

Investigation of Academic Services in Accounting Students

Eni Wuryani^{1*}, Dewi Prastiwi¹, Insyirah Putikadea¹, Mohamad Shahril Isahak²,
Shukriah², Hazlina Hassan², Khadijah²

^{1*} Universitas Negeri Surabaya, Surabaya, Indonesia

²Universiti Teknologi MARA (UiTM), Selangor, Malaysia

Email : eniwuryani@unesa.ac.id



ABSTRACT

Keywords:

Academic Services
Teaching Planning
Teaching
Implementation
Teaching Evaluation

The purpose of this study is to see academic services to accounting students. Collecting data using a questionnaire which distribute to respondents. Data collected as many as 154 respondents. This study used data from students of the Bachelor of Accounting Study Program, Faculty of Economics and Business, Surabaya State University. Academic services in teaching planning, teaching implementation, teaching evaluation provided to accounting students have been going well, so it is hoped that there will be an increase in the teaching and learning process and the quality of education in tertiary institutions.

INTRODUCTION

Improving the quality of higher education must be carried out by higher education providers, both higher education organized by the government, the private sector and the community [1], [2]. Higher education in accordance with its vision and mission is an institution that cultivates and produces superior human resources as a bridge in producing quality products to be able to compete in the global market. Students are a vital and central element in a tertiary institution. Higher education has an interest in fulfilling various dimensions of satisfaction, especially for students in order to realize quality output so that they can make the best contribution in their community service.

Students are core stakeholders because they are interested parties and are directly influenced by the learning and management of tertiary institutions. The users of graduates (end users) and the community (social) are stakeholders who have an interest in the results of the real contributions of lecturers and staff, students and alumni. Important contributions made by lecturers and staff are learning services, management and provision of adequate lecture facilities, guaranteed security and a comfortable campus life and environment for students.

The quality of academic services is very important in educational institutions. Academic services are said to be of quality if they are in accordance with the needs of their customers. While the quality of academic services is the value given by customers to what extent academic services are provided. Customers, in this case students, will say that quality academic services are in accordance with their specifications. [3], [4] states that there are five main dimensions to express service quality, (1) tangibles, (2) reliability, (3) responsiveness),(4) assurance (assurance) and (5) (empathy). Good public services must consider the quality side formulated that the quality of service as:

“A dynamic condition associated with products, human services, processes and the environment that meets or may even exceed expectations. Service quality is also defined as something related to the fulfillment of customer (community) expectations/needs, where service is said to be of high quality if it can provide products and or services

according to the needs of customers (community)."

Other experts, namely [5], [6], [7], [8] see the quality of service from various aspects, namely:

"The customer (community and consumer) perspective, from the basic point of view of the product, from the point of view of its basic use, and from the point of view of its basic value. From the customer's point of view, of course the quality of service boils down to satisfaction. From the point of view of the product, of course there are specifications for each service, while from the basis of usage it means the level of conformity with the wishes of the customer/consumer/community. In the end, from the basis of value, service quality is the relationship between usefulness/satisfaction with the price that must be paid by the customer/consumer/community. From these two experts it can be concluded that service quality should be able to meet the needs of customers, and the target of service management is customer/consumer/community satisfaction."

According [9] [10] [11], [12], [13], efforts to provide quality services will be carried out with quality, including must contain the following elements:

- a. Simplicity, service procedures can be carried out easily, smoothly, precisely, not convoluted, easily understood and implemented by the customer/community.
- b. It is the full responsibility of the service officers to provide services in a timely manner, to contact the customer/community as soon as possible, if something happens that needs to be notified immediately to the customer/community.
- c. Reliability, including consistency/consistency of performance that is maintained and maintaining interdependence/integration between service providers and customers/community, such as maintaining the accuracy of calculating money/accurate costs in recording data (good information system), and on time, on time, on quality, on time the quantity.
- d. The skills/reliability of service officers, by mastering the skills and knowledge of the services needed according to the type of service they provide.
- e. Close to customers and ease of communication, not only face to face, but by using appropriate advances in information and communication technology.
- f. Friendliness, which includes patience, attentiveness, empathy, friendship, between officers and customers/people served, although it doesn't need to be excessive.
- g. Transparency, customers/community can find out all the information they need easily, including procedures/procedures, conditions, service completion time, costs, and so on
- h. Smooth and continuous communication between officers and customers/community, so that any changes can be informed in advance (customers/community are not surprised by sudden changes, without prior notification).
- i. Credibility, both service officers and customers/community served, so that an atmosphere of mutual trust can easily be built.
- j. Clarity and certainty of service, so that customers/community can easily understand the services provided with all the consequences.
- k. Service security, so that customers/community feel safe, free from worries and

- dangers, as well as unnecessary risks from the services provided.
- l. Understand what the customer/community expects. Trying to understand, understand, seek, learn what are the service needs expected by the customer/community being served.
 - m. Real, everything is real or well-defined, for example equipment, sufficient and reliable officers, clear identity, and other supporting equipment.
 - n. Efficiency, that service is only limited in the context of the thing being served so that it can run well.
 - o. Economical, both time, cost and effort, according to the type/category given.

According to Tjiptono "Higher education as an educational institution to be accountable and of quality is required to provide quality academic services. Universities as a service industry must start to think about the importance of customer service in a more mature manner, because now it is increasingly realized that customer service and satisfaction are vital aspects in order to survive in business and win the competition. Quality is something that is dynamically constantly moving, if it moves forward it is said there is an increase in quality, if it moves backwards it is said to be of quality. Quality can mean superiority or excellence, that is, exceeding the generally accepted standards. Something can be said to be of quality if there is a match between the requirements of the object or service that requires it.

Meanwhile, Service quality is the extent to which the services provided by the company match the needs and expectations of customers. The quality of academic services is the value given by the customer to the extent that the academic services provided are in accordance with customer expectations. Customers, in this case students, will say that academic services are of high quality if they meet their specifications. The quality of academic services in this study is the value given regarding how well the academic services provided by the administrative academic bureau are able to meet student expectations.

Stated Service quality is a quality that emphasizes more on the word customer, service, quality and level or level. The best service to customers (excellent) and the level of service quality is the best consistent way to meet consumer expectations (external service standards and costs) and the service performance system (internal service standards, costs and benefits). Quality is a concept that is difficult to define, so that different definitions are found by different experts. That way service quality can be the ability of a service to meet the needs and expectations of consumers (students). Quality has eight measurement dimensions consisting of aspects namely, 1) Performance, 2) Product Features, 3) Reliability, 4) Conformance, 5) Durability, 6) Serviceability, 7) Aesthetics, and 8) Perceived quality." According to Oliver "Satisfaction is an evaluation of the surprise that is inherent or attached to the acquisition of a product or consumption experience. A service is considered satisfactory if the service can meet the needs and expectations of service users. Academic services for accounting students include planning, implementing and evaluating teaching.

Table 1. Data on graduates of accounting students per year in ASEAN countries tables.

No.	Countries	Number of accounting graduates
1.	Indonesia	35.000
2.	Thailand	20.000
3.	Philippina	15.000
4.	Malaysia	5.000
5.	Vietnam	2.000
6.	Laos	1.080
7.	Singapura	1.000
8.	Brunei	250

Source: World Bank, 2014

Based on Table 1, by graduating 35,000 accounting students, it means that in this case Indonesia contributes 45% of all ASEAN accounting student graduates. One of the universities in Indonesia that has contributed to graduating accounting students is Surabaya State University. Surabaya State University is one of the tertiary institutions that has an accounting study program by continuously trying to produce quality, reliable, and able to compete with graduates from other tertiary institutions. Accounting Graduates on State University of Surabaya have been able to demonstrate their expertise in the field of accounting, so that many of them are accepted in various business sectors, both government and private. Soft skills in accounting work include (1) Easy adaptation, (2) Thorough, (3) Loyal, (4) Problem solving. This research uses a quantitative approach.

