



The Effect of Professional Certification, Professional Commitment, and Professionalism on Lecturer's Performance

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Abstract: *Lecturers are one of the critical human resources in a tertiary institution. To achieve national education goals, professional lecturers must develop abilities, shape one's personality traits, and improve the quality of the higher education profession, including in the accounting department. With more lecturer quality standards with a professional certification that has been used for each lecturer, they can provide excellent and professional performance as educators. This research aims to analyze and determine the effect of professional certification, professional commitment, and professionalism on lecturer performance. This type of research is quantitative research. The population in this study were accounting lecturers at 12 private universities (PTS) in Palembang City. The data collection technique used a survey technique by distributing 85 questionnaires to PTS accounting lecturers who had accounting profession certification, containing a list of questions to the respondents directly, and the data analysis technique used was the multiple regression analysis technique. The results of the study show that professional certification, professional commitment, and professionalism have a positive effect on lecturer performance.*

Keywords: *Professional certification; Professional commitment; Professionalism; Lecturer performance*

1. Introduction

Lecturers are one of the important Human Resources (HR) in a college, where a person has a lot of influence in determining the quality of education. This can be seen from the lecturers, among others, from the qualification, professionalism factors and their productivity. The existence of lecturers is very important and related to the roles, duties, and responsibilities to realize the goals of national education. The Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System states that the objectives of national education are: "National education functions to develop capabilities and shape the character and civilization of a dignified nation in the context of educating the nation's life, aiming at developing the potential of students to become human beings of faith and fear The Almighty God, have a noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens".

To achieve the national education goals, professional lecturers are needed in developing abilities and shaping one's personality traits, lecturers must also be able

to improve the quality of higher education professions. One of the professions in the economic field that requires quality improvement in order to face the Asean Economic Community (MEA) is an accountant. According to [Regar \(2003\)](#), what is meant by the accounting profession is all fields of work that use expertise in the field of accounting, including the field of work of public accountants, internal accountants who work in industrial, financial or trade companies, accountants who work in the government, and accountants as educators.

Accounting professional certification is an official acknowledgment of one's professionalism in a field that is undertaken ([Khatijah and Suwaldiman, 2016](#)). Law Number 14 of 2005 states that in carrying out professional duties, lecturers are obliged to continuously improve and develop academic qualifications and competencies in line with the development of science, technology and the arts. Based on this, then as a teaching staff is obliged to develop academic qualifications, which means that lecturers must also improve the quality of themselves as teaching staff. One way that can be done is to have a professional certification degree issued by an internationally recognized institution.

In the academic world, universities also desperately need professional personnel in their fields, including accounting majors. The Indonesian Institute of Accountants (IAI) noted that the number of professional accountants registered as members of IAI was only 15,940 people. This number is far below professional accountants in neighboring countries, in 2014 the Indonesian Institute of Accountants (IAI) stated that Malaysia had 30,236 professional accountants, the Philippines had 19,573 accountants, Singapore 27,394 accountants, and Thailand had 56,125 accountants. Based on this, with higher lecturer quality standards where there is a professional certification that has been used for each lecturer, it can provide performance with good and professional competence as educators. [Khatijah and Suwaldiman \(2016\)](#) concluded that the internal factors that became the reason accounting lecturers took certification were the desire to increase their abilities, the desire to practice, and the desire to gain more trust, while the external factors were the orders and demands of the profession.

Performance is the level of achievement of results or the implementation of certain tasks ([Simanjuntak, 2005](#)). Thus the performance of lecturers is very important in determining the success of the teaching and learning process in universities. This is in line with his research [Listyarini \(2017\)](#), which reveals that there is a positive and significant influence on the performance of lecturers who have received certification, because it is felt to improve the quality of the lecturers themselves. [Hasanati \(2017\)](#) in his research said that lecturers' performance which was not optimal could be caused by professional commitment. Professional commitment plays an important role in improving individual outcomes which will also have an impact on increasing or decreasing the quality of human resources in educational organizations and others. The high and low performance of a lecturer is highly dependent on personal abilities, social skills and professional abilities. [Permanasari et al. \(2014\)](#) in their research stated the influence of professionalism on lecturer performance. This

is because the lecturer plays an important role so that skills and professionalism are needed. With the professionalism of each lecturer, the commitment given to each lecturer will be very influential. [Trisnaningsih \(2011\)](#) also argues that motivation also has a significant effect on lecturer performance. It can be said that commitment and professionalism towards the institution must have high motivation to become a good and outstanding lecturer. [Khatijah and Suwaldiman \(2016\)](#) also suggested that accounting lecturers as a whole already have awareness of professional certification. Based on this, the author's reason for conducting this research is the finding of a small number of lecturers who are professionally certified at each private universities at this time. So that the research problem formulated in this study is "do professional certification, professional commitment, and professionalism affect the performance of accounting lecturers at private universities in Palembang".

