

THE RELATIONSHIP BETWEEN ACCOUNTING TEACHER'S PROFESSIONAL IDENTITY AND PERFORMANCE MEDIATED BY TEACHER'S WORK ENGAGEMENT

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Kampus Sultan Abdul Jalil Shah  PustakaTBainun  ptbupsi

M. FAHMI JOHAN SYAH

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M. FAHMI JOHAN SYAH

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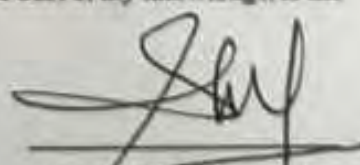
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M. Fahmi Johan Syah
March 04, 2023

mfj120@ums.ac.id





ABSTRACT

The purpose of this study is to analyse the relationship between ATPI and Accounting Teacher Performance (ATP) mediated by Teacher's Work Engagement (TWE) in Central Java, Indonesia. Questionnaires were used to analyse the relationship and data were obtained from 150 (EFA analysis) and 351 (SEM analysis) accounting teachers. Relied on the identity theory, The Structural Equation Modeling (SEM) technique was utilized to perform construct validity, reliability, exploratory factor analysis (EFA), confirmatory factory analysis (CFA), and the relation among variables. The EFA confirms that the Accounting Teachers Professional Identity (ATPI) consist of five constructs namely Cultural Knowledge (CK), Blending (B), Identity Experiencing (IE), Inter-Personal Skill (IPS), and Active in Professional Communities (APC). All the direct effect was significant, ATPI and TWE ($\beta = 0.924$, $p = 0.001$), TWE and ATP ($\beta = 0.842$, $p = 0.001$), ATPI and ATP ($\beta = 0.590$, $p = 0.000$). While the mediating effect between ATPI and ATP through TWE was also significant ($\beta = 0.804$, $p = 0.001$) with a statistically proven that TWE's role is a partial mediator. This study concludes that accounting teachers performance can be improved significantly if the accounting teachers and the stakeholders consider the ATPI which has five constructs as a prominent factor that should be strengthened. The improvement will be more significant if the accounting teachers have a good work engagement with the characteristics of vigor, dedication and absorption. The implication of the study provides valuable groundwork for further studies on the improvement of accounting teacher performance through professional identity and work engagement among Indonesian accounting teachers.





HUBUNGAN ANTARA IDENTITI PROFESIONAL GURU PERAKAUNAN DAN PRESTASI GURU PERAKAUNAN YANG DIPERANTARA OLEH PENGLIBATAN KERJA GURU

ABSTRAK

Penyelidikan ini bertujuan untuk menganalisis hubungan antara Identiti Professional Guru Perakaunan (ATPI) dan prestasi guru perakaunan (ATP) yang diperantara oleh penglibatan kerja guru (TWE) di Jawa Tengah, Indonesia. Soalselidik digunakan untuk menganalisis hubungan dan data diperolehi dari 150 (analisis EFA) dan 351 (analisis SEM) orang guru perakaunan. Berdasarkan teori identity, Pemodelan Persamaan Berstruktur digunakan untuk ujian kesahan konstruks, kebolehpercayaan, analisis faktor (EFA), Analisis Pengesahan Faktor (CFA) dan hubungan antara pemboleh ubah. Kajian EFA mengesahkan identiti professional guru perakaunan mengandungi lima konstruk iaitu pengetahuan budaya, teradun, identiti pengalaman, kemahiran interpersonal dan aktif dalam komuniti professional. Semua hubungan langsung adalah signifikan, ATPI dan TWE ($\beta = 0.924$, $p = 0.001$), TWE dan ATP ($\beta = 0.842$, $p = 0.001$), ATPI dan ATP ($\beta = 0.590$, $p = 0.000$). Hubungan tidak langsung antara ATPI dan ATP melalui TWE juga signifikan ($\beta = 0.804$, $p = 0.001$). Untuk kesan TWE sebagai perantara, hasil kajian mendapati TWE adalah perantara separa antara ATPI dan ATP. Kesimpulan kajian ini adalah prestasi kerja guru perakaunan dapat ditingkatkan secara signifikan sekiranya guru perakaunan dan pemegang taruh mempertimbangkan ATPI yang mengandungi lima konstruk iaitu pengetahuan tentang budaya, teradun, pengalaman identiti, kemahiran interpersonal dan aktif dalam komuniti professional sebagai faktor utama yang perlu diperkuatkan. Penambahbaikan ini akan menjadi lebih signifikan sekiranya guru perakaunan mempunyai penglibatan kerja yang baik dengan ciri penuh semangat, dedikasi dan menyerap tekanan. Implikasi kajian ini menyediakan asas berharga untuk kajian akan datang berkaitan penambahbaikan prestasi guru perakaunan melalui identiti profesional dan penglibatan kerja dalam kalangan guru perakaunan di Indonesia.



CONTENTS

	Page
DECLARATION OF ORIGINAL WORK	ii
DECLARATION OF THESIS	iii
ACKNOWLEDGEMENT	iv
ABSTRAK	v
ABSTRACT	vi
CONTENTS	vii
LIST OF TABLES	xi
LIST OF FIGURES	xix
LIST OF ABBREVIATIONS	xxi
APENDIX LIST	xxiii
CHAPTER 1 INTRODUCTION	
1.1 Introduction	1
1.2 Background Research	5
1.3 Problem Statement	12
1.4 Purpose of The Study	18
1.5 Objectives of The Study	19
1.6 Research Questions	19
1.7 Research Hypothesis	20
1.8 Conceptual Framework of The Research	20
1.9 Operational Definition	28
1.10 Limitation of the study	32
1.11 Summary	33



CHAPTER 2 LITERATURE REVIEW

2.1	Introduction	34
2.2	Teacher Professional Identity (TPI)	35
2.2.1	The Theories in Identity Development	40
2.2.2	Correlation between Identity, Performance, other interpretative events	47
2.2.3	Accounting Teacher's Professional Identity (ATPI)	48
2.3	Work Engagement	60
2.3.1	The Theories on work engagement	63
2.3.2	Teacher work engagement	65
2.3.3	Factors of Teacher Work Engagement	69
2.4	Teacher Performance	71
2.4.1	Factors of Teacher Performance	72
2.4.2	The Theories on Performance	76
2.4.3	The accounting teacher performance in the Indonesian context	81
2.5	Hypothesis Development	86
2.5.1	Accounting Teacher Professional Identity (ATPI) on Teacher Work Engagement (TWE)	86
2.5.2	Accounting Teacher Professional Identity on Performance	89
2.5.3	Teacher Work Engagement on Performance	94
2.5.4	Teacher Work Engagement as a Mediator Relationship Between Accounting Teacher Professional Identity on Teacher Performance	96
2.6	Summary	97



CHAPTER 3 METHODOLOGY

3.1	Introduction	101
3.2	Research Approach	103
3.3	Population and Sample	104
3.3.1	Population	104
3.3.2	Sample and Sampling Technique	106
3.4	Instruments	109
3.4.1	The Accounting Teacher Professional Identity (ATPI)	110
3.4.2	Teacher work engagement	111
3.4.3	Accounting teacher Performance	112
3.4.4	The instrument development	113
3.4.5	Validity and Reliability of the Instruments	116
3.5	Data Collection and Procedure	174
3.6	Preliminary Examination of the Data	175
3.7	Confirmatory Factor Analysis	177
3.8	Methods / Techniques of Analyzing Data	181
3.9	Summary	185

CHAPTER 4 FINDINGS

4.1	Introduction	187
4.2	Sample Data Description	189
4.3	Univariate and Multivariate Normality Test	192
4.4	First-Order CFA	199
4.5	Second-Order CFA	232
4.6	Hypothesis Analysis	259

4.6.1	The Direct Relationship of ATPi on TWE	259
4.6.2	The Direct Relationship of ATPi on ATP	266
4.6.3	The Direct Relationship of TWE on ATP	274
4.6.4	Testing the proposed Structural Models (ATPi on ATP Mediated by TWE)	282
4.6.5	Full Structural Model (Model 2)	292
4.6.6	Structural Model 3 (Final Model)	305
4.6.7	Final model (The ATPi on ATP is reduced)	316
4.6.8	Mediation Test	319
4.6.9	Bootstrapping	321
4.6.10	Final items	324
4.7	Summary	334

