

Analysis of Student Competencies through Accounting Technician Certification in the Global Economy

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ARTICLE INFORMATION

Publication information

Research article

HOW TO CITE

Kusumawati, F., Sambharakreshna, Y., Wulandari, A. (2023). Analysis of Student Competencies through Accounting Technician Certification in the Global Economy. *Journal of International Conference Proceedings*, 6(7), 303-314.

DOI:

<https://doi.org/10.32535/jicp.v6i7.2876>

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Received: 30 October 2023

Accepted: 28 November 2023

Published: 30 December 2023

ABSTRACT

This research aims to develop student competency through accounting technician certification in facing the global economy. This type of research is quantitative using a descriptive approach. Through this approach, it is hoped that it will be able to provide understanding for researchers to describe student competencies through accounting technician certification to face the global economy. The population and research sample used were active students majoring in accounting, FEB, Trunojoyo University, Madura, fourth semester and above. The results of this research state that student competency is supported by the accounting study program through practicum/training activities as well as the resources available which include facilities and infrastructure, instructor competency, learning methods, implementation of competency certification tests, usefulness of competency certification and student interest/motivation to take part. Competency certification has high potential in increasing the competency of students majoring in accounting to face the global economy.

Keywords: Accounting Technician Certification; Competency; Global Economy

INTRODUCTION

The global economy is demonstrated by the digital era which requires industry to seek skilled human resources in their fields. Job seekers are required to have the skills expected by the industry in order to compete to get the desired job position. For this reason, education in Indonesia is expected to be able to produce graduates who have skills in their fields. Improving skills (soft skills) needs to receive support from universities in creating skilled human resources in accordance with the qualifications required by industry.

Research conducted by Heang et al. (2019), Dwiharyadi et al. (2021) shows that soft skills are prioritized over hard skills among entrepreneurs. Other research such as that conducted by Bui and Porter (2010) by analyzing one online job vacancy website, where there are 523 online job vacancy advertisements shows that the most important skills needed by accounting graduates are interpersonal skills, technical skills, generic skills and communication skills. Competency for accounting students can be obtained by taking part in accounting technician certification held by a professional certification agency with BNSP (National Board for Professional Certification). The competency certificate held by graduates will be used as a companion to their diploma so that graduates can compete in the world of work.

The high demands or needs of labor users regarding the competency abilities possessed by prospective workers according to their field, the UTM accounting department seizes this opportunity by increasing the competency or quality of its graduates through accounting technician competency certification. Based on this background, this research wants to analyze student competency through accounting technician certification in facing the global economy. Based on the description in the background, the aim of this research is to analyze student competency through accounting technician certification in facing the global economy. Competency for accounting students can be obtained by taking part in accounting technician certification held by a professional certification agency with BNSP (National Board for Professional Certification). The competency certificate held by graduates will be used as a companion to their diploma so that graduates can compete in the world of work.

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LITERATURE REVIEW

Competence Motivation Theory (CMT)

Competency Motivation Theory (CMT) is a motivational framework developed by Susan Harter (1978) to understand achievement-related behavior across multiple domains (e.g., academic, social, physical). The theory in Harter's proposal was based on the groundbreaking work of White (1959), which argues that humans make adept efforts to develop and demonstrate abilities on the grounds that there is an intrinsic motivation to influence the environment.

Specifically, Harter discusses the nature of ability motivation and its antecedents and consequences from a developmental perspective. According to Harter, Competency Motivation is a multidimensional construct that reflects desire, curiosity, and interest in demonstrating competence. The Competency Motivation Theory as proposed by Harter focuses on the human desire to demonstrate competence and master a task (Carroll & Loumidis, 2001). Individuals are intrinsically motivated to seek opportunities to demonstrate their competence in various activities and tasks. Every individual is driven by the need to feel competent and capable, and this desire is a major motivating factor in their involvement and persistence in activities.

Competency motivation theory is a concept that unites various aspects of motivation, achievement goals, and behavioral competence. Competence motivation theory, which draws from Self-Determination Theory, Achievement Goal Theory, and Goal Orientation Theory, emphasizes the importance of experiencing mastery over tasks, voluntarily engaging in activities, and feeling connected to others as predictors of motivation and engagement (Birk & Mandryk, 2019). Based on Self-Determination Theory, competency motivation theory suggests that individuals are motivated when they feel competent in mastering a task, have a sense of autonomy in engaging in the task, and experience a sense of connectedness with others. Competency motivation theory is closely related to achievement goal theory, which focuses on the foundations of student motivation when completing academic tasks (McFarland et al., 2016).

