BIOGRAPHICAL RESEARCH AND PUBLIC SECTOR ACCOUNTING LECTURERS

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Abstract

Purpose of Study: This research aims to understand the self learning process among accounting lecturers in mastering public sector accounting.

Methodology: The present study has been carried out a qualitative approach within the interpretive paradigm using biographical research. By employing thematic analysis, it was scrutinized 41 curriculum vitae of accounting lecturers. It focussed on education background, work experience, training, and publication related to public sector knowledge.

Main Findings: This research showed that the mastery of public sector accounting is learned by the formal and non-formal education, teaching activities and community services. Ontologically, this study is built on a belief that based on Bloom’s learning theory the effort of accounting educator could explain as lifelong learning in improving their cognitive, affective and psychomotoric ability.

Implications/Applications: Efforts public sector accounting faculty to master public sector accounting mapped to cognitive, affective and psychomotoric. Strengthening the cognitive aspect is done through formal and non formal education. Some lecturers who do not gain knowledge of public sector accounting from formal education to look through non-formal education in a variety of training activities, workshops and seminars. Basic self learning theory and assumptions andragogy as adult learners who are motivated internally reinforce this fact.

Keywords: Self Learning Process, Public Sector Accounting, Biographical Research

INTRODUCTION

This study aims to improve the quality of accounting education, especially in the realm of public sector accounting. The quality of accounting education needs to be improved through a variety of research related to teaching and learning, faculty performance, student achievement and management of education itself (Engstrom, 1979; Williams, 1988)

Triggered by the development of financial management reform in Indonesia in the early 2000s the Indonesian government began to abandon traditional accounting with its cash basis and introducing modern accounting to accrual basis (Harun and Robinson, 2010). Indonesian government change the national accounting system from cash to accrual method to be more accountable and transparent as part of the starting point for political reform in the beginning of 2000 (Palupi and Noegroho, 2014) Unfortunately, the accounting profession and academia have little role in the reform of government accounting (Marwata and Alam, 2006).

The absence of curriculum, books, teaching accounting literature causes becomes a motivation for teachers who are interested in studying the accounting sector to come together in Indonesia Public Sector Accounting Forum (FDASP) seeking solutions. The business operation is an absolute studied in accounting. Different characteristics in public sector organizations and businesses to make the adoption of accounting in the public sector for accounting faculty are not easy. Studies in America (Gillard, 2006) in Australia (Sciulli and Sims, 2008) and Africa, specifically Ghana (Krah and Aweh, 2013) found it difficult to develop public sector accounting due to the lack of lecturers who are experts in the public sector. On the other hand, among accounting faculty itself, there is resistance to accept the public sector accounting as part of the accounting science itself. As in New Zealand, the attention of education on the topic of the public sector is also lacking (Cordery, 2010).
Nowadays, inevitably forcing accounting education in universities is also shifting. Accounting lecturer who studies public sector increased. Correspondingly the more universities that offer a concentration of public sector accounting. In Indonesia, it was initiated by the University of GadjahMada, who offers as one concentration in the master program in 1999 which in 2012 has grown to 12 courses that offer relevant concentrations of public sector accounting (Yuhertiana, 2010).

This research was conducted with a self-learning spirit (Dweck, 1999; Mok and Cheng, 2001) It is a willingness to change self by benchmarking others experience. Related the era of “knowledge age” (Howieson, 2003; Parker, 2005) states that the accountant in this era should develop its intellectual capital through lifelong learning. It will need to boost the ability in respond changes in the future.

This research aimed to understand the learning process of accounting educator in mastering public sector accounting by answering research questions: how and why accounting educators studying public sector accounting. Education history. Biographical research used by analysis lecturers curriculum vitae. In this document, there are useful information about people life history (Cañibano and Bozeman, 2009); Benchmarking is done using a curriculum vitae document (Gaughan and Bozeman, 2002) in the process, a person struggles to learn, because of this document contained a variety of individual achievements in the history of his life in learning, education and experience.

LITERATURE REVIEW

Accounting education research has increased lately (Williams, 1988; Booth et al., 1999; Hoque, 2002; Howieson, 2003; Diamond, 2005; Miller, 2006; Miswaty, 2015). It was exploring students experience, the curriculum especially in accounting management and finance area.