CHAPTER 5 DISCUSSION AND CONCLUSION

5.1	Discussions	336
5.1.1	The Exploratory and Confirmatory Factor Analysis Discussion	337
5.1.2	Hypothesis analysis discussion	341
5.2	Implications	345
5.3	Suggestions For Further Research	348
5.4	Conclusions	348

REFERENCES	350
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APPENDICES



LIST OF TABLES

Table No.	Page
2.1	Summary of Teacher's Professional Identity 58
2.2	Accountant Identity 59
2.3	The Accounting Teacher Professional Identity Indicators 60
2.4	Work Engagement Scale 68
2.5	The Indonesian Teacher's Performance Indicators 85
3.1	Target Population 105
3.2	The Krejcie and Morgan sample table 107
3.3	Sample 108
3.4	Accounting Teacher Professional Identity 110
3.5	Work engagement questions 111
3.6	Accounting Teacher Performance Indicators 113
3.7	Generating item pool 115
3.8	List of Experts 117
3.9	Kappa Score Agreement 118
3.10	Cohen Kappa Score 118
3.11	Qualitative Review from Experts 119
3.12	CVR Results 120
3.13	Number of items in the Instrument for EFA First Version 121
3.14	Sample size based on factor loadings 122
3.15	Proposed sample for EFA 123
3.16	Inter-Item Correlation Matrix Interpersonal Skill 126
3.17	Anti-Image Matrices Interpersonal Skill 127





3.18	Bartlett Test of Sphericity and Measure of Sampling Adequacy Interpersonal Skill	127
3.19	Inter-Item Correlation Matrix Identity Experiencing	128
3.20	Anti-Image Matrices Identity Experiencing	128
3.21	Bartlett test of Sphericity and Measure of sampling adequacy identity experiencing	129
3.22	Inter-Item Correlation Matrix Cultural Knowledge	130
3.23	Anti-Image Matrices Cultural Knowledge	130
3.24	Bartlett test of Sphericity and Measure of sampling adequacy cultural knowledge	131
3.25	Inter-Item Correlation Matrix High Commitment in Teaching	131
3.26	Anti-Image High Commitment in Teaching	132
3.27	Bartlett Test of Sphericity and Measure of Sampling High Commitment In Teaching	132
3.28	Inter-Item Correlation Matrix Privileging	133
3.29	Anti-Image Matrix Privileging	133
3.30	Bartlett Test of Sphericity and Measure of Sampling Adequacy Previelinging	134
3.31	Inter-Item Correlation Matrix of Blending	135
3.32	Anti-Image Matrices of Blending	135
3.33	Bartlett test of Sphericity and Measure of sampling adequacy Blending	136
3.34	Inter-Item Correlation Matrix of Active in Professional Communities	136
3.35	Correction Inter-Item Correlation Matrix of Active in Professional Communities	137
3.36	Anti-Image Matrices of Active in Professional Communities	137
3.37	Anti-Image Matrices of Active in Professional Communities	138
3.38	The Items for Final Exploratory Factor Analysis (EFA)	138
3.39	Final KMO and Bartlett's Test ATPI	140





3.40	Final Total Variance Explained EFA ATPI	140
3.41	Final Rotated Component Matrix ATPI	142
3.42	Final Instrument of ATPI	143
3.43	Final Inter-Item Correlation Matrix Vigor	146
3.44	Final Anti-Image Matrices of Vigor	146
3.45	Final KMO and Bartlett's Test of Vigor	147
3.46	Final Inter-Item Correlation Matrix of Dedication	148
3.47	Final Anti-Image Matrices of Dedication	148
3.48	Final KMO and Bartlett's test of Dedication	149
3.49	Final Inter-Item Correlation Matrix of Absorption	150
3.50	Final Anti-Image Matrices of Absorption	150
3.51	Final KMO and Bartlett's test of Absorption	151
3.52	Final KMO and Bartlett's Test of Teacher Work Engagement	152
3.53	Final Total Variance Explained Teacher Work Engagement	153
3.54	Final Rotated Component Matrix Teacher Work Engagement	155
3.55	Final Teacher Work Engagement Items	156
3.56	Final Inter-Items Correlation Matrix of Lesson Plan	158
3.57	Final Anti-Image Matrices of Lesson Plan	159
3.58	Final KMO and Bartlett's Test of Lesson Plan	159
3.59	Final Inter-Items Correlation Matrix of Learning Implementation	160
3.60	Final Anti-Image Metrics of Learning Implementation	161
3.61	Final KMO and Bartlett's Test of Learning Implementation	161
3.62	Final Inter-Items Correlation Matrix of Learning Assessment	162
3.63	Final Anti-Image of Learning Assessment	163
3.64	Final KMO and Bartlett's Test of Learning Assessment	164





3.65	Final KMO and Bartlett's Test of ATP	165
3.66	Final Total Variance Explained ATP	166
3.67	Final Rotated Component Matrix ATP	168
3.68	Final Instrument of Accounting Teacher Performance	169
3.69	Cronbach's Alpha Final Items ATPI	172
3.70	Cronbach's Alpha Final Items TWE	173
3.71	Cronbach's Alpha Final Items TPI	173
3.72	Fit Criteria Summary	178
3.73	Goodness of fit criteria	180
3.74	The Goodness-of-Fit Criteria and Acceptable Fit Interpretation	184
4.1	Proposed sample number and distribution	189
4.2	Total responded respondents	191
4.3	Assessment of normality Full Model 1	193
4.4	Observations farthest from the centroid (Mahalanobis distance) Full Model 1	195
4.5	Linearity test ATPI on ATP	197
4.6	Linearity test TWE on ATP	197
4.7	Chi-Square value First-Order CFA ATPI	202
4.8	Covariances First Order CFA ATPI	202
4.9	Regression Weights First-Order CFA ATPI	203
4.10	Correlations First-Order CFA ATPI	205
4.11	Standardized Regression Weights First-Order CFA ATPI	206
4.12	Absolute fit indices result of CFA First Order ATPI	208
4.13	Incremental fit indices result of CFA First-Order ATPI	209
4.14	Parsimonious Fit Indices result of CFA First Order ATPI	210





4.15	Chi-Square value First-Order CFA TWE	214
4.16	Covariances First-Order CFA ATP	214
4.17	Regression Weights First-Order CFA TWE	215
4.18	Standardized Regression Weights First-Order CFA TWE	217
4.19	Absolute fit indices result of First-Order CFA TWE	218
4.20	Incremental fit indices result of First-Order CFA TWE	219
4.21	Parsimonious Fit Indices result of First-Order CFA TWE	220
4.22	Chi-Square value First-Order CFA ATP	224
4.23	Covariances First-Order CFA ATP	225
4.24	Regression Weights First-Order CFA ATP	226
4.25	Standardized Regression Weights First-Order CFA ATP	228
4.26	Absolute fit indices result of First-Order CFA ATP	230
4.27	Incremental fit indices result of First-Order CFA ATP	231
4.28	Parsimonious Fit Indices result of First-Order CFA ATP	232
4.29	Standardized Regression Weights Second-Order CFA ATP Model 1	236
4.30	Absolute fit indices result of Second-Order CFA ATP Model 1	237
4.31	Incremental fit indices result of Second-order CFA ATP Model 1	238
4.32	Parsimonious Fit Indices result of Second-Order CFA ATP Model 1	239
4.33	Standardized Regression Weights Second-Order CFA Model 2	240
4.34	Absolute fit indices result of Second Order CFA ATP Model 2	241
4.35	Incremental fit indices result of Second Order CFA ATP Model 2	242
4.36	Parsimonious Fit Indices result of Second-Order CFA ATP model 2	243
4.37	Comparison Second Order CFA ATP Model 1 and Model 2 Absolute fit indices	244
4.38	Comparison Second Order CFA ATP Model 1 and Model 2 Incremental fit Indices	245





