Effect Of Accounting Lecturer Lecturer Commitment To The Development Of Professional Accounting (Empirical Study Lecturer Accounting Faculty Of Economics, University Of Muhammadiyah Tangerang 2013)

Endraria

Abstract: The purpose of the study in which the researcher is interested in conducting research by taking the title "The Effect of Commitment Against Lecturer - Lecturer in Accounting Accounting Profession Development (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang in 2013)". This research was conducted at the Faculty of Economics, University of Muhammadiyah Tangerang is located at Independence Pioneer Road I No.33 Cikokol Tangerang City. The experiment was conducted at the research site easily accessible for the author. The method used in this research is descriptive quantitative methods, which aim to describe the descriptive method of data distribution of each variable.There are significant accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang in 2013), this is evidenced by the results of hypothesis testing that has been done obtained tcount ttable value 5.7193 and with a significance level of 5% and df = n - 2 = 40-2 = 38 is equal to 1.686 with the statement tcount concluded that t count > t table. Thus Ha Ho accepted and rejected. The conclusion was that there are significant accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang in 2013). As for advice to be conveyed in this study is the government as a regulator should be able to evaluate the development of the accounting profession, especially in Indonesia, with the influence of commitment accounting lecturers are expected to improve and develop the accounting profession, especially in the Faculty of Economics, University of Muhammadiyah Tangerang.

Key words: commitment, accounting lecturers, development of the accounting profession

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Introduction

Implementation of national development which has been and is being implemented by the Indonesian government is a development that is oriented to human development in which the whole Indonesia aims to create a just society and have an excellent prosperity based on Pancasila and the Constitution of 1945. It is expected that the Indonesian human resources will have sufficient competence and have a desire to work hard in an effort to achieve optimal performance, and it all is a very important asset in an educational institution, especially a university. In line with the increasing progress of technology and information sophisticated where science in accounting also growing rapidly so that it resulted in the development in the field of accounting profession that can make an accountant is able to compete and answer the challenges of competing both domestically and outside country. Especially the development of the accounting profession as a good accountant that public accountants, government accountants, accountants and accounting educators company requires commitment and a long struggle that makes the accounting profession as a profession which greatly contributes like the development of the science of accounting.

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* *Endraria*
* *Lecturer of Muhammadiyah University Tangerang & Doctoral Students of Accountancy Department, Faculty of Economics and Business, Padjajaran University, Dipati Ukur Steet, PO box 40132, Bandung, Indonesia E-mail: endra_umb@yahoo.com*

Therefore, developments in the accounting world would be better if such development is regulated by the government through various regulations, especially for the development of the accounting profession. A University in carrying out its activities will strive to achieve the goals that have been set previously. One thing that should be considered together, namely that the success of various activities in a university in achieving the objectives not only depends on the technological advantages, the available operating funds, facilities or infrastructure owned, but also depends on the aspect of human resources. The human factor is an element that must be considered by the University, especially when considering that the era of free trade has been started, where the climate faced competition will be very different. This high level of competition will spur each organization the company to be able to survive in an environment of high competition which in this case means that the company must pay attention to aspects of human resources. So humans can be seen as a decisive factor for the hands of the humans of all innovations will be realized in an effort to realize the goal of a university. Basically any University established have hope that someday in the future will experience rapid growth in the scope of its activities and wants the creation of high productivity in the field of work. To realize these operations takes several factors of production, namely, labor, capital, and expertise, in which all four of these factors can not stand alone, but rather should support each other to achieve the objectives effectively and efisien dam around the four main factors of labor or human factors in This case is an employee, it is important because the human user and the driver as well as a determinant of all activity. The existence of a university in any form, either in large and small, can not be separated from the human resource element. Human resources in question are those