Competency motivation theory also highlights the importance of mastery and performance goals in driving student motivation. The mastery goal in competency motivation theory is aligned with the pursuit of greater competence and the desire to develop new skills and knowledge. Competence motivation theory explores the idea that individuals are intrinsically motivated to seek out tasks and activities that allow them to feel mastery over something. According to this theory, individuals are driven by their innate desire for autonomy, seeking opportunities to engage in activities voluntarily. Additionally, competency motivation theory goes beyond individual motivation by considering the social context in which motivation occurs. This emphasizes the importance of feeling connected to others and experiencing a sense of connectedness as an integral component of motivation. In this regard, competency motivation theory provides a comprehensive framework for understanding the multifaceted nature of motivation in educational settings.

Competence

The literal definition of competence comes from the word *competence*, which means skill, ability and authority. Etymologically, competency is defined as a behavioral dimension of expertise or excellence in a person, whether as a leader or staff who has skills, knowledge and good behavior, Sutrisno (2011). According to Wibowo (2017), competence can be demonstrated from a person's skills or knowledge in a particular field. A person's competence is a person's ability to produce at a satisfactory level in the workplace, such as a person's ability to transfer and apply those skills and knowledge in new situations and increase agreed benefits. Competence can be obtained through education and training that boost your knowledge and skills (Harahap, 2021). Thus, competence in summary and substance consists of knowledge, understanding, abilities, values, attitudes and professional work interests in the field of work carried out.

Another definition of competence is what a person brings to their work in the form of different types and levels of behaviour, several aspects of which are contained in the concept of competence, namely Sutrisno (2011): Knowledge is *awareness* in the cognitive field; understanding is the cognitive and affective depth possessed by an individual; skills *are* something that an individual has to carry out the tasks or work

assigned to him; values are standards of behavior that are believed to be psychologically integrated within a person; attitude is a feeling (happy-displeased, like-dislike) or reaction to a stimulus that comes from outside; and interest is a person's tendency to carry out an action.

In the world of education, according to Law of the Republic of Indonesia no. 20 of 2003 concerning the National Education System in article 35 paragraph 1 explains that graduate competency is a qualification of graduate abilities which includes attitudes, knowledge and skills in accordance with agreed national standards. Realizing graduate competencies can be obtained through graduates owning competency certification.

Certification

In Law of the Republic of Indonesia no. 20 of 2003 concerning the National Education System in article 61 explains that certificates are in the form of diplomas and competency certificates. Diplomas are given to students as recognition of learning achievements and/or completion of an educational level after passing an exam held by an accredited educational unit. Competency certificates are given by education providers and training institutions to students and community members as recognition of competence to perform certain jobs after passing a competency test held by an accredited education or certification institution.

Accounting Competency Certification

According to Hastuti, AP (2023) accounting certification is a certificate that states that an accountant has credible skills and abilities in the field of accounting. Generally, this certificate is issued by a professional certification body or by a related association that already has the qualifications to issue official credibility. The benchmark for an accountant's ability is to have accounting certification. To obtain a competency certificate, an accountant must go through adequate educational qualifications, work experience, and pass tests in accordance with national or international standards. It is important for an accountant or perhaps for a graduate to have a competency certificate which is useful for improving one's quality, so that it will open up wider job or career opportunities.

Accounting technician certification is a certificate obtained through skills exams in basic, intermediate and advanced accounting at accounting technician certification institutions in Indonesia which have the legal status of the National Professional Certification Agency (BNSP). The certification scheme according to LSP TA is as follows: Cluster for preparing financial reports based on SAK ETAP; computer-based accounting application operation cluster; cash fund management cluster; subsidiary ledger management cluster; product cost price management cluster; tax administration management cluster; accounting information system management cluster; cluster for preparing sak-based financial reports and performance; financial information inspection cluster; management accounting information preparation cluster; and accounting staff supervision cluster.

RESEARCH METHOD

This type of research is quantitative research that uses descriptive methods. The population used was all students majoring in accounting at Trunojoyo University, Madura. The sample used was part of active students majoring in accounting, fourth semester and above.

The sampling technique in this study used purposive sampling with the following criteria: (1) Accounting students in semester 5 and above, (2) Students who have participated in financial accounting laboratory activities, (3) Students who have taken the accounting technician certification test according to the above criteria, So the sample obtained in this research was 124 respondents. This research data uses primary data obtained through questionnaires.

RESULTS

The results of research data processing analyzing student competencies through accounting technician certification in facing the global economy are as follows.