4.39	Comparison Second Order CFA ATPI Model 1 and Model 2 Parsimonious Fit Indices	246
4.40	Standardized Regression Weights Second Order CFA TWE	248
4.41	Absolute Fit Indices Result of Second Order CFA TWE	249
4.42	Incremental fit indices result of Second Order CFA TWE	251
4.43	Parsimonious Fit Indices result of Second Order CFA TWE	252
4.44	Standardized Regression Weights Second Order CFA ATP	254
4.45	Absolute fit indices result of Second Order CFA ATP	256
4.46	Incremental fit indices result of Second Order CFA ATP	257
4.47	Parsimonious Fit Indices result of Second Order CFA ATP	258
4.48	Regression Weights Direct Relationship ATPI on TWE	261
4.49	Standardized Regression Weight Direct Relationship ATPI on TWE	262
4.50	Absolute Fit Indices Direct Relationship ATPI on TWE	264
4.51	Incremental fit indices result Direct Relationship ATPI on TWE	265
4.52	Parsimonious Fit Indices Direct Relationship ATPI on TWE	265
4.53	Regression Weights Direct Relationship ATPI on ATP	268
4.54	Standardized Regression Weights Direct Relationship ATPI on ATP	270
4.55	Absolute Fit Indices Direct Relationship ATPI on ATP	272
4.56	Incremental Fit Indices Direct Relationship ATPI on ATP	273
4.57	Parsimonious Fit Indices Direct Relationship ATPI on ATP	274
4.58	Regression Weights Direct Relationship TWE on ATP	277
4.59	Standardized Regression Weights Direct Relationship TWE on ATP	278
4.60	Absolute Fit Indices Direct Relationship TWE on ATP	280
4.61	Incremental Fit Indices Direct Relationship TWE on ATP	281
4.62	Parsimonious Fit Indices Direct Relationship TWE on ATP	281





4.63	Comparison Goodness of Fit Model 1 and CFA Model	285
4.64	Regression Weights Full Model 1	287
4.65	Standardized Regression Weights Full Model 1	289
4.66	Second Analysis of Assessment of normality Model 2	293
4.67	Comparison Goodness of Fit Model 2	296
4.68	Regression Weights Model 2	297
4.69	Standardized Regression Weights Model 2	299
4.70	Standardized Residual Covariance Summary	303
4.71	Assessment of Normality Final Model	308
4.72	Fit Model Comparison Final Model	310
4.73	Regression Weights Final Model	312
4.74	Standardized Regression Weights Final Model	314
4.75	P Value Final model (The ATPi on ATP is reduced)	318
4.76	Direct relationship Final model (The ATPi on ATP is reduced)	318
4.77	Indirect relationship final model	318
4.78	The summary of direct relationship (initial and final model)	320
4.79	The analysis of mediation	320
4.80	Bias corrected percentile method	323
4.81	Percentile Method	323
4.82	Final Manifest Variables of Cultural Knowledge (CK)	324
4.83	Final Manifest Variables of Blending (B)	325
4.84	Final Manifest Variables of Identity Experiencing (IE)	325
4.85	Final Manifest Variables of Inter-Personal Skill (IPS)	326
4.86	Final Manifest Variables of Active in Professional Communities	326
4.87	Final Manifest Variables Items of Vigor	327



4.88	Final Manifest Variables Items of Dedication	328
4.89	Final Manifest Variables Items of Absorption	329
4.90	Final Manifest Variables Items of Formulate Lesson Plan Effectively	330
4.91	Final Manifest Variables Items of Learning Assessment	331
4.92	Final Manifest Variables Items of Media, Method and Student's Responses	332
4.93	Final Manifest Variables Items of Formulate Appropriate learning method on accounting material	332
4.94	Final Manifest Variables Items of Opening and closing learning effectively	333
4.95	Final Manifest Variables Items of Various assessment method to assess accounting competency	334



LIST OF FIGURES

Figures No.	Pages
1.1 Conceptual Framework	28
2.1 The Identity Development Model	43
2.2 The perceptual control model	46
2.3 The identity component on identity coaching program	50
2.4 Professional accountant identities formation	56
2.5 The relationship engagement and burnout	62
2.6 Bronfenbrenner The Ecological Human	64
2.7 The Taxonomy of Job Performance	79
2.8 The identity on performance	91
3.1 Gender in EFA Data	124
3.2 Certified and non-certified professional teacher	124
3.3 District/City Sample Distribution	125
3.4 Final Scree Plot of ATPI	141
3.5 Scree Plot of Teacher Work Engagement	154
3.6 Final Scree Plot of Accounting Teacher Performance	167
4.1 Gender in CFA Data	190
4.2 Certified and non-certified professional teacher CFA	191
4.3 Homoscedasticity Test	198
4.4 First-order CFA ATPI	200
4.5 Result First-order CFA ATPI	201
4.6 First-order CFA TWE	212
4.7 Result First-order CFA TWE	213



4.8	First-order CFA ATP	222
4.9	Result First-order CFA ATP	223
4.10	Second-Order CFA ATP Model 1	234
4.11	Output Second Order CFA ATP Model 1	235
4.12	Output Second-Order CFA ATP Model 2	240
4.13	Second Order CFA TWE Model 1	247
4.14	Output Second Order CFA TWE Model 1	248
4.15	Second Order CFA ATP	253
4.16	Output Second Order CFA ATP	254
4.17	Direct Effect ATP on TWE	259
4.18	Direct Effect ATP on TWE Results	260
4.19	Parsimonious Fit Indices Direct Effect ATP on TWE	267
4.20	Direct Effect ATP on ATP Results	268
4.21	Direct Effect TWE on ATP	275
4.22	Direct Effect TWE on ATP Results	276
4.23	Full Structural Model 1	283
4.24	Full Model Structural 1 Results	284
4.25	Full Structural Model 2	292
4.26	Proposed Revised Full Structural Model 2	304
4.27	Final Structural Model	305
4.28	Final Model Results	307
4.29	Final model (The ATP on ATP is reduced)	317
4.30	Bootstrapping model	322



LIST OF ABBREVIATIONS

AB	Absorption
AGFI	Adjusted Goodness Of Fit Index
ALM	Appropriate learning method on accounting material
APC	Active in Professional Communities
ATP	Accounting Teacher Performance
EFA	Exploratory Factor Analysis
ATPI	Accounting Teacher Professional Identity
B	Blending
CFA	Confirmatory Factor Analysis
CFI	Comparative Fit Index
CK	Cultural Knowledge
D	Dedication
FLP	formulated lesson plan effectively
GFI	Goodness-Of-Fit Index
GOF	goodness of fit
IE	Identity Experiencing
IFI	Incremental Fit Index
IPS	Inter-Personal Skill
KMO	Keiser-Meyer-Olkin Measure of Sampling
LA	Learning Assessment
MMSR	Media, Method and Student's Responses
MSA	Measure of Sampling Adequacy
NFI	Normed Fit Index



NNFI	Non-Normed Fit Index
OC	Opening and closing learning effectively
PCFI	Parsimony Comparative Fit Index
PGFI	Parsimony Goodness-of-Fit Index
PNFI	Parsimonious Normed Fit Index
RFI	Relative Fit Index
RMR	Root mean square residual
RMSEA	Root mean error of approximation
SRMR	Standardized root mean residual
TLI	Tucker–Lewis Index
TPI	Teacher Professional Identity
TWE	Teacher Work Engagement
UWES	Utrecht Work Engagement Scale
VAM	Various assessment method to assess accounting competency
VG	Vigor

APENDIX LIST

- A. Research Permit Letter UPSI
- B. Research Permit Letter FKIP UMS
- C. Research Permit MGMP
- D. Approval By The Human Research Ethics Committee Sultan Idris Education University
- E. Expert Review of Instrument and Translation Process
- F. EFA analysis Report
- G. CFA Analysis Report
- H. Full Model Analysis Report
- I. Full Model Mediation Test



CHAPTER I

INTRODUCTION



Teacher professional development is critical to be strengthened because of its essential role in the educational process. Having competencies in teaching allows them to elaborate on many methods, media, and learning instruction to their pupils. Regarding acquiring the professional teachers, the development of professionalism among teachers must begin in the pre-service as a student in the university and in-service teachers (beginner teachers and experienced teachers) (J. Y. Hong, 2010b). In the pre-service, they play a role as student-teacher that must have a curiosity about the educational knowledge and find the new solution for the teaching and learning obstacles. After graduating from university, beginners might face new challenges such as the gap between theory and practice. While, in the phase of experienced teachers, professional development should not be stagnant.