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that provide energy, thoughts, talents, creativity and efforts in place to work. Human resources with high performance allows for the achievement of the goals set by the organization / university. There are many factors that can affect performance, including the spirit and discipline of work, level of education, skills, nutrition and health, attitudes and ethics, motivation, work climate, technology, the means of production, employment and achievement opportunities. Developments in science and technology is very rapid, bring changes in people's lives. Peruhahan-change was brought as a result of which higher demands on each individual to further improve the performance of their own and the wider community. In order for the existence of self-maintained, then each individual must adapt to these developments. In a modern organization, the role of the environment is doing a number of functions, including: strengthening the organization and its work, applying the boundary means to create a clear distinction between an organization to another, giving the proper standard for what should be said and what is done by employees, as the maker of meaning and control mechanisms that forge and shape the attitudes and behavior of employees. The level of organizational commitment greatly influenced the development of the accounting profession thus, researchers interested in conducting research to take the title "Influence-Lecturer Lecturer Commitment To The Development of Professional Accounting Accounting (Accounting Lecturer Empirical Study of the Faculty of Economics, University of Muhammadiyah Tangerang in 2013).

Literature Review

The successful management of an organization is determined by the success in managing human resources. In the study of human resource management, Organizational Commitment as one of the aspects that influence human behavior in organizations have become important issues that have been widely discussed and researched. The reason is very simple, for example, as well as any vision, mission, and goals of the organization, can not be achieved if there is no commitment from members of the organization (Johnson Dongoran, 2001). How far employee commitment to the organization for which they work is to determine the organization in achieving its goals. Some dare to incorporate the organization's commitment as one of the requirements for the position or positions offered in the job ad, but not infrequently the perpetrators organizations still do not understand the meaning of this commitment seriously. In order to understand the organization's employees' commitment to the truth, then some experts provide understanding and their views. Mowday et. al. (2002) defines Organizational Commitment as the relative strength of an individual's identification and involvement in a particular organization, including trust, support for the goals and values of the organization, and a strong desire to use the effort that really - really for the benefit of the organization, and a strong will to maintain membership in the organization. Organizational commitment refers to the identification of employee goals with organizational goals, willingness to exert all efforts to the benefit of the organization and bound to remain a part of the organization (Mowday, Steers, Porter, 2007). As a general definition, Luthans (1995) defines Organizational Commitment is an attitude that shows employee loyalty and an ongoing process of how an organization's members expressed their concern to the success and the good of the organization. Allen and Meyer

(1993) proposes three models of Organizational Commitment and reflected in the three main points are:

a. Affective commitment is a desire to work in the company as agreed to organizational goals and a desire to run.
b. Continuance commitment is the desire to keep working on the company because they do not want to lose something that is related to his work.
c. Normative commitment is a desire to work in the company because of pressure from other parties. Allen and Meyer (2003) argues that each component has a different basis, namely:
d. Affective component associated with emotional, identification, and the involvement of employees in an organization.
e. Continuance component means a component based on employee perceptions about the losses that will be encountered when leaving the organization. Normative component is a feeling - a feeling of obligation that employees should be given to the organization. Employees with high affective component still join the organization because of the desire to remain a member of the organization. Meanwhile, employees with high continuance components remain joined the organization because they require organization. Employees who have a high normative components remain a member of the organization because they have to do.

Every employee has a base and a different behavior depending on its Organizational Commitment. Employees who have a basic affective commitment to the organization have different behavior with employees based on the continuance. Employees who wish to become members will have the desire to use the business in accordance with organizational goals. Instead they were forced to become members would avoid financial losses and other losses, so it may just do not maximal effort. Meanwhile, the normative component which developed as a result of socialization experience, depending on how far employee liabilities held feelings. Normative components induce a feeling of obligation on the employee to give the reward for what he had received from the organization. There has been no agreement about the definition of the profession because there is no standard job or task that how that can be regarded as a profession. Some say that the profession is "one's position even though the profession of a commercial nature". Traditionally there are four professions that are already known, namely medicine, law, education, and clergy. Profession is a loan word from a word in the English language "profess", which in Greek means: "The promise to fulfill the obligation to perform a specific task permanently or permanently". Profession is a job that requires training and mastery of a specialized knowledge. A profession usually have professional associations, codes of conduct, as well as certification and licensing process that is specific to the professional field. According to Schein, EH (1962) in Kamal Mahmoud, stating that the professions are as follows: Profession is a collection or set of work that builds a very special set of norms derived from a special role in society. According to Daniel Bell (1973) in Kamal Mahmoud, stating that the professions are as follows: Profession is a learned intellectual activity, including training organized formally or informally, and obtain a certificate issued by a group / agency responsible for the science in the service community, using professional service ethic with competence implies sparked

