THE APPLICATION OF ATTRACTIVENESS, COMPETENCY, RESPONSIBILITY, AND EMPATHY IN IMPROVING THE ACCOUNTING DEPARTMENT STUDENTS’ EXISTENCE EFFECT

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ABSTRACT
This research aims at investigating the application of the factors in improving the existence effect of students of Accounting Department at Economics Faculty, Unissula. The population in this research is all undergraduate (S1) and associate (D3) degree students of Accounting Department at Economics Faculty, Unissula. Meanwhile, the sample used in this research amounts to 169 respondents who are undergraduate (S1) and associate (D3) degree students of Accounting Department at Economics Faculty, Unissula taking such courses as Management Information System, IT Literacy, and Financial Statements Analysis. The hypotheses are tested using analysis of multiple linear regression from SPSS program. Based on the results of hypothesis testing, it can then be concluded that the existence effect of students of Accounting Department, at both undergraduate (S1) and associate (D3) degrees are significantly influenced by such factors as attractiveness, competency, and empathy.

Keywords: Attractiveness, Competency, Responsibility, Empathy, and Existence Effect.

INTRODUCTION
In the era of ASEAN Economic Community (AEC), the competition in labor market is increasing due to the freedom given to expert and professional manpower from other countries to work in our country. These foreign expert and professional workers will join the competition for jobs in Indonesia. Therefore, in the face of ASEAN Economic Community (AEC), colleges are confronted with a challenge to be able to generate highly competitive students. Students should have skills, both hard skill and soft skill, in order to have themselves prepared to enter the professional world and, later on, be competitive against those students graduating from foreign countries.

The development of college students’ ability begins with the teaching and learning method applied by lecturers. The concept of education should never be reduced to merely a form of measuring transfer of knowledge; rather it should be widened to include the formation of skills and basic attitudes, such as criticality, creativity and openness to innovation and various invention (Mutmainah, 2008). Mutmainah (2008) explains that lecturers are demanded to not

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just play the role of knowledge transferor, rather they should also play the role of agent of enlightenment. Thus, lecturers should possess the required competences to allow them to deliver materials clearly as well as to apply what they teach in reality to their students. Competence is an ability any educator should possess in order to achieve the desired teaching and learning goals, i.e. enabling students to apply the materials they have learned into practice. This statement is in line with the research conducted by Mudayati (2008) which finds that well-mastered lecture materials by lecturers can improve students’ grade point average. In addition to this competence, responsibility, empathy to students, and attractive teaching and learning method should also be possessed by a lecturer in order for him to be able to generate students with existence effect of the teaching and learning process. Existence effect is a state where students feel motivated to learn, capable of implementing the learning materials, and capable of thinking logically and behaving well.

Lecturer’s responsibility is not just about his presence to teach, rather they are responsible for matching the materials they deliver to the learning contract, until students can master and apply the materials in practice. In order to achieve all these objectives, An attractive teaching and learning method is highly recommended, i.e. capable of presenting the materials in an interesting, interactive, clear, and understandable way.

Accounting Department is one of most-popular departments for student candidates. Each year, there has always been an increase in the number of new student candidates in Accounting Department. Additionally, job vacancy for graduates of Accounting Department is available at relatively high number. It ranges from accounting staff, internal auditor, external auditor, financial department staff, tax consultant, and other jobs related to Accounting. Thus, graduates of Accounting Department should be able to and capable of mastering all materials they have learned during their study. They should also be able to apply these materials at work, so that they will be highly competitive. Nevertheless, it all cannot be separated from the lecturer’s intervention as knowledge transferor and agent of enlightenment, since they will eventually be the one to generate high quality graduates.

Even though attractive teaching and learning method has long been introduced, many lecturers keep on using the traditional style teaching and learning method, namely lecturing method. In this method, lecturers are deemed as the only source of knowledge and play a central role in their teaching and learning processes. This traditional style teaching and learning method can result in the low teaching and learning effectiveness, leading to the low material understanding by students. This triggers the less capability that students have in implementing the learning materials in real life. Therefore, traditional teaching and learning method has not been able to hone student’s analytical ability, sensitivity towards problem, problem-solving skill and their ability to evaluate problems holistically (Mutmainah, 2008).