Data Reliability and Validity Test

Data reliability criteria can be seen from the Cronbach Alpha value above 0.60. The results of the data reliability test can be seen in the table below.

Table 1. Reliability Test Results

Variable	Cronbach Alpha	Results
Facilities and infrastructure	0.881	Reliable
Instructor competency	0.913	Reliable
Learning methods	0.814	Reliable
Organizing TA certification tests	0.867	Reliable
The usefulness of competency certification	0.932	Reliable
Student interest/motivation to take the TA test	0.880	Reliable

Table 1 above shows that the six variables have Cronbach Alpha values above 0.60, so it can be said that the data for the six variables is reliable. The criteria for data validity are seen from the Pearson correlation value being positive and significance below 5%. The results of the data validity test show that all questions in the questionnaire for each variable have a positive correlation and significance below 5%, so it can be said that the data is valid. See attachment.

Descriptive Statistics

The results of descriptive statistics in this research can be seen in the table below.

Table 2. Descriptive Statistics

Variable	N	Min	Max	Mean	Std Deviation
Infrastructure	124	1,333	5,000	4.1747	0.493
Instructor competency	124	1,000	5,000	4.3104	0.530
Learning methods	124	1,888	5,000	3,990	0.466
Implementation of competency certification	124	2,111	5,000	3,964	0.561
Benefits of certification	124	1,125	5,000	4,359	0.538
Student interest/motivation to take the TA test	124	1,428	5,000	4,230	0.533

The description of the results in table 2 above is explained as follows:

Accounting Laboratory Facilities and Infrastructure

The average value of the Accounting Laboratory Facilities and Infrastructure variable is 4.175 on a scale of 1 to 5, indicating that overall, respondents in this research or evaluation gave a relatively high assessment of the condition of the accounting laboratory facilities and infrastructure. With an average number above 4 on a scale of 1 to 5, this indicates that the majority of respondents are satisfied or very satisfied with the facilities and infrastructure available in the accounting laboratory. Regarding the quality of facilities and infrastructure, a high average may indicate that the accounting laboratory has adequate facilities and good equipment for teaching or research purposes in the field of accounting. This can create an environment conducive to effective learning and research.

If respondents give a high rating, this could indicate that they feel comfortable and satisfied with the conditions of the accounting laboratory. Respondent satisfaction is important in the context of education or research, because this can influence their motivation and work results. These results can be a good tool for identifying areas that need to be improved or maintained in the accounting laboratory. If respondents are satisfied, this may reflect good investment in facilities and infrastructure that support education or research in the field of accounting. The average value itself provides an initial insight, but additional information can help in designing appropriate actions to improve or maintain the quality of accounting laboratory facilities and infrastructure.

Standard deviation is a measure of data distribution that gives an idea of how far the data is spread from its average value. The relatively low standard deviation (0.493) indicates that respondents' assessments of accounting laboratory facilities and infrastructure tend to be consistent or do not vary too much. In this context, many respondents gave an assessment that was similar or not too far from the average (4.175). A low standard deviation indicates a high level of agreement among respondents. The low standard deviation may indicate that the majority of respondents have similar perceptions about the condition of accounting laboratory facilities and infrastructure. This can be seen as a positive thing, as consistency in ratings can reflect agreement that the facility is considered good or adequate by the majority of people.

Instructor Competency

Instructor Competency has an average score of 4.311 on a scale of 1 to 5. This shows that respondents in this research or evaluation gave a very positive assessment of instructor competency. This indicates that the instructors are considered to have a high level of competency in their field. A high level of competence in instructors can be a very positive factor in the context of education or training. Competent instructors have the potential to provide quality instruction, motivate participants, and help them achieve learning goals. Instructor competency can also contribute to the level of participant satisfaction with the training or course. Competent instructors are more likely to be able to provide good support to participants and answer their questions and needs well. Competent instructors can increase participants' learning potential and facilitate better understanding of the subject matter. This can have a positive impact on the final outcome of the program or course. With a high average score like this, it can be assumed that most participants are satisfied with the instructor's competence in the program or course they are taking.

The relatively low standard deviation (0.530) indicates that respondents' assessments of instructor competency tend to converge closer to the mean value (4.311). In other words, most respondents had similar perceptions about instructor competence. A low standard deviation indicates a high level of consistency among respondents' judgments. This may indicate that most participants are satisfied about the instructor's level of competence in the program or course. A low standard deviation can be considered an indication that respondents tend to agree or have a similar perception that the instructor has quite high competence.