The teacher professional development studies have been conducted in decades with various findings. For example, teacher professionalism is not merely affected by external factors, but the internal factors also play a significant role. Several external factors contribute to professional teacher enhancement such as collaboration with the students and colleagues, teacher traveling, enjoying and solving academic challenges, and joining in the professional communities (Sprott, 2019; Vangrieken et al., 2017). These studies show that the teachers' environment has a significant impact on professionalism among teachers.

On the other hand, the internal aspects of teachers contribute to their professional development. Teacher belief in teaching thinking, engagement (vigor, dedication, and absorption), and feeling of fitting in a community practice highly affects the professional development among K-12 teachers, specifically in China (Zhao et al., 2019). The same study revealed that acceptance in the school culture is not a predictor for professionalism among teachers. Furthermore, the motivation and focus on the students increase professional development among teachers (Prenger et al., 2017).

The scholars argue that the numerous developing teacher's professionalism needs to be more coherence in the external factors, internal factors and the goal that must be obtained by the teachers (Lindvall & Ryve, 2019). In terms of external factors, the program should bring the standard of the future need and a suitable assessment on how to be named as professional teachers. In the internal factor, the development program activities should be aligned and what the expected teachers in the future.



Furthermore, the activities in the development program such as peer coaching have a significant impact on pre-service teacher professionalism (Alsaleh et al., 2017).

The process of teacher professional development is also affected by the time of the training program. For example, teachers who involved in a two-year program are better than those who attend in a year (Wolf & Peele, 2019). This study implies that the teacher educator committee should consider the duration of the training that most suitable for professional development. However, as a part of the long-life learner, teachers must develop their professionalism in the entire life in the education sector.

Currently, the technology breaks the old notion of education, including in teacher training. The online professional development in teachers has been deployed in the US, resulting in a good perception among the participants in this online method even though the benefits of this program are less useful for those who follow this program by requested (Parsons et al., 2019). However, using an online method in professional development in teachers is still having significant challenges (Powell & Bodur, 2019). The online approach or blended approach in professional development programs may have benefits and drawbacks.

In Indonesia, teachers' development programs are always being fascinating to be discussed because they are accused of having a lack of performance and professionalism. Regarding this issue, the Indonesian government makes some programs, such as enacting 20% of the national budget for education. By using this budget, one of the programs is how to enhance teacher professionalism by running the certification program. A study found that after certification program, namely



Pendidikan dan Latihan Profesi Guru / Education and Training of Teacher Profession (PLPG) provided by the education ministry, the professionalism among accounting teachers is escalated (Ansori et al., 2017). However, this seems unsatisfying because the education level of Indonesia remains low. Therefore, the education ministry of Indonesia decides to reform the program to Pendidikan Profesi Guru / Teacher Profession Education (PPG) with blended learning concepts (online and offline learning). This circumstance indicates the complexity of teacher professional development in Indonesia.

The study in teacher professional development needs more in-depth in how teacher defines themselves as teachers. In spite of the numerous studies on teacher professional development, the study among teachers in Indonesia might neglect the development of professional identity. Generally, professional identity is the concept which describes how people perceive themselves within their occupational context and how people communicate this to others (Patrick & McPhee, 2014). One of the studies concludes that four teacher identities are constructed during the university teacher development program (UTD) namely reflective, pedagogically skillful teacher, educational developer, and researcher (Nevgi & Löfström, 2015).

Furthermore, the Indonesian research on teacher performance needs to explore more factors that can develop performance. One of the many factors that can be considered is work engagement. Work engagement is an active, positive work-related state that is characterized by vigor, dedication, and absorption (Bakker et al., 2012; Hakanen et al., 2006; W. B. Schaufeli et al., 2006). Many studies conclude that work

engagement is a mediator of the many factors on work performance including teachers (J.-C. Hong et al., 2016; Mackay et al., 2017; J. Meng & Berger, 2019; Pepe et al., 2019).

Studies on teacher's professional development as general to enhance teacher performance is many but the specific on accounting teacher professional development especially in accounting teacher professional identity is rare. In the outside of Indonesia, the teacher's professional identity research for English, mathematics, and music teachers has been conducted by scholars. Based on the studies on teacher professional development and the importance of identity among accounting teachers, conducting research on professional identity development among accounting teachers in Indonesia is a part of the solutions for the accounting teacher performance improvement by considering the factor of work engagement as a mediator.

1.2. Background Research

Teachers have a prominent role in the education process. The competencies of teachers such as pedagogical, self-efficacy, and teaching enthusiasm, have a positive impact on student achievement (Fauth et al., 2019) and the students' curiosity (Uiterwijk-Luijk et al., 2019). Therefore, educating and developing teachers as professionals is critical for brighter generations.

In the Indonesian context, four competencies that should be mastered by all teachers in all fields are pedagogy, professional, personal, and social competency, so teachers can be certified as professionals when mastering those four-competencies



proved by the professional certificate. Based on Indonesian law number 14 of 2005 concerning on teachers and lecturers, a teacher in Indonesia is defined as a professional educator with the main tasks to educate, teach, guide, direct, train, assess, and evaluate students on education early childhood formal education pathways, basic education, and secondary education. Regarding obtaining this standard, the Indonesian government has deployed many programs to strengthen teachers' professionalism such as PLPG and PPG.

However, according to the Education Ministry of Indonesia, the score for the teacher competency of vocational schools in Indonesia remains low. Indonesian teacher quality is improving (Dolton et al., 2018). The Education Ministry of Indonesia shows the average score in all provinces is low (less than 71.41) (The Centre of Data and Statistic Education Ministry of Indonesia, 2016). Therefore, further action is needed to ensure the teacher's quality meets with the current requirement, including the broader research on professional development. One factor that can be considered as a new solution is the understanding of professional identity among teachers. The use term of identity itself is still in debate among scholars. Mostly they ask about what identity means and how to develop an identity in the specific role.

The definition of teacher professional identity is evolving. Professional identity in teachers is not entirely unique, they requested to be professional but not only adopt the professional attributes but also involving personal characteristic (Kaur, 2018). The identity is people's explicit and implicit response in the question of "who am I?" both individual and collective in particular situations (Schwartz et al., 2011).





Internal and external factors affect the professional identity development. The internal factors such as gender and depression anxiety decrease the identity, while motivation, commitment, and engagement enhance professional identity (Brown & Heck, 2018; Lentillon-Kaestner et al., 2018; Love et al., 2018; Martínez Agudo, 2018; L. Wang et al., 2019). Furthermore, the internal aspects are expected to influence teacher professional identity (TPI), namely self-efficacy, commitment, professional orientation, one's vision, self-evaluation, the meaning of one's activities, and the understanding of oneself as a teacher (Mifsud, 2018). The external factors consist of social structure and stratification (Burke & Stets, 2009) interaction among professionals (Vivekananda-Schmidt et al., 2015), and relationship among colleagues (Burgess, 2016).



The professional identity has attracted the attention of the scholar in medical, police officers, accountant, teachers, and others (Gibson et al., 2010; Lentillon-Kaestner et al., 2018). As stated before, the identity is both personal and collective, and uniquely based on the particular occupations. The identity among teachers can not be compared to the medical profession and other occupations.

Teachers' professional identity is evolving in the educational process as a student teacher, beginner teacher and experienced teacher (J. Y. Hong, 2010a). As students, learning is the core of their activity in the university. Therefore, they should be a communicative teacher and active learner (E. R. Yuan, 2016). Obtaining new knowledge is not only coming from the learning process in the classroom but also from the particular group of teaching so that belonging teaching community is a part of identity in pre-service teachers (Timoštšuk & Ugaste, 2010). However, the internal





condition of teachers affects their identity, such as the emotional flux among them decrease their identity as a teacher caused by a lack of mentors from the professional (Teng, 2017). In addition, technology development shifts the process of identity development. Pre-service teachers use online media to promote their positive image as a teacher (Nykvist & Mukherjee, 2016a). These findings suggest that exploring the identity in the pre-service teacher can be found in their social media.