In relation to this problem, it is necessary to conduct this research for some reasons. Firstly, this research will measure the extent of lecturer’s competence, teaching and learning method attractiveness, responsibility, and empathy to students to make their classroom teaching and learning process non-monotoneous and active. Secondly, this research will prove that in teaching and learning process it is necessary to use real case to help students implement what
they have learned into practice. Thirdly, this research will explain that the delivery of materials during teaching and learning process should be clear, and understandable and conceivable to students. This research aims at analyzing and obtaining empirical evidences that lecturers’ competency, responsibility, empathy, and attractive teaching and learning method influence Accounting and Management Department students’ existence effect.

LITERATURE REVIEW

The Influence of Attractiveness on Existence Effect
Attractiveness (physical appeal) refers to oneself who is deemed as attractive to be seen in relation to the concept of certain group with physical appeal. Shimp (2007), suggests that when the voter finds something they like in someone, then persuasion works through identification. It means through identification, students will adopt the lecturer’s behavior, attitude or preference when they teach in the class. Any lecturer with attractiveness in classroom, such as interesting and fun teaching method, would make students motivated to learn, highly interested to attend the lecture, and capable of applying the knowledge they have learned in real life. Based on the explanation above, the hypothesis to be tested in this research is:

H1: Attractiveness has positive influence on existence effect.

The Influence of Competency on Existence Effect
Competency is a characteristic which underlies an individual with excellent performance in their job (Spencer and Spencer, 2008). Schaltz (1970) states that knowledge influences individual work ethos. Hence, lecturer’s initial knowledge has strong contribution to students’ achievement. When the lecturer has powerful capability and masters all materials they have to teach in their teaching and learning process, it will help students to understand and master these materials better. However, students should also be active during the teaching and learning process, like actively asking questions, responding to the materials being taught, and answering the questions asked by their lecturer. Lecturer is not the only center of science and knowledge, therefore it is expected that students can also learn the learning materials from other sources.

The competency that a lecturer has can lead to students’ possession of better knowledge on the learning materials and the objectives to be achieved in the teaching and learning process, thus it will strongly influences the learning outcome. Based on the explanation above, the hypothesis to be tested in this research is:

H2: Competency has positive influence on existence effect.

The Influence of Responsibility on Existence Effect
Responsibility is human awareness of their behavior or action, either the deliberate or indeliberate one. Responsibility can also be defined as the embodiment of human awareness of their responsibility. Every worker has their own responsibility for their job, likewise with lecturers. Lecturers assume many responsibilities in their job. According to the regulation of
Directorate General of Higher Education or Dikti, lecturers have responsibility for Tri Dharma (Three Pillars) of Higher Education, namely teaching, research, and social service. The University of Birmingham (2010) in “Lecturer in Urban Planning and Resilience”, suggests that one of a lecturer’s responsibilities is to teach or to hold a teaching and learning process at all levels and study programs existing in the university, both undergraduate and graduate degrees. In addition, lecturers should plan and evaluate their own teaching approach to figure out the strengths and weaknesses of the teaching and learning activities they have done. Next, lecturers who perform their responsibility for teaching and learning process can lead their students to implement the materials they have learned during their study in the professional world they are about to live in, and the lecturers themselves know the strengths and weaknesses of the teaching and learning activities they have held. Based on the explanation above, the hypothesis to be tested in this research is:

**H3**: Responsibility has positive influence on existence effect.

**The Influence of Empathy on Existence Effect**

Empathy is doing something to others, using others’ way of thinking, using these others’ way of thinking, what these others think as pleasant and right. According to Ubaydillah (2005), empathy is the ability in diving into other’s feeling without having to get sunked in it. During the classroom teaching and learning process, students have their own uniqueness coming from their respective nature and feelings. Therefore, lecturers should be able to dive into and understand these students’ feelings.

