition of accountability is a form of obligation for providers of public activities to be able to explain everything related to the steps of the entire process carried out and decisions and accountability for the results of their performance. According to (Muhammad Ahyaruddin and Rusdi Akbar, 2018) in the concept of accountability and implementation in Indonesia, Accountability is defined as the obligations of individuals or authorities who are entrusted with managing public resources and those concerned with them to be able to answer matters concerning their accountability.

Framework. The framework of thought is a model that explains how the relationship between a theory and important factors are known in a particular problem and based on the literature review and hypotheses developed above, it can be presented a framework of thought to describe the relationship of the independent variables, in this case is competence of accountants, commitment of accountants to educators, ethics of accountants and professionalism of accountants as mediating variables on the dependent variable Accountability of accountants educators.

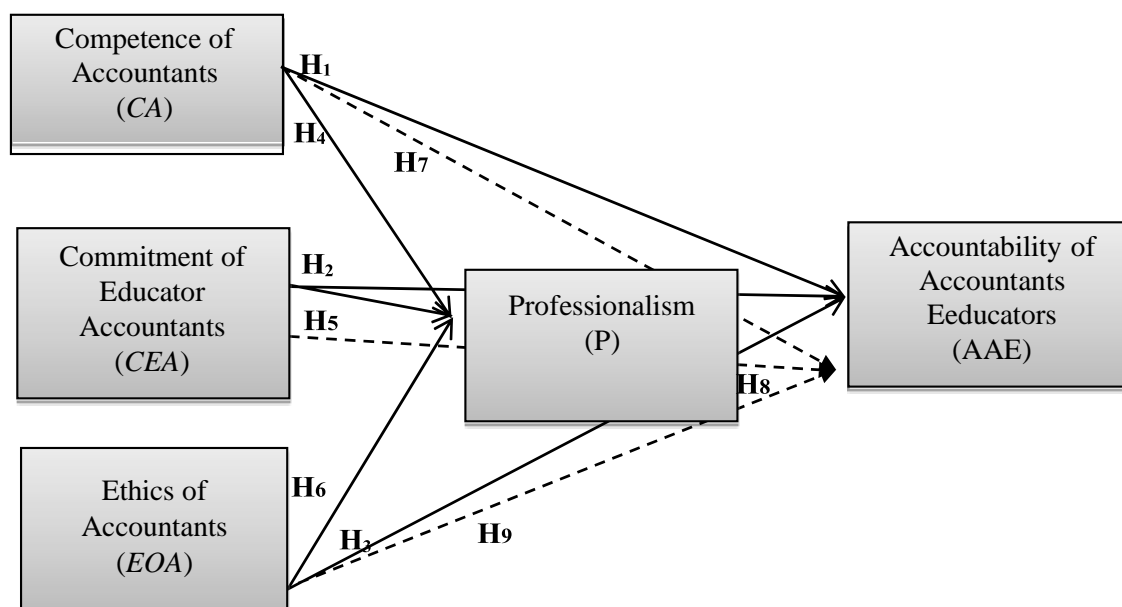


Figure 1. Research Model

The Influence of Accountant Competence on the Accountability of Educator Accountants. Competence is the ability to do a profession based on expertise as well as the ability to be driven by a work attitude based on the job (Wibowo and Wartini 2012). Performance is performance (performance). Performance can also be assumed to be work performance or work operationalization or performance results. Performance is the success of people in carrying out work, responsibilities, ability to meet expectations and standard

measures. The expertise shown by educator accountants in carrying out their work is the definition of educational accountant performance. Performance is said to be good and according to standard setting (Rachmawati 2020), so that the existence of competence is expected to optimize the accountability of educator accountants' performance. Research results from (Mukmin and Wulansari, 2017) show that competence has a positive effect on the accountability of educator accountants in line with the results of research from (Alam, 2015) which says that accountant competence has a positive effect on the accountability of educator accountants' performance, meaning that the competence of educator accountants is high, will be able to increase the accountability of the performance of educator accountants.

H1: The Influence of Accountant Competence on the Accountability of Educator Accountants.

The effect of Educator Accountant Commitment on Educator Accountant Accountability. In the world of work, a person's commitment to his profession and the organization where he works is often a very important issue. Some organizations even dare to include the element of commitment as one of the requirements to hold positions or positions offered in job advertisements, this shows the importance of commitment in the world of work. Work commitment in the company cannot be separated from the form of relationship between employees and the work or profession where the employee works in order to achieve the business goals desired by the company (Rozikin, 2012).

(Sunardi et al., 2018) in his research explains that commitment is an individual's loyalty to his profession, where if an individual has a commitment, it can encourage the individual's behavior to have quality performance and complete the obligations or tasks assigned to the individual to achieve a goal. Professional Commitment of Educator Accountants is maximally able to create value added and competitive advantage which will lead to improving the quality of accountability of educator accountants. (Restuningdiah, 2009) in his research concluded that: "commitment has a positive influence on job satisfaction of educator accountants". It is the same as the research conducted by (Nidya and Titik, 2015) which states that commitment has a positive influence on employee performance, in other words, employees with high organizational commitment will perform well.

H2: The effect of Educator Accountant Commitment on Educator Accountant Accountability.

The Influence of Accountant Ethics on the Accountability of Educator Accountant. Ethics is a how and where the main part of the quality that is assessed is based on moral standards and views. Initially, every issue related to social ties through individuals had rules and norms that dealt with how these activities were formed in each one they did, as well as professional ethics. Professional ethics is important to get a dream profession (Bertens, 2013). The performance of the educator accountant is the ability shown by the educator accountant in carrying out his work. Performance is said to be good and happy if the results are in accordance with the determination of the size (Rachmawati, 2020), so that the expectation of accountant ethics can reach the performance of educator accountants. The results of the research by (Pamungkas, 2021) show that professional ethics has a positive relationship with

performance accountability. In line with (Alam, 2015) shows that professional ethics has a positive effect on the accountability of educator accountants' performance.

H3: The Influence of Accountant Ethics on the Accountability of Educator Accountant.