the idea, technical skills and moral authority, and that the nurse assumes the existence of levels in the society. According to Paul F. Comenisch (1983) in Kamal Mahmud, stated that "the profession is" moral community "who have ideals and shared values". According to Indonesian dictionary in Kamal Mahmud, stated that "the profession is based on field work education skills (skills, vocational, and so on) certain". According to K. Bertens in Kamal Mahmoud (2012: 52), states that "the profession is a moral community (public morals) who have ideals and shared values". According to Siti Nafsiah in Kamal Mahmoud (2012: 52), stating that the professions are as follows: The profession is a job that is done as a means to make a living as well as a means to serve the interests of others (the many) that must be followed by an expertise, skill, professionalism, and responsibility. According Doni Koesoema A in Kamal Mahmud (2012: 52), stating that the professions are as follows: Profession a job, can also be tangible as a position in a bureaucratic hierarchy, which requires certain skills and have a special ethics for the job and pelayananbaku against community According to the International Federation of Accountants in Ellya Benny and Yuskar, (2006) stated that the accounting profession are as follows: The accounting profession is all occupations that use the expertise in the field of accounting. The expertise covers the field of public accounting, internal accountants who work for companies, accountants who work in government, and accountants as educators. Someone who has a particular profession, called professional. However, the term is also used for a professional activity receiving payment, as opposed to the word of amateurs. Examples are professional boxers get paid for doing boxing match, while the sport of boxing itself is generally not regarded as a profession. Profession is a job, but not all of the work is a profession. The profession has its own characteristics that distinguish it from other jobs. The characteristics of the list does not contain all of the characteristics that once applied to the profession, nor all of these characteristics apply in every profession: According to the article in the International Encyclopedia of education in Ellya Benny and Yuskar, (2006), there are 11 characteristics of a profession, such as the following:

1) Skills based on theoretical knowledge: Professional assumed to have extensive theoretical knowledge and skills based on the knowledge and can be applied in practice.
2) Professional Associations: Professionals usually have a body that is organized by its members, which are intended to improve the status of its members. The professional organizations usually have special requirements to become members.
3) Extensive education: a prestigious profession usually requires a long education in higher education.
4) Examination of competence: Before entering the professional organization, there is usually a requirement to pass a test that tested primarily theoretical knowledge.
5) institutional training: In addition to the exam, also usually required for training professional istitusional where candidates gain practical experience before becoming a full member of the organization. Improved skills through professional development is also required.
6) License: Profession establish registration requirements and certification process so that only those who have a license can be considered trustworthy.

7) Autonomous work: Professionals tend to control their work and theoretical knowledge in order to avoid the need for outside intervention.
8) Code of Conduct: Professional organizations usually have a code of ethics for its members and disciplinary procedures for those who violate the rules.
9) Set yourself: Professional organizations should be able to set up his own organization without government interference. Professionally organized by their more senior, respected practitioners, or their highest qualified.
10) Public Services and altruism: Receipt of income from work profession can be maintained as long as related to public needs, such as physician services contribute to public health.
11) The status and high reward: the most successful profession will achieve high status, prestige, and just compensation for its members. This can be considered as a recognition of the services they provide to society.

Meanwhile, according Moenaf (1997) in Azizul Kholis (2002) mentions the characteristics of a profession that is:
1) Having a uniform knowledge (Common Body Of Knowledge) obtained from the regular educational process as evidenced by a passing mark that gives the right to do a job.
2) Recognition of the community or government authority to provide services to the general public because of his expertise which is the monopoly of the profession to provide services in a specific field.
3) A collection container in the form of members of professional organizations to organize their members and equipped with koe ethics.
4) Prioritize and precedes the above service fee, but
5) It does not mean that the services provided without remuneration. This way that distinguishes it from business activities.