However, the research on public sector accounting education is still rarely performed (Sciulli and Sims, 2008) The fall in the new order of government in 1998 followed by demands for reform in all fields of government services, including demands for transparency and good financial management. Countries impact also on the demands of the curriculum reform of government accounting, later known as the public sector accounting (Halim, 2009). This is understandable because the college is known as a provider of knowledge inevitably also has to follow developments in the practical realm. (Sciulli and Sims, 2008) in his research on public sector accounting curriculum in Australia found only a few public sector accounting content is absorbed in accounting education curriculum in college, even Australia itself is known to have zeal in reforming the government and has been proven to work. In America, (Gillard, 2006) also found the same thing that teaching public sector accounting has not received the attention despite the interest of students to participate in public sector accounting classes has increased. The same conditions occurred in Africa, especially Ghana (Aveh et al., 2013). In Indonesia, (Halim, 2009) stated in the national curriculum of accounting, focuses on organizations, business and education and teaching accounting for public organizations such as government "only" inserted as a subject as much as 3 credits, from about 140 late credits to be a degree in accounting. Even the contents of this course syllabus is discussed of how the accounting of government in the United States known for its "fund accounting" and also discussed on how accounting implemented in Indonesia Government. It indicates less attention on public sector accounting.

Some studies found that human resources in the government lacked competence in accounting and financial management of the State (Brignall and Modell, 2000; Lilian, 2004; Pynes, 2008; Adhikari and Mellemvik, 2011) College is considered not set up a public sector accounting curriculum. Recognizing the importance of standardization of public sector accounting curriculum that is needed to assess the quality of accounting education in Indonesia, several Universities has made changes in the curriculum. Halim (2009) criticized this case that resulted in not a few professors who have not had time to explore the Public Sector Accounting and experiencing difficulties with the Government Accounting distinguish, so there are two courses offered. It was impressed that there are changes in the curriculum in anticipation of Public Sector Accounting. Unfortunately, these changes seem minimal, without knowing the urgency, the substance, and the role of the Public Sector Accounting it.

Curriculum changes over the pressure of events at the level of practice courts often painful for educators themselves. Learning from the experiences of curriculum change with the inclusion of ethics courses in higher education due to accounting errors accounting profession itself. Recognized in journal of Accounting Education, Research and Practice: After Enron, Where Do We Go? (Diamond, 2005) reviews these changes, some of the which could be painful and disruptive to the current structure of accounting departments, must begin to occur as accounting educators or we run the risk of being marginalized as the accounting profession tries to respond to the needs of society.

Realizing this, the introspection of the accounting faculty to understand the public sector accounting is important. The problem is that not all lecturers could easily teach accounting of public sector because the science is still new, not many
texts, curricula and of course the different business processes requires a different understanding of the system of governance, political systems, treasury, regulatory and other related systems. (Halim, 2009) stressed that the curriculum on International Public Sector Accounting defined for public organizations, particularly governments, is supposed to be its own curriculum, which should not be equated with the business sector accounting curriculum. It’s very important to understand because the business sector organizations do not exactly match the organization with the public sector. The surrounding conditions are different, so many different things further between in the second sector.

**LEARNING THEORY**

Learning theory used in this study as a framework for understanding how an accounting lecturer studying public sector. There are three main theories in learning theory, namely: learning theory behaviorism, cognitivism learning theory and constructivism learning theory. Behaviorism learning theory focuses only on observable aspects of a learning objective. Cognitive theories look beyond behavior to explain brain-based learning. Constructivism views learning as a process in which learners actively build or construct new ideas or concepts.

In accounting research (Ekasari, 2014) using the theory of Bloom to develop a mindful approach. Three aspects of learning in Bloom's theory became his inspiration to explore a mindful approach defines as understood aspects of the learning process, ngrasas (feel) and nglakoni (doing). Ngrasa and nglakoni are javanese wisdom. Understand is where the cognitive aspects in accounting education, understand the process can be defined by providing a comprehensive accounting knowledge, applying, analyzing, synthesizing and evaluating the accounting work is done

Ngrasa is affective aspects while dealing with things emotionally, such as feelings, values, appreciation, enthusiasm, motivation, and attitude (Ekasari, 2014) Thus ngrasa strongly related to aspects of behavior change.