The Influence of the competence of accountants on professionalism. Currently, there is a need for educator accountants who have high quality. In addition, there is also a need for educator accountants in sufficient numbers and have guaranteed quality and professionalism standards. The professionalism of the educator accountant is built through the adjustment of real competencies in carrying out and completing the duties and roles as well as the work that must be related as an educator accountant. Important competencies in teaching accountants are professional competencies, including competence in the field of substance or field of study, learning methods, assessment systems, value education, guidance. In the competencies possessed by accounting educators, for example, for a professional CA (chartered Accountant) and CPA (certified Public Accountant) degree, they must be able to have 30 SKP each year to maintain a degree, which means upgrading the ability to not be left behind with the development of accounting education. Research conducted by (Yuliana et al., 2019) stated that competence has a positive effect on teacher professionalism at the Darul Abror Islamic Boarding School Kedungjati Foundation. In line with the research of (Permanasari et al., 2014) competence has a positive influence on professionalism.

H4: The Influence of the competence of accountants on professionalism.

The Effect of Commitment of Educator Accountants on Professionalism. Professional commitment based on an understanding of a person's behavior, attitude and professional orientation in carrying out their duties is a reflection of the norms, rules and professional code of ethics. To achieve the number of accounting educators who have sufficient professional commitment that can drive the dynamics of higher accounting education, a continuous and effective process is needed. Professionalism refers to a mental attitude in the form of commitment from members of a profession to always realize and improve their professional quality. High professionalism will be reflected in his mental attitude and commitment to the realization and improvement of professional quality through various means and strategies. He will always develop himself in accordance with the demands of the times so that his existence always gives a professional meaning. Therefore, educator accountants can carry out their roles or obligations as educators to be oriented towards producing professional graduates in the accounting field. / professional through the expertise that has been owned by accountants educators, so that accounting graduates can compete in the world of work and encourage accountants educators to take on their roles. The results of (Sawitri, 2017) that commitment has a positive effect on professionalism in line with (Mardjono dan Solikhan, 2014) research that the competence of educator accountants has a positive effect on the quality of accounting graduates. The hypotheses in this study are:

H5: The Effect of Commitment of Educator Accountants on Professionalism.

The Effect of Accountant Ethics on professionalism. Professional ethics is related to

independence, personal discipline and professional moral integrity. Every profession that provides services to the community must have a code of ethics which is a set of moral principles and regulates professional behavior. The Code of Ethics are statements that are used as behavior in carrying out their professional responsibilities. So that in the application of high accounting ethics can produce a level of professionalism in a person. Research results from (Anisa, 2016) show that the results of the application of professional ethics have a positive effect on the professionalism of accountants. In line with research by (Kurnia et al., 2016) which says that professional ethics has a positive effect on professionalism, it means that the higher the ethics, the higher the professional attitude. From the explanation of the relationship above, it can be formulated with the following hypothesis:

H6: The Effect of Accountant Ethics on professionalism.

Accountant professionalism mediates the effect of accountant competence on the accountability of educator accountants. The term professionalism means the responsibility to behave that is more than just fulfilling the responsibilities assigned to him and more than just fulfilling the laws and regulations of society. The high and low performance of a person's accountability is highly dependent on the competence of personal abilities, social competences and professional competences. Competence ability refers to personal characteristics that affect individual job performance directly and relates to effective measures or references or at least performance in a particular job or situation. In carrying out their work, lecturers have the main authority to teach face to face with students in the arena of the teaching and learning process. In educational interactions, students are expected to get what is expected. To achieve this, lecturers play an important role so that competence and professionalism are needed to optimize the accountability performance of educator accountants. Based on the logic of the results of the research above, the following hypotheses can be established:

H7: Accountant professionalism mediates the effect of accountant competence on the accountability of educator accountants.

Professionalism of accountants mediates the effects of educator accountant commitment on educator accountant accountability. Employee commitment and performance are two things that are often taken into consideration when reviewing the change of working accountants (Astuty et al., 2022). Professionalism is an important individual attribute regardless of whether a job is a profession or not. As a professional service, educator accountants recognize their responsibilities to society, to clients, and to their colleagues, including to behave respectfully, even if this is a personal sacrifice. A professional will prefer to associate themselves with their professional organization in carrying out their duties, and they are more willing to obey the norms, rules and professional code of ethics in solving problems encountered in carrying out their duties. These norms, rules and codes of ethics function as a control mechanism that will determine the quality of educator accountability. Meanwhile, professional commitment that is always maintained consistently is certainly proud and improves the performance of lecturers. A lecturer who has high professionalism will be reflected in his mental attitude and commitment to the realization and improvement of professional quality through various means and strategies.

Based on the logic of the results of the research above, the following hypotheses can be established:

H8: Professionalism of accountants mediates the effects of educator accountant commitment on educator accountant accountability.

Professionalism of accountants mediates the effects of accountant ethics on the accountability of educator accountants. Professional ethics are issued by professional organizations to regulate the behavior of their members in carrying out their professional practice for the community. Professional ethics are behavioral values or rules that are accepted and used by accounting professional organizations which include personality, professional skills, responsibilities, and implementation of the code of ethics (Pradana and Trisnaningsih, 2022). Educator ethics is the science of evaluating good and bad things, about moral rights and obligations (morals), in order to improve educator performance and professionalism. So educators are required to always maintain standards of ethical behavior. The obligation to maintain standards of ethical behavior is related to the existence of public demands on the role of the accounting profession, especially for the accountability performance of educator accountants. The accounting profession as an educator cannot be separated from the world of academia. The world of education is expected to be able to improve the quality of its graduates so that they can play a role in society. Moreover, educator accountants are very closely related to the services offered, so that the higher the ethics of the educator accountants, the higher the public trust and can develop an image of professionalism.