Furthermore, the characteristics of a profession as defined by Carey in Ellya Benny and Yuskar (2006) among others, is the expertise of someone who obtained through regular education process and evidenced by a certificate obtained from a recognized institution that gives authority to serve the public in the field such expertise. Therefore, based on the above opinion can authors conclude that not all types of work undertaken by a person can be called as a profession. A job can be referred to as a profession if the work is derived from the knowledge acquired through special education or specific, providing certain services, have a professional code of ethics, as well as having a professional organization that houses the container members. Another thing that is not less important to the profession is trust., Where trust is a public recognition of the quality of services provided by accountants. Without trust, the accounting profession will not last long. According to the Indonesian Institute of Accountants (IAI) states that the Accounting Profession (PPAk) is organized education after studying economics undergraduate accounting majors with the aim of gaining a degree Accountant (Ak). This is in accordance with the contents of the minister Decree No. 179 / U / 2001, regarding the provision of accounting degree (Ak), which since August 31, 2004 all graduates S1 Accounting Department no longer holds Accountant (Ak). The legal basis of the implementation of the Accounting Profession (PPAk) are as follows:

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a. Cooperation script Indonesian Institute of Accountants (IAI) and the Directorate General of Higher Education.
b. The minister SK 179 / U / 2001 on the Implementation of Accounting Profession. Accounting Profession (PPAk) is a business that aims to produce professional accountant accountants quality standardization in Indonesia.

Curriculum and syllabus PPAk been designed to meet the requirements for professional accountants to be determined by the International Financial Accounting Committee (IFAC). The existence of Accounting Profession (PPAk) is expected to improve the quality of education, especially accounting. Accounting education should be directed to provide a conceptual understanding based on the reasoning that when it finally entered into the world of practice can be adapted to the actual state and has a low Resistance to Change to the idea of changes or updates regarding the profession. With the issuance of the Decree of the Minister of National Education No. 179 / U / 2001 on the implementation of Accounting Profession (PPAk) resulted in the need for continuation of undergraduate accounting courses. This affects the study period when students want to plunge as a public accountant. Thus by the time the student has completed the S-1, then they are faced with three alternatives. First, to work or to the community as an economics graduate. Second, continued post-graduate studies to obtain a degree of S-2. Or third, taking courses Accounting Profession (PPAk) to obtain the title accountant (Ak), which is actually a requirement to plunge as a public accountant in Public Accounting Firm (KAP). Based on the minister decree No. 179 / U / 2001, then tried to organize some colleges Accounting Profession. PPAk establishment of various universities is certainly followed by their dissemination to S1 accounting to provide an understanding of the importance of professional education (Education Profession) for candidates for public accountant. In a period of approximately five years, the socialization process through seminars, stadium general, and other media are expected to have given massive understanding. Without understanding the massive it will affect the orientation and desire that in fact accounting students as prospective users Pend services worldwide accounting system has many variants. This means that the financial statements in France is different for examination of financial statements in the United States. Observers argue that this is a minor problem, based on the form instead of substance. However, the substance is also different, as in Peru, where the consolidation of related companies are not allowed, in Sweden, where a significant inventory write-downs are allowed, and in France and Germany, when the accounting and tax accounting books are basically the same. The diversity of this approach menempatkankan MNE in a difficult position because of the need to prepare and understand the reports generated in accordance with local accounting standards also prepare financial statements in accordance with principles generally accepted ac counting (GAAP) in the country's general consolidated financial statements. Accounting is basically the process of identifying, recording, and economic events interpretin, and aims and objectives must be clearly stated in the objectives of any accounting system. The Financial Accounting Standards Board (FASB) in the United States stated that the financial statements should provide useful information to: a). investment and credit decisions, b). as assessments cash flow prospects, c). evaluating resource

companies claim these resources, and change them. According to its website Jerysidjabat menytakan that there are several factors that can affect the development of accounting are as follows:

1) Source of funding. In a country that has a strong equity market, accounting has focused on how well the management run the company (profitability), and is designed to help investors analyze the future cash flows and the associated risks. While the State to apply the credit-based system, has focused on the protection of creditors through conservative accounting measurement.
2) The legal system. The western world has two basic orientations are legal codes (civil) and common law (case). Legal code is taken from Roman law and code napoleon. In countries that apply the law code, the accounting rules incorporated into national law and tend to be very complete and includes many procedures. While developing the common law on a case-by-case basis without any attempt to cover all cases in which a complete code. Accounting rules be adaptive and innovative as they are set by the private sector professional organizations.
3) Taxation. Most countries, tax rules are effectively set the standard for the company should record revenue and expenses in their accounts to claim for tax purposes. However, when the financial accounting and taxes separately, sometimes tax rules requires the application of certain accounting principles, which differ from financial accounting principles.
4) political and economic bond. Many developing countries are implementing accounting systems developed by other nations, whether by force or because of their own desires. As an example of double entry recording system that originated in Italy and then spread in Europe; UK export accountants and accounting concepts throughout its territory; German occupation during World War II led to the French plan comptable apply. USA forced the USA-style accounting regulatory regime in Japan during World War II.
5) Inflation. Inflation causes the distortion of the historical cost accounting and affect the tendency of a State to apply the changes to the accounts of the company.
6) Level of Economic Development. These factors affect the type of business transactions are carried out in an economy and determine which are most important. Accounting issues such as assessment and recording of depreciation of fixed assets that are very relevant in the manufacturing sector is becoming increasingly less important.
7) Level of Education. Standard accounting practices are highly complex will be useless if misunderstood and misused. Risk Disclosure derivative securities, for example, would not informative unless it is read by the competent authority.
8) Culture. Culture means the values and behaviors that are shared by a community. Cultural variations underlying institutional arrangements in a State.

Factors - factors that influence the development of national accounting, also helps explain the accounting differences between nations. Eight factors that influence the development of accounting at the top, which include; sources of funding, the legal system, taxation, political and economic ties, inflation,

level of economic development, education, and culture; significantly influence the development of accounting in the world.

Research Methods

This research was conducted at the Faculty of Economics, University of Muhammadiyah Tangerang is located at Pioneer Road Independence I # 33 Cikokol Tangerang. The experiment was conducted at the site because the place is perfectly authors study. The method used in this research is descriptive quantitative method, which aims to describe the descriptive method of data distribution of each variable. The data have been obtained and transformed into quantitative data for further statistical secraa calculation. For the quantitative research methods. To approach the research method used is the Ex Post Facto, wherein "Ex Post Facto Research is the research conducted to examine the events that occurred and then led back through the data to find the factors that precede the events under study." Understanding the population is "overall research object, as a source of data that have certain characteristics in a study, then the meaning of the sample is part of the population from which the actual data in a study. ". The population of the research object is the entire faculty of Accounting Studies Program Faculty of Economics, University of Muhammadiyah Tangerang, amounting to 44 people. According Sugiyono sample is "part of the population from which the actual data in the study, so the sample is part of the population." In determining the number of samples in this study, the proportion of samples used the formula proposed by Stephen Isaac and William B. Michael. The formula is as follows:

$$S = \frac{\chi^2.N.P.(1-P)}{d^2.(N-1) + \chi^2.P(1-P)}$$

Specification:
S = number of samples
N = Number of population
P = proportion of the population (0.50)
d = Accuracy / degree of determination (0.05)
χ2 = value of chi-square table for a particular α (χ2 = 3.841 for the 95% significance level) By entering the number of population in the formula, the researchers obtained the number of samples are as follows:

$$S = \frac{\chi^2.N.P.(1-P)}{d^2.(N-1) + \chi^2.P(1-P)}$$

$$S = \frac{3,841 \times 44 \times 0,5 \times (1-0,5)}{0,05^2 \times (44-1) + 3,841 \times 0,5 \times (1-0,5)}$$

$$S = \frac{42,251}{0,1075? + 0,96025}$$

$$S = 39.5701 \approx 40$$

From the calculation above sample, obtained the number of samples that will be the object of this study is as much as 40 lecturers or respondents. In collecting the data, researchers used instruments are as follows:

1) Observation. Observation is an instrument in the form of observations and conducted by researchers. Before the observations made, the researchers made the first observation that can represent the size of the variable to be studied.
2) Literature. Researchers use a variety of literature from a variety of sources, to obtain a study of variables to be studied are relevant, and to find the data that supports the results of previous studies that the research results will be obtained.

Regarding the validity of an expert R. Gunawan Sudarmanto argued about the validity test the validity of an instrument that will describe the level of the measuring instrument used to express something that is the subject of the measurement target. Thus it can be said the validity of an instrument validity of the study. Can also be regarded as the ability of a measuring instrument to reveal what is being measured. To test the validity of an instrument can generally use the technique of Pearson product moment correlation. The formula is as follows:

$$r_{xy} = \frac{n.(\Sigma XY) - (\Sigma X).(\Sigma Y)}{\sqrt{(n.(\Sigma X^2) - (\Sigma X)^2).}\sqrt{n.(\Sigma Y^2) - (\Sigma Y)^2}}$$

Specification:
rxy: Coefficient validity of the items sought
X: Score responses for each item
Y: The total score of each of the respondents from all items
n: Number of Samples
X: The number of scores in the distribution of XΣ
X2: The number of squares each - each score XΣ
Y: The number of scores in the distribution of YΣ
Y2: The number of squares each - each score YΣ

Calculations performed on the overall validity of the instrument in a statement item questionnaire distributed. An instrument can be said to be valid if the instrument meets the requirements of the value of rhitung> rtabel. How to create an instrument that becomes valid is to:
1) Price correlation coefficient obtained from the analysis di¬bandingkan with correlation coefficient in the table with a level of trust that has been chosen is 5%, so that based on the value of the obtained values rtabel 0,361.
2) Created a certain size, with a minimum limit of 0,361. So if the correlation coefficient between the grains with a total score of less than 0,361, then the item in the statement of the instrument is declared invalid. It can be removed or can also be improved. If the item is removed is sufficient, then the item can be removed, but if still not enough, then the item to be repaired.

Reliability is a state instrument that will produce the same data even if used repeatedly so that the instrument can also be used to make predictions. Means the reliability test was conducted to determine how consistent the results of a measurement performed. If the instrument has high reliability, the measurement results will be about the same if done repeatedly. In this study to measure how reliable instrument used, researchers using Spearman Brown formula, is:

$$r_i = \frac{2.r_b}{1+r_b}$$

Specification:
ri: internal reliability of all instruments
rb: product moment correlation between odd and even parts
In collecting the data in this study used several techniques, namely: a). Observation. Direct observation to the study in order to obtain information about the student data and the condition of the background research including parents, b). Studies Library. Literature study conducted by collecting the study of theory relevant to the research. Before performing hypothesis testing phase, the analysis should be carried out testing requirements. The tests are intended to prove that the normal distribution of data and derived from the same P-. The tests are carried out to test the homogeneity and normality test. Homogeneity test is performed to determine whether the data comes from a variant of the same (homogeneous) or not. The test using the formula Bartlet. Normalias test done to prove the obtained data is normally distributed data. Using the chi square test formula. After going through the testing requirements analysis phase, then entered the stage of hypothesis testing. Research hypothesis testing is done by using correlation and regression analysis, in which the technique was used to test the hypothesis of correlation and linear regression analysis simple. Test of significance using the t test and F test at significance level a = 0.05. a). Regression Analysis. Many statistical analysis aims to determine whether there is a relationship between two or more variables. If such a relationship can be expressed in the form of a mathematical formula, then we will be able to use it for forecasting purposes. Forecasting problem can be done by applying the regression equation. Today, the term regression is set on all types of forecasting, and should not implicate a regression approach the population mean. It can be concluded about the regression is a form of an equation that shows the interrelationships between two or more variables. In this discussion of variables in the regression analysis is a science experiment activity variable (variable X) and variable cognitive development of children aged 5-6 years (variable Y). The general form of the regression equation is: y = a + bx