2. Literature Review & Hypotheses Development

2.1. Theoretical Review

The theory of consciousness is a condition in which an individual has full control over internal and external stimuli. [Ginintasasi \(2013\)](#) states that consciousness is the smallest part of the whole human mind. The theory of consciousness was also put forward by [Jung \(1989\)](#) in [Ginintasasi \(2013\)](#) which states that consciousness consists of 3 interconnected systems, namely the ego, personal unconscious and collective unconscious. Awareness will arise by combining 3 systems that must be balanced, so that when a person has a balance between ideas, ego, and superego, as well as ego, personal unconscious, and collective unconscious, it will determine the activities to be carried out, including in decision making. This theory will assess the awareness of private university accounting lecturers in Palembang in their decision to take professional certification. Based on this, if the lecturer's attention is focused on himself, it will motivate him to change his behavior, namely by taking certification or not.

2.2. The Effect of Professional Certification on Lecturer Performance

Accounting professional certification is an official recognition of a person's professionalism in a particular field. In the labor market, professional certification provides added value to the holder. The professional certification can also differentiate the level of quality and ability of certificate holders and those who do not have certificates. Professional certification will provide many advantages for professionals, such as accountants, auditors, and other professions ([Hurmaini, 2011](#); [Piscayanti, 2015](#); [Suranto and Yuyun 2013](#)). The accounting profession has many concentrations, such as management accountants, tax accountants, audits and others. Lecturers also need to have this concentration to provide evidence of their professionalism. In a university, especially in an accounting study program which has many concentrations as mentioned above, when a lecturer has a professional certification degree in his field, then the lecturer will be believed to truly have expertise in that field. Having a certification degree in a particular field will also influence assignments in teaching and learning activities to some extent. This is reinforced by [Listyarini \(2017\)](#) research which states that there is a positive and significant influence on the performance of lecturers who

have received certification, because it is felt to improve the quality of the lecturers themselves. Further research from [Siswanto and Wahjuningsih \(2015\)](#) stated that there was an influence of providing lecturer certification on lecturer performance in Pekalongan City higher education institutions. Based on this description, the research hypothesis is proposed as follows:

H₁: Professional certification has a positive effect on lecturer performance.

2.3. The Effect of Professional Commitment on Lecturer Performance

Professional commitment is the level of individual loyalty to the profession as perceived by the individual. Professional commitment based on an understanding of a person's behavior, attitude and professional orientation in carrying out their duties is a reflection of the norms, rules and professional code of ethics. The norms, rules and code of ethics of this profession function as a control mechanism that will determine the quality of the work. This means that within a professional there is a system of values or norms that will regulate their behavior in the process of carrying out their duties or work. The level of desire to maintain a professional attitude can vary from one worker to another, depending on the perception of each individual. This of course will give different nuances of professional commitment. For this reason, in a professional association, it is emphasized that there is a high level of professional commitment which is manifested by quality performance as well as a guarantee of success in carrying out the tasks or work it faces ([Utami and Widiantoro 2023](#)). This is reinforced by research by [Trisnaningsih \(2011\)](#) which states that professional commitment has a direct effect on lecturer performance. [Nur'aeni \(2011\)](#) also revealed that commitment has an influence on lecturer performance. Based on this description, the research hypothesis is proposed as follows:

H₂: Professional commitment has a positive effect on lecturer performance.

2.4. The Influence of Professionalism on Lecturer Performance

Professionalism has become a critical issue because it can describe performance. The term professionalism means the responsibility to behave that is more than just fulfilling the responsibilities assigned to him and more than just fulfilling the laws and regulations of society. As a professional, a lecturer has a responsibility to the profession, including to behave respectfully, even if it means sacrificing personal interests. In the Big Indonesian Dictionary, professionalism is defined as something that requires special skills to carry out, in other words, professionalism is a set of skills that require to do a job that is carried out efficiently and effectively with a high level of expertise in order to achieve maximum work goals. According to [Abeng \(1997\)](#) the term professional has certain aspects related to issues of knowledge (knowledge), aspects of skills (skills), and mental attitudes (attitude). He further stated that the aspects of knowledge, skills and mental attitudes are equal or equally important as the foundation for building professional quality and quality. This is reinforced by the research of [Permanasari et al. \(2014\)](#) which states that there is an influence of professionalism on the performance of lecturers. [Hafid and Fajariani \(2019\)](#) revealed that

professionalism has a positive and significant effect on lecturer performance. Pratama (2014) also stated that professionalism partially has a positive and significant effect on lecturer performance. This is because the lecturer plays an important role so that skills and professionalism are needed. Based on this description, the research hypothesis is proposed as follows:

H₃: Professionalism has a positive effect on lecturer performance.