After graduating from the university and begin to be a teacher, the beginner teachers shift their identity from the students to the teachers. In this phase, the identity of students is still dominant and they adjust with the new experiences in the workplace (Thomas & Beauchamp, 2011). Conversely, the experienced teachers might leave their identities as students and shape new identities based on the internal and external factors in school. Those experienced teachers' identities are manager, professional, and easily adapt and adjust many different conditions on to reach the teaching objective, and others that more individually identities (Farrell, 2011).

The professional identity in teachers is specifically based on the subjects thought by teachers such as English, mathematics, music, and others. Some English teacher identities are an artist in the classroom (Nguyen, 2016), capable in overcoming the English learning obstacle in class (Colliander, 2018), and joining in English communities (Devos, 2010). For mathematics teachers, one specific identity is having the capability in developing a new environment in the mathematic sematic lesson (Losano et al, 2018), while music teachers must a musician (Ballantyne & Zhukov, 2017a).





These studies show that there is a teacher's identity that is common to all teachers, but there are also specific ones depending on the subjects being taught. For example, English teachers have different identities with mathematics and music teachers. This makes it possible that teachers in other subjects such as accounting have a unique professional identity. Accounting subjects have different characteristics compared to other subjects. Accounting involves knowledge of economics, mathematic semantics, and business knowledge so that it requires quite high accuracy in working on it.

Accounting is often called “the language of business” (Hogget, et al., 2015:8). The essential characteristics of accounting are the identification, measurement, and communication of financial information about economic entities to interested parties (Kieso, 2019). While Larson (2007) defines that accounting is an information and measurement system that identifies, records, and communicates relevant, reliable, and comparable information about an organization’s business activities. The definitions indicate that accountancy involves the skill of understanding the business process especially in financial flow, the ability to record, and communicating the result to the stakeholders such as owner, employee, investor, public, external auditors, and government.

Financial information users on accounting that must be made by accountants consist of internal and external users. The internal users are managers, production supervisors, directors, and other managers while the external users are resource providers (investors, employee, contributors, others), Recipients of good and services (customers and beneficiaries), and parties performing a review or oversight function





(parliaments, regulatory agencies, employer groups, others) (Kimmel, 2006:10-11).

The users of the financial reports are many parties. Therefore, accountants need to be careful in making financial reports so that the decisions taken by management are accurate, and the information obtained by external parties is accurate so that it impacts on the likelihood of investors entering the company.

These meanings reflect that accounting has unique characteristics so that the learning process of accounting and in turn, accounting teachers should have a character that is in accordance with accounting itself. Accounting learning involving numbers, knowledge of business and economic processes, the art of recording, and the precise information needs for stakeholders is a unique character of accounting that must be mastered by teachers and students. This uniqueness seems not to be accommodated in the professional definition of the standards of professional teachers in Indonesia, which only says four competencies as general, namely pedagogy, professional, social, and personal.

Regarding this specialty, the considering of accountancy characteristics into teacher professional development is important. Unfortunately, studies on the professionalism of accounting teachers do not pay attention to the characteristics of accounting/accountants' characteristics as one indicator. As a result, the professionalism among accounting teachers might not be correctly measured by using the general standard for teachers.

The study in professional identity among English, mathematics, music teachers and also other professions such as medical and police officer have resulted in the



identity standard for those professions. However, the study among accounting teachers' identity is still limited both in the overseas and in Indonesia, whereas the identity is prominent to boost performance.

Identity affects performance among many sectors such as business and education. The worker in the maintenance division who have a good identity as maintenance have better performance than who lack identity (Younggreen et al., 2009). While in the small and medium business enterprise (SMEs) the corporate identity has a significant impact on corporate performance and financial performance (Eldomiaty et al., 2011; Kumar et al., 2015).

However, improving performance is complex since many peripheral factors affect teacher performance such as leadership (Buil et al., 2019), motivation (A. J. Martin, 2008), school environment (Moreira et al., 2018), engagement (Lee, 2012), and others. The work engagement is one of many factors that many studies reveal that performance improvement is preceded by the engagement (Li et al., 2012; J. Meng & Berger, 2019; Parker & Martin, 2009). These studies claim that to fostering employee performance, the consideration of work engagement is important because contextual factors consist of internal and external aspects that sometimes do not affect performance directly. The poor of job environment is possibly not really matter when the employee has good internal factors such as motivation, emotional stable, engagement and many other psychological factors.

Some studies explore the role of teacher work engagement in relationship with many factors. The teacher work engagement is matter on the level of commitment in

the organization (San & Tok, 2017), teacher efficacy (Minghui et al., 2018), organizational trust (Gülbahar, 2017), and job performance (Angundaru et al., 2016; Bakker & Bal, 2010; Khan & Bin Md Yusoff, 2016; Mutua Kilonzo et al., 2018). These findings reveal that engagement has become a prominent factor in performance in many sectors and contexts. The engagement can be a major factor or moderator, and mediator factor that can strengthen or intervene in the relationship among particular variables.

Therefore, based on the previous studies on professional identity and its impact on the performance of businesses, corporates, and teachers, the exploration of accounting teacher identity standard is essential. To resolve accounting teacher's professionalism issues in Indonesia, the study in the effect of accounting teachers' identity standards, teacher's work engagement on the accounting teachers' performance is critical. The accounting teacher's professional identity needs to be developed by reviewing previous studies on teacher professional identity and accountant identity. The variable will be tested the correlation with teacher's work engagement and performance.

1.3. Problem Statement

Teacher professionalism in Indonesia is a critical issue faced by the government in the globalization world. According to the world bank report, the teacher competency in Indonesia remains low, so the reformation among teachers is essential (Chang et al., 2013). Change, et.al (2013) explain that salary increases, higher training requirements, professional development courses, promotion opportunities, and other strategies, in

themselves, have had only limited impact on Indonesian teacher performance. Trying to solve this problem, the government of Indonesia has arranged several strategies such as the increased budget to 20% from the national budget from 2009 to present and deploying some training programs. Furthermore, scholars focusing on teacher professional development try to find the root of problems and trying to explore what is going on in teachers in Indonesia.

Studies carried in other countries depict educational practitioners should more pay attention to teacher identity. The study on professional identity conducted on, for example, mathematic semantics (Mosvold & Bjuland, 2016), English and music teachers (Ballantyne & Zhukov, 2017b; Losano et al., 2018; Rubin & Land, 2017) and even in the medical profession (Tahim, 2015) are in large numbers. They reveal that every profession has its own identity; for instance, it is not exactly the same among the mathematic semantics teachers, music teachers, and also the medical profession in terms of professional identity. They have own specific characteristic that draws how to be a professional based on the identity standards.

The studies in professional identity are attractive because of some rationales. For the pure identity researchers, they try to define the meaning of identity and the structures because the identity definition itself is evolving (Akkerman & Meijer, 2011). In the educational context, for example, the studies are narrowed on how the identity in the specific occupation of the teacher (mathematics, physic, biology, economy, others). The education researcher also explores what factors that can develop and affect the teacher's professional identity (Dvir, 2015).



The exploration of solutions regarding the low accounting teachers' competency in Indonesia continues. The backgrounds of those studies are the lack of professionalism among accounting teachers (Imroatun & Sukirman, 2016), the lack of innovative approach in teaching (Sugiarti, 2019), the low teacher competencies mastery (Ansori et al., 2017) and the high unemployment from accounting vocational school graduate (Mukhadis et al., 2018). The government, practitioners, and scholars frequently talk about this issue. For the scholars, many of them have examined the external factors affecting accounting teacher professionalism such as commitment, salary, age, environment, and other factors. Furthermore, they also find that the internal aspects of teacher significantly enhance or decrease the professionalism. Thus, the scholars seek the factors triggering of low teacher competency and how to make more professional teachers.