Learning Methods

Learning methods in the accounting laboratory have an average value of 3.990, indicating that the majority of respondents in this research or evaluation gave a positive assessment of the learning methods used in the accounting laboratory. The implementation of this learning method was considered quite good by the participants. A high average could reflect the effectiveness of the learning method in helping participants understand accounting concepts and achieve learning objectives. Effective methods can motivate participants to actively participate in learning. Participant satisfaction is an important factor in education. A high average can indicate a good level of satisfaction among participants with learning methods in the accounting laboratory. Participants may feel that the method supports their learning well. With an average value close to 4, it can be assumed that the majority of participants were satisfied with the learning methods used in the accounting laboratory. Management continues to monitor and evaluate learning methods so that they remain relevant to participant development and achieve the desired learning goals.

The Learning Method has a standard deviation value of 0.466 on a scale of 1 to 5. The relatively low standard deviation (0.466) indicates that respondents' assessments of learning methods tend to have similar perceptions about learning methods. A low standard deviation indicates a high level of consistency among respondents' assessments of learning methods. This may indicate that most participants have similar views about the effectiveness of the learning method.

Implementation of Competency Certification

The implementation of Competency Certification has an average score of 3.964 on a scale of 1 to 5, indicating that the majority of respondents in this research or evaluation gave a positive assessment of the implementation of competency certification. This indicates that the implementation of certification is considered quite good by participants. A high average can reflect the good quality of certification implementation, which includes adequate testing, evaluation and assessment processes and in accordance with expected competency standards. Participant satisfaction with the implementation of certification is an important factor. A high average may indicate a good level of satisfaction among participants with the way certification is carried out, including the facilities, procedures and services provided.

Standard deviation is a measure that describes the distribution of data in a set of values. In the context of the variable "Implementation of Competency Certification" with a standard deviation value of 0.562 on a scale of 1 to 5, the following are several explanations regarding the potential of this variable. The fairly low standard deviation (0.562) indicates that respondents' assessments of the implementation of competency certification have a relatively limited distribution. In other words, the majority of respondents had similar or not too varied perceptions regarding the implementation of certification.

A low standard deviation indicates a high level of consistency among respondents' assessments of this variable. A low standard deviation can be considered as an indication that respondents tend to agree or have similar perceptions regarding the implementation of competency certification. This could reflect good agreement among participants that the competency certification was carried out well.

The Usefulness of Competency Certification

The usefulness of competency certification has an average value of 4.359 on a scale of 1 to 5 indicating that the majority of respondents in this research or evaluation gave a positive assessment of the usefulness of competency certification. This indicates that competency certification is considered useful by participants. A high average could reflect that the competency certificate provides quality benefits for participants. Competency certificates provide benefits for students as a companion to their diploma. In the world of work, competency certificates provide opportunities for graduates to obtain work in their field. Having a competency certificate with a national, regional or international reputation and bearing the BNSP logo has the opportunity to improve the quality of students so they can compete in the world of work. Apart from that, the benefits of having a competency certificate for accounting study program students can be used as a requirement for free comprehensive final exams and can increase students' self-confidence.

Standard deviation is a measure that describes the distribution of data in a set of values. In the context of the variable "Usefulness of Competency Certification" with a standard deviation value of 0.538 on a scale of 1 to 5, the following are several explanations regarding the potential of this variable. The fairly low standard deviation (0.538) indicates that respondents' assessments of the usefulness of competency certification have a relatively limited distribution. In other words, most respondents had similar or not too varied perceptions about the usefulness of competency certification. A low standard deviation indicates a high level of consistency among respondents' assessments of this variable. A low standard deviation can be considered an indication that respondents tend to agree or have similar perceptions about the usefulness of competency certification. This could reflect good agreement among participants that competency certification has good or high benefits for students/graduates.

Student Interest/Motivation to Take the Accounting Technician Exam

Students' interest/motivation in taking the accounting technician exam has an average value of 4.230 on a scale of 1 to 5, indicating that the majority of respondents in this research or evaluation gave a positive assessment of students' interest or motivation towards participating in the accounting technician exam. This indicates that students have high interest or motivation to take the accounting technician exam.

Standard deviation is a measure that describes the distribution of data in a set of values. In the context of the variable "student interest/motivation to take the accounting technician exam" with a standard deviation value of 0.534 on a scale of 1 to 5, the following are several explanations regarding the potential of this variable. The fairly low standard deviation (0.534) indicates that respondents' assessments of students' interest/motivation in taking the accounting technician exam have a relatively limited distribution. In other words, most respondents had similar or not too varied perceptions about students' interest/motivation in taking the accounting technician exam.