Professionalism is a quality that every good profession holder must possess. The higher the educator obeys the ethics of accountants, the higher the quality of the accountability performance produced will be. However, the lower the educator's adherence to accountant ethics, the lower the quality of the performance produced. So that the ethics and accountability of educator accountants affect the resulting professionalism. According (Kristina and Astawa, 2022), gives an understanding of professionalism as people who carry out a profession according to their expertise. In this case he is trusted and reliable in carrying out the work assigned to him. Based on the logic of the results of the research above, the following hypotheses can be established:

H9: Professionalism of accountants mediates the effects of accountant ethics on the accountability of educator accountants.

METHOD

This research approach is quantitative. (Bryman, 2015) says that the quantitative approach is an appropriate research to be linked to a deductive strategy. In line with that, Bryman also places quantitative as a research process that can correlate theory to a variable. Even in his book (Neuman and Robson, 2014) states that if the researcher is oriented to the form of quantitative research, it means that there is a fundamental emphasis on hypotheses or research questions, because this is done as the next stage of work in determining the sample, choosing the type of instrument and the specified analytical technique. Researchers used a quantitative approach because the results of statistical and mathematical data

processing from the answers to the questionnaires of all respondents. Quantitative based on numerical, suitable to run.

When viewed from the medium of data collection, this research is classified as a survey research. The research survey will be packaged in the form of a questionnaire in which the contents of questions from the development of indicators and operationalization of the concept have been registered, and will later be distributed to respondents via social media whatsapp and instagram (Neuman and Robson, 2014). Neuman also reviewed research based on the time dimension, so this research is classified as a single cross sectional study because the researcher only went down once to collect data. The population in this study were all Accounting Educators / Lecturers in the DKI Jakarta area. The sampling technique used in this study is a non-probability sampling technique with a purposive side approach, namely the sampling technique used by selecting a sampling unit based on the consideration of a group of experts in the field of science being studied (Sugiyono, 2019).

Data analysis in this study using Partial Least Square (PLS) software is a component or variant-based Structural Equation Modeling (SEM) equation model. PLS was first introduced in the field of chemometrics (computational chemistry) in the 1960s by Herman World, an econometrician (Ghozali and Latan, 2015). According to (Ghozali and Latan, 2015), predictions in PLS that define independent variables are linear aggregates of the indicators. Analysis of Partial Least Square (PLS) was carried out in several stages, namely: Outer Model Analysis; Inner Model Analysis; Hypothesis Testing.

Table 1. Operasionalisasi Variabel

Variable	Definition	Dimension	Indicator	Scale
Competency of Educator Accountant (CEA)	It is a set of knowledge, skills and behaviors that must be possessed, lived, mastered and realized by the Educator Accountant in carrying out his professional duties. (Law of the Republic of Indonesia No. 14 of 2005 concerning Teachers and Lecturers) (Guidebook for Educator Certification for Integrated Lecturers 2013). Sources of research measurement indicators: (Ultimate et al., 2021)	1. Pedagogic Competence	Ability to design and implement the learning process. Ability to assess learning processes and outcomes. The ability to use research results to improve the quality of learning.	Likert scale 1-4
		2. Personal Competence	Have a positive view of oneself and others. Be honest, honest and "open" easily "seen" by others Oriented to the goal.	
		3. Social Competence	Ability to respect social diversity and environmental conservation. Express opinions in a coherent, efficient and clear manner and respect the opinions of others. Ability to foster a classroom atmosphere and work environment.	

		4. Professional Competence	Mastery of subject matter broadly and deeply. Ability to design, implement, and compile research reports for community service. Ability to develop and disseminate innovation.	
		5. Certified competence	Have certified professional training experience.	
Commitment of Educator Accountants (CEA)	Commitment is a person's level of loyalty to his profession which is defined by the individual (Mardjono and Solikhan 2014). Sources of research measurement indicators: (Heri Prasetyo, 2017)	1. <i>Affective commitment</i> 2. <i>Continuance commitment</i> 3. <i>Normative commitment</i>	Commitment to the involvement of seminars, workshops, conferences between the accounting professions. work in teamwork, meet the standards of the accountant's code of ethics, devote his profession to people's lives. Independence and professionalism in providing value to accounting students	Likert Scale 1-4
Educator Accountant Ethics (CEA)	It is a moral benchmark for action, an educator accountant in carrying out his professional duties, is limited by a set of rules and standards, in the form of a code of ethics. (Law of the Republic of Indonesia No. 14 of 2005 concerning Teachers and Lecturers) Sources of research measurement indicators: (Ultimate et al., 2021)	1. Responsibility 2. Interest 3. Integrity 4. Due Care 5. Independent	Responsibilities in carrying out their profession. Demonstrate a commitment to professionalism. Comply with existing rules, relating to professional ethics. Carry out the profession with prudence. actions in carrying out duties to be impartial to anyone and not influenced by anyone.	Likert Scale 1-4
Accountant Professionalism (P)	According to the Big Indonesian Dictionary (2008:689), professionalism is the quality, quality and behavior that characterizes a profession or professional person. Sources of research	1. Professional aspect 2. Professional aspect	master the lesson material. utilize mobile learning media in teaching. manage teaching and learning interactions. Mastering science deepen the research methodology in accordance with the field of science. Table to plan, implement and report research results properly.	Likert Scale 1-4

Source: Research Result

	measurement indicators: (Wawan Herry Setiawan, 2017)	3. Professional service in the aspect of community	table to write scientific papers in the form of books or other forms that can be utilized by the community.
Accountability Accountant Educator (AAE)	It is the ability and commitment to account for all activities carried out as educators to stakeholders in accordance with the provisions of laws and regulations (Law of the Republic of Indonesia No. 9 of 2009 concerning Educational Legal Entities). Sources of research measurement indicators: (Ultimate et al., 2021)	1. Teaching 2. Guidance 3. Publication, Research and Community Service.	1. Effective use of time for delivering lecture material (on time in and out of class). 2. Results of feedback/assessments from students regarding the lecture process. Punctuality. 2. Evaluation of student mentoring Scientific writings published in accredited journals. 2. Appear as a speaker at national level seminars.

RESULTS

According to (Sugiyono, 2019), descriptive statistical methods are statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations.