Unfortunately, even though numerous studies suggest many solutions based on their study findings, the Indonesian teachers' professionalism is still questioned. It might be caused by the importance of professional identity among accounting teachers is neglected. They ignore the importance of developing a standard for accounting teacher in the profession to enhance accounting teacher performance. Accounting teacher is a unique teacher compared to others such as mathematics, music, even economy because there is a profession of an accountant who is professional in accounting in the business and public sector. In consequence, it is prominent to explore the standard for accounting teachers' professional identity based on the specific characteristic of an accountant, a teacher, and in turn, a person who teach accountancy. Furthermore, the contextual factors (both internal and external) should be examined to enhance the effectiveness of





accounting teacher professional development and to prevent factors which worsen the professionalism.

The development of teacher identity can be separated into three domain objects, namely pre-service teachers (Tsybulsky & Muchnik-Rozanov, 2019), beginners (Connolly et al., 2018), and experienced teachers (Arvaja, 2016). In pre-service teachers, the structures of identity are explored during their study both from learning in the classroom and learning from their communities. It involves the academic, non-academic, internal, and external factors of the students (Hubbard, 2018). In addition, the contextual factors such as relationship in peers, lecturer, and involvement in the students' practice and organizations are considered.



teacher (Nyström, 2009). Of course, the identity for this teacher different from the student-teacher but still considering the experiences and knowledge as a student. As a beginner, they bring knowledge and experience from the university and combined with a little experience in the new workplace. Finally, the last phase is experienced teachers. Experienced teachers mean teachers who have many experiences, long years of services, and probably senior in age. In this phase, the teacher may leave their knowledge as students-teacher, but the role of experiences, the relationship among colleagues, business sectors, personal and institutional problems might have a higher influence on teacher professional identity than their knowledge from formal education (Brown & Heck, 2018).





Accounting teachers' professionalism is critical to overcoming many issues regarding the pedagogy skills among teachers and the unemployment coming from the vocational high school, especially accounting students. Current studies probably miss the importance of identity among accounting teachers, whereas it can be the guideline for them in terms of how accounting teachers act as professionals and to evaluate themselves to always strengthening their skills as a professional accounting teacher. Furthermore, based on past studies, many factors affect the development of teacher professional identity. It is essential to explore the professional identity of the accounting teachers and make them as standard for accounting teacher's professionalism.

Studies in accounting teacher professional identity is a part of the effort to enhance the performance. The exploring of the general and unique identities among accounting teachers will be correlated to the performance. The previous studies draw how identity plays a role in performance. The identity of teachers is essential for their performativity (L. Bennett, 2017), while the racial identity (black people) makes them get pressure in the community which is worsening their performance (Stewart, 2015).

In an educational context which is students' and teacher performance, the students' identity has a strong relationship in their performance (M. Zhu & Qi, 2018). While another study examines the competence and performance belief are not sufficient on the identity development of mathematics teachers so that the model is not fitted and needs further revisions (Cribbs et al., 2015). Furthermore, professional identity in pre-service teacher does not in line with their performance but the identity make their intention in teaching remain high and have more opportunity to plan their career in teaching (D. Bennett & Chong, 2018). However, the different impact of professional



identity on the performance depends on how people maintain their identity in the social life including in the workplace (Younggreen et al., 2009) thus a few research find that no relationship between identity and performance. Maintaining the identity, the teacher should have a feeling of “good teacher” as one of the teacher identities which helps them to preserve their performance in the changing technology in teaching (L. Bennett, 2017) and they need high self-efficacy (Huang et al., 2019). These findings indicate that performance is affected by many factors.

Regarding the issue that work engagement is a predictor of teacher performance while the engagement itself is affected by internal and external factors; the accounting teacher professional identity may contribute to the accounting teacher's performance through teacher work engagement. This study considers examining the role of work engagement as one of the factors that widely proven as a mediator of many variables on performance. Besides the lack of a study on accounting teacher professional identity and the impact of the performance, the other studies find the correlation between identity on work engagement. The strong identity in English teachers is associated with the level of engagement and this will improve students' achievement (Gallardo, 2019; Whitney et al., 2019). In addition, self-efficacy has a critical role in community engagement (Labone et al., 2005).

The internal and external factors describe the engagement among employee including teachers. The internal aspects are a personality (Bosmans et al., 2019), self-efficacy (D. P. Martin & Rimm-Kaufman, 2015), and intention (D. P. Martin & Rimm-Kaufman, 2015). While the peripheral factors such as job demands (Bosmans et al., 2019), teacher-student interaction (D. P. Martin & Rimm-Kaufman, 2015), relationship

among colleagues (Eldor & Shoshani, 2016), and teacher workplace (Parker et al., 2012) are some of many variables that contribute to the teacher's work engagement. These findings indicate that to enhance engagement that leads to the performance must consider the factor that affects engagement to make sure the engagement is at a particular level which in turn brings to the high level of performance.

Based on the previous studies and the current issue on accounting teacher professionalism, the description of teacher professional identity should be overcome. After the exploration of professional identity standards, the study will correlate this construct to the accounting teacher performance. As mentioned by much past research that performance is mediated by teacher work engagement thus the research considers putting teacher work engagement as a mediator of the correlation between accounting teacher professional identity on accounting teacher performance.

1.4. Purpose of The Study

This study aims to examine the relationship between the variables of accounting teacher professional identity, teacher work engagement as a mediator variable on accounting teacher performance. The quantitative approach will be used in this study by using correlation design, which is trying to examine the correlation of exogen and endogen variables by using structural equation modeling. The significance of the professional identity among accounting teachers is examined by correlating this construct to the accounting teachers' performance mediated by teacher work engagement.



1.5. Objectives of The Study

The objectives of the study are:

- a. To examine the direct relationship between accounting teacher's professional identity on accounting teacher work engagement.
- b. To examine the direct relationship between accounting teacher's professional identity on accounting teacher performance.
- c. To examine the direct relationship between teacher's work engagement on accounting teacher performance
- d. To examine whether the teacher work engagement variable is a mediator variable between accounting teacher professional identity and accounting teacher performance



1.6. Research Questions

The research questions of this study are:

- a. Does the accounting teacher professional identity have a significant direct relationship on teacher's work engagement?
- b. Does the accounting teacher professional identity have a significant direct relationship toward accounting teacher's performance?
- c. Does the accounting teacher's work engagement have a significant direct relationship toward accounting teacher's performance?



- d. Does the teacher's work engagement mediate the relationship between accounting teacher professional identity on accounting teacher performance?

1.7. Research Hypothesis

The hypothesis this study are:

Ho₁ There is no significant relationship between accounting teacher's professional identity on teacher work engagement

Ho₂ There is no significant relationship between accounting teacher's professional identity on accounting teacher performance

Ho₃ There is no significant relationship between teacher's work engagement on accounting teacher performance

Ho₄ Teacher's work engagement is not the mediator between accounting teacher professional identity and accounting teacher's performance

1.8. Conceptual Framework of The Research

Some theories have been deployed for the basis in many studies on defining definitions, structures, and test some variables in identity prediction. Those theories are the identity theory (including identity process theory), collective learning theory, narrative theory, self-dialogical theory, and many other theories depend on the author's point of view. In



this study, the concept of identity described by identity theory takes a critical role in shaping the central concept of identity and the surrounding factors.

The identity theory which is growing out from symbolic interactionism by George Hebert Mead proceeds several noteworthy notions to comprehend the identity. It draws the root of identity, identity and behavior, identity and inequality, self-evaluation and commitment, the relationship of identity on justice and emotion, identity feelings, interaction and collective identity, and multiple identities (Burke et al., 2003). The identity means the set of meanings that define who one is when one is an occupant of a particular role in society, a member of a particular group, or claims particular characteristics that identify him or her as a unique person (Burke & Stets, 2009). However, the identity theory perhaps differs depending on the context, setting, and other specific teachers. In general, identity works on the set of meanings that define individuals in particular roles in society, as a member(s) in specific group(s), and as a person having a specific characteristic that makes an individual is a unique person (Stets & Serpe, 2013).