Specification:
The subject of the dependent variable Y = projected
X = independent variable has a specific value for the predicted
a = Constant value price of Y if X = 0
b = value as a determinant direction prediction (prediction) that indicates the value of the increase (+) or decrease the value of (-) variable Y.
1) The regression equation Y = X to change y = a + bx
2) Calculate the value of a
3) Calculate the value of b
4) Test of linearity regression
where Is:

$$H_o \; : \; Y = \alpha + \beta X$$

$$H_1 \; : \; Y \neq \alpha + \beta X$$

With the decision:
If Fh <Ft, then the linear regression

If Fh> Ft, then the non-linear regression
5) Sum of Squares Error Degrees of Freedom and Variants
a) Sum of Squares Error

$$\text{Galat:} \quad JK(G) = \sum y_k^2$$

b) Degrees of Freedom variant k (n-1)
c) Test the significance Regression

$$F_{sign} \text{(tabel)} = F(\alpha) \, (db_{(b)}, db_{(S)})$$

where Is:

$$H_o \; : \; \beta = 0$$

$$H_1 \; : \; \beta > 0$$

If Fh> Ft, then the regression Significant
If Fh> Ft, then the regression is not significant
6) Test Correlation Significance

$$t_h = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Correlation Analysis. In probability theory and statistical correlation, also called correlation coefficient, is a value that indicates the strength and direction of a linear relationship between two random variables. One of the most popular type of correlation is the Pearson product moment correlation coefficient, which is obtained by dividing the covariance between the two variables by multiplying the standard deviation. Despite having a name Pearson, this method was first introduced by Francis Galton. Thus the correlation analysis is an analysis of the interrelationships of the two variables. Correlation formula in the form of:

$$r = \frac{(n.\Sigma xy) - (\Sigma x.\Sigma y)}{\sqrt{(n.\Sigma x^2) - (\Sigma x)^2} . \sqrt{(n.\Sigma y^2) - (\Sigma y)^2}}$$

Information
simple correlation coefficient r =
x = the independent variable (Commitment lecturers)
y = the dependent variable (Development of Accounting Profession)
n = number of Total Sample

To knowing proposed hypothesis is accepted or rejected is done by using a hypothesis test (t test). The concept of the proposed hypothesis is Ha and Ho researchers. The hypothesis Ho Ha and are as follows:

Ha = There is the influence of accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang 2013)

Ho = There is no effect of accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang 2013)

Conditions of testing the hypothesis is if tcount> ttable, then Ha is accepted, Ho is rejected and vice versa if ttable <t count, then Ha rejected, Ho is accepted. The formula of the t test are as follows:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

information
t = value of t
n = Number of Samples
simple correlation coefficient r =
1 = variable constants

Analysis and Discussion

On this occasion we describe the data obtained from the results of the study and the results of the statistical calculation, from the observation that has researchers then calculated statistically done for the sake of hypothesis testing. From the observation of the commitments lecturers to 40 resonden obtained a total score of 1401. Thus, on average every statement given each respondent for 1401: 40 = 30.025. From the big numbers by referring to the table commitment lecturers interval below can be said that the commitment of lecturers accounting courses of the Faculty of Economics, University of Muhammadiyah Tangerang is good. In the present study the analysis is done with the testing requirements of normality and homogeneity test. Normality test done to prove that the data obtained during the study normal distribution. while for the homogeneity test was conducted in order to know whether the data of each of the variables derived from the same population (homogeneous) or not. If both tests had been carried out and the results are normally distributed data has and homogeneous, then the analysis of hypothesis testing can be done.

1) Test of Normality. Test for normality using Chi Square and tested formula to the two variables being studied, both the variables X and Y. To prove this variable calculation results compared to the table with the provision that if the value $\chi^2_{hitung} > \chi^2_{tabel}$, then the data is not normally distributed, but apabil value $\chi^2_{hitung} < \chi^2_{tabel}$, then the data is said to be normally distributed.