Table 2. Descriptive Statistics

	N	Range Theoretical	Range Actual	Mean Theoretical	Mean Actual	Std. Deviation
Accountant Competency (AC)	80	13 – 52	30 – 52	32.500	43.320	7.290
Accountant commitment (AC)	80	3 – 12	7 – 12	7.500	9.710	1.790
Accountant Ethics (AE)	80	5 – 20	10 – 20	12.500	16.120	3.010
Professionalism (P)	80	7 – 28	14 – 28	17.500	22.780	4.220
Accountability Accountant Educator (AAE)	80	6 – 24	12 – 24	15.000	19.720	3.090

Source: Questionnaire Data Processing Results (2022)

Descriptive statistical analysis in this study is intended to provide an overview of the average respondents' answers to questionnaire questions about accountant competence,

accountant commitment, professional ethics, professionalism and accountability of educator accountants. Based on Table 2, the theoretical range is an estimate of the minimum and maximum range values for the total answer scores for each variable. The actual range is the maximum and minimum value of the total score of the actual answers obtained after descriptive analysis. The results from table 2 show that the mean actual is higher than the mean theoretical on all variables indicating that the average level of accountant competence, accountant commitment, professional ethics, professionalism and accountability of educator accountants tends to be higher.

Outer Model

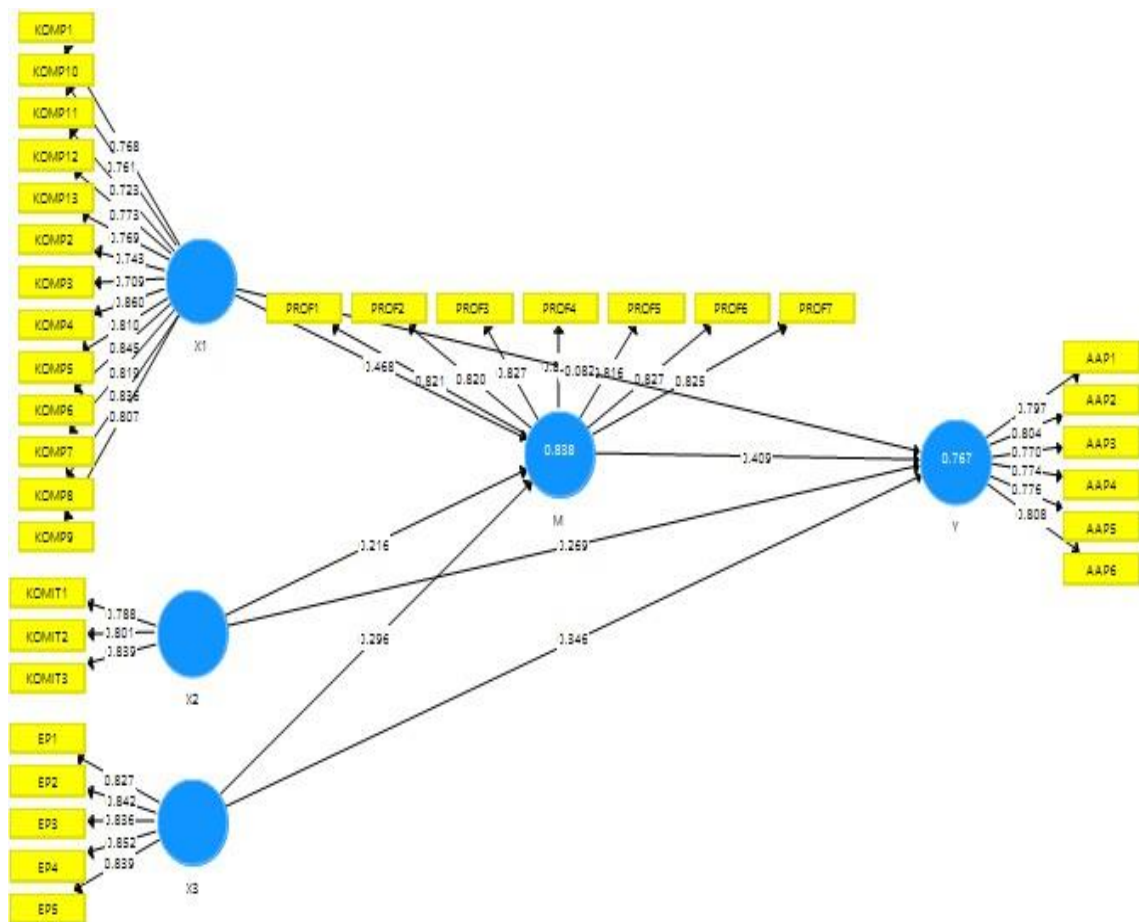


Figure 2. Outer Model
 Source: Processed Results of Questionnaire Data (2022)

Figure 2 Validity Test. Validity test using SmartPLS measurement there are two methods consisting of Convergent Validity and Discriminant Validity as follows: Validity Convergent. The measurement of the convergent validity value can be seen from the correlation between the indicator score and the construct score (loading factor) with the criteria for the loading factor value of each indicator greater than 0.700 can be said to be valid and the p-value if more than 0.050 is considered significant (Widianto and Aryanto 2018). Meanwhile, according to (Denziana and Yunggo, 2017) the correlation between

formative indicator scores and formative construct scores, for this case loading 0.500 to 0.600 is considered sufficient.

The following presents the results of the outer loading for each indicator owned by exogenous and endogenous variables obtained from the results of data processing using SmartPLS:

Table 3. Outer Loading

Variable	Item Code	Outer Loading	Desc.
Accountant Competence (AC)	comp 1	0.768	valid
	comp 2	0.743	valid
	comp 3	0.709	valid
	comp 4	0.860	valid
	comp 5	0.810	valid
	comp 6	0.845	valid
	comp 7	0.819	valid
	comp 8	0.836	valid
	comp 9	0.807	valid
	comp 10	0.761	valid
	comp 11	0.723	valid
	comp 12	0.773	valid
	comp 13	0.769	valid
Accountant Commitment (AC)	commit 1	0.788	valid
	commit 2	0.801	valid
	commit 3	0.839	valid
Accountant Ethics (AE)	AE 1	0.827	valid
	AE 2	0.842	valid
	AE 3	0.836	valid
	AE 4	0.852	valid
	AE 5	0.839	valid
Professionalism (P)	Prof 1	0.821	valid
	Prof 2	0.820	valid
	Prof 3	0.827	valid
	Prof 4	0.837	valid
	Prof 5	0.816	valid
	Prof 6	0.827	valid
	Prof 7	0.825	valid
Accountant Educator (AE)	AAE 1	0.797	valid
	AAE 2	0.804	valid
	AAE 3	0.770	valid
	AAE 4	0.774	valid
	AAE 5	0.776	valid
	AAE 6	0.808	valid

Source: Data Processing Results, 2022.