Callake and Clack (1988) suggest that student’s motivation plays a very determining role in student’s success to reach the optimum learning outcome. Thus, it is necessary for lecturers to awaken student’s motivation by creating a conducive atmosphere through two-way communication and using the appropriate teaching and learning method as well as supported by the profound mastery of materials to be taught. Thereby, teaching and learning process will be attractive, students will be enthusiastic and these will eventually contribute to the improved students’ learning achievement.

**H4**: Empathy has significant influence on existence effect.

**RESEARCH METHOD**

**Research Design**

The population in this research is bachelor (S1) and associate (D3) students of Accounting Department at Economics Faculty of Unissula, which amounts to 413 students from classes 2013 to 2015. The sample used in this research is taken using purposive sampling technique. The students sampled in this research are those attending such courses as Management Information System, IT Literacy, and Financial Statements Analysis since these courses require better understanding of their materials and real-life case sample. The next requirement for these students to be sampled is that they should have completed their study plan card (KRS), since they should be registered as active students in their study and attending the classroom teaching and learning process. Finally, the total number of students obtained is 175 students.
Attractiveness is the lecturer’s appeal in the teaching and learning process which enable students to be motivated to learn. The measurement of attractiveness variable uses four question items. The response choice for these items is based on 10-point Likert scale, i.e. starting from 1 (strongly disagree) to 10 (strongly agree). When the attractiveness variable shows the 10 point, it indicates that the lecturer’s attractiveness in their classroom teaching and learning process is high.

Competency is a lecturer’s individual ability related to their profession as educators. The measurement of competency variable uses three question items. The response choice for these items is based on 10-point Likert scale, i.e. starting from 1 (strongly disagree) to 10 (strongly agree). When the competency variable shows the 10 point, it indicates that the lecturer’s competency level about the materials in classroom teaching and learning is high.

Responsibility is the lecturer’s feeling towards their responsibility to manage the education and teaching in the classroom. The measurement of variable uses two question items. The response choice for these items is based on 10-point Likert scale, i.e. starting from 1 (strongly disagree) to 10 (strongly agree). When the responsibility variable shows the 10 point, it indicates that the lecturer’s responsibility level in their classroom teaching and learning process is high.

Empathy is the lecturer’s ability to dive into and understand what their students feel in their teaching and learning process. The measurement of empathy variable uses four question items. The response choice for these items is based on 10-point Likert scale, i.e. starting from 1 (strongly disagree) to 10 (strongly agree). When the empathy variable shows the 10 point, it indicates that the lecturer’s empathy during their classroom teaching and learning process is high.

Existence effect is a state where students feel motivated to learn and they think that they can implement the learning materials and think logically and behave well. The measurement of existence effect variable uses four question items. The response choice for these items is based on 10-point Likert scale, i.e. starting from 1 (strongly disagree) to 10 (strongly agree). When the existence effect variable shows the 10 point, it indicates that the lecturer’s existence effect during their classroom teaching and learning process is high.

<table>
<thead>
<tr>
<th>NO</th>
<th>VARIABLE</th>
<th>ODV</th>
<th>INDICATOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Attractiveness</td>
<td>Lecturer’s attractiveness in teaching and learning process which can make students motivated to learn.</td>
<td>Lecturer presents the learning materials in an attractive manner. Lecturer presents the learning materials by interacting with students. Lecturer presents the learning materials in a clear and understandable way. Lecturer uses various styles and methods to present their learning materials.</td>
</tr>
<tr>
<td>2.</td>
<td>Competency</td>
<td>A lecturer’s individual ability related to his/her profession as an educator.</td>
<td>Lecturer relates his/her learning materials to his/her real-life example. Lecturer relates his/her learning materials to Islamic value input.</td>
</tr>
</tbody>
</table>
3. Responsibility
Lecturer’s sense of responsibility towards the implementation of his/her classroom teaching and learning process.
Lecturer masters the learning materials/is knowledgeable in the field he/she is teaching
Lecturer plans well his/her teaching and learning activities
Lecturer is responsible in teaching the learning materials completely