2) Test of Homogeneity. Bartlet homogeneity test using the formula and the results are compared with the value χ^2 table. Conditions homogeneity test as a test of normality, ie if the value χ^2 count <value χ^2 table, then the data derived from the same population (homogeneous), and vice versa if the value χ^2 count> value χ^2 table, then the data are heterogeneous or do not come from the same population.

With these results the hypothesis testing requirements have been met and hypothesis testing can be done. Hypothesis testing is done to determine whether the hypothesis expressed in this research can be accepted or rejected. Based on the test results turned out hypothesis testing requirements can be done because a number of requirements specified for hypothesis testing, such as normality and homogeneity of the data obtained have been met. From the calculation of simple linear regression analysis of the effect of accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang 2013) obtained the value of the constant a = 8.01 and a coefficient b = 0.58, so the regression equation is y = 8.01 + 0.58 X.

If: t count> t table then Ho is rejected and Ha accepted
If: t count <t table then Ho is accepted and Ha rejected

With the concept of Ha and Ho as follows:
Ha: μ = 0: There is the effect of accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang 2013)

Ho: μ ≠ 0: There is no effect of accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang 2013)

By comparing tcount which have been obtained with the value ttabel with significance level of 5% and df = n - 2 = 40-2 = 38 is equal to 1,686 known that t count> t table or 5.7193> 1.686. So it can be concluded that Ha Ho accepted and rejected. Once all the data processing conducted by researchers to hypothesis testing phase is known that tcount at 5.7193 and the value ttable with significance level of 5% and df = n - 2 = 40-2 = 38 is equal to 1.686 with the statement concluded that thitung> TTable. Thus Ha Ho accepted and rejected. The conclusion is that there are significant accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang 2013). Based on the calculation of attachment obtained correlation coefficient (r xy) of 0.68. Having tested or significance by using the t test at significance level α = 0.05 and db = 38 obtained th (5.7139)> t table (1,686), which means that the correlation of determination (r2) of the activities of science experiments to the development of students' cognitive aspects of group B The Islamic kindergarten Pengayoman Tangerang City is at 0.4624.

Conclusions and suggestions

Commitment owned professors Accounting Faculty of Economics, University of Muhammadiyah Tangerang quite good. It can be interpreted from the results of a questionnaire conducted for variable X that is done to the respondents as many as 40 people accounting lecturer obtained a total score of 1401. so that on average each observation items observed on each respondent for 1401: 40 = 30.025. Commitment table based lecturers can be concluded that the commitment owned professors Accounting Faculty of Economics, University of Muhammadiyah Tangerang is good. The development of the accounting profession by Accounting Lecturer, Faculty of Economics, University of Muhammadiyah Tangerang is quite good. This can be proved as supported by the results of

questionnaires conducted research which found the value of the score as much as in 1140, so the average of each item questionnaire for each respondent was at 1140: 40 = 28.50. Thus, if a reference to the development of the accounting profession interval table it can be concluded that the development of the accounting profession by Accounting lecturer of the Faculty of Economics, University of Muhammadiyah Tangerang is quite good. There are significant accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang in 2013), this is evidenced by the results of hypothesis testing has been done obtained tcount ttable value of 5.7193 and with a significance level of 5% and df = n - 2 = 40-2 = 38 is equal to 1.686 with the statement concluded that t count> t table. Thus Ha Ho accepted and rejected. The conclusion is that there are significant accounting lecturers commitment to the development of the accounting profession (Empirical Study of Accounting Lecturer Faculty of Economics, University of Muhammadiyah Tangerang 2013) The advice is to be conveyed in this study is the government as a regulator should be able to evaluate the development of the accounting profession, especially in Indonesia, with the influence of commitment accounting lecturers are expected to improve and develop the accounting profession, especially in the Faculty of Economics, University of Muhammadiyah Tangerang.

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