Ngelakoni is psychomotoric aspect wherein ngelakoni or psychomotoric in accounting education is realized in the form of accounting practice, in this case the students should be able to practice accounting by various methods appropriately and correctly (Ekasari, 2014) Darling-Hammond (2008) stated that as educators in order to provide a good explanation and can be understood in the classroom also need to have a good psychomotor which means to know how to practice what he preaches. Research indicates that teachers learn best by doing.

**RESEARCH METHODS**

This study aims to reveal business accounting faculty to learn the science of public sector accounting as a science that has a different business processes in place where normally studied accounting, company. Therefore used the biographical approach in accordance with the purpose of research biography itself is to observe the situation and the fact that already happened (Buckner, 1994) One rule in the research biography by Louis Smith (Denzin and Lincoln, 2008) is the comprehensive review effort shortened the problem areas that attract attention. Even this study aims to understand the accounting faculty effort in mastering the science of public sector accounting. Curriculum vitae as a document containing important information about a person's life related to the efforts of self-empowerment lifelong learning. Therefore, observation focused attention the process of learning undertaken since 1998, since when it also happens in the development of government accounting reform. Thus, the pattern of self learning to master the science of public sector accounting in an effort to improve the quality of accounting education in the classroom can be mapped.

Interpretive paradigm for understanding the use and meaning of any text in the document observed and explanations of the informants teachers about their efforts to be able to master the science of public sector accounting (Jabarullah and Hussain, 2019).

The data used are 22 documents, curriculum vitae or bio public sector accounting lecturer obtained directly from the individual, personal blog or website universities concerned. In addition, it also uses unstructured interviews with informants selected. Interviews were conducted to obtain in-depth information about the efforts and the personal struggles deepen the public sector accounting. Most informants are members of the International Public Sector Accounting Lecturer Forum (www.fdasp.com), an organization for the lecturers to share about his struggle to learn to adjust public sector accountancy knowledge development challenges of public sector accounting. Accounting practices follow the demands of the rapidly growing government since the reform era in 1998.

Data in the form of curriculum vitae are grouped according to the history of education, training, participation in seminars, study and work experience. In line with the grouping of basic information about an individual's competency by Boer et al. (2002) in three categories: knowledge, knowhow and behavior. Knowledge is the competencies acquired by formal and informal education. Knowhow relating to an individual's competence gained from work experience. Behavior related to the
competence of a person's behavior, which is usually informed on the testimony of creativity, confidence, communication skills and other behaviors. This information is not usually found in curriculum vitae in Indonesia, so it uses in-depth interviews with some selected informants.

Furthermore, the interpretation is used thematic analysis, with reference to the Bloom theory of learning includes cognitive, affective and psychometric. Thematic analysis is to identify the themes that are plotted in a phenomenon. These themes can be identified, coded inductive (data driven) of raw qualitative data (the interview transcripts, biography, video recording, etc.) and deductable (theory-driven) based on theory and the results of previous research (Boyatzis, 1998). In-depth interpretation of the data is done by confirming curriculum vitae with the interview data to obtain a more natural picture of the struggle in the learning process selected informants in the study of public sector accounting.

DISCUSSION

Public Sector Accounting: A Journey in the Academic Recognition.

At the beginning of the period, the Public Sector Accounting began to be taught at universities in Indonesia are relatively new starting late 2000 in line with the needs of financial management reform State (Halim, 2009) These moments coincide with the return of two accounting lecturer who studied public sector in the UK is Mardiasmo, 1999, School of Public Policy, Birmingham University and Indra Bastian at the University of Hull. Both professors have become active with a variety of academic activities with the opening of public sector accounting S2 program at GMU. The first batch when it was quite enthused with the number of students 34 people.

At the beginning of this program is quite alien in the eyes Accounting academics because they are not part of the accounting itself. (Halim, 2009) recognizes the existence of this debate. He said that "the science of International Public Sector Accounting" can be debated whether to put in economics at the Faculty of Economics, or included in the "Public Administration" at the Faculty of Social and Political Sciences. This is because there are some people found the sciences related to the "public" that belongs to the family science of public administration.