4. Empathy
Lecturer’s ability to dive into and understand students’ feeling in his/her teaching and learning process.
Lecturer has the spirit and takes a liking to teaching
Lecturer appreciates students
Lecturer manage to make the teaching and learning atmosphere enjoyable
Lecturer is concerned with students’ understanding of the learning materials

5. Existence effect
A state where students feel motivated to learn and think they can implement the learning materials and think logically and behave well.
Students can implement the learning materials they have been taught by the lecturer
Students are inspired to improve their motivation to learn
Students are inspired to think logically, have better attitude and behavior
Students choose the lecturer as their favorite lecturer in teaching and learning process

Data Collection Method
The data are collected using survey method. The data for this research are primary ones, i.e. using questionnaire handed out to undergraduate (S1) and associate (D3) degree students of Accounting Department. The questionnaire is distributed to those students who have completed their KRS and take such courses as Management Information System, IT Literacy, and Financial Statement Analysis. In order for the questionnaire delivered to respondents to be more effectively distributed, the distribution is done at the help of administrative crew and it will be recollected by them immediately after students complete the questionnaire.

Description of Variable
The description of variable is meant to analyze the data based on the results obtained from the respondents’ answers to each variable measuring indicator. The descriptions regarding the research variables are presented in the form of descriptive statistical table in table 2. Presented in this table are the variable descriptions based on respondents' answers to the construct indicators used in the hypothesis testing consisting of 17 research indicators.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Theoretical Range</th>
<th>Theoretical Mean</th>
<th>Empiric Mean Question</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attractiveness</td>
<td>4-40</td>
<td>22</td>
<td>6-36</td>
<td>27.17</td>
</tr>
<tr>
<td>Competency</td>
<td>3-30</td>
<td>16.5</td>
<td>5-29</td>
<td>20.92</td>
</tr>
<tr>
<td>Responsibility</td>
<td>2-20</td>
<td>11</td>
<td>2-20</td>
<td>14.64</td>
</tr>
<tr>
<td>Empathy</td>
<td>4-40</td>
<td>22</td>
<td>6-38</td>
<td>27.91</td>
</tr>
<tr>
<td>Existence effect</td>
<td>4-40</td>
<td>22</td>
<td>6-36</td>
<td>26.38</td>
</tr>
</tbody>
</table>
Based on the data above, it is shown that the attractiveness, competency, responsibility, empathy, and existence effect variables have greater empirical means than their theoretical means. This indicates that students rate highly the attractiveness, competency, responsibility, empathy, and existence effect values owned by lecturers during their classroom teaching and learning.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Standardized Coefficient Beta</th>
<th>t-statistic</th>
<th>p-value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attractiveness</td>
<td>0.345</td>
<td>4.804</td>
<td>0.000</td>
<td>Significant</td>
</tr>
<tr>
<td>Competency</td>
<td>0.157</td>
<td>2.270</td>
<td>0.025</td>
<td>Significant</td>
</tr>
<tr>
<td>Responsibility</td>
<td>0.013</td>
<td>0.203</td>
<td>0.839</td>
<td>Insignificant</td>
</tr>
<tr>
<td>Empathy</td>
<td>0.417</td>
<td>5.484</td>
<td>0.000</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Hypothesis 1 says that attractiveness has positive influence on existence effect. The result of test to estimation parameter (standardized regression weight) between attractiveness and existence effect shows positive relationship at 0.345 with t statistic value amounting to 4.804, and p-value amounting to 0.000 which is below the significant value of 0.05. Thus, hypothesis 1 which says that attractiveness has positive influence on existence effect is confirmed since it is significant.

Hypothesis 2 says that competency has positive influence on existence effect. The result of test to estimation parameter (standardized regression weight) between competency and existence effect shows positive relationship at 0.157 with t statistic value amounting to 2.270, and p-value amounting to 0.025 which is below the significant value of 0.05. Therefore, hypothesis 2 which says that competency has positive influence on existence effect is confirmed since it is significant.