Table 3 The convergent validity of the measurement model using reflective indicators is assessed based on the loading factor of the indicators that measure the construct. In this study there are 5 constructs. From the results of the analysis output it can be seen that all

constructs produce a loading factor value more than 0.700 which means that all construct indicators are valid. The convergent validity of the measurement model using reflective indicators is assessed based on the loading factor of the indicators that measure the construct. In this study there are 5 constructs. From the results of the analysis output it can be seen that all constructs produce a loading factor value more than 0.700 which means that all construct indicators are valid. Based on the test results of the measurement model shown in the picture above, it can be explained as follows: (1) The Accountant Competent construct is measured using the indicators Comp 1, Comp 2, Comp 3, Comp 4, Comp 5, Comp 6, Comp 7, Comp 8, Comp 9, Comp 10, Comp 11, Comp 12 and Comp 13 which have factors loading above 0.700 (2) Accountant Commitment construct is measured by using the Commit 1, Commit 2, and Commit 3 indicators which have a loading factor above 0.700. (3) Construct of Professional Ethics is measured using indicators EP 1, EP 2, EP 3, EP 4, and EP 5 which has a loading factor above 0.700. (4) Professionalism construct is measured using indicators Prof 1, Prof 2, Prof 3, Prof 4, Prof 5, Prof 6 and Prof 7 which have a loading factor above 0.700. (5) The Accountability construct of Educator Accountants is measured using indicators AAP 1, AAP 2, AAP 3, AAP 4, AAP 5 and AAP 6 which have a loading factor above 0.700.

Discriminant Validity. According to (Vigim, 2019) discriminant validity is the magnitude of the loading value between aspects or components with aspects or components that are greater than the value of other aspects or components. This value can be seen by comparing the roots of the Average Variance Extracted (AVE), an aspect or component must be higher than the correlation between other aspects or components (Periantalo, 2017).

Discriminant validity can be done in two stages, namely comparing the results of cross loading and seeing the results of the AVE. In SmartPLS, the cross loading represented in the cross validation indicator can be said to be valid if the comparison result of the loading variable value is the largest than the other variables.

Table 4. Cross Loading

	CA	CEA	EOA	P	AAE
Comp 1	0.768	0.443	0.668	0.600	0.488
Comp 2	0.743	0.438	0.638	0.603	0.522
Comp 3	0.709	0.492	0.572	0.627	0.523
Comp 4	0.860	0.649	0.758	0.773	0.732
Comp 5	0.810	0.579	0.768	0.726	0.655
Comp 6	0.845	0.582	0.750	0.770	0.663
Comp 7	0.819	0.622	0.754	0.804	0.679
Comp 8	0.836	0.692	0.811	0.795	0.749
Comp 9	0.807	0.609	0.764	0.769	0.742
Comp 10	0.761	0.437	0.666	0.590	0.471
Comp 11	0.723	0.509	0.666	0.633	0.548
Comp 12	0.773	0.637	0.623	0.669	0.606
Comp 13	0.769	0.524	0.773	0.666	0.557
Commit 1	0.460	0.788	0.537	0.524	0.595
Commit 2	0.569	0.801	0.523	0.633	0.570
Commit 3	0.686	0.839	0.632	0.672	0.680

AE 1	0.729	0.505	0.827	0.699	0.606
AE 2	0.744	0.580	0.842	0.756	0.761
AE 3	0.782	0.635	0.836	0.763	0.698
AE 4	0.776	0.622	0.852	0.735	0.638
AE 5	0.762	0.587	0.839	0.694	0.707
Prof 1	0.706	0.633	0.653	0.821	0.652
Prof 2	0.746	0.624	0.717	0.820	0.691
Prof 3	0.756	0.590	0.715	0.827	0.698
Prof 4	0.720	0.649	0.722	0.837	0.724
Prof 5	0.730	0.584	0.709	0.816	0.631
Prof 6	0.720	0.637	0.728	0.827	0.749
Prof 7	0.760	0.652	0.775	0.825	0.701
AAE 1	0.729	0.623	0.703	0.739	0.797
AAE 2	0.638	0.551	0.644	0.685	0.804
AAE 3	0.511	0.510	0.554	0.550	0.770
AAE 4	0.529	0.577	0.582	0.648	0.774
AAE 5	0.575	0.679	0.613	0.656	0.776
AAE 6	0.709	0.649	0.740	0.678	0.808

Source: Processed Results of Questionnaire Data (2022)

Based on the table 4 cross loading above, it can be concluded that each indicator in a latent variable has differences with indicators in other variables, which is indicated by a higher loading score in the construct itself.

Table 5. Average Variance Extracted (AVE)

Average Variance Extracted (AVE)	
CA	0.680
CEA	0.620
EOA	0.655
P	0.704
AAE	0.622

Source: Processed Results of Questionnaire Data (2022)

Based on table 5, the results of the Average Variance Extracted (AVE) from this research variable are considered discriminantly valid because they are more than 0.500.

Reliability Test. According to (Ghozali and Latan, 2015), composite reliability is the part used to test the reliability value of indicators on a variable, a variable can be declared to meet composite reliability if it has a composite reliability value more than 0.600. Reliability test with composite reliability can be strengthened by using Cronbach's alpha value. A variable can be declared reliable or fulfills cronbach's alpha if it has a cronbach's alpha value more than 0.700 (Adhimah and Ekawati, 2020).