Each individual has multiple identities; for instance, a woman is a mother, wife, teacher, social membership and others. In his roles in life, an individual might has some priorities. In the multiple identities circumstances, an individual sometimes ignores some of their roles so that one should have a strong commitment to pursue every goal in each identity. For example, a married woman having children is working as an accounting teacher. In this case, she has several identities in bring the corollaries. Besides, she has the responsibility to both her husband and three children; she is obligated by her institution (school) to do their jobs as a teacher. A teacher profession





is not only teaching but also all the aspect of education, such as building character, attitude, morals, and others. Those multiple identities at a certain level will burden her because of the workload.

The identity theory tries to find out the meaning of “who am I?”. Understanding this meaning is very depending on the specific occupation. Accounting teacher is a person who teaches accountancy to the students where the comprehension of the nature of accounting and how to deliver the accounting as knowledge to their pupils is a must. In this term, it seems that the accounting teacher has multiple identities namely identity as a teacher and identity as a person who understands the concept and practice of accountancy besides the other identities in other aspects. Accounting teachers are teaching in a vocational school which is preparing the readiness of their students to work as an accountant or junior accountant more precisely in public or private sectors. It is compulsory for them in accounting and teaching both knowledge and practical mastery.

Teacher professional identity is both structured by the internal and external circumstances of teachers. In terms of shaping identity, there are some expectations that the teacher wants to get in the future. This willingness drives their attitude and behavior in many aspects, such as interpersonal relationships among colleagues and their academic performance. Their performance, intentional or not, will be prejudiced by their colleagues. Unfortunately, when people get feedback that is discrepant with the self-meanings held in their identity, they feel inconvenience (Burke et al., 2003). Research finds that anxiety and depression worsen the teacher's professional identity (L. Wang et al., 2019). These findings suggest the importance of preventing teacher





anxiety, depression in the school environment, and the role of teacher engagement (Martínez Agudo, 2018; Sutherland & Markauskaite, 2012).

The identity theory argues that the social structure and stratification system have an impact on embedded identity (Burke et al., 2003). The social structure is unique in each country, even in each country itself has many social structures. For example, Indonesia has many ethnics and cultures that might bring social interactions, social structure, the habitus, and others different from each region. In terms of social relationships, the Javanese, for example, have many unwritten regulations which are might be different from the Bugis, Betawi, Melayu, and so forth. This condition makes a unique relationship way among teachers that may develop a professional identity in accounting teachers in a different way. This notion is related to the identity theory which is collective identities are formed through identification with a social group.

Stryker and Vryan (2003, p. 22) as cited in (Burke & Stets, 2009). They argue,

“Social structures, in general, define boundaries, making it likely that those located within them will or will not have relations with particular kinds of others and interact with those others over particular kinds of issues with particular kinds of resources. Structures will also affect the likelihood that persons will or will not develop particular kinds of selves, learn particular kinds of motivations, and have particular symbolic resources for defining situations they enter.”

The scholars comprise the professional identity into four essential components, namely an input, an identity standard, a comparator, and an output (Burke & Stets, 2009). The input is a person's perception toward the environment. For example, as a teacher, the inputs for the identity process might be the teacher's perceptions about their





job, colleague, academic culture, leader, students, many other things in the peripheral school situation.

In the process of developing a professional identity in accounting teachers, the conception of accounting teachers' identity standard is necessary to be defined. As the identity theory explanation about the standard of identity, it is a set of meanings that defining the character of a particular identity. For instance, an identity of a male can be described as "strong, respectful, and assertive" while female described as a human who soft, supportive, warm". Thus, the standard of identity is vary depending on the specific kind of identity. As accounting teachers, it is compulsory to understand how to be a professional accounting teacher by following the identity standards for accounting teachers.



The perceptions and standard comparisons generate the comparator feeling. The comparator is the gap between the input and the existing identity standard. For example, the perception of males about male identity does not include a sense of care. However, the majority of male care for others so that there is an error signal in the male feeling because his perception is not fit the standard. The awareness of this error gives a chance to correct his perception, and thus behavior is changed. In terms of accounting teacher's identity, the teacher's performance of the surrounding aspects should be compared to the accounting teachers' identity standard. Nevertheless, the absence of an accounting teacher identity standard causes this comparison process is skipped. In consequence, the accounting teachers are unable to correct themselves to be a professional teacher.





The last cycle of this developing professional identity is the output from the interaction between internal and external factors and the current identity standard. Output in this context is a behaviour resulting from the comparison between perception and identity standard. For instance, if the professional accounting teacher's identity standard is stated and one of the standards is a feeling as an accountant, the teachers who do not think and act as an accountant may feel below the level of accounting teacher standard. Indeed, this interaction does not necessarily change teacher behaviour directly, but it triggers some corrections. They must believe and aware that they are an accountant and therefore, they can teach accountancy to their students. In this standard, teachers are capable both in practical and theory so that it indicates the teacher comprehension on accountancy.



particular members can evaluate themselves (self-correction behavior) to improve and reach the standard. For the accounting teachers, the standard of identity is also necessary regarding professional development and increasing their performance. Unfortunately, the identity standards for accounting teacher in Indonesia is yet not stated by the government or have not been studied by the scholars.

However, previous studies in professional identity in an accountant might give some clues to the accounting teacher professional identity. For example, teacher identity consists of professional history, competencies and fundamental values (Hökkä et al., 2017), and also replacing, blending, and privileging (Brown & Heck, 2018), and active in professional communities (Devos, 2010). In terms of an accountant, the development of accountant identity is affected by peripheral factors such as the size of





business and the degree in involving professional communities (Brouard et al., 2017). Since the accounting teachers have multiple identities namely as teacher and accountant similar to the music teacher that also as a musician, the accounting teacher professional identity consists of both teacher and accountant identity. Although the research in the accounting professional identity has not currently conducted by experts in that field, the identities can be retrieved from past research on teacher professional identity and accountant identity.

Burke & Reitzes (1981) say that the connection between identity (self) and behavior is complex and probably reciprocal. They proceed with the similarity of the behavior with performance by these statements:

“Our hypothesis is that mutual link between identities and behaviors occurs through their having *common underlying frames of reference*. We propose that the frame of reference one uses to assess his or her own behaviors in that situation. Further we hypothesize that this common frame of reference lies in the meaning of identity and the meaning of the performance. The reflexivity of identity implied in the notion of significance symbol, allow the occurrence of a link between identity and performance.”

The statements of the Burke and Reitzes confirm that based on the identity theory the performance is affected by the role/identities.

Performance means the work-related behaviors that employees show on their daily job activities and how they meet the minimum requirement of the employee target to increase institution performance (Army, 2009). The resource-dependence theory and resource-based theory argue that performance is affected by internal and external factors in the organization. It means that the performance does not necessarily mean the primary responsibility of the individual but also their colleagues, feelings, and other factors outside the employee itself.



In terms of accounting teacher performance, the education ministry of Indonesia has created the guideline to measure performance. Book 2 of The Teacher Performance assessment guideline provides some indicators that must be mastered by teachers. Those indicators are excellent in the lesson plan, implementation an active and effective learning activities and learning assessment. The measurement of accounting teachers will be expanded from this guideline. For example, active and effective learning activities when conducting the part of accounting material.

Based on the results of previous studies, professional identity has a significant positive effect on performance (Contreras et al., 2016; Gómez-Ruiz & Naranjo-Gil, 2014; Muhonen et al., 2017). Furthermore, since the performance is affected by many factors and many studies prove that teacher work engagement is a prominent mediator of many variables on performance, this study takes teacher work engagement that comprised of vigor, dedication, and absorption as mediating variables. (Bakker et al., 2012) define vigor as high levels of energy and resilience when working while dedication is characterized by being actively involved in one's work and experiencing a sense of significance and enthusiasm. Absorption is the state of being fully concentrated and happily engrossed in one's work.

The focus of this study is to explore the identities of the accounting teacher and consider those identities as standard for accounting teachers. Furthermore, the study also examines the relationship of accounting professional identity on their performance mediated by teacher work engagement. The exploration and examination of teacher professional identity on teachers' performance are drawn in figure 1.1.