3. Method

The research sample is Accounting Lecturer at Private Universities (PTS) in Palembang City. The research data was collected using a questionnaire with professionally certified accounting lecturers as respondents. Questionnaires are also suitable for use if the number of respondents is large enough and spread over a wide area (Anggreni, 2023). Each PTS distributed questionnaires as many as the number of accounting lecturers who have professional certification so that a total of 85 questionnaires were distributed, however, 46 questionnaires could be processed further from this study (Table 1. measurement variables in appendix). Hypothesis testing is done using multiple linear regression analysis with the aim of seeing the relationship between the independent variable and the dependent variable. Prior to testing, research questionnaire data collected through surveys needs to be tested by testing data quality.

4. Result and Discussion

The results of the research data were obtained by distributing questionnaires to respondents. There are 12 private universities (PTS) in the city of Palembang. Validity and reliability testing has been carried out using SPSS version 23, for validity testing it is found that each item of the variable professional certification, professional commitment, and professionalism > 0.05 , which means an item is declared valid. Cronbach's alpha value in the reliability test on the variables of professional certification, professional commitment, and professionalism > 0.60 , it is declared reliable.

Table 2. Characteristics of Respondents

Name of University	Number of Accounting Lecturers	Number of Professional Certified Accounting Lecturers
Musi Charitas Catholic University	16	8
Muhammadiyah Palembang University	29	10
Tridinanti University	32	16
Bina Darma Palembang University	16	8
Sjakhyakirti University	9	3
Indoglobal Mandiri University	12	5
IBA University	10	3
University of Terbuka	19	6
National Kader University	12	4
Palembang University	27	13
STIE Mulia Darma Pratama	9	5
STIE Abdi Nusa	10	4
Total	174	85

Table 3. Validity Testing of Variable Lectures Performance

Instruments	R value	R table	Results
Y.1	0.559**	0.291	Valid
Y.2	0.536**	0.291	Valid
Y.3	0.592**	0.291	Valid
Y.4	0.484**	0.291	Valid

** Sig < 1%

Table 4. Data Reliability Test

Variable	Cronbach Alpha Value	Description
Professional Certification (X ₁)	0.622	Reliable
Professional Commitment (X ₂)	0.634	Reliable
Professionalism (X ₃)	0.677	Reliable
Lecturer Performance (Y)	0.813	Reliable

Source: Primary data 2023

Table 5. Multiple Regression Analysis Results

Variable	Unstandardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error		Tolerance	VIF
Professional Certification (X ₁)	1.043	0.134	0.000**	0.805	1.243
Professional Commitment (X ₂)	0.364	0.141	0.014*	0.605	1.652
Professionalism (X ₃)	1.231	0.137	0.000**	0.550	1.817
F value: 131.526			0.000**		
Adjusted R Square: 0.897					

** Sig < 1% * sig < 5%

Table 2 above shows that the percentage of accounting lecturers with professional certification (32%) is far less. Based on the regression test in Table 5, the professional certification variable has a positive effect on lecturer performance. The results of the study state that professional certification has a positive effect on lecturer performance where the role of professional certification can affect lecturer performance because professional certification that has been used for each lecturer can provide performance with good and professional competence as educators. This is reinforced by Listyarini (2017) research which states that there is a positive and significant influence on the performance of lecturers who have received certification, because it is felt to improve the quality of the lecturers themselves. Furthermore, the results of the hypothesis testing of the professional commitment variable indicate that professional commitment has a positive effect on lecturer performance. It can be explained that to be able to produce useful performance and it is necessary to have a competent professional commitment. The professionalism variable has also a positive effect on lecturer performance. It can be explained that professionalism is to do a job that is done efficiently and effectively with a high level of expertise in order to achieve maximum work goals.

As a matter of discussion, it can be seen from the results of testing the existing variables, the statement item with the highest average score is the statement "I wish to apply

my auditing knowledge by practicing publicly", while the statement item with the lowest average score is the statement "I wish to gain more confidence in my abilities as an accounting lecturer". As the definition of professional certification itself is an official acknowledgment of one's professionalism in a field that is undertaken (Khatijah and Suwaldiman, 2016), where professional certification can provide added value for the holders. This is interesting to pay attention to, because in addition to providing added value, it can also improve performance in the fields of education and teaching, research, and community service. It is proven that professional certification provides many advantages for professionals, such as accountants, auditors, and other professions because when a lecturer has a professional certification degree in his field, the lecturer will be trusted to really have expertise in that field.