Hypothesis 3 says that responsibility has positive influence on existence effect. The result of test to estimation parameter (standardized regression weight) between responsibility and existence effect shows positive relationship at 0.013 with t statistic value amounting to 0.203, and p-value amounting to 0.839 which is above the significant value of 0.05. Hence, hypothesis 3 which says that responsibility has positive influence on existence effect is rejected since it is insignificant.

Hypothesis 4 says that empathy has positive influence on existence effect. The result of test to estimation parameter (standardized regression weight) between empathy and existence effect shows positive relationship at 0.417 with t statistic value amounting to 5.484, and p-value amounting to 0.000 which is below the significant value of 0.05. Thus, hypothesis 4 which says that empathy has positive influence on existence effect is confirmed since it is significant.

**DISCUSSION**

**The Influence of Attractiveness on Existence Effect**

The result of testing of hypothesis 1 indicates that the C.R value is 0.345 with t statistic value amounting to 4.804, and p-value amounting to 0.000 which is below the significant value of 0.05. The positive C.R value indicates that attractiveness has positive influence on existence
effect. The confirmation of this hypothesis is also supported by the empirical data of respondents’ answers. Based on the descriptive statistic data of respondents’ answers, the respondents’ mean answers in the attractiveness construct is 27.17 which is higher than its theoretical mean at 22, meaning that students think that lecturers teach the Accounting materials in an attractive way during their classroom teaching and learning process. For the existence effect construct, the respondents’ mean answers in this construct is 26.38, which is greater than its theoretical mean at 22. It indicates that the higher the attractiveness of lecturer’s teaching during their teaching and learning process the higher the existence effect that the Accounting students will have. This is because any lecturer who presents their teaching in an attractive and less boring way will eventually make students happy and motivated to learn. Furthermore, students will find it easier to apply the materials they have learned during the teaching and learning process into practice.

The result of this research is consistent with that of research conducted by Nabawi (2010) which finds that any lecturer using attractive methods in their teaching method will successfully create a pleasant learning atmosphere and help students absorb the lessons better.

The Influence of Competency on Existence Effect
The result of testing of hypothesis 2 indicates that the C.R value is 0.157 with t statistic value amounting to 2.270, and p-value amounting to 0.025 which is below the significant value of 0.05. The positive C.R value indicates that competency has positive influence on existence effect. The confirmation of this hypothesis is also supported by the empirical data of respondents’ answers. Based on the descriptive statistic data of respondents’ answers, the respondents’ mean answers in the competency construct is 20.92 which is higher than its theoretical mean at 16.5, meaning that students think that lecturers have the competency in the Accounting learning materials in their classroom teaching and learning process. For existence effect construct, the respondents’ mean answers in the said construct is 26.38 which is greater than its theoretical mean at 22. It indicates that the higher the lecturer’s competency during their teaching and learning process the higher the existence effect that the Accounting students will have. This is because any lecturer with competency, be it the hardskill and softskill in their Accounting material teaching will make it easier for their students to understand the materials and enable their students to have relatively much knowledge on both the materials and case samples related to the materials. Moreover, the lecturer’s high competency will also make it easier for their students to apply the materials they have learned in real-life.

The result of this research is consistent with that of research conducted by Spencer and Spencer (2008) which finds that any individual with competency will eventually have excellent performance and give good impact to the organization.
The Influence of Responsibility on Existence Effect
The result of testing of hypothesis 3 indicates that the C.R value is 0.013 with t statistic value amounting to 0.203, and p-value amounting to 0.839 which is above the significant value of 0.05. The positive C.R value indicates that responsibility has positive influence on existence effect. However, the probability value of 0.839 is above the significant value of 0.05, thus hypothesis 3 is rejected since it is insignificant. The level of responsibility applied by lecturers fail to make the students more motivated during the teaching and learning activities. In accordance with Dikti’s regulation, lecturers are required to fulfill the Tri Dharma of Higher Education which consists of teaching, research, and service. Sometimes, lecturers’ research is presented in other cities, or even other countries. This is what makes students think that their lecturers are less responsible for their teaching since the presentation leads to the vacant teaching period or make-up class. In addition, the lecturer activities at faculty or university level such as meeting has also caused some disruption to their teaching activity, forcing them to hold a make-up class. Furthermore, students feel discouraged to learn and receive the learning materials from their lecturers.