Composite reliability testing was carried out to prove the accuracy, consistency and accuracy of the instrument in measuring the construct. There are two ways to test the

construct so that it can be declared reliable, namely by looking at the Cronbach's alpha value and the compositereliability value of more than 0.700.

Table 6. Composite Realiability and Cronbach's Alpha

Construct	Composite Realiability	Cronbach's Alpha	Description
CA	0.937	0.922	Reliable
CEA	0.955	0.949	Reliable
EOA	0.851	0.738	Reliable
P	0.922	0.895	Reliable
AAE	0.908	0.878	Reliable

Source: Processed Results of Questionnaire Data (2022)

From the table 6, it can be seen that the results of the calculations on composite reliability and Cronbach's Alpha for all constructs have a value of more than 0.700. This shows that respondents are consistent in answering questions, so it can be concluded that all constructs have a good level of reliability.

Inner Model. After testing the outer model, the next step is to test the inner model. Inner model or structural model testing was conducted to see the relationship between the construct, significant value and Rsquare of the research model.

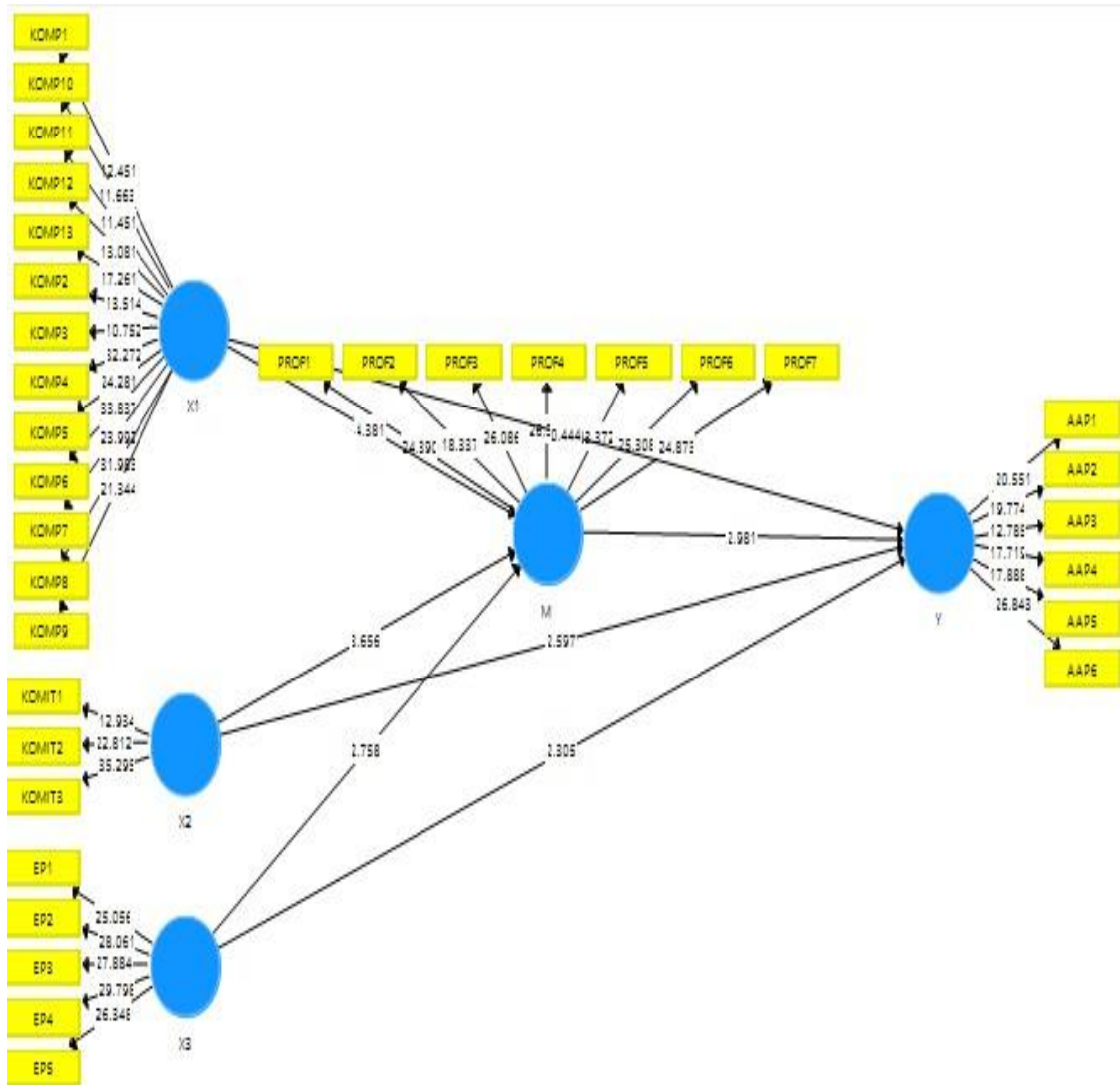


Figure 3. Inner Model
 Source: Processed Results of Questionnaire Data (2022).

The evaluation of the PLS structural model begins by looking at the R-square of each dependent latent variable. Table 6 is the result of R-square estimation using SmartPLS.

Table 7. Goodness of fit test results

Construct	R-Square
Professionalism (P)	0.838
Accountability Accountant Educator (AAE)	0.767

Source: Processed Results of Questionnaire Data (2022)

Based on table 7, it shows that the R-square value for the construct of Professionalism is 0.838 or 83.800 percent, which means it can be explained by the variables in this study, the remaining 16.200 percent is explained by other variables outside the research model.

Meanwhile, the construct of Educator Accountability is 0.767 or 76.700 percent, which means it can be explained by the variables in this study, the remaining 23.300 percent is explained by other variables outside the research model.

Hypothesis Testing. After testing the convergent validity, discriminant validity, and reliability, the next test is testing the hypothesis. The path coefficient value or the inner model shows the level of significance in hypothesis testing, the significance test is carried out using the Bootstrapping method (Hudin and Riana, 2016).