The next variable is professional commitment. The highest average score on the statement item is in statement number two, namely "I carry out my duties responsibly", and the lowest average value is on statement number one, namely "I understand the tasks I carry out". Based on the average respondents' answers, it indicates that a person's professional commitment in carrying out tasks is a reflection of the norms, rules and professional code of ethics. This can make professional commitment as a reference that encourages lecturer performance results. It is also emphasized that there is a high level of professional commitment which is manifested by quality performance as well as a guarantee of success in carrying out the tasks or work it faces. This is reinforced by research by Trisnaningsih (2011) which states that professional commitment has a direct effect on lecturer performance. The last factor is professionalism with the highest average result for the statement items is on the statement item number four, namely "I am able to complete the work on time" and the lowest statement item is number six which reads "I am able to complete a satisfactory job". This value provides evidence that as a professional a lecturer has responsibilities assigned to him. The high and low performance of a lecturer is highly dependent on personal abilities, social abilities and professional abilities. According to Abeng (1997) the term professional has certain aspects related to issues of knowledge (knowledge), aspects of skills (skills), and mental attitudes (attitude). He further stated that the aspects of knowledge, skills and mental attitudes are equal or equally important as the foundation for building professional quality and quality.

5. Limitation & suggestion for the future

This research can be concluded that professional certification, professional commitment, and professionalism have an influence on lecturer performance. The contribution of the variables of professional certification, professional commitment and professionalism to lecturer performance is 89.7%. Limitations in this research include the use of a closed questionnaire where the responses from respondents cannot be considered as a whole study, and there are few variables. It would be better for further research to use other instruments, such as open questionnaires and interview techniques, such as the results of research conducted by Anggreni (2023). Then, other factors that can influence lecturer performance such as

spirituality, intellectuality (Pratama, 2014); work culture, competence (Gara et al., 2021); work motivation (Anggreni, 2023).

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Table 1. Research Instruments

Variable	Measurement Indicator	Statement
Professional Certification	Desire to Increase Ability	I realized my accounting skills need to be improved (certified).
		I realize my taxation skills need to be improved (certified).
		I realize my auditing skills need to be improved (certified).

Khatijah and Suwaldiman (2016)	Desire to Practice	I want to apply my accounting knowledge by practicing for the public.
		I want to apply my tax knowledge by practicing for the public.
		I want to apply my auditing knowledge by practicing for the public.
	Desire to Gain More Trust	I wish to gain more confidence in my abilities as an accounting lecturer.
Professional Commitment Trisnaningsih (2011)	Understanding Behavior, Attitude, and Orientation in Carrying out Tasks	I understand the tasks I perform.
		I carry out my duties responsibly.
		I focus on what my tasks are.
	Understanding of Behavior in the Code of Professional Ethics	I understand my professional code of ethics.
Professionalism Permanasari et al. (2014)	Efficient, Effective and Science Maximum	I have a practical understanding of accounting.
		I have an understanding of accounting science that can be applied.
		I have a more specific understanding of accounting.
	Efficient, Effective and Skill Aspects Maximum	I am able to finish work on time.
		I am able to complete the work according to its purpose.
		I am able to complete satisfactory work.
Lecturer Performance Trisnaningsih (2011)	Education and Teaching	I have sufficient resources to produce a job.
		I have clear goals at work.
		I work to the best of my ability.
		I carry out the work program according to the plan.
		I prepare study materials.
		I lecture with responses, assignments, exams, evaluations, and assessments.
Research and Scientific Writing		I became a mentor, sponsor in the preparation of theses, theses, and dissertations.
		I was the examiner in the trial.
		I guide and assist the implementation of the practicum.
		I make activity reports.
		I deliver a scientific oration.
		I do scientific research.
		I create research and scientific work.
		I write textbooks.
		I guide research preparation for writing essay, theses, and dissertations.
		I lead/actively participate in seminars, scientific meetings.
I guide research to lead to specialization and guide the preparation of scientific reports.		
I am a research assistant in the preparation of the thesis.		
Community Service Activities		I foster institutional and scientific cadres.
		I design the policy and the overall academic master plan.
		I design wisdom in the overall master plan (academic and physical).
		I hold authority in his area of specialization.

I plan and implement cadre formation/development programs.

I help the community by providing counseling and implementing research results.