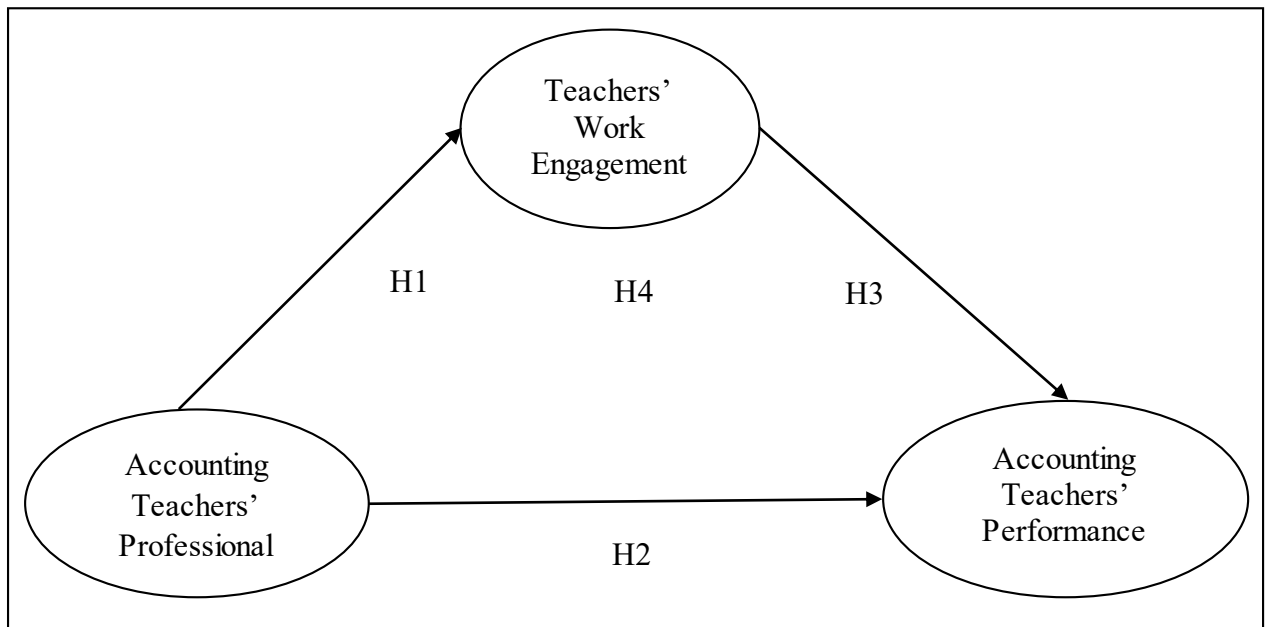


Figure 1.1. Conceptual Framework

1.9. Operational Definition

The terms used in this study are defined by using experts' definitions but narrowed down to the context of accounting teachers. The concepts that interpreted in this study are accounting teacher professional identity (based on the theory and previous studies) and accounting teacher performance.

a. Accounting teacher professional identity (ATPI)

The identity means the set of meanings that define who one is when one is an occupant of a particular role in society, a member of a particular group, or claims particular characteristics that identify him or her as a unique person consists of several sub-identities (Akkerman & Meijer, 2011; Burke & Stets, 2009). In this study, the



accounting teacher professional identity is a set of meaning by accounting teacher regarding their jobs in the educational process especially in teaching accounting to the pupils consist of several identities that developed by the internal and external factors. The accounting teacher's professional identity consists of the identities of the teacher and accountant. The sub variable of ATPI before the EFA process are below:

- 1) High commitment: willingness to give time and energy to a job, activity in teaching
- 2) Cultural knowledge: the teachers' understanding of cultural characteristics, history, values, beliefs, and behaviors in the classroom and school.
- 3) Active learner: Pursue information rather than waiting passively for an instructor to "pour" information into them.
- 4) Communicative: Willing to talk to people and give them information.
- 5) Coordinate and adapt quickly: able to work with colleague and easily adapt in new situation
- 6) Replacing: the teacher ability to change the unusual students' habit to the norm
- 7) Blending: the accommodating students' purposes for school in the learning objectives
- 8) Privileging: justify students' view toward appropriate context
- 9) Active in professional communities: being active in accounting teacher and accountant organization.
- 10) Identity ranking: how an individual is compared to others in the accounting field while the identity experience is defined as how individuals work in terms of accounting in the past, present and future.
- 11) Identity experiencing: the experience of working life in the past, current, and individual expectations in the future in accounting work.



The sub variable definitions after the EFA process are below:

- 1) Cultural Knowledge (pedagogical cultural identity): the teachers' understanding of cultural characteristics, history, values, beliefs, and behaviors in the classroom and school.
- 2) Blending: the capability of accommodating students' purposes for school in the learning objectives
- 3) Identity Experiencing: the experience of working life in the past, current, and individual expectations in the future in accounting work
- 4) Inter-Personal Skill: behaviors and tactics a person uses to interact with others effectively
- 5) Active in Professional Communities: the degree of involvement of teachers in the activities of teachers' associations or other relevant professional organizations such as accounting organizations

b. Accounting teacher performance (ATP)

Performance refers to a public recognition group having a specific skill, standards of knowledge obtained by education, training, and research (Hubbard, 2018). The assessment of the accounting teachers' performance will be conducted by self-assessment developed by using Book 2 teacher performance guidelines.

The sub variable definitions before the EFA process are below:

- 1) Lesson plan: a teacher's detailed description of the course of instruction or "learning trajectory" for a lesson.

2) Active and Effective Learning Implementation: implementing active and effective learning during teaching process.

3) Learning Assessment: assessing student learning outcome.

The sub variable definitions after the EFA process are below:

1) Formulate Lesson Plan Effectively: The ability of teachers to design effective learning plans according to the material and other contextual factors such as facilities and infrastructure, student abilities, and other unique factors in the school.

2) Learning Assessment: The ability of teachers to prepare evaluations and carry out evaluations based on predetermined learning outcomes

3) Media, Method and Student's Responses: The ability of teachers to choose and use appropriate methods and media in accordance with technological developments and the abilities of students and evaluate the use of methods and media used based on student responses.

4) Appropriate learning method on accounting material: The teacher's ability to choose the right learning method in accordance with accounting learning.

5) Opening and closing learning effectively: The ability of teachers to open and close lessons effectively.

6) Various assessment method to assess accounting competency: The teacher's ability to evaluate the achievement of students' accounting competencies

c. Teacher work engagement (TWE)

Many scholars take Schaufeli and Bakker's definition of work engagement which is an active, positive work-related state that is characterized by vigor, dedication, and

absorption (Bakker et al., 2012; Hakanen et al., 2006; W. B. Schaufeli et al., 2006) and how they feel while they are working (Skaalvik & Skaalvik, 2013). This study adopts this definition by adjusting in the teaching context. It means that teacher work engagement is a positive work-related state in school by teachers that are featured by vigor, dedication, and absorption in the teaching process.

The sub variable definitions after the EFA process are below:

- 1) Vigor: High levels of energy and resilience when working while dedication is characterized by being actively involved in one's work and experiencing a sense of significance and enthusiasm
- 2) Dedication: being strongly involved in one's work, and experiencing a sense of significance, enthusiasm, inspiration, pride, and challenge
- 3) Absorption: the state of being fully concentrated and happily engrossed in one's work

1.10. Limitation of the study

The limitations of the study follow:

- 1) The accounting teacher's professional identity is based on the previous study in teacher identity and accountant identity.
- 2) The study is restricted to member of accounting teacher deliberation (MGMP) in Central Java.
- 3) The population do not consider the teacher from private and public schools.
- 4) The instrument of the ATPI and ATP are self-developed.

- 5) The instruments are self-assessment which could create biasness.

1.11. Summary

This chapter has discussed the research background and problem statements. For the research objectives and research questions, it reflects quantitative objectives and questions of the research by using structural equation modeling. Furthermore, four hypothesizes predict the answer to the quantitative (correlation) questions which are to answer the relationship of the accounting teachers' professional identity on accounting teacher performance mediated by teacher work engagement.