According to (Ghozali and Latan, 2015) hypothesis testing is done by looking at the magnitude of the T-statistics value using a significance level of 95 percent (α by 0.050). The T-table value with a significance level of 95 percent is 1.960. The limit for rejecting and accepting the proposed hypothesis refers to the value of 1.960. Where a hypothesis will be accepted if it has t-statistics greater than 1.960 and if it has t-statistics less than 1.960 then a hypothesis will be rejected (Kurniawan et al., 2018).

The following table 8 is a table of coefficients for each hypothetical path (Path Coefficients) and the T-Statistics values obtained from the results of the SmartPLS bootstrapping output:

Table 8. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Result
CA -> AAE	-0.082	-0.082	0.182	0.450	0.653	Rejected
CEA -> AAE	0.269	0.265	0.106	2.532	0.012	Accepted
EOA -> AAE	0.346	0.354	0.151	2.289	0.022	Accepted
CA -> P	0.468	0.479	0.108	4.348	0.000	Accepted
CEA -> P	0.216	0.204	0.056	3.831	0.000	Accepted
EOA -> P	0.296	0.297	0.107	2.774	0.006	Accepted

Source: Processed Results of Questionnaire Data (2022)

The Effect of Accountant Competence on Accountability of Educator Accountants based on table 8 explains that the influence of Accountant Competence on Accountability of Educators Accountants (T Statistics 0.450 more than T Table of 1.992) then H1 is rejected because it is in accordance with the direction of the hypothesis, the Effect of Accountant Competence on Accountability of Educator Accountants is negative indicated by the original sample value is -0.082. This means that the Accountant Competence has a negative and insignificant effect on the Accountability of Educator Accountants.

Table 9. Specific Indirect Effects

	Original Sample(O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Result
CA->P->AAE	0.191	0.196	0.082	2.341	0.020	Accepted
CEA ->P->AAE	0.088	0.081	0.032	2.798	0.005	Accepted
EOA->P-> AAE	0.121	0.120	0.059	2.034	0.042	Accepted

Source: Processed Results of Questionnaire Data (2022)

The Effect of Accountant Competence on Accountability Educator Accountant through Professionalism based on the table 9 explains that the influence of Accountant Competence on Accountability of Educator Accountants through Professionalism (T Statistics 2.341 more than T Table of 1.992) then H7 is accepted because it is in accordance with the direction of the hypothesis, the Effect of Accountant Competence on Accountability of Educator Accountants through Professionalism is positive, indicated by the original sample value of 0.191. This means that the Accountant Competence has a positive and significant effect on the Accountability of Educator Accountants through Professionalism.

The Effect of Professional Ethics on Accountability of Educator Accountants through Professionalism based on table 9 explains that the influence of Professional Ethics on Accountability of Educators Accountants through Professionalism (T Statistics 2.304 more than T Table of 1.992) then H9 is accepted because it is in accordance with the direction of the hypothesis, the Effect of Professional Ethics on Accountability of Educator Accountants through Professionalism is positive indicated by the original sample value of 0.121. This means that Professional Ethics has a positive and significant effect on the Accountability of Educator Accountants through Professionalism.

DISCUSSION

T Test Statistics of the indicators are analyzed using degrees of freedom or df (degree of freedom) with the formula: $df = n - k$. n is the number of observations (number of samples) and k is the number of variables (independent and dependent) (Hudin and Riana 2016). The number of observations in the study were 80 samples, while the number of variables studied were 5 variables. So that the results can be obtained df is 80 minus 5 equals 75. For the T-table value with a significance level of 5 percent using a two-way test and the 75th degree of freedom is 1.992.

The following is a discussion of each hypothesis test based on the test results summarized in table 9 Effect of Accountant Competence on Accountability of Educator Accountants based on table 9 explains that the influence of Competence of Accountants on Accountability of Educators Accountants (T Statistics 0.450 less than T Table of 1.992) then H1 is rejected because it is in accordance with the direction of the hypothesis, the Effect of Accountant Competence on Accountability of Educators Accountants is negative indicated by the original sample value of -0.082. This means that the Accountant Competence has a negative and insignificant effect on the Accountability of Educator Accountants.

The Effect of Accountant Commitment to Accountability of Educator Accountants based on table 8 explains that the effect of Accountant Commitment to Accountability of Educator Accountants (T Statistics 2.532 more than T Table of 1.992) then H2 is accepted because it is in accordance with the direction of the hypothesis, the Effect of Accountant Commitment on Accountability of Educator Accountants is positive indicated by the original sample value of 0.269. This means that the Accountant's Commitment has a positive and significant effect on the Accountability of Educator Accountants.

The Effect of Accountant Ethics on Accountability of Educator Accountants based on table 8 explains that the influence of Accountant Ethics on Accountability of Educator Accountants (T Statistics 2.289 more than T Table of 1.992) then H3 is accepted because it is in accordance with the direction of the hypothesis, the Effect of Accountant Ethics on

Accountability of Educator Accountants is positive indicated by the original sample value of 0.346. This means that Accountant Ethics has a positive and significant effect on the Accountability of Educator Accountants.

The Effect of Accountant Competence on Professionalism based on table 8 explains that the influence of Accountant Competence on Professionalism (T Statistics 4.348 more than T Table of 1.992) then H4 is accepted because it is in accordance with the direction of the hypothesis. 0.468. This means that Accountant Competence has a positive and significant effect on Professionalism.

The Effect of Accountant Commitment to Professionalism based on table 9 explains that the influence of Accountant Commitment to Professionalism (T Statistics 3.831 more than T Table of 1.992) then H5 is accepted because it is in accordance with the direction of the hypothesis, the Effect of Accountant Commitment to Professionalism is positive indicated by the original sample value of 0.216. This means that the commitment of the accountant has a positive and significant effect on professionalism.

The Effect of Accountant Ethics on Professionalism based on table 9 explains that the influence of Accountant Ethics on Professionalism (T Statistics 2.774 more than T Table of 1.992) then H6 is accepted because it is in accordance with the direction of the hypothesis, the influence of Accountant Ethics on Professionalism is positive indicated by the original sample value of 0.296. This means that Accountant Ethics has a positive and significant effect on Professionalism.

