THE IMPACT OF TEACHING EXPERIENCE, EDUCATION LEVEL AND PARTICIPATIVE DECISION MAKING OF TEACHING STAFFS ON STUDENT OUTCOMES IN ACCOUNTING DEPARTMENT AT PRIVATE COLLEGE

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ABSTRAK

Keberhasilan mahasiswa dalam proses belajar mengajar menjadi acuan dalam penyelenggaraan pendidikan. Berbagai upaya dilakukan untuk menemukan faktor pemicu (*triggering factor*) keberhasilan mahasiswa. Penelitian ini bertujuan untuk menguji empiris apakah pengalaman mengajar (*teaching experience*), jenjang pendidikan (*education level*), dan partisipasi dalam proses pengambilan keputusan (*participative decision making*) staf pengajar, mempengaruhi hasil belajar mahasiswa (*student outcomes*) di Jurusan Akuntansi pada Perguruan Tinggi Swasta di Yogyakarta.

Data dikumpulkan dengan menggunakan *semi open ended questioner* yang sebelumnya telah diujicobakan dan ditest validitas dan reliabilitasnya. Sampel penelitian diambil dari seluruh dosen yang mengajar pada perguruan tinggi swasta pada Jurusan Akuntansi di DIY dengan menggunakan teknik *purposive sampling*. Hipotesis diuji dengan menggunakan teknik analisis regresi linear. Sebelum dilakukan pengujian hipotesis, terlebih dahulu dilakukan uji prasyarat analisis yang meliputi uji normalitas, uji multikolinearitas, uji linearitas.

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Berdasarkan hasil analisis diperoleh kesimpulan tiga hal, yakni (1) pengalaman mengajar (*teaching experience*) dan jenjang pendidikan (*education level*) tidak berpengaruh terhadap hasil belajar mahasiswa, yang ditunjukkan dengan nilai F sebesar 0.9980 dengan tingkat signifikansi 37.2% jauh berada di atas tingkat signifikansi yang dipersyaratkan (5%), (2) partisipasi dosen dalam proses pengambilan keputusan (*participative decision making*) berpengaruh terhadap hasil belajar mahasiswa. Hal ini didasarkan pada nilai F sebesar 4.406 dengan tingkat signifikansi 3.8% berada dibawah tingkat signifikansi yang dipersyaratkan (5%), (3) secara bersama-sama pengalaman mengajar (*teaching experience*), jenjang pendidikan (*education level*), dan partisipasi dosen dalam proses pengambilan keputusan (*participative decision making*) tidak berpengaruh terhadap hasil belajar mahasiswa, yang ditunjukkan dengan nilai F sebesar 1.858 dengan tingkat signifikansi 14.2% jauh berada di atas tingkat signifikansi yang dipersyaratkan (5%). Berdasarkan hasil penelitian ini direkomendasikan (1) perbaikan gaji dosen harus segera dilakukan oleh pemerintah, (2) pelatihan cara mengajar yang baik untuk dosen perguruan tinggi swasta, (3) pimpinan selalu melibatkan dosen dalam setiap proses pengambilan keputusan, dan (4) tipe kepemimpinan demokratis dan struktur organisasi tipe desentralisasi dapat dipakai sebagai salah satu strategi yang efektif untuk meningkatkan kinerja perguruan tinggi.

Key words: Teaching experience (TE), education level (EL), participative decision making (PART), student outcomes (SO)

INTRODUCTION

In education system, generally there are many factors affect student out come that classified as raw material input, instrumental input, and

environmental input. Nowadays, in campus autonomy era, teaching experience and education level of teaching staffs have been becoming attractive factors for college policy maker especially in lecturer recruitment process.

In the USA, teacher participation became central to many schools restructuring projects. The term of restructuring suggests fundamental educational change response to the need to comprehensively redesign schools (Lipman, 1997: 3-4). Participation and managerial performance has been attracting the business and education researchers in abroad for along time ago until now but unfortunately, lecturer participation is still assumed as unimportant thing in education management for Indonesian education researchers. So that, this topic still become interesting and equivocal thing in education.

In urban area, school system grew larger and more complex during the early part of the twentieth century, large school system adopted the formal organization pattern and employed universal principles. More recently, there has been extensive borrowing from management in the areas of human relation, personnel administration, quantitative approach to decision making, school business administration, and systems approaches to administration (Bush, etc., 1980: 136 – 137). Accepting this position, Griffiths (via Bush, etc., 1980: 155) rejected the opinion that educational administration is a unique activity differing greatly from business, military, hospital and other varieties of administration and endorses a general theory which enables the researchers to describe, explain, and predict a wide range of human behavior within organization.

The research finding and literature were offers numerous explanations for this lack of consistent and conclusive evidence about the implications of teaching experience, education level, and participative decision

making on student outcomes. These evidences generally made participative decision making, teaching experience, education level, and student outcomes in school areas are still equivocal topic.

Based on those description above, the purpose of this research was to ascertain insights about relationship between teaching experience, education level, and participation in decision making with student outcomes especially in accounting department at private colleges.

LITERATURE REVIEW

The Implication of Teaching Experience and Education Level on Student Outcomes

Level of education and work experience are among the most commonly studied characteristics of entrepreneurs and education. Cursory examination of empirical studies relating to the impact of education and experience on performance suggests that there are contradictory findings. The analysis is complicated by the use of multiple concepts of performance and inconsistent measures of education and experience.

In their business research, Jessica Kennedy and Judy Drennan (1998: 1) declared that a study of the effect of education and experience on the performance of new ventures in the mining industry had undertaken. The results showed that higher education and management experience in large organizations is associated with higher performance in companies with advanced projects. In contrast, neither education nor management experience has been found to be related to performance in early-stage exploration companies. These differences are hypothesized to be due to the cost-control focus of companies with advanced projects

as they begin mining, as opposed to the intuitive, creative nature of exploration activities.

Madaus (via Wayan Koster, 2002: 2) identified that education level and teaching experience become two of many factors enhance student outcomes. Nevertheless, in his education research, Wayan Koster (2002: 1) found that there was not correlation between teacher characteristics (age, level of education, work experience and salaries) and student outcome. This research involved 59 public secondary schools with 59 head masters, 550 teachers, and 850 students in Jakarta. Based on those literature and empirical descriptions, it is hypothesized that education level and teaching experience affect student outcomes.

The Implication of Participation on Student Outcomes

Ever since the now classic studies on overcoming worker resistance to change there has been an increasing emphasis placed on the teacher participation of workers in certain areas of management decision making. Such teacher participation has been primarily noted in the industrial and business domains throughout the world but only recently is it evident in schools. In England, Sharma documented that while teachers reported some participation occurring as early 1963 these same teachers indicated that considerably greater teacher participation was desired (Conway, 1980 : 41).

Participation has important role not only in business or industrial sector but also in education sector. Participation in school decision making can enhance teachers' commitment, expertise, and effectiveness (Rowan via Marks and Louis, 1997 : 246). Participation enhances

authentic pedagogy and strong student performance (Louis and Marks, Newmann, Marks and Gamoran via Marks and Louis, 1997 : 246).

Lipman (1997:11) said that teacher participation was to reenergize schools, unleash teachers' initiative and creativity, and get them to buy in to the restructuring agenda. Besides, teacher participation in school decision making has become a key component of recent efforts to restructure and reform this nation's schools.

Teacher participation in school decision making has been advanced for a wide variety of reasons (Smylie, et.al, 1996 : 181):

1. Participation is thought to enhance communication among teachers and administrators and improve the quality of educational decision making.
2. Participation may contribute to the quality of teacher's work life.

In addition, participation has been promoted on the basis of ethical arguments for professionalizing teaching and democratizing school workplaces. Some studies indicated that participation is positively related to school improvement planning and to the adoption of innovations.

Bryk et.al, General Accounting office, Taylor and Bogota (via Smylie et.al, 1996 : 182), Marks and Louis, nevertheless, concluded that there was not direct relationship between participation and student outcomes. Participation may enhance teacher's sense of responsibilities, share culture, and teacher commitment (Lipman, 1997 : 4). Other studies indicated that teacher participation on related to the implementation of programmatic decisions and creates opportunities for instructional improvement. Crockenberg and Clark, Romney and Dornseif (via Smylie et.al, 1996 :182) concluded that there was direct relationship between teacher participation and student outcomes.

Smylie et.al (1996 : 181) stated that participation will improve teachers opportunities in acquiring new knowledge and insights. This opportunities can enhance respectively instructional improvement and student outcomes. Dopuch (1959 : 1) believed that in integration of accounting research and teaching were viewed as the primary means by which accounting instructors can enhance and update the content of their present courses and it can also spur them on to design new one. Both eventually will enhance school achievement. It is hypothesized that participative decision making affects student outcomes.

In conclusion, teaching experience, education level, and participative decision making eventually will improve student outcomes. The research finding and literature offer numerous explanations for this lack of consistent and conclusive evidence about the implications of participative decision making. Relevant hypothesis tested to those overall theoretical and empirical background is teaching experience, education level, and participative decision making affects student outcomes.

RESEARCH METHODS

This research was conducted for 3 months, started at December 2002 until February 2003. Data were gathered by distributing semi open ended questioner to the private college lecturers who teach in accounting departments in Daerah Istimewa Yogyakarta. From the questioners send back, they can be known that response rate, usable rate, and unusable rate were respectively 100 % (102 pieces), 93,14 % (95 pieces), and 6,86 % (7 pieces). Sample was drawn by purposive sampling technique. The colleges and teaching staffs description briefly depicted in table 1 below.

Table 1. Sample Description

NO	COLLEGE NAME	SEX		TOTAL
		MALE	FEMALE	
1.	UNIV. PGRI	-	4	4
2.	STIE KERJASAMA	1	2	3
3.	STIE NUSA MEGAR KENCANA	-	1	1
4.	STIE YOGYAKARTA	5	3	8
5.	UNIV. JANABADRA	3	4	7
6.	AKAKOM	2	2	4
7.	STIE WIDYA WIWAHA	1	2	3
8.	STIE YKPN	5	7	12
9.	STIE YKP	3	3	6
10.	UII	6	8	14
11.	AMP YKPN	4	1	5
12.	UMY	1	2	3
13.	UNIV. ATMAJAYA	3	-	3
14.	UNIV. WANGSAMANGGALA	-	1	1
15.	UPN	4	4	8
16.	UNIV. SANATA DHARMA	4	6	10
17.	AA WIDYA WIWAHA	1	2	3
TOTAL		**44**	**51**	**95**

The primary instrument used in this research was participative decision making questioner and student outcomes questioner. Participative decision making questioner, as mentioned in the discussion above, was an adaptation by Conway (1980: 215-216). The first questioner comprised from some indicators, those are participation in appointment of new staff, preparation of school or department budgets, textbook selection for department or school, resolutions of pupil academic or personal problems, construction of individual teaching timetables, resolutions of staff grievances, adoption of new teaching methods, decisions about new

building facilities, resolutions of problems involving community groups (as parent or citizen groups), resolution of problems with administrative services (as clerks, typists, etc.), or decision concerning general teaching policy.

In this research, respondents were asked about expected participation and given participation to know degree of satisfaction for each lecturer in decision making process held by his or her colleges. Participation here were measured by degree of participation satisfaction in decision making process (Conway, 1980: 215-216). This questioner comprises of eleven items and briefly describes in table 2 below.

Table 2. Questioner Items of Participative Decision Making

NO	ITEM DESCRIPTION	ACCEPTED				EXPECTED			
		1	2	3	4	1	2	3	4
1.	Appointment of new staff								
2.	Preparation of department budget								
3.	Textbook selection for department								
4.	Resolution of student academic or personal problems								
5.	Construction of individual teaching timetables								
6.	Resolution of staff grievances								
7.	Adoption of new teaching method								
8.	Decision about new building facilities								
9.	Resolution of problem involving community groups								
10.	Resolution of problem with administrative services								
11.	Decision concerning general teaching policy								

Notes : 1 = Never 2 = Seldom 3 = Often 4 = Always

Student outcomes questioner was adapted from Smylie et.al (1996: 195). Reynolds (via Arsimunandar, 1996: 14-15) and Djohar (1999: 12) said that academic test has weaknesses from manipulation and simplify the real output of learning. According to them, non-academic test was used to measure student outcomes. Student outcomes were measured from student responsibility for learning, leadership quality, communication skills, problem solving skills, and enthusiasm for learning (Smylie et.al, 1996 :195). Table 3 below presents questioner items of student outcomes variable.

Table 3. Questioner Items of Student Outcomes

NO.	ITEM DESCRIPTION	1	2	3	4
1.	Over the past few years, students in my college have been taking greater responsibility for their learning				
2.	Over the past few years, students in my college have been exhibiting more leadership qualities.				
3.	Over the past few years, students in my college have been exhibiting improved communication skills				
4.	Over the past few years, students in my college have been exhibiting improved problem-solving skills				
5.	Over the past few years, students in my college have been exhibiting greater enthusiasm for learning				

Notes : 1 = Never 2 = Seldom 3 = Often 4 = Always

Reliability test found that value of Cronbach Alpha Coefficient to participative decision making and student outcomes were respectively 0.8704 and 0.8345 bigger than 0.60 so it can be concluded that the

questioner used were reliable (Nunnaly, 1978: 145). Furthermore, based on validity test, presented in table 4 and table 5 below, can be interpreted that the items used in both questioner had high validity level because the r-value was higher than 0.60 and significant under 5% (Suharsimi Arikunto, 1997: 71).

Table 4. Pearson Correlation Value to Validity Analysis PART Questioner

ITEM	PART 1	PART 2	PART 3	PART 4	PART 5	PART 6	PART 7	PART 8
VAL SIG.	0.7216 P= .000	0.7969 P= .000	0.6818 P= .000	0.7711 P= .000	0.7479 p=0.000	0.6326 p = 0.000	0.8077 P = .000	0.7369 P= .000

Table 5. Pearson Correlation Value to Validity Analysis SO Questioner

ITEM	SO 1	SO 2	SO 3	SO 4	SO 5
VAL SIG.	0.7960 P= .000	0.7990 P= .000	0.7590 P= .000	0.7330 P= .000	0.8020 p=0.000

The next test before regression test done were normality test and multicolinearity test. By using Kolmogorov-Smirnov test was found K-SZ value presented in table 6 below. Based on those K-SZ value and 2 tail significance, it can be seen that 2 tail significance value was upper than 5%, so that the data used had normal distribution. Besides, from correlation analysis between three independent variables used in this research (the results

presented in table 7) can be concluded that there were not multicolinearity among independent variables, because r value among independent variables still under 0.8 (Cooper & Emory, 1995: 524).

Table 6. Normality Test

NO	VARS	K-S Z	2 TAIL SIG.	REF
1.	LE	1.2940	.0700	Normal
2.	TE	1.1624	.1340	Normal
3.	PART	.99470	.2758	Normal
4.	SO	.99920	.2709	Normal

Table 7. Multicolinearity Test

NO	VARS	PART	TE	EL
1	PART	1,000 (0.000)	,131 (0.182)	,156 (0.110)
2	TE	,131 (0.182)	1,000 (0.000)	,461 (0.000)
3	EL	,156 (0.110)	,461 (0.000)	1,000 (0.000)

Regression analysis test should be done if among independent variables (TE, EL, PART) in one side and dependent variables (SO) in other side has linearity function. The linearity test found —as presented in table 8—that all of F-value had significance level bigger than 5%, then it can be concluded that between dependent variable and independent variables had linear relation, and the regression analysis can be continued.

Table 8. Test of Linearity

	Sum of Squares	df	Mean Square	F	Sig.
Deviation from Linearity EL – SO	.104	1	.104	.105	.746
Deviation from Linearity TE – SO	10.501	25	.420	.360	.997
Deviation from Linearity PART - SO	27.509	22	1.250	1.427	.127

Model used in predicting relationship between one dependent variable and one or more variable independents was regression analysis model. The model of regression analysis developed in this research was formulated as follows.

a. $SO = a + b1TE + b2EL + e$

b. $SO = a + b1PART + e$

c. $SO = a + b1LE + b2EL + b3PART + e$

Notes :

SO = Student Outcomes

a = Intercept

b1,b2,b3 = Slope

TE = Teaching Experience

EL = Education Level

PART = Participative Decision Making

e = Error

To test the statement of hypothesis were used F-test. The value of F-test produced from this following formula.

$$F_{reg} = \frac{RK_{reg}}{RK_{res}}$$ (Tulus Winarsunu, 2002: 198)

If F_{reg} (F–value empiric) has bigger than Ft (F-value table) and significant under of the same as 5%, then it can be inferred that H1, H2, or H3 were accepted, vice versa H1, H2, or H3 were rejected. When SPSS package used, criteria acceptance and rejection of hypothesis are based on the F-value and significance level produced in each linear regression analysis. If F-value got has 5% or smaller significance level then hypothesis is accepted, but if the F-value got has bigger than 5 % significance level then hypothesis is rejected.

RESEARCH RESULTS

Descriptive Statistics

Table 9: Descriptive Statistics of Research Variables

	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
TE	19	1	20	7.01	4.57	20.894
EL	2	1	3	1.48	0.54	0.289
GPART	2.73	1.00	3.73	2.0120	.6115	.374
EPART	2.82	1.00	3.82	2.6647	.5705	.325
PART	3.55	-2.73	0.82	-.6527	0.6491	0.421
SO	3.0	1.00	4.00	2.3962	0.6079	0.370

Based on the descriptive statistics presented in table 9 above can be drawn some conclusion.

a. The teaching experience (TE) of accounting lectures in private colleges in Yogyakarta was 1 to 20 years. Mean value of lectures teaching experience was 7.01 years. Based on the Wayan Koster research (2002: 1), it was found that there was not correlation between work experience and student outcome.

b. Education level (EL) of those lectures were spread from bachelor degree to doctoral degree (1 = bachelor degree; 2 = master degree; 3 = doctoral degree). Based on data collected, master degree lectures were dominant staff, nevertheless Wayan Koster (2002: 1) found that there was not correlation between level of education and student outcome.

c. Actual range of the participative decision making (PART) was -2.73 to 0.82. The theoretical scores of this variable spread from – 3.00 to 3.00. If it is found 0 (zero) score of the participative decision making, it means that expected participation (EPART) the same as given participation (GPART). In condition where GPART = EPART can be judged that people get participation satisfaction. From the mean value of PART presented in table 6 above can be concluded that expected participation almost the same as given participation. But given participation (GPART) still smaller than expected participation (EPART). If the PART value is negative, it can be interpreted that given participation was lower than expected participation. On the other hand, if the PART value is positive, it can be interpreted that participation given upper than expected participation.

d. Range of empirical student outcomes variable (SO) was 1 to 4. The ideal range was 1 (lowest score) to 4 (highest score). Based on the

minimum, maximum, and mean value showed in table 6 can be interpreted that although the highest score was reachable point to student, but from the mean value (2,3962), it is suggested that private colleges still need high commitment promoting the student outcomes value consistently.

Hypothesis Testing

Based on analysis results presented in table 10, 11, 12, and table 13 could be made some inferences as follows:

a. H1 which stated "Education level and teaching experience affect student outcomes" was rejected, because F – value (0.9980) – as shown in table 10— had significance level 37.2% bigger than 5%. None of those independent variables had significance effects on student outcomes (see the t value and sig. t in table 11). This finding got fail to strengthen the education theory existed.

b. H2 which states "Participative decision making affects student outcomes" was accepted, because F – value (4.406) – as shown in table 10— had significance level 3.8% lower than 5%. This finding got succeed to strengthen the education theory and student outcomes can be improved by giving more chances to lectures in decision making process.

c. "Education level, teaching experience, and participative decision making affect student outcomes" that had been formulated as H3 in this research was rejected, because F – value (1.858) – as shown in table 10— had significance level 14.2% bigger than 5%. Referred to table 13 could be implied that none of the independent variables had significance effects on student outcomes (see the t value and sig. t in table 13). As finding in a point, it got fail to strengthen the

education theory formulated, even in collective model, the significance of the participative decision making variable drop from 3.8% to 6.3%.

Table 10. R-Square & F- Test Results

HYP.	MODEL	R – SQUARE	F - value	SIG.
1.	EL, TE ----> SO	.019	.9980	.372
2.	PART ----> SO	.041	4.406	.038
3.	EL, TE, PART ----> SO	.052	1.858	.142

Table 11. Regression Analysis The Impact of Education Level and Teaching Experience on Student Outcomes

Var.	Unstandardized Coeff.		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.542	.284		12.488	.000
EL	.214	.203	.116	1.053	.295
TE	8.421E-03	.024	.038	.350	.727

Table 12. Regression Analysis The Impact of Participative Decision Making on Student Outcomes

Var.	Unstandardized Coeff.		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.100	.129		31.697	.000
PART	.205	.098	.202	2.099	.038

Table 13. Regression Analysis The Impact of Education Level, Teaching Experience, and Participative Decision Making on Student Outcomes

Var.	Unstandardized Coeff.		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.792	.310		12.226	.000
EL	.172	.202	.093	.855	.395
TE	5.421E-03	.024	.025	.227	.821
PART	.187	.100	.184	1.878	.063

DISCUSSION

Based on the first hypothesis testing, it is found that education level and teaching experience had no significance effects on student outcomes. From this standpoint, it can be inferred two interpretations. Firstly, this result is consistent with previous research done by Wayan Koster (2002: 1). It can be inferred too, that Jakarta and Yogyakarta still have the same education system, culture, social, and political aspects.

In other word, it can means that without or with having higher academic degree (bachelor degree, master degree, or doctoral degree) or having more or less experience, they will not affect student outcomes. When a teaching staff pursues higher academic degree or teaches for a long time, he or she hope, he or she will pursue higher salaries or

higher position in his or her institution but will not improve student outcomes.

Secondly, it is usual condition in Indonesia and will be going on for unlimited time if government does not have policy to improve teacher salaries. Teacher in Indonesia still has unappropriate salaries compare to teacher salaries in other developing countries. Teacher in our country will do any thing to meet his or her needs. In another analysis, it can be guess that because of the colleges drawn as sample are institution that lack of or even have no teaching staff came from education background (IKIP, FKIP, or STKIP), so that the teaching staffs just know well about their sciences but they do not understand how to educate students and sciences well.

The second hypothesis testing proves that participative decision making affects student outcomes. It teaches to officers to involve his or her teaching staffs in decision making process. Participative decision making will improve responsibility and ownership of teaching staffs in succeeding each institution policy. The other implication of this result is that in democracy and reformation era, participative decision making can be used by people as a good media to achieve political or economical interest. This result was consistent with previous education research done by Conway (1980) and business research done by Govindarajan (1986).

Refer to the third hypothesis testing, it can be implied that in a situation when participative decision making variable combined with education level and teaching experience variable to enhance student outcomes, the last two variable will reduce effect power of the first variable in improving student outcomes. The higher education level, the longer teaching experience, and the more participative of teaching staffs, they will not improve student outcomes. This anomaly can be caused by the

higher education level, the longer teaching experience, and the more participative of teaching staffs were directed to meet vested interest (higher salaries), then the worse attention to maximize student interests.

CONCLUSION

Those findings of this research indicate that participative decision making affects student outcomes. Nevertheless this research finding was fail to support hypothesis which states teaching experience and education level affects student outcomes. It was recommended to do further research in broader scope not only in accounting department and the same model of variable analysis but also in various department with other complex variables affect student outcomes.

Further more, from the participative decision making view point, it is essential give lectures opportunities to participate in decision making process whether in appointment of new staff, preparation of school or department budgets, textbook selection for department or school, resolutions of pupil academic or personal problems, construction of individual teaching timetables, resolutions of staff grievances, adoption of new teaching methods, decisions about new building facilities, resolutions of problems involving community groups (as parent or citizen groups), resolution of problems with administrative services (as clerks, typists, etc.), or decision concerning general teaching policy. Those findings could be inferred too that democratic leadership and decentralization organization structure can be one of many effective strategies to enhance institutional performance.

Based on this study, it is suggested that it is crucial for government to immediately improve teacher salaries. Private colleges (except IKIP, STKIP,

or FKIP) need training in developing teaching and evaluating capability quickly. And the last but not least, it can be an opportunities for IKIP, FKIP, or STKIP to offer training program focusing in teaching and evaluating methodology for private colleges in Yogyakarta (especially).

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