According to Anastasia D (2001), academic services are educational services that are directly related to students and universities as service providers which include curriculum determination, syllabus design, lecture quality design, presentation of material and teaching, mentoring, and evaluation of results. Academic services One part of academic services is academic services related to lectures (teaching) which includes elements of lecturers as teaching staff (service providers) to students. Lecturers are considered as a whole that synergistically contributes to the educational process in tertiary institutions as educational center. In addition, academic services are also defined as systematic educational efforts to provide facilities for students to master the curriculum through the teaching and learning process so that they are able to achieve the expected competency standards (Susanto, 2014). Academic services include planning, implementing and monitoring teaching. According to Marthalina (2018) the academic services provided by IPDN are very good with a percentage value of 74.87%.

RESEARCH METHOD

Collecting data using a questionnaire to distribute to respondents. Data collected as many as 154 respondents. This study used data from students of the Bachelor of

Accounting Study Program, Faculty of Economics and Business, Surabaya State University. In this study academic services include:

Teaching planning:

- a. Lecturers have prepared Semester Learning Plans (RPS) and learning materials.
- b. The lecturer conveys the design or scenario of online / offline lectures.
- c. Appropriateness of the number of face-to-face meetings in one semester (15 meetings).

Implementation of Teaching:

- a. Implementation of lectures online / offline.
- b. Implementation of lectures according to schedule.
- c. Conformity of lecture material with RPS.
- d. Mastery of course material.

Teaching evaluation:

- a. Implementation of UTS / UAS according to the academic calendar.
- b. Implementation of UTS / UAS online / offline

RESULTS AND DISCUSSION

Table 2. Academic service value.

	N	Minimum	Maximum	Mean	Std. Deviation
D1	154	2.00	4.00	3.5714	.54661
D2	154	2.00	4.00	3.5779	.54572
D3	154	2.00	4.00	3.5584	.57151
D4	154	2.00	4.00	3.6039	.54135
D5	154	2.00	4.00	3.5714	.57003
D6	154	2.00	4.00	3.5974	.55448
D7	154	2.00	4.00	3.6234	.49938
D8	154	2.00	4.00	3.5649	.55924
D9	154	2.00	4.00	3.5779	.55757
D10	154	3.00	4.00	3.6234	.48612
D11	154	2.00	4.00	3.5974	.51791
D12	154	2.00	4.00	3.5779	.52122
D13	154	2.00	4.00	3.5974	.54256
D14	154	1.00	4.00	3.5584	.60485

D15	154	2.00	4.00	3.6169	.51384
D16	154	2.00	4.00	3.6039	.54135
D17	154	2.00	4.00	3.6104	.51528
D18	154	2.00	4.00	3.5325	.58487
D19	154	2.00	4.00	3.5714	.59251
D20	154	2.00	4.00	3.5455	.58400
D21	154	2.00	4.00	3.5519	.59455
D22	154	2.00	4.00	3.5455	.60597
Valid N (listwise)	154				

Descriptions:

D1 = The lecturer has prepared a Semester Learning Plan and learning materials

D2 = Lecturer conveys online / offline lecture designs or scenarios

D3 = Appropriateness of the number of face-to-face meetings in one semester (15 meetings)

D4 = Implementation of lectures online / offline

D5 = Implementation of lectures according to schedule

D6 = Conformity of lecture material with lesson plan

D7 = Mastery of course material

D8 = Appropriateness of methods, media, practice/project loads with lecture objectives

D9 = Appropriate learning / study load (number of credits) with the competencies to be achieved

D10 = Ability to motivate students to learn

D11 = Giving individual / group assignments, the opportunity to ask questions, give opinions, and answer regularly

D12 = Lecturer's Appearance and Use of Indonesian is good and right in lectures

D13 = Openness to accept criticism and suggestions

D14 = Time you spend on learning activities (class lectures, structured assignments, independent study) each week in 1 credit in this course (4 = 170 minutes, 3 = between 0-170 minutes, 2 = between 170-340 minutes, 1 = more than 340 minutes) The time you spend on learning activities (classroom lectures, structured assignments, self-study)

every week in 1 credit in this course (4 = 170 minutes, 3 = between 0-170 minutes, 2 = between 170-340 minutes, 1 = more than 340 minutes)