The Effect of Accountant Competence on Accountability of Educator Accountants through Professionalism based on table 8 explains that the influence of Accountant Competence on Accountability of Educator Accountants through Professionalism (T Statistics 2.341 more than T Table of 1.992) then H7 is accepted because it is in accordance with the direction of the hypothesis, Effect of Accountant Competence on Accountability Accountants Educators through professionalism is positive indicated by the original sample value of 0.191. This means that the Accountant Competence has a positive and significant effect on the Accountability of Educator Accountants through Professionalism.

The Effect of Accountant Commitment on Accountability of Educator Accountants through Professionalism based on table 8 explains that the effect of Accountant Commitment on Accountability of Educator Accountants through Professionalism (T Statistics 2.798 more than T Table of 1.992) then H8 is accepted because it is in accordance with the direction of the hypothesis, Effect of Accountant Commitment on Accountability of Educator Accountants through Professionalism is positive indicated by the original sample value of 0.088. This means that the Accountant's Commitment has a positive and significant effect on the Accountability of Educator Accountants through Professionalism.

The Effect of Accountant Ethics on Accountability of Educator Accountants through Professionalism based on table 8 explains that the effect of Accountant Ethics on Accountability of Educators Accountants through Professionalism (T Statistics 2,034 more than T Table of 1,992) then H9 is accepted because it is in accordance with the direction of the hypothesis, the Effect of Accountant Ethics on Accountability Accountants Educators through professionalism is positive indicated by the original sample value of 0.121. This means that the Accountant Ethics has a positive and significant effect on the Accountability of Educator Accountants through Professionalism.

CONCLUSION

Based on the results of the analysis, hypothesis testing and interpretation of the results in the previous sections, conclusions can be drawn from this study as follows:

The Accountant Competence Variable has no effect on the Accountability of Educator Accountants. The competence of educator accountants is not only required in teaching but also educator accountants in the field of research, service and required to follow related updates regarding the development of accounting science, so that the abilities and knowledge of educator accountants have increased to assist in fulfilling obligations as educator accountants. The concept and its limitations may not be fully understood by the lecturers who are responsible for carrying out their duties as educators.

The Accountant Commitment variable has a positive effect on the Accountability of Educator Accountants. When the Accountant's Commitment increases, the Accountability of Educator Accountants also increases. This shows the meaning that an educator accountant who has loyalty to his organization tends to be satisfied in his work.

The Accountant Ethics variable has a positive effect on the Accountability of Educator Accountants. This shows the meaning of the clearer understanding of accountant ethics to support the implementation of the teaching and learning process in the Accounting Study Program, the more achievement of performance accountability will be.

The Accountant Competence Variable has a positive effect on Professionalism. This shows the meaning of competence as a person's expertise to complete a job well and professionalism is a series of skills that require to do work as efficiently as possible so as to produce maximum results.

Accountant Commitment variable has a positive effect on Professionalism. This shows the meaning that the educator accountant can carry out his role or obligation as an educator oriented to produce professional graduates in the accounting field, with the commitment of the educator accountant, it can be interpreted that the educator accountant feels responsible for his students to create prospective graduates who professional. This positive relationship shows that the commitment to improve the professionalism of an Educator Accountant is not due to personal interests.

The Accountant Ethics variable has a positive effect on Professionalism. This shows the meaning of Educator Accountants having complied with ethics with the standards that have been set in carrying out their professional duties and supported by the strategic role of institutional leaders in building and providing understanding and institutionalizing the principles of professional ethics as a code of conduct and how to create conditions so that each element of the community academics clearly understand the ethics of accountants and are highly committed to implementing it as a form of awareness of morality as educators.

Professionalism variable can positively mediate the influence of Accountant Competence on Accountability. This shows that the analysis of the results of direct and indirect relationships can be concluded that Professionalism has a full mediation role, meaning that there is an important Professionalism, so that Accountant Competence can affect the Accountability of Educator Accountants.

Professionalism variable can positively mediate the effect of Accountant Commitment to Accountability. This shows that the analysis of the results of direct and indirect relationships can be concluded that Professionalism has a partial mediation role, meaning that either direct or indirect relationships encourage commitment to obtain Educator

Accountability Accountability.

Professionalism variable can positively mediate the influence of Accountant Ethics on Accountability. This shows that the analysis of the results of direct and indirect relationships can be concluded that Professionalism has a partial mediation role, meaning that both direct and indirect relationships encourage Accountant Ethics to obtain Educator Accountability Accountability.

Limitaions. The results of this study can only be used as an analysis of the research object which is limited to the accounting profession educator who has an Akt or AK degree at the DKI Jakarta Higher Education, thus allowing for differences in results and conclusions if carried out for differentobjects and professions.

Suggestions. Based on the conclusions that have been explained, the following suggestions are included: For Educator Accountants Suggestions for Educating Accountants in DKI Jakarta are expected to be more able to spur or improve the competence of accountants with a positive attitude towards the tasks carried out by carrying out their functions and positions through the practice methods of pedagogic competence, professional competence, personality competence, social competence and certified competence.

All components of the academic community in educational institutions can understand their respective duties and authorities, so that duties and responsibilities can be carried out in accordance with applicable rules and regulations, and no parties feel disadvantaged, through socialization and application of rules, standards and regulations. a more real and effective education policy.

For The Next Resercher Further researchers are advised not only to distribute questionnaires but also by other methodssuch as interviews so that the data obtained is more concrete and can explain beyond the questions on the questionnaire which may be less broad and describe the actual situation.

Further researchers are advised to expand the research population, the research population isnot only taken from accounting lecturers who have Akt or AK degrees in the DKI Jakarta area, it may be developed for all accounting lecturers who teach throughout Indonesia and increase the number of samples studied.

Further researchers are advised to measure Accountant Competence and Commitment not only from lecturers but using 3rd party sources such as students, for example, questionnaires can also be filled out by students.

It can be used as a reference for further research on educational accountability in the non- academic (financial) accountability domain.

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