Recognized by the lecturers challenges experienced when studying accounting when the public sector taking a master's level is quite large, especially to find the argument that the topic of his thesis was the accounting department for faculty who are not steeped in public sector accounting. However, the demand for human resources who understand the government's huge accounting in line with the demands of quality improvement of government financial statements and the audit led to the science of this current public sector accounting accepted by the accounting academics. Even this condition is recognized by one of the informants.

"Once they sneer public sector, but now they are admitted to public sector experts" (I_6)

One of the reasons that lead to his interest in International Public Sector Accounting honestly recognized as a promising science from the material side.

Government project is the reason. Surely... like loving people, certainly because of his physical first, then down to the heart (I_6)

However, the material motivation is not always a reason for lecturers, other motivations in the light of the benefits, which the public sector accounting is deemed to have benefits for the wider community than business accounting.

Because ASP broader usefulness to society than Ak Finance. The highest peak of devotion man brought its usefulness for society and the environment. As a form of embodiment of rahmatanwords, the values I believe in. So there are two pillars of foundation: amaliyah knowledge and scientific charity. (I_13)

The process of receiving, accounting, public sector as part of the accounting not only because of the needs of the community or the government itself, but also because the responsibility of academics who have to constantly update them on science as a form of responsibility for the obligations filling meaning in his life, though not relatives the reasons more pragmatic that from the material side.

Learning to Understand the Public Sector Accounting

Understand akin to cognitive aspects of learning in Bloom's taxonomy. Interest in cognitive and knowledge relating to information contained in a course. This is in line with (Ekasari, 2014) which equate understanding of the perspective Dewantara (Majlis Lahir Pergansiswa [MLPTS], 1977) together with a cognitive understanding of Benjamin Bloom. Ekasari (2014) also interpret this process is understood in accounting education as a comprehensive knowledge of the accounting provision, applying, analyzing, synthesizing and evaluating the accounting work is done. It can be concluded
that in order to understand the public sector accounting required learning both formal and non-formal training, workshops and seminars. To explore how the process of learning to understand the public sector accounting, this study refers to techniques from Bourse et al. (2002), which classifies competence, education information knowledge of formal and non-formal listed on his curriculum vitae.

Based on the 22 curriculum vitae was obtained information that there are 14 doctoral degrees, 8 foreign graduates. Based on a thematic analysis of the documents, curriculum vitae accompanied by interviews with selected informants found the following facts.

1. The process of understanding gained from formal education. Based on the background information on education since S1 (undergraduate), S2 (master degree) and S3 (doctoral) found that senior lecturers do not have the opportunity to learn from formal course, because there is no university that offers a concentration of public sector, but with the development of teaching the public sector some junior faculty own linearity of learning at the level of S2 and S3. Found 4 groups based on the type of concentration accounting faculty or topic thesis or dissertation.

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Acc = Accounting
PSA = Public Sector Accounting

A written dissertation topic also varied. Not all the informants wrote a dissertation on the public sector only 60% wrote the same. The government budget became the most studied topics when preparing a thesis or dissertation in addition topic of fiscal decentralization, public service performance, the performance of local government finance and accounting behavioral in governance.

2. The process of understanding gained from non-formal education since 1999 offered a variety of training, workshops on various topics related to the government's financial reform. At first the topic of performance budgeting and performance accountability of government agencies in 1999-2003. The accounting topics, especially concerning the Government Accounting Standards PP 24 lots offered since 2005 was launched. The training program is carried out by the government through the Ministry of Interior and the Ministry of Finance, Public Sector Accounting Standards Committee, universities, Indonesian Institute of Accountants and donors such as, World Bank. Training plays an important role in raising public sector accounting educators. Training reflects the self learning theory, lecturer efforts to learn on their own Incremental theory. Characteristic as adult learners are full of enthusiasm and motivation, orientated on goal seen from efforts to increase knowledge of accounting in the public sector through training, workshops and seminars.