A low standard deviation indicates a high level of consistency among respondents' assessments of this variable. A low standard deviation can be considered an indication that respondents tend to agree or have similar perceptions about students' interest/motivation in taking the accounting technician exam. This could reflect good agreement among participants that students taking the accounting technician exam have high interest/motivation.

DISCUSSION

The quality of facilities and infrastructure has a high average, indicating that the accounting study program has adequate facilities and good equipment to support the teaching and learning process effectively. The results of this research are in accordance with the competency motivation theory which states that students behave to make skilled efforts to develop and demonstrate their abilities. (Harter, 1978; White, 1959) Good facilities and infrastructure owned by education providers are an important part in improving the quality of students through developing student competencies so that this will increase students' interest in developing their abilities through accounting technician certification. The results of this research are also supported by Republic of Indonesia Law no. 20 of 2003 that students or students are required to have academic abilities and supporting competencies after graduating, in order to be able to compete in the world of work.

Instructor competency contributes to student competency. This can have a positive impact on the final outcome of the program or course. A high average score assumes that student competence is obtained from competent instructors. Harter, (1978), White (1959) in the competency motivation theory argue that students have behavior to develop themselves and their abilities. Students' abilities are supported by a good teaching and learning process and competent lecturers or instructors. In line with the results of Alam's research (2018) that the competence of instructors/lecturers has a positive effect on student learning achievement. Competent lecturers are able to encourage students' abilities and achievements so that students are interested or motivated to improve their competence by taking accounting certification exams.

Competency certificates provide benefits for students as a companion to their diploma. The learning method has an average value of 3.99 or close to 4. This shows that respondents as a whole gave a very good assessment, meaning that the learning method provided by the accounting study program is considered effective for students. The learning methods that have been implemented by the accounting study program are the SCL and demonstration methods. Both methods are considered suitable for increasing student competence. Learning methods using *e-learning* also make it easier for students to learn and can increase their self-confidence (Khafit et al., 2020).

The results of this research are in line with research by Nasih, et al. (2009) who explained that the demonstration method is considered suitable for application in practical activities, because the competency of accounting students is being able to prepare financial reports. Accounting study program students prepare themselves by developing competencies including skills, knowledge and attitudes in accordance with industry needs so they can compete in the world of work (Dwiharyadi et al., 2021).

The results of this research are also in line with Mayangsari et al. (2020), Dwiharyadi et al. (2021) stated that student competencies are needed in the world of work, the competencies in question are basic technical accounting skills, mastery of software, and generic skills which include attitude and communication (Dwiharyadi et al., 2021).

Implementation of competency certificates is relevant to student competency needs. This can be seen from the value given by respondents, which is an average of 3.99 or close to 4, which means that the value given tends to be very good. The implementation of competency certification in the accounting study program supports students' need to take competency certification exams. The accounting study program as the organizer of the certification exam will make it easier for students to take the exam, thereby supporting students' needs to improve their competence. The results of this research are in line with Wahyu et al. (2018) that the implementation of certification for teachers influences the interest in increasing teacher qualifications and supports the competency motivation theory which argues that humans make skilled efforts to develop their abilities (Harter, 1978; White, 1959).

In the world of work, competency certificates provide opportunities for graduates to obtain work in their field. Students' interest/motivation in taking the certification exam provides a positive assessment which indicates that students have high interest or motivation to take the accounting technician exam. In accordance with research by Nurniah et al., (2018) stated that competency certificates are beneficial for graduates' job opportunities. Competency certificates held by students shorten the waiting time for graduates to obtain high-paying jobs, thereby motivating students to take the accounting technician certification exam. Parrott et al. (2008) explained that competency certificates are useful for practitioners according to their field.

Based on the discussion of test results on resources that support student competency through accounting technician certification, it explains that students need to have adequate competency, not only to have a graduation certificate, but it is also important to have a competency certificate to face global economic competition so that graduates are able to compete in the world of work. both at national and international levels.

CONCLUSION

The conclusion of this research is that resources supporting student competency include facilities and infrastructure, instructor competency, learning methods, implementation of competency certification tests, usefulness of competency certification and student interest/motivation in taking certification exams opening up enormous potential for improving student competency through certification. Accounting technicians in facing global competition.

ACKNOWLEDGMENT

We as researchers at Trunojoyo Madura University would like to thank the chairman of LPPM UTM for all the facilities in the form of research funds that have been given to us. Hopefully it will be useful for UTM's future progress.

DECLARATION OF CONFLICTING INTERESTS

The research we conduct is completely free from special personal and/or group interests. Everything is purely for the sake of increasing students' knowledge and competence.

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