The Influence of Empathy on Existence Effect
The result of testing of hypothesis 2 indicates that the C.R value is 0.417 with t statistic value amounting to 5.484, and p-value amounting to 0.000 which is below the significant value of 0.05. The positive C.R value indicates that empathy has positive influence on existence effect. The confirmation of this hypothesis is also supported by the empirical data of respondents’ answers. Based on the descriptive statistic data of respondents’ answers, the respondents’ mean answers in the construct empathy is 27.91 which is higher than its theoretical mean at 22, meaning that students think that their lecturers have high empathy to them during the classroom teaching and learning process. For the existence effect construct, the respondents’ mean answers in the said construct is 26.38, which is greater than its theoretical mean at 22. It indicates that the higher the lecturer’s empathy during their saat teaching and learning process, the higher the existence effect that the Accounting students will have. This is because any lecturer with empathy to their students in their teaching and learning process, as shown in their understanding of the condition and atmosphere of learning and the students themselves, will lead to the convenience and happiness that the students feel in learning and being taught by their lecturers with high empathy. The convenience that the students feel during the teaching and learning process can help students in absorbing the knowledge and materials from their lecturer. Thereby, students can obtain the maximum results from their learning activities in the classroom, and surely they will be able to apply the materials in real-life situation.

The result of this research is consistent with that of research conducted by Callake and Clack (1988) which finds that students motivation plays a highly determinant role in students’ success to reach an optimal learning outcome. Given this fact, lecturers need to awaken student’s motivation by creating conducive atmosphere for students to learn by building two-way community and using the right teaching and learning method and supported by their sound mastery of the materials to be taught.
CONCLUSION, LIMITATION, AND SUGGESTIONS

Conclusion
The higher the attractiveness of lecturer’s teaching during their teaching and learning process, the higher the existence effect that the Accounting students will have to the learning process and the materials delivered by their lecturer. Any lecturer who presents their teaching in an attractive and less boring way will make students happy to be in the classroom and make it easier for students to learn the materials, and finally the materials will be applied in the real-life cases.
The higher the lecturer’s competency about his/her learning materials, the higher the existence effect that the Accounting students will have about the materials delivered by their lecturer. The lecturer’s profound ability in mastering the materials will allow students to obtain much knowledge, and it will turn them into happy and motivated students to learn Accounting.
It is found that the lecturer’s responsibility fails to make students motivated to learn. Students think that their lecturers are less responsible for their teaching duty. The blame cannot entirely be addressed to the lecturers since they sometimes have to perform their duties beyond teaching and learning process, such as presenting their research in other cities or attending a meeting held by their faculty or university.
Finally, the higher the lecturer’s empathy about the atmosphere, condition, and students’ feeling during their teaching and learning process, the higher the existence effect that the Accounting students will have about the teaching and learning activities. Students feel comfortable and happy about the lecturer who is in control of the condition, atmosphere, and students’ feeling. Furthermore, students will find it easier to understand the materials delivered by their lecturer.

Limitation
The response rate size sampled in this research is small. Additionally, some questionnaires are left untouched and incomplete. This is because the students who are the object of this research have not known how to complete questionnaire correctly, even though the guideline to complete it has been given. The lack in number of research objects sampled in this research since it limits only to 3 courses, namely Management Information System, IT Literacy, and Financial Statements Analysis.

Suggestion
Further research is expected to add more research objects, i.e. all courses offered to undergraduate (S1) and associate (D3) degrees of Accounting Department to better represent the Accounting students’ existence effect on the learning activities in the classroom. The next study is also expected to add more research variables which may influence the existence effect in the Accounting students during their classroom teaching and learning process.
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