Informants I_4 backgrounds S2 and S3 Financial Accounting understanding of public sector accounting after diligently following the twenty trainings organized by LGS P-USAID between 2006-2008. In the interview confirmation, explaining that:

2006 LGSP USAID and the World Bank requested by the University, professors to do a tough assessment of financial management performance. My work is considered good. They asked me so service providers For the love of training in North Sumatra, Aceh, Central Java, etc. Earlier I was given training by them. Since then, many local governments who invite me personally at disposal university institution financial resource area. (I_4)

3. The process of understanding gained from teaching activity.

One informant said that "Teaching is Learning" (I_22). These words reflect a self-learning process with a full understanding realize that teaching is not just the responsibility of completing a liability. There is a greater responsibility as an educator who gives stock student must themselves fully mastered the material being taught, it makes students more critical of the knowledge gained. This lecture will develop a variety of teaching techniques in the classroom, such as discussions, presentations and a variety of other tasks. To review those cases will not munchkin done without sufficient knowledge. Hence, the motivation to read a variety of books, articles from different text books and the Internet has made. Blogs are also used as a learning tool, a discussion about the problems in the public sector (I_22).
Critical Learning of Public Sector Accounting

Accounting faculty knowledge of accounting in the public sector increasingly honed through research activities, publications, guiding student’s final project and the work of the publication in book form until the publication of research literature in the form of a scientific journal.

Early involvement in the public sector began on the study of governmental accounting in cooperation between universities and the government. As described by the informant.

Initially in 1999, Padjadjaran University team commissioned to research accounting rule, in which the same UGM team commissioned research on the budget. I was involved in the team, it gives birth to cash toward dig double entry accrual system and the budget system performance. So, since then began to pursue the ASP of practice in research and advocacy to teaching, then in 2002 the home affairs ministry launched the Decree 29 tough financial management my team and actively assist the provincial government of West Java. As soon as the beginning continues to this day. (I_5)

During the period 1999-2014, there is an increase in the publication of public sector accounting is not just about accounting in government, but in the non-profit sector such as accounting for foundations, political parties, NGOs. Activities writing together to criticize the public sector accounting developments ever undertaken by the Public Sector Accounting Lecturer Forum involving various professors from the College of Public and Private (Forum Dosen Akuntansi Sektor Publik [FDASP], 2006) From the observed CV documents recorded 13 lecturers have produced books related to the topic of public sector accounting. As for the publication of research in scientific journals is also increasingly being carried out in line with the strict requirements for an academic career faculty rank.

In the cognitive domain of learning known Bloom mystery five levels, namely Knowledge Comprehension, Application, Analysis, Synthesis, and Evaluation (Mary J., (2004), in Suwardjono (2008)). Experience teaches a lot of things. These three aspects of both cognitive, affective and psychomotor will be growing by directly studying and exposed to various cases of assistance, facilitators and consultants of local government. Learning through experience enhances the ability, analytical, evaluative synthesis at the same time. An informant acknowledged this.

So say, learning is a practice first, then learn the theory and concepts. And so on. Is not it the practice of accounting used to decommision theorized? (I_6)

Understanding how the accounting faculty learning needs to observe the principles of andragogy, which is a principle of adult learning developed and practitioner and theoretician American who defines andragogy as "the art and science of helping adults learn" (Zmeyov, 1998; Fidishun, 2000).

One characteristic of adult learners is internally motivated and enjoy learning from experience. These characteristics are shown in the statement following informant.

Then we learn while experimenting. Learning by doing ranging from single entry conversion to a double entry accounting format started looking for cash accounting, modified cash accounting, modified accrual. Looking for accounting, fund accounting fixes from time to time to find a form that can be implemented. Looking format HOBO accounting structure with the accounting equation. They are actually learning by doing. (I_5)

Profession lecturers as educators need to constantly update knowledge. Lifelong learning as a credo inspired on his curriculum vitae as a record of achievement in one’s life.

Conclusions and Suggestions

Efforts public sector accounting faculty to master public sector accounting mapped to cognitive, affective and psychomotoric. Strengthening the cognitive aspect is done through formal and non formal education. Some lecturers who do not gain knowledge of public sector accounting from formal education to look through non-formal education in a variety of training activities, workshops and seminars. Basic self learning theory and assumptions andragogy as adult learners who are motivated internally reinforce this fact.

Needs of public sector accounting in government as performance demands a better government encourages education accounting changes that also encourage the accounting faculty to learn to master the science of accounting in the public sector. Motive learns driven for material rewards in addition to the need to develop the science of accounting itself.

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