D15 = In each meeting, fill out the lecture journal and attendance list in a timely manner at SIAKADU

D16 = Implementation of Mid Semester Exams/ Final Semester Exams according to the academic calendar

D17 = Implementation of Mid Semester Exams/ Final Semester Exams online / offline

D18 = Lecturer gives sufficient time to do assignments and objective assessment

D19 = Transparency in setting values and announcements

D20 = Willingness to give follow-up exams

D21 = Timeliness in submitting grades and announcements to students

D22 = Suitability of the material with the exam questions

Based on the results of data processing, the lecturer has prepared a Semester Learning Plan (RPS) and learning materials show an average result of 3.5714. The lecturer conveys the design or scenario of online / offline lectures showing an average result of 3.5779. The suitability of the implementation of the number of face-to-face meetings in one semester (15 meetings) shows an average result of 3.5584. The implementation of lectures online / offline shows an average result of 3.6039. Implementation of lectures according to schedule shows an average result of 3.5714. The suitability of lecture material with Semester Learning Plan shows an average result of 3.5974.

Mastery of course material shows an average result of 3.6234. Appropriateness of methods, media, practice/project loads with lecture objectives, shows an average result of 3.5649. Conformity of study / study load (number of credits) with the competencies to be achieved, shows an average result of 3.5779. The ability to motivate students to learn shows an average result of 3.6234. Giving individual / group assignments, the opportunity to ask questions, argue, and answer regularly shows an average result of 3.5974. Lecturer performance and good and correct use of Indonesian in lectures shows an average result of 3.5779. Openness to accept criticism and suggestions, shows an average result of 3.5974. The time you spend on learning activities (classroom lectures, structured assignments, independent study) each week in 1 credit in this course (4 = 170 minutes, 3 = between 0-170 minutes, 2 = between 170-340 minutes, 1 = more than 340 minutes) The time you spend on learning activities (class lectures, structured assignments, independent study) each week in 1 credit in this course (4 = 170 minutes, 3 = between 0-170 minutes, 2 = between 170-340 minutes, 1 = more than 340 minutes), shows an average result of 3.6039. Each meeting fills out lecture journals and attendance lists in a timely manner at SIAKADU, showing an average result of 3.5584. Implementation of Mid Semester Exams/ Final Semester Exams according to the academic calendar, shows an average result of 3.6169. Implementation of Mid Semester

Exams/ Final Semester Exams online / offline, shows an average result of. Lecturers give sufficient time to carry out assignments and objective assessments, showing an average result of 3.5325. Transparency in determining values and announcements, shows an average result of 3.5714. Willingness to give follow-up exams shows an average result of 3.5455. Timeliness in submitting scores and announcements to students, shows an average result of 3.5519. The suitability of the material with the exam questions shows an average result of 3.5455.

Academic services in teaching planning include (a) Lecturers have prepared Semester Learning Plans (RPS) and learning materials, (b) Lecturers convey designs or scenarios for online / offline lectures, (c) Appropriate implementation of the number of face-to-face meetings in one semester (15 meetings) goes well, proven to get a value above 3.5. Academic services in teaching planning include (a) Implementation of online/offline lectures, (b) Implementation of lectures according to schedule, (c) Conformity of lecture material with RPS, (d) Mastery of lecture material goes well, proven to get a score above 3.5 Academic services in teaching evaluation include (a) Mid Semester Exams/ Final Semester Exams implementation according to the academic calendar, (b) Online/offline Mid Semester Exams/ Final Semester Exams implementation is going well, proven to get a score above 3.5.

CONCLUSION

Academic services in teaching planning, teaching implementation, teaching evaluation provided to accounting students have been going well, so it is hoped that there will be an increase in the teaching and learning process and the quality of education in tertiary institutions.

REFERENCE

- [1] Centoni, M., & Maruotti, A. (2021). Students' evaluation of academic courses: An exploratory analysis to an Italian case study. *Studies in Educational Evaluation*, 70(April), 101054. <https://doi.org/10.1016/j.stueduc.2021.101054>
- [2] Aghaei, S., Shahbazi, Y., Pirbabaei, M., & Beyti, H. (2023). A hybrid SEM-neural network method for modeling the academic satisfaction factors of architecture students. *Computers and Education: Artificial Intelligence*, 4(January), 100122. <https://doi.org/10.1016/j.caeai.2023.100122>.
- [3] Tettamanzi, P., Minutiello, V., & Murgolo, M. (2023). The International Journal of Management Education Accounting education and digitalization: A new perspective after the pandemic. *The International Journal of Management Education*, 21(3), 100847. <https://doi.org/10.1016/j.ijme.2023.100847>
- [4] Shwartz-Asher, D., Raviv, A., & Herscu-Kluska, R. (2022). Teaching and assessing active learning in online academic courses. *Social Sciences and Humanities Open*, 6(1), 100341. <https://doi.org/10.1016/j.ssaho.2022.100341>.
- [5] Iglesias-Pradas, S., Hernández-García, Á., Chaparro-Peláez, J., & Prieto, J. L. (2021). Emergency remote teaching and students' academic performance in higher

- education during the COVID-19 pandemic: A case study. *Computers in Human Behavior*, 119(January). <https://doi.org/10.1016/j.chb.2021.106713>
- [6] López-Martín, E., Gutiérrez-de-Rozas, B., González-Benito, A. M., & Expósito-Casas, E. (2023). Why Do Teachers Matter? A Meta-Analytic Review of how Teacher Characteristics and Competencies Affect Students' Academic Achievement. *International Journal of Educational Research*, 120(June). <https://doi.org/10.1016/j.ijer.2023.102199>
- [7] Zhou, T., Law, R., & Lee, P. C. (2022). "What motivates me?" Motivation to conduct research of academics in teaching-oriented universities in China. *Journal of Hospitality, Leisure, Sport and Tourism Education*, 31(June 2021), 100392. <https://doi.org/10.1016/j.jhlste.2022.100392>
- [8] Bellodi, P. L., & Dolhnikoff, M. (2021). Medical students with performance difficulties need wide support: Initial results of an academic tutoring program. *Clinics*, 76(1), 1–6. <https://doi.org/10.6061/CLINICS/2021/E2495>.
- [9] Almpanis, T., & Joseph-Richard, P. (2022). Lecturing from home: Exploring academics' experiences of remote teaching during a pandemic. *International Journal of Educational Research Open*, 3(November 2021), 100133. <https://doi.org/10.1016/j.ijedro.2022.100133>
- [10] Asadizaker, M., Abedsaeedi, Z., Abedi, H., & Saki, A. (2016). Design and Evaluation of Reform Plan for Local Academic Nursing Challenges Using Action Research. *Asian Nursing Research*, 10(4), 263–270. <https://doi.org/10.1016/j.anr.2016.01.006>
- [11] Bennett, C., & Dhonnchadha, E. U. (2023). Becoming corpus literate: An in-service EFL teacher education framework for integrating corpora into EFL teaching. *Applied Corpus Linguistics*, 3(1), 100048. <https://doi.org/10.1016/j.acorp.2023.100048>
- [12] Kao, M. C., Yuan, Y. H., & Wang, Y. X. (2023). The study on designed gamified mobile learning model to assess students' learning outcome of accounting education. *Heliyon*, 9(2), e13409. <https://doi.org/10.1016/j.heliyon.2023.e13409>
- [13] Opoku, O. G., Adamu, A., & Daniel, O. (2023). Relation between students' personality traits and their preferred teaching methods: Students at the university of Ghana and the Huzhou Normal University. *Heliyon*, 9(1), e13011. <https://doi.org/10.1016/j.heliyon.2023.e13011i>