Teachers’ Professionalism and Continuing Professional Development: The perceptions of Accounting Teachers in Vocational High Schools in Yogyakarta Indonesia

Ani Widayati

This thesis is presented for the Degree of Doctor of Education of Murdoch University, Western Australia

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Declaration

I declare that this thesis is my own account of my research and contains as its main content work, which has not previously been submitted for a degree at any tertiary education institution.

Ani Widayati
Abstract

Teacher professional development is considered an important strategy in education reform (e.g. Day & Sachs, 2004). Even though there is much written about professional development, teacher professionalism and new conceptions of professionalism, little research has investigated teachers’ perceptions of these concepts. In Indonesia, the government is reforming national education in line with globalisation with a focus on teacher competencies and teachers’ continuing professional development (CPD). I used Bronfenbrenner’s bioecological model to explore Indonesian vocational education teachers’ perceptions of professionalism and continuing professional development and the environments in which development occurs.

The study employed a qualitative interpretive approach to better understand teachers’ perceptions of professionalism and CPD and factors they perceived to be related to their CPD. The participants were six accounting teachers in Yogyakarta province, Indonesia, including three certified teachers and three uncertified teachers. Data sources included face-to-face interviews and teaching artefacts the teachers brought to the interview and used to explain their views and experience. The data were analysed using thematic analysis.

Teachers’ explanations revealed a range of perceptions of professionalism and CPD. While some teachers’ conceptions of professionalism were traditional, others were in the process of change towards a transformative conceptualisation. These accounting teachers perceived a range of factors affected their CPD, including person characteristics and environmental contexts such as students, family, colleagues at the microsystem level, principal and school level teacher forum at the mesosystem level, laws and provincial level teacher forum at the exosystem level, and national qualification framework, curriculum, ASEAN Economic Community at the macrosystem level. I discuss the importance of these factors in developing strategies to support teacher development to meet the demands of a changing society.
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Chapter 1

Context of the Study

1.1 Introduction

Education, and teachers in particular, are responsible for equipping students with the required skills to meet the demands of the changing society. Teachers’ professionalism as reflected in their teaching has been identified as the most important factor for students’ achievement (Malm, 2009). As the only way to improve students’ performance is to improve teachers’ practice (Barber & Mourshed, 2007), Indonesia is ensuring that teachers, specifically vocational teachers, who are responsible for providing a highly skilled workforce, have improved their professionalism through continuing professional development. Thus, an understanding of teacher professionalism and professional development is essential to improving the quality of students’ outcomes.

Over the past several years, policies have been issued to answer the challenges of the ASEAN Economic Community (AEC) Agreement, which will result in a single market in South-East Asian (SEA) countries. The government of Indonesia, specifically the Ministry of Education and Culture, had anticipated the effects of the AEC Agreement, and since 2005 has been designing strategic plans to address globalisation. In one policy, the government planned to adjust the proportion of vocational high schools (locally termed Sekolah Menengah Kejuruan-SMKs) to general high schools (locally termed Sekolah Menengah Atas-SMAs) from 30% in 2005 to 70% in 2025. SMKs are responsible for providing skilled workers (Indonesia Ministry of National Education, 2005a). In relation to teachers, the government of Indonesia has passed regulations relevant to teacher professionalism. For example, in 2005, the government passed the Teacher Law and in 2007 the Teachers’ Qualification and Competency Standards.

As a result of changing work pressures and new policies, teachers must cope with a wide range of tasks and demands which have implications for how they define and redefine their professionalism and, consequently, their professional development. At the same time, the notion of teacher professionalism is being redefined in the broader educational community, shifting from a traditional competence based conceptualisation to a transformative, flexible and progressive conceptualisation (Timperley, 2011).

Thus, the aim of this study is to examine SMK teachers’ perceptions of professionalism and continuing professional development at a time of major policy changes concerning
education in Indonesia. The perceptions of teachers in vocational high schools (SMKs) are particularly important as many of the changes directly affect them. This study focuses on one important group of SMK teachers, accounting teachers. There are many things happening due to the changing policies in Indonesia including the redefining of teacher professionalism but teachers’ voices about professionalism and continuing professional development are rarely heard. Bronfenbrenner’s (1994) bioecological model is used as the conceptual framework for examining teacher professionalism and continuing professional development in this study as it allows for investigation of personal and environmental factors in the development of the teacher. Furthermore, in the context of SMK teachers, teachers and teacher professionalism cannot be considered in isolation, Bronfenbrenner’s bioecological model is an appropriate framework for this study. The model and details of how it relates to the study are discussed in chapter 2 and chapter 3.

In this chapter, I discuss the Indonesian context that provides more details on the AEC Agreement, by explaining the educational pathways in Indonesia to inform what education in Indonesia looks like and provide an overview of the vocational high school (SMK), the educational institution that provides ready to work graduates needed by the work force. I then explain the emerging problem in the educational sector in Indonesia, such as the poor quality of graduates and the mismatch between graduates’ competencies and skills required in the work force. I also discuss the qualifications of SMK teachers, as these are important in examining teachers’ professionalism and continuing professional development. Moreover, I detail the process of teacher certification, a program run by the Indonesian government to assess teachers’ professionalism. In this section, I also discuss the context of professionalism and professional development of SMK teachers in Indonesia.

1.2 The changing Indonesian context

In this section, I provide a brief overview of the changing context of reform of education in Indonesia. I present the changing Indonesian context from the more global level to the personal level, the SMK teacher. I also detail the educational pathways in Indonesia and an overview of SMKs in Indonesia.

1.2.1 Globalisation issues

There are a number of issues that impact on the changing conceptions of teacher professionalism and their continuing professional development in Indonesia. One issue involves the ASEAN Economic Community. In 2015, the countries in South East Asia made an agreement, the ASEAN Economic Community (AEC), with the goal of regional economic
integration. The AEC envisages the following key characteristics involving the formation of: (a) a single market and production base, (b) a highly competitive economic region, (c) a region of equitable economic development, and (d) a region fully integrated into the global economy (ASEAN Economic Community (AEC), 2014). The agreement will have an impact on the level of competitiveness among the South-East Asian (SEA) countries and this single market will require high quality human resources.

In anticipation of globalisation, Indonesia issued a national qualification framework for all levels of education to allow for the free flow of professionals and skilled labour within ASEAN countries. The Indonesian qualification framework (IQF) implies that graduates of vocational high schools need to be equipped with the competencies required by the work force. Moreover, as Indonesia is now entering this era, there is a big challenge to teachers regarding their main role in education. For example, the competition will be stronger because of the single market in the South East Asian region. Indonesian workers will compete with not only other Indonesian workers but also with foreign workers from the South East Asian countries. Furthermore, unlike other industrial countries in Asia, such as China, Taiwan, Korea, and India that focus on developing technology, Indonesia focuses on skill-intensive workers.

1.2.2 Education pathways in Indonesia

As the research focuses on accounting teachers who work in SMKs, it is essential to describe the contexts of education in Indonesia. The education system in Indonesia is based on a twelve-year school structure, followed by higher education. According to the Act of the Republic of Indonesia No. 20 of 2003 on the National Education System (Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional), there are three main levels of education, namely basic or primary education, secondary education, and tertiary education (Indonesia Ministry of National Education, 2003).

Schools are run either by the government or by private institutions. Government schools are funded fully by the government while private schools are only partly funded by the government. Early age education in Indonesia is divided into play group and kindergarten, which is then also informally divided into class A (kelas nol kecil, little zero class) and class B (kelas nol besar, big zero class). Primary education (Sekolah Dasar, SD) takes six years to complete. Secondary education is divided into junior secondary (Sekolah Menengah Pertama, SMP) consisting of three years, and senior secondary education for another three years. Specifically, senior secondary education is divided into general
secondary education (Sekolah Menengah Atas, SMA) and vocational secondary education (Sekolah Menengah Kejuruan, SMK). Tertiary education (Perguruan Tinggi, PT) consists of polytechnics, colleges, institutes, and universities.

Early education is not compulsory for all citizens of Indonesia but primary education (SD) and junior high education (SMP) are compulsory. All citizens have to undertake nine years of compulsory education, consisting of six years in primary education (SD) and three years in junior secondary education (SMP). Children are also recommended to attend senior high education (SMA/SMK) for another three years. Unlike primary education and junior high education, senior high school (SMA/SMK) and tertiary education are not compulsory, Figure 1.1 below provides a summary of the pathways of education in Indonesia for schools run by the Ministry of Education and Culture (MONEC), from early education until the graduates are ready to work.

As illustrated in Figure 1.1 after completing their education at junior high school, children have two options to continue their study. They can either attend senior high school (SMA) or vocational high school (SMK). In the case of SMA, students are recommended to continue their study to a four-year undergraduate program, then another two years for pursuing a master degree, and three years for a doctoral degree. Unlike SMA graduates who are expected to continue their study to university before applying for jobs, SMK graduates are recommended to either work or continue their study to university. Thus, only SMK graduates are ready to work.
work while the pathway for SMA graduates is to continue their study at university before applying for jobs.

SMKs offer some programs, ranging from technology to business and management. This vocational education is designed to prepare the students to be ready for work. Graduates of SMKs are expected to be productive employees who are aware of the competition due to globalisation. Unfortunately, there are specific challenges in vocational education in Indonesia. One of the problems that has emerged is that many junior high school graduates move on to SMA, not SMK. Fewer students enter SMK because of lack of information about potential job opportunities that the programs offer. Also, for some students, vocational education is regarded as second class and SMA is perceived to be more prestigious than SMK. Many SMA graduates do not go to university or college but try to get jobs, although programs in SMA are designed to prepare graduates to be ready for university rather than for work.

In anticipation of the upcoming need for skilled workers as a result of globalisation and the changing proportion of SMAs to SMKs (Indonesia Ministry of National Education, 2005a), the government has encouraged the graduates of junior high school to go to vocational school. Despite the strategic plans stating that the proportion of vocational high schools to senior high schools would change from 50% in 2015 to 60% in 2020, in 2015 SMAs still outnumbered SMKs. The actual number of SMKs did increase from 11,726 to 12,421 but the total number of SMAs was 12,513 (Badan Pusat Statistik (BPS), 2016). In addition, simply increasing the number of SMKs will not solve the problem of the low quality skilled workers. In general, according to the United Nations Development Programme (2014), Indonesia had a rank of 108 out of 187 for the education index while the OECD placed Indonesia in a rank of 62 out of 72 (OECD, 2016) in the PISA (Programme for International Students Assessment) results of 2016.

As explained above, SMK as a secondary level of education has to be ready to face the new era. As the single market concept is being implemented, every graduate including SMK graduates in ASEAN countries will have the same opportunity to compete. In the next section, I discuss SMKs as part of the context of the research.

1.2.3 Overview of SMKs

In general, vocational high schools (SMKS) offer a wide range of subject areas including technology and engineering, health, information and communication technologies, agribusiness and agro technology, and arts, craft and tourism, as well as business and
management (Unesco-Univoc, 2013). These subject areas have a range of study programs, for example, in Business and Management, there are Accounting, Trading and Business Administration study programs.

SMKs base their curricula on the national competence standards for work (locally termed Standard Kompetensi Kerja Nasional, SKKNI), which are developed by the Ministry of Manpower and Transmigration. SMKs are required to develop their own curriculum together with the local stakeholders using the SKKNI as guidelines. As SMK graduates have the option of either work or university, SMKs are forced to facilitate the two options in their curriculum development. As a result, teaching tends to be academic, besides most of SMKs lack of equipment for practical learning (Unesco-Univoc, 2011). This leads to a condition in which on average, SMK graduates find it hard to secure jobs. Furthermore, despite increasing numbers of vocational school graduates, they contribute to the high rate (9.05%) of unemployment in Indonesia (Badan Pusat Statistik, 2015). This is related to the increase in the quantity of vocational high schools as well as the low quality of the teaching and learning. Unesco-Unevoc (2011) stated that graduates of vocational schools were not prepared for the workforce; they are not ready for work, but are ready to be trained.

Similarly, a study conducted by the Research and Development division of The Ministry of Education and Culture shows that many vocational high school graduates get jobs that are not relevant to their capabilities (Kementerian Pendidikan Nasional (Kemendiknas), 2010). Research indicated that vocational high schools have not been able to produce graduates possessing the competencies required by the job market. Only 5% of the graduates across all vocational high schools met the needs of the work field in 2010 (Indonesia Ministry of National Education, 2010). This mismatch suggests that the quality of the graduates is low, resulting from the poor quality of teaching and learning at school. However, some jobs graduates obtain are not aligned with their capabilities. For example, graduates of accounting should be assistants of book keepers but instead work as machine operators in factories. Instead of employing vocational school graduates, the companies employ university graduates as bookkeeper assistants. As a result, graduates of the vocational high schools are not competitive with their university graduate peers. This contributes to continuation of the perception that SMA is more favourable than SMK.

Improvement in teaching and learning in Indonesian vocational high schools is urgent, as the Organization for Economic Cooperation and Development (OECD) reports that vocational high schools have been criticised for the poor quality and irrelevance of training (OECD/Asian Development Bank (ADB), 2015). Companies employing graduates report that
significant numbers of SMK graduates do not have sufficient knowledge and skills to perform well (World Bank, 2010a). One of the main weaknesses is the quality of teaching. According to OECD reports, the vocational high school teachers have limited exposure to the workplace as the in-service professional training of teachers was weakly linked with industry (OECD, 2015).

1.3 The teacher context

Professional teachers are needed to provide skilled workers. The qualifications of SMK teachers contribute to the quality of the SMK graduates. Along with subject and pedagogical knowledge, accounting teachers are supposed to have skills in financial accounting, and meet teacher certification requirements. The discussion involves the qualifications of SMK teachers, details of the teacher certification process and issues related to teacher professionalism and professional development in Indonesia.

1.3.1 The qualifications of SMK teachers

The regulations that apply to SMK teachers are the same as other school teachers. According to the Ministry Regulation No. 16 of 2007 regarding teachers’ competencies and qualification standards, a vocational high school teacher should hold a 4-year bachelor degree in a relevant field as the minimum qualification. Besides, qualified teachers should hold a teaching license (Akta IV). The degree is expected to be obtained through an accredited teaching college study program (Indonesia Ministry of National Education, 2007).

In order to become professional teachers, they are also required to master competencies as stated in the Act of the Republic of Indonesia No. 14 of 2005 regarding pedagogical, personal, social, and professional competencies (Indonesia Ministry of National Education, 2005b). Pedagogical competency relates to how to teach, personal competency relates to being an exemplary model, social competency relates to how to build a good relationship with not only students and colleagues but also societies, and professional competency relates to what to teach (Indonesia Ministry of National Education, 2005b). Other regulations regarding teacher professionalism can be seen in Appendix A.

Teachers in Indonesia may be civil servants who are working in government schools or non-civil servants (working in non-government schools). Being a civil servant is regarded as a respectable social status in Indonesia. Culturally, there is a mindset that the status of a civil servant is a measure of success, especially if the civil servant has an important position such as being the principal of a school. This mindset leads many tertiary graduates to be civil servants. Another attractive part of being a civil servant is the pension that they receive after
retiring, which is not available to those working in the private sector. Furthermore, some people think that there is no need to work hard as civil servants, while in the private sector, employees must work hard if they want greater income. The motivation of being a civil servant is similar to the upper-class ideal of a comfortable and respectable life, with a welfare guarantee on retirement, and requiring less hard work (Firmansyah, 2016; Loso, 2008).

Thus, it seems that there is a gap in social status and welfare between teachers as civil servants (teachers who work in government schools) and those as non-civil servants (teachers who work in non-government schools). The salaries of civil servant teachers are enough to live decently but not for the non-civil servant teachers. Non-civil servant teachers earn far less than civil servant teachers although they feel that they work harder than civil servant teachers (Haryanto, 2013). Non-civil servant teachers work harder because most private schools (non-government schools) in Indonesia are run with relatively minimum funds so that the infrastructure is inadequate. Only those who work in established private schools earn better salaries.

Despite their status as civil servants or non-civil servants, in reality, there is no difference between civil servant and non-civil servant teachers in terms of performance. Both civil servant and non-civil servant teachers have the same responsibilities for providing good quality of practice and are subject to regulations regarding teacher professionalism. All teachers are required to develop their professionalism and hence are required to hold an educator certificate (locally termed sertifikat pendidik) that they obtain through a program called teacher certification (locally termed sertifikasi guru).

1.3.2 Teacher certification program

The World Bank (2010b) identified concerns regarding the subject knowledge, pedagogical knowledge, pedagogical practice, and general academic aptitude of teachers in Indonesia. As a result, the government initiated teacher reforms. Besides the Teacher Law that is meant to address the fundamental issues of teacher professionalism, the government implemented teacher certification, a program to confirm that teachers are considered professional.

As discussed above, in the context of Indonesia, there are three requirements that teachers should meet to be considered as professionals: academic qualifications, required competencies (pedagogical, personal, social, and professional), and the educator certificate (through a teacher certification program). After obtaining the educator certificate, teachers have teaching authority and the right to obtain additional income as a professional allowance.
(Firman & Tola, 2008). Before teacher certification started, many teachers, especially non-civil servant teachers were underpaid compared to other types of occupations (Yuwono & Harbon, 2010). Teacher certification is a culmination of several programs to improve the quality of Indonesian teachers.

Vocational teachers are eligible to enrol in the teacher certification program after meeting the minimum requirement such as, they must be a registered teacher and satisfy the academic qualifications, then meet certain criteria such as age, teaching experience, and civil service ranking (Kemendikbud, 2016a). Since 2013, teachers who join the teacher certification program must pass a competency test conducted nationally by the government. The criteria for determining participants of teacher certification have also changed over the years. For example, in 2013, teachers were required to have 20 years of teaching experience to gain eligibility to enrol in the teacher certification program, while in 2016 the required teaching experience was lowered to 10 years. The teachers who meet the requirements and criteria to join the teacher certification program are announced by the Department of Education. The process of certification is as follows:

![Outline of the teacher certification process in Indonesia](image)

*Figure 1.2. Outline of the teacher certification process in Indonesia*

As illustrated in Figure 1.2, teacher certification starts once graduates of teachers colleges begin to work as teachers. Graduates from teachers colleges automatically hold a teaching license enabling them to work as qualified teachers. After gaining eligibility to participate in the teacher certification program, the qualified in-service teachers apply online to join the teacher certification program as a part of the teacher certification process. At the
end of the program, teachers are assessed on their mastery of the required competencies. If these teachers pass the assessment, they are awarded certification, confirming that they are certified, professional teachers. On the other hand, if these teachers fail, they are given another chance to redo the assessment. If they still fail the second time, the teachers have to re-enrol in the teacher certification program, applying online for the program when it is available.

The format of teacher certification program has changed over time. For example, from 2007 until 2010, there were two models of programs including portfolio assessment and professional teacher education and training (locally termed PLPG) that lasted 90 hours (1 hour = 50 minutes). Meanwhile, from 2011 until 2014, there were three models of programs involving portfolio assessment, PLPG, and direct certification award. More details about the changes to the teacher certification process can be seen in Appendix B.

In 2015, the government implemented a new model of teacher certification. The model no longer included portfolio assessment and professional teacher education and training. The program involved only workshops but the process was longer than the previous models. There are a series of steps that teachers must take to participate in the certification program throughout which they gain credits, for example:

- The teachers are required to do a competency test
- If they pass the test, the teachers are required to prepare the documents showing a recognition of prior learning (Rekognisi pengalaman lampau-RPL), equal to 10 credits
- If they meet the qualification to join the workshops, the teachers are enrolled in the workshops which are held over 16 days, equalling 12 credits
- At the end of the workshops, the teachers do a formative test
- If teachers fail the test, they are given the opportunity to redo the test a maximum of twice
- If the test is passed, the teachers complete practical work under supervision in their home school in which they work, equalling 14 credits
- The teachers are required to do a performance test which is completed regionally
- The teachers are also asked to complete an online national examination
- The results of the test are combined to determine whether a teacher passes or fails. Those who fail are given the opportunity to redo the test a maximum of two times. If
they fail after redoing the test twice, these teachers have to start the workshop again as a part of the certification process.

- The certificate is awarded, meaning that teachers are judged professional and entitled to better salaries.

The focus on competencies and certification as the requirement for professionalism suggests that Indonesia is adopting a traditional conceptualisation of professionalism (Sachs, 2003). Different conceptualisations of professional are discussed in chapter 2.

1.3.3 Professionalism and professional development of SMK teachers

Professionalism in the context of SMK teachers encompasses the competencies related to teaching as discussed above and, in addition, competency related to specific working life of vocational practice (Andersson & Kopsen, 2015). For example, a teacher of accounting has competency in both teaching and in accounting. As there are changes in demands of society, educational reform regarding teacher professionalism has been carried out, and over the past 10 years, the government of Indonesia has paid more attention to the quality of teachers and has stipulated that teaching is a profession (Supriatna, 2011).

Despite the requirements of the regulations relating to teacher qualifications and competencies, the situation in reality is different. Although 85% of vocational teachers have satisfied the academic qualification as suggested in the Act of the Republic of Indonesia No. 14 of 2005, Anam (2012) reported that 20% of teachers are mismatched and were teaching subjects which are out of their field. For example, a teacher who studied mathematics in his or her teaching college might teach language. Furthermore, teachers have not kept up to date with their qualifications. A competency test was carried out in 2015 to determine the pedagogical and professional competencies of all certified and uncertified teachers (Kemendikbud, 2016b). The result was not satisfactory as the average score was 53.02 out of 100, indicating that not all SMK teachers had mastered the required competencies. The teacher competency test is administered every year to all teachers, both certified and not yet certified, to examine teacher professionalism.

The role of teachers and how teachers view their role, are a key part of successful teaching and learning (Hattie, 2012). Teachers have responsibility in preparing the students to enter the real world in the society and become more productive in their lives. To meet the higher requirements of the work force, accounting teachers, like all teachers, need to meet the required standards of professional teachers and strive to develop their professionalism. It follows that the quality of education depends largely on teachers’ professionalism.
SMK teachers, including accounting teachers, must have current vocational identity including knowledge and skills needed by the society to meet the current expectations of the society (Andersson & Kopsen, 2015). As the demands of the society change, accounting teachers need to update their knowledge and skills, meaning that these teachers are recommended to maintain their connection to the work force. Unfortunately, as Unesco-Unevoc Indonesia (2011) reported, the link to companies is very limited. Moreover, accounting as well as finance is considered to be private, and a secret of companies. Only authorised persons can access that field. As a result, teachers in Indonesia find it difficult to connect with companies to improve their own capabilities, and link their teaching and learning with real practice. Thus, vocational schools can only access limited aspects of accounting in company departments of finance. The result is that students receive limited practice before entering the work force.

Further, Messmann, Mulder, and Gruber (2010) argue that professional development of SMK teachers cannot be separated from their professional knowledge and performance standards. This is how SMK teachers can develop their professionalism. As professionals, SMK teachers need to develop their professionalism by improving their professional knowledge and performance, and adapting to the changes. This statement is in line with Timperley (2013) who argues that to be a professional, a teacher needs to be an adaptive expert to meet the changing needs of students. Thus, SMK teachers need to continuously develop their professionalism. Government regulations have been issued to guide the teachers in developing their professionalism such as the Government Regulation No. 16 of 2009 regarding teacher civil servants’ level and their credit points for promotion.

Professional development refers to a process in which a person’s professionalism is enhanced (Evans, 2008). As professionalism relates to a certain quality of teaching practice to meet the expectations of society, professional development may be considered as the development of a teacher’s professionalism. In the context of SMKs, professional development encourages the teachers to enhance their knowledge and skills and to keep in line with the discipline in industry (Williams, 2013). The government of Indonesia defines professional development as the development of teachers’ competencies in accordance with current needs that is done continuously (Kemendikbud, 2012). It is the pedagogical, personal, social, and professional competencies that are developed continuously. Thus, professional development refers to the process of developing knowledge, technology, and skills to improve the quality of teaching and other professional activities as professional teachers. The activities can be completed both in formal and informal ways. These activities are performed
continuously to enhance the competencies required by a teacher. As the government of Indonesia uses the term continuing professional development in regulating teacher professionalism, the teachers are familiar with the term, professional development. In Indonesian language there are no commonly used words that refer to professional learning and development. In respecting the culture and being true to the research, for the purpose of this study, I use the term continuing professional development, rather than other possible terms in the literature, such as professional learning or professional learning and development.

Although the Indonesian regulations view professionalism in a conservative way, in reality, what teachers do to develop their professionalism is more adaptive and transformative (Timperley, 2011). For example, when SMK teachers are recommended to improve their quality of teaching and adapt to changes in society, this conception of CPD is transformative.

1.4 Significance of the study

As little research has been conducted regarding teachers’ perceptions on professionalism and professional development, this study will make an essential contribution regarding teachers’ perceptions of professionalism and continuing professional development in Indonesia. It is important to make known the teachers’ own voice and what affects their professional development. As the respondents included both certified and uncertified teachers who might have different views, a range of perceptions of professionalism and continuing professional development was explored. Different teachers may encounter different problems and solve their problems in different ways, so finding the supports and constraints faced by teachers was also important. The timing of the study is also important for teachers facing the era of globalisation, especially at a time when the conceptualisation of professionalism is also changing.

1.5 My positionality in the study

As an insider who understands the context of vocational high schools, the teachers and the students, I am uniquely situated to interview teachers about their perceptions of professionalism and CPD in this changing context. Considering my position as an assessor and facilitator of teacher CPD, I will be able to utilise the findings of the study and make recommendations for both teachers and educational institutions in Yogyakarta. Furthermore, I play an important role in preparing students to be professional accounting teachers at Universitas Negeri Yogyakarta. The research findings will enable me to better provide pre-
service training for building accounting teachers’ professionalism and understanding of continuing professional learning and development.

1.6 Summary

As teachers play an important role in the new era, it is essential to better understand professionalism and continuing professional development of teachers in Indonesia. This research focuses on what teachers say about professionalism and continuing professional development, what affects their professionalism and continuing professional development, what are the challenges and what supports they require to meet their professionalism and continuing professional development within the changing contexts of policies in response to globalisation.

The broader contexts of the study described and discussed in this chapter, are integral to teacher professionalism and professional development in Indonesia. The discussion includes the educational context of Indonesia to describe issues related to SMK and the context of SMK teacher to describe issues regarding teacher professionalism and professional development. As teachers’ professionalism and professional development cannot be separated from its environmental context, Bronfenbrenner’s (1994) bioecological model is an appropriate framework for this study and is addressed in the following chapters.

1.7 Organisation of the dissertation

I have discussed the contexts of the study, including the educational and teacher contexts related to professionalism and professional development in Chapter 1. Chapter 2 provides a discussion of the literature review. I discuss the understandings of professionalism and professional development, what has been studied in relation to teachers’ perceptions of professionalism and professional development, and how Bronfenbrenner’s bioecological model as a framework fits the study. Chapter 3 presents the research methodology involving the detailed design and the rationale for the selection of the participants. Chapter 4 and Chapter 5 report the research findings. Divided into two chapters, I discuss the findings about teachers’ perceptions of professionalism and professional development in Chapter 4 and factors perceived to affect teacher professionalism and professional development in Chapter 5. Chapter 6 provides the discussion and conclusion of the study. I also include the limitations and implications of the study in the remainder of Chapter 6.
Chapter 2

Review of the Literature

The purpose of this study is to better understand Indonesian teachers’ perceptions of professionalism and professional development, and how these perceptions relate to relevant aspects of their environment that support and constrain their PD at a time of changing conceptualisations of professionalism and professional development (PD) in Indonesia. In this chapter, I describe the current understanding of professionalism and professional development (PD), why professional development matters, professional standards for teachers in different countries, fostering PD, and factors affecting professionalism and professional development. Bronfenbrenner’s socioecological model is used as a framework to review factors affecting teacher professionalism and PD. I start the review and discussion with the concepts of teacher professionalism and professional development.

2.1 Teacher professionalism and professional development

2.1.1 The concept of professionalism

There is much debate about professionalism due to unstated assumptions, inconsistencies, and incomplete usages (Freidson, 1994). Further, Hargreaves and Goodson (1996) argued that the lack of consensus related to the meaning of professionalism can lead to different conceptions of professionalism. Thus, the concept of professionalism means different things to different people (Fox, 1992), and therefore professionalism is somewhat difficult to define (Demirkasimoglu, 2010). Although a large body of literature shows different concepts of professionalism, Demirkasimoglu (2010) argues that all teacher professionalism is associated with improving the quality and standards of teachers’ work and their public image.

Although professionalism is difficult to define, in general, professionalism is understood as the enhancement of the quality of teachers’ practice, meaning that professionalism is reflected in all behaviours demonstrated by teachers (Hoyle, 2001; Tichenor & Tichenor, 2005). Further, Tichenor and Tichenor (2005), interviewing 68 teachers in focus group interviews, found that on the one hand, the character of teachers is considered the most important part of teacher professionalism. On the other hand, teachers are expected to perform a high quality of teaching. Meanwhile, Al-Hinai (2007) argues that professionalism requires professional knowledge, competence, and expertise. Similar to Al-Hinai, other authors regard professionalism as having knowledge and skills in a specific field,
undertaking responsibilities for improvement, and making decisions in the related field (Grady, Helbling, & Lubeck, 2008; Wermke, 2010). Further, Demirkashimoglu (2010) included values as another requirement to achieve higher standards in teaching. Teachers are expected to always improve their quality which constitutes the core of professionalism so that their practice will also improve. Professionalism requires teachers to become proficient and meet certain standards in teaching and learning. Therefore, in spite of the different conceptions, teacher professionalism is regarded as an important part of being an effective teacher.

Despite the general understanding of professionalism, people have different focus and interpretation when describing their perceptions of professionalism. For example, Demirkasimoglu (2010) emphasized that the definition of teacher professionalism focuses on teachers’ professional requirements. He used the term focus to identify qualifications, standards, and excellence achieved when he described professionalism. Similarly, Evans (2011) used the term focus to describe the development of professionalism. She described professionalism as a focus on the intellectual, behavioural, and attitudinal dimensions (Evans, 2011). These foci contrast with that of the perceptions of Furlong (2001) who focused on the concept of autonomy. He stated that professionalism refers to professional work in which teachers behave autonomously when they are planning, implementing, and evaluating their teaching. Focus is the emphasis for Demirkasimoglu, Evans, and Furlong when describing professionalism.

Slightly different from the three previous authors (Demirkasimoglu, Evans, and Furlong), Sachs (2016) categorised teacher professionalism into three interpretations including professionalism as an occupational value, professionalism as an ideology, and professionalism as a discourse of occupational and managerial control. These interpretations are similar to Hargreaves’ (2000) idea, which specifically stated that teacher professionalism as an occupational value is based on trust, competence, and strong occupational identity and cooperation. The second interpretation, professionalism as an ideology, focuses on professionalisation intended to promote professional practitioners’ own occupational self-interest such as salary, status, and power (Sachs, 2016). Professionalism as a discourse of occupational and managerial control, the third category, emerged within an organisational context. This third category affects the teachers’ work through factors such as organisational change, for example from centralisation to decentralisation. Besides, the discourse of occupational and managerial professionalism constructs new roles and identity (Sachs, 2001), for example, a teacher who has additional tasks as a principal will have a different
role and identity. Furthermore, the role of a school principal has shifted to an institutional manager instead of a senior teacher. Thus, professionalism is interpreted in different ways.

Different perceptions of professionalism might affect the way the teachers conduct their practice. Rizvi and Elliot (2005), surveying 550 government primary school teachers in Karachi, revealed that teachers perceived themselves as professionals capable of leading their students successfully and improving their own teaching practice. Furthermore, they concluded that it is important to regard teachers as professionals capable of enhancing their professionalism. Similarly, Ifanti and Fotopoulou (2011), surveying 86 in-service teachers, found that teachers’ ability to reinforce the students’ learning as well as the teaching and learning process, affected the way they perceive professionalism which in turn will impact their practice. According to the OCED (2016) teacher professionalism can be viewed as a way of improving teacher quality and enhancing teachers’ perceptions of outcomes relevant to their work. Surveying teachers within 34 countries, the OECD (2016) reported that teacher professionalism showed a positive and significant relationship to each of four outcome variables - status, job satisfaction, work environment and self-efficacy. It means, for example, that teachers with a high level of support for knowledge state that they are satisfied in their job. Thus, having positive attitudes to enhance professionalism is important for teachers so that they can support students and improve the quality of their practice.

Regarding teacher’s own perceptions of professionalism, there have been studies that focused on what professionalism means to teachers. These studies found various understandings of teacher professionalism. For example, Swann, McIntyre, Pell, Hargreaves, and Cunningham (2010), surveying 2300 primary and secondary teachers in 2003 and 5000 teachers in 2006, found that what teachers think about professionalism may be understood as consisting of three elements, an inner core of strong shared beliefs and commitments (consisting of expertise in teaching and a need for the profession to be trusted by the government and the public), a set of coherent but contested components of professionalism, and an outer layer of elements which are disputed and remain unintegrated into broader ways of thinking. On the other hand, Rizvi and Elliot (2005) found that professionalism conceived four dimensions including teacher efficacy, teacher practice, teacher collaboration, and leadership, so one dimension about how teachers feel about their capability to teach, one about what they do, one about how teachers collaborate with one another, and one concerning leadership relationships. Furthermore, Tichenor and Tichenor (2005) also found that teachers had high standards, ideals, and expectations for themselves and their colleagues. These authors found that teachers perceived that professionalism was manifested in many ways.
including both attitudes and behaviours. Furthermore, they identified a number of categories of professionalism including teachers’ character (such as caring, nurturing, flexible, creative, goal oriented), commitment to change and continuous improvement (continuous education, attending conference and workshops, keeping up with changes), subject and pedagogical knowledge (reflective and innovative teaching, motivating students, various teaching strategies), and obligations and working relationships beyond the classroom (being a role model, being a mentor, participating in professional learning communities, effective communication with parents, colleagues, and community members). Similar research has also been conducted in Indonesia. For example, Yuwono and Harbon (2010), interviewing 46 teachers, studied how English teachers at secondary schools in Indonesia construct their professionalism and their ongoing professional development. The findings show that teacher professionalism could be elaborated in five areas including motives for entering the profession, teaching rewards, the wider society’s perceptions about the teaching profession, English teacher career progression, and teachers’ perceptions of the meaning of professional English teachers. The focus of these Indonesian teachers is a little different from the other studies with more emphasis on how they came to teaching and external perceptions of teachers.

Taking a different focus, Kosar, Kilinc, Er, Ogdem, and Savas (2014) studied the relationship between primary school principals’ power style and teacher professionalism in Turkey by surveying 264 primary school teachers. The professionalism survey included questions about teachers’ collaborative work with their colleagues, respecting professional competence of other colleagues, helping and supporting each other, having exercise in professional judgment, being committed to helping students, accomplishing their jobs with enthusiasm, going the extra mile with their students, and providing strong social support for colleagues. The findings revealed that the Turkish primary teachers’ perceptions of professionalism were at a medium level on the scale developed from the survey. Also, teachers with a low level of perception of professionalism had low motivation and low commitment to their profession (Kosar et al., 2014). In relation to school principals’ power style, Kosar et al. (2014) found that teacher professionalism was positively and significantly related to personality power (such as charisma and expertise) and reward power (use of incentives and praise), but negatively and significantly correlated with legitimate (authority) and coercive power. Support from the school principal was important to motivate teachers to increase students’ achievement and contribute to school improvement. Thus, teacher professionalism, conceptualised as being about teacher autonomy, support of the school
principal and commitment to students, was enhanced when the school principal displayed a personality or reward style of leadership.

Thus, although there are some common conceptualisations of professionalism there are also differences. In addition, how teachers are supported by school principals and how the teachers perceive professionalism affects how the teachers approach their work with students and colleagues. As it is essential to understand teachers’ perceptions of their professionalism, I conducted research in Indonesia, examining teachers’ perceptions of professionalism. Considering that previous studies have focused on primary, secondary, and special school teachers, and none of the studies have focused on vocational teachers, my study focused on vocational (SMK) teachers, as their voices on professionalism and PD are rarely heard.

2.1.2 Redefining teacher professionalism

As professionalism is essential in conducting teachers’ practice, teachers’ understanding of professionalism and how they understand the changing concept are also important. Sachs (2003) found that conceptions of good teaching were changing in the early 1990s. This led to a change of teachers’ roles, which influenced and redefined the concept of teacher professionalism. The concepts of professionalism have been changing over the years to serve different interests (Evans, 2008; Helsby, 1999). Teacher professionalism has developed from being principally a means of sociological classification to an instrument of political control (Holroyd, 2000; Kennedy, 2007). The dynamic characteristic of teacher professionalism results in the shifting of the meaning and status of the teaching profession (Demirkasimoglu, 2010). Therefore, in association with the changes of societal needs, the conception of professionalism has shifted in line with the changing conception of teaching that reflects teacher professionalism. Professionalism is complex, somewhat elusive, and dynamic as it has undergone change over time. The shifting conceptions of professionalism can be seen in Table 2.1 below.

Table 2.1 describes the changing conceptions of professionalism from traditional to transformative professionalism. Three foci of concerns of professionalism are competencies and standards, membership and practice, and expertise. In redefining the concept of professionalism from traditional (old professionalism) to new (transformative), Sachs (2003) argued that the characteristics of professionalism had also shifted. Old professionalism tended to be concerned with exclusive membership, conservative practice, and external regulation, and was slow to change (Sachs, 2003). In contrast, transformative professionalism involved inclusive membership with a public ethical code of practice. New professionalism is
flexible and progressive, is responsive to change, and focuses on knowledge building (Sachs, 2003; Timperley, 2011).

Table 2.1

*The shift of conceptions of professionalism*

<table>
<thead>
<tr>
<th>Focus of concern</th>
<th>Characteristics of old professionalism</th>
<th>Characteristics of new professionalism</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competencies and standards</td>
<td>authority, status and financial gains, a devotion, loyalty, personal reward gains, trial and error</td>
<td>political influence, influenced practice, contribute to and reflect profession’s aims, ethical code, improve quality and standards of practice, professional knowledge, competence, expertise, commitment, persistence, contractual requirement, knowledge and skill, responsibility, decision making, (Al-Hinai, 2007; Evans, 2008; Grady et al., 2008; Hargreaves, 2000; Grieve &amp; McGinley, 2010)</td>
</tr>
<tr>
<td>Membership and practice</td>
<td>exclusive membership, conservative practices, self-interest, external regulation, slow to change, reactive</td>
<td>inclusive membership, public ethical code of practice, collaborative and collegial, activist in its orientation, flexible and progressive, responsive to change, self-regulating, policy-active, inquiry-oriented, knowledge building, quality of practice, teacher efficacy, teacher leadership subject and pedagogical knowledge, character, working beyond classroom, commitment to change (Hoyle, 2001; Ifanti &amp; Fotopoulou, 2011; Rizvi &amp; Elliot, 2005; Sachs, 2003; Tichenor &amp; Tichenor, 2004; Timperley, 2011)</td>
</tr>
<tr>
<td>Expertise</td>
<td>routine expertise</td>
<td>adaptive expertise, adaptive capacity (Darling-Hammond, 2006; Timperley, 2013)</td>
</tr>
</tbody>
</table>

Another focus of concern of professionalism, and as noted in Table 2.1 above, *expertise*, was explained by Timperley (2013). She argued that thinking about skills and knowledge required by people has shifted, and teachers are encouraged to think differently about the knowledge and skills to facilitate students’ needs for the future world. She explained that as adaptive experts, teachers were expert in retrieving, organising and applying professional knowledge in light of the challenges and needs of the students. Similarly, Darling-Hammond (2006) argued that it is essential to prepare teachers as classroom researchers and expert collaborators who can learn from one another. For each focus of concern there has been a shift from traditional to transformative views of professionalism.

2.1.3. The concept of professional development (PD)

There is a link between professionalism and professional development (PD). PD involves changes in professionalism (Evans, 2011). Al-Hinai (2007) argued that professionalism requires further development through continuous professional
education. The development of teacher professionalism takes place throughout teachers’ careers, and this is known as teacher continuing professional development.

Different terms such as professional learning, professional development or professional learning and development are used by different authors. Timperley (2011) explained that one of the differences between professional learning and professional development is that the former requires teachers to be engaged in their learning while the latter is seen as participation in organised activity. However, considering the culture of Indonesia, for the purpose of the study, the term professional development is used predominantly in this study.

Professional development is defined as activities to develop skills, knowledge, expertise and other characteristics as a teacher (Caena, 2011; Dadds, 1997). It is considered an important strategy for deepening teachers’ content knowledge and improving their teaching practice (Day & Sachs, 2004; Desimone, Porter, Garet, Yoon & Birman, 2002). Similarly, Darling-Hammond and McLaughlin (1995) argued that PD facilitates teachers in building new knowledge and skills. In other words, effective professional development can support the development of teacher professionalism. Further, Garet, Porter, Desimone, Birman, and Yoon (2001) argued that effective professional development focuses on core and structural features. These authors explained that core features of professional development include the substance of the professional development experience such as focusing on content knowledge, promoting active learning, and fostering coherence (the extent to which PD activities are perceived as a coherent program of teaching and learning). Structural features include the type of PD activities, the duration of the activities, and the degree to which the activities emphasise the collective participation of group teachers.

PD is conceptualised as a learning process (Kelchtermans, 2004; Villegas-Reimers, 2003). It is related to students’ performance and learning (Villegas-Reimers, 2003) since effective teaching, which plays an important role in students’ achievement (Guskey, 2002), can be met when teachers and schools have a commitment to always improving teachers’ professional knowledge and skills (Darling Hammond, 1999). Thus, when students’ performance and learning achievement need to be improved, PD can be considered a key factor.

Although PD takes many forms, Weston (2016) argued that it is evident that the most effective professional development practice has similar characteristics. This argument is similar to Villegas-Reimers’ idea that identified the key characteristics of PD including that PD is based on constructivism, PD is perceived as a collaborative long-term process that
happens in a particular context, PD is linked to school reform, PD is different in diverse settings, and in PD, the teacher is a reflective practitioner (2003).

Villegas-Reimers’ first characteristic is in line with Kelchtermans’ (2004) idea that PD is a constructivist-based model and teachers are considered active learners. To improve and develop their professionalism, teachers are meant to learn and build their knowledge and skills. Teachers construct knowledge and improve their skills through their experience, observations, and other activities. The process of learning results in changing a teacher’s professional practice (Kelchtermans, 2004).

The second characteristic is that effective PD is a collaborative long-term process that takes place in a particular context (for example, the school). Harwell (2003) explained that PD will succeed in a context that supports it. As a collaborative process, effective PD occurs when there are interactions among teachers and between teachers, parents, and the community (Grace, cited in Villegas-Reimers, 2003). An example of effective PD is when teachers become members of a teacher forum and actively get involved in the forum activities. In this example, teachers communicate with students’ parents as well as the community to support the student learning. The communication is meant to promote partnership between the school and the family. Furthermore, the community is expected to be able to provide resources for student learning as students live and will work in the community after school. Student success is associated with family and community involvement.

The third characteristic of effective PD is that PD is linked to school reform and is affected by the coherence of school programs (King & Newmann, 2000). For example, due to the demands of society, teachers are expected to update and improve the content they teach and the way they teach. Specifically, changing the general teaching paradigm from teacher-centred to student-centred learning would mean a change in teachers’ practice. Teachers are expected to learn over time (Villegas-Reimers, 2003). However, the improvements that the teachers are expected to make need to be consistent with school programs and linked to school reform.

The fourth characteristic is that effective PD may be different in different settings. There is no best model of PD and it can be implemented in many settings (Villegas-Reimers, 2003). Different schools, and even different teachers may have different needs. Further, Villegas-Reimers explained that schools or teachers were advised to analyse their needs, evaluate their cultural beliefs, and practices so that they could determine which PD model is appropriate to implement. Therefore, the most appropriate PD for a certain teacher could
effectively help the teacher to change his/her practice, beliefs, understanding, and attitude (Mitchell & Cubey, 2003).

The last characteristic of effective PD is that teachers are considered to be reflective practitioners (Villegas-Reimers, 2003). Teachers are expected to reflect on their own practice to improve the quality of their practice. For example, teachers are encouraged to conduct research, especially action research, so that they can improve their practice based on experience (Leitch & Day, 2000). The role of PD is to assist teachers in updating and building their pedagogical knowledge, both theories and practice (Darling-Hammond & McLaughlin, 1999).

Similar to professionalism, professional development is perceived differently by different people. For example, Mokhele and Jita (2010), interviewing secondary teachers from seven schools in South African, found that PD is perceived differently because of teachers’ different personal circumstances and investment in the process of PD. These authors concluded that the personal circumstances and motivation of teachers are associated with PD intervention (Mokhele & Jita, 2010). Specifically, these authors identified that self-initiated PD experience was more effective than the PD opportunities they get in schools. Similarly, Grieve and McGinley (2010) discovered that perceiving themselves as liberated empowered teachers, enabled the teachers to be innovative and creative in their teaching and be better able to respond to the students’ needs. On the other hand, Ifanti and Fotopouloupou (2011) found that teachers were aware of the issues of professional development and were keen to enhance their professionalism. These authors revealed that teachers perceived professional development as a multidimensional and complicated process. They emphasised the importance of gaining knowledge and skills along a teacher’s career. The teachers’ responses to survey items indicated that they understood the concept of professional development to include learning, engagement, and improved practice, and these determined the teachers’ sense of professional development (Bredeson in Ifanti & Fotopouloupou, 2011). Thus, teachers’ perceptions of PD are important and are expected to affect their behaviour (OECD, 2009).

Of the research focusing on teachers’ perceptions of PD, none of the studies focused on vocational teachers or in-service teachers at different stages of professionalism (for example, certified and uncertified teachers). Teachers are meant to improve their quality of teaching practice, which results in high student achievement, by committing to continuing professional development. Furthermore, there is support from the research literature for the importance of
PD. Therefore, exploring the perceptions of vocational teachers’ continuing professional development is essential for providing recommendations related to these issues.

2.2 Why professional development matters

Why is PD important? PD is important since what is learnt in teachers college is not enough to provide a wide range of learning experiences to become effective teachers (Mizell, 2010). Furthermore, “research provides evidence that high quality professional development programs can help teachers deepen their knowledge and transform their teaching” (Borko, 2004, p. 5). According to Mizell (2010), those who do not participate in professional development do not improve their skills and, as a consequence, their students will experience hardship in learning. This is because even the most experienced teachers face challenges throughout their career including challenges caused by advanced technology, changes in subject knowledge, changes in policies, and changes in societal demands. Thus, professional development is essential to ensure that teachers continue to strengthen their practice (Mizell, 2010).

Villegas-Reimers (2003) explained that continuing professional development has a great impact on teacher’ beliefs and behaviour. The OECD (2009), surveying 46,000 teachers within 23 countries, reported similar findings across countries that teachers’ factors such as certification and professional development are associated with teachers’ beliefs, practices, and attitudes. Furthermore, these three dimensions of classroom teaching practice (teachers’ beliefs, practices, and attitudes) showed a relationship to student outcomes (OECD, 2009). Specifically, teachers’ perception of teaching and learning influences teachers’ practice (Prawat, 1992) while teachers’ positive behaviour affected students’ achievement (Shah, 2009). Similarly, Tichenor and Tichenor (2005) found that teacher’s beliefs and behaviour are important for understanding and improving processes which impact the quality of teaching practice. The effects of teachers’ perceptions of teaching and learning may not directly increase teachers’ performance but can help teachers to understand the nature of teaching and learning (OECD, 2009) which in turn can improve the quality of teachers’ practice.

PD is vital in improving teachers’ practice. In the literature, there is similar evidence from different countries that PD has a role in improving teachers’ practice. For example, Duta and Rafaila (2014), surveying 485 teachers in Spain and Romania, found that teachers perceived lifelong learning for professional development was important for improving their own quality. Similarly, other authors explained that PD was perceived as an important
strategy to improve teachers’ quality (Phillips, 2008; Reid & Kleinhenz, 2015). Specifically, Phillips explained that different forms of PD activities such as mentoring, attending higher education, and reflective studies are critical for maintaining improvement of teachers’ quality. Furthermore, Ferguson-Patrick (2011), interviewing two teachers who conducted research that explored cooperative learning pedagogy on professional development in Australia, found that teachers’ practice (specifically cooperative learning) impacted their attitude to teaching.

Much is written that PD involves teachers’ learning to benefit their students (Avalos, 2011). For example, Timperley (2011) highlighted that PD results in enhancing the students’ intellectual, spiritual, physical, moral, social, and cultural wellbeing. In other words, students will perform better when they are taught by teachers with effective professional development experience that help them understand how their students learn. It has been argued that investment in teachers’ knowledge and skills will increase student achievement greater than other investments in education (Darling-Hammond & McLaughlin, 1999). A focus on improving teacher professionalism through PD has been considered essential when students are expected to have better performance.

In general, the way teachers perceive their PD might depend on personal and environmental factors including schools. Reid and Kleinhenz (2015) explained that the most effective PD happens at schools when teachers collaboratively engage in planning, assessing and evaluating student progress. Furthermore, effective PD happens when teachers are supported by their environment, including trainers and school leadership (Reid & Kleinhenz, 2015). On the other hand, Wermke (2010), surveying 418 secondary teachers from Sweden and Germany, found that varying knowledge about and perceptions of PD affect the school’s system of teacher PD. For example, German teachers had more traditional understandings of CPD as the learning of these teachers happened in isolated settings and were short-term courses whereas Swedish teachers tended to be more group oriented and they attended university courses for longer periods. Furthermore, Wermke (2010) found that German teachers only trusted their colleagues and sources that were close to them, and tended to have a conservative attitude toward reform. Swedish teachers, on the other hand, were more open to other sources and trusted other institutions like universities. This professional development culture of teachers described what teachers did and thought about their development (Wermke, 2010).

As the current work of teachers is not limited to the classroom but also goes beyond the classroom, for example, partnerships with the community (McLeod, 2000), teacher
professional development experiences may impact teachers’ work both in and out of the classroom. For example, having partnerships with small local businesses, such as a public accountant service, will help not only the students but also benefit the teachers. Teachers gain knowledge and skills from the partnership, and consider the partner as a learning resource. Ifanti and Fotopoulou (2011) found PD is essential not only for teaching and learning process but also for the teachers themselves. Further Ifanti and Fotopoulou (2011) found that teachers need to improve their knowledge and skills in order to accomplish their tasks and meet the demands of society. Continuing professional development helps teachers to be in line with the advances in technology in teaching and learning. This finding supports Timperley’s view that teachers are adaptive experts (2013).

2.3 Professional standards for teachers in different countries

The study of professionalism has evolved, shifting its focus from standards to other issues within the field of professionalism such as values, ethics and control including changes in the nature of professionalism (Evans, 2008). However, standards were set out for teachers as a guideline for participating in professional development as standards inform the development of professional learning goals and provide a framework by which teachers assess their learning (AITSL, 2014). This idea supports Sachs’ argument that standards are essential for teachers to elicit response to their work, classroom activities and professional identity (2003). Thus, professional standards for teachers are needed by teachers to improve their performance, and as a guide for decisions about participating in their PD.

Professional standards for teachers are defined as “what counts as quality learning and what that implies for what teachers should know, believe, and be able to do” (Klenheinz & Ingvarson, 2007, p. 05). In short, teacher standards are what is expected of teachers. As the focus of effective professional development is the improvement of students’ learning through the improvement of those expected skills and knowledge of teachers (Elmore, 2002), standards of professional teachers also focus on the domain of teaching. Similarly, Tuinamuana (2011) explained that standards are part of the factors that affect teachers’ work in significant ways and are perceived to be focused on the improvement of students’ learning. Thus, professional standards for teachers are criteria that support teachers’ performance.

Professional standards for teachers may be different from one country to another but a review of the standards in Indonesia, Australia, USA, and UK shows that the essential criteria are similar (AITSL, 2014; Department for Education in England, 2011; Indonesia Ministry of National Education, 2005b; National Board for Professional Teaching Standards, 1989).
Table 2.2 below describes standards for professional teachers within the four countries. Although the four countries presented in the table set their standards for professional teachers in different words, the essence is the same. For example, Indonesia has professional competence that has similar meaning to professional knowledge of Australian teacher standards (AITSL, 2014; Indonesia Ministry of National Education, 2005b). Similarly, USA has the ‘Know the subjects they teach and how to teach those subjects to students’ as the same domain of teacher standards while UK has the ‘Demonstrate good subject and curriculum knowledge in the standards of teaching’ (Department for Education of England, 2011; National Board for Professional Teaching Standards, 1989). Thus, the standards used in the four countries related to the content knowledge are similar.

Table 2.2

<table>
<thead>
<tr>
<th>No.</th>
<th>Indonesia</th>
<th>Australia</th>
<th>USA</th>
<th>UK</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Pedagogical Competency</td>
<td>Professional Knowledge</td>
<td>Committed to students and their learning</td>
<td>Standards for teaching</td>
</tr>
<tr>
<td>2.</td>
<td>Personal Competency</td>
<td>Professional Practice</td>
<td>Know the subjects they teach and how to teach those subjects to students</td>
<td>Standards for Personal and Professional conduct</td>
</tr>
<tr>
<td>3.</td>
<td>Social Competency</td>
<td>Professional Engagement</td>
<td>Responsible for managing and monitoring student learning</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Academic/ Professional Competency</td>
<td></td>
<td>Think systematically about their practice and learn from experience</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
<td>Members of learning communities</td>
<td></td>
</tr>
</tbody>
</table>

The professional standards for teachers in the four countries set the same expectation, however, in comparison within the four countries, UK has more specific indicators in each standard, although this is not evident in the table. For example, when teachers are supposed to set high expectations which inspire, they ‘should establish a safe and stimulating environment for pupils, rooted in mutual respect; set goals that stretch and challenge pupils of all backgrounds, abilities and dispositions; and demonstrate consistently the positive attitudes, values and behaviour which are expected of pupils’ (Department for Education of England, 2011).

Another different standard is found in the domain of personal competency as one of the teacher standards in Indonesia. For example, in Indonesia, this standard refers to how to be a good exemplar, with strength of personality as a mature and outstanding person who sets an example to be followed by students (Jalal et al., 2009). Specifically, teachers are expected to
have an adult personality and character worthy of imitation and have leadership qualities and an ability to nurture each individual student. This Indonesian standard is more specific than the equivalent UK standard for teaching, specifically the ‘Manage behavior effectively to ensure a good and safe learning environment’ and standards for personal and professional conduct, specifically the ‘ensuring that personal beliefs are not expressed in ways which exploit pupils’ vulnerability or might lead them to break the law’ (Department for Education of England, 2011; Indonesia Ministry of National Education, 2005b).

Despite the similarities and differences, professional standards for teachers refer to a statement of what constitutes teachers’ quality (AITSL, 2014). Specifically, these public statements define the work of teachers and explain the elements of high quality effective teaching. Furthermore, teachers are expected to learn most of what they need to know about how to teach their students to ensure that students are able to meet the standards of performance (Elmore, 2002). This expectation can be achieved by promoting activities that are labelled as effective PD. Thus, effective PD supports teachers to meet the requirement of the standards for professional teachers.

2.4 Fostering teacher PD

In the shift from old conceptions of teacher professionalism to new conceptions, there is a shift whereby teachers take more responsibility for their own professional development. Many research studies have been conducted that examine how teachers have taken responsibility for their own professional development. Teachers are encouraged to participate in activities for their own particular professional development. As different activities might contribute to the knowledge and skills of the teachers differently, research focused on how teachers improve their professionalism and undertake activities to foster their professional development is needed. Generally, professional development is seen as a process, not an event (Guskey, 2002, Loucks-Horsley, Hewson, Love, & Stiles, 1998) and the new concepts of professionalism require teachers to base their improvement on their daily practices (Day & Sachs, 2004; Evans, 2008).

Research studies identified various activities to support PD. For example, the OECD (2009) reported that effective professional development can involve workshops, seminars or conferences, peer observation visits, and participation in a network of teachers. Some less formal activities, such as engaging in informal dialogue with peers, can also be developed by teachers. These activities are teacher-directed, meaning that the teachers are actively
involved, in line with the changing concepts of professionalism and professional development.

Besides workshops and seminars, lesson study and action research can also be used to support PD. Originating in Japan, lesson study is able to stimulate the teachers to teach with a focus on the lesson. As a teacher-driven form of PD (Audette, 2004), lesson study enables the teachers to learn with and from other teachers as well as promote active learning which results in the improvement of teachers’ PD (Doig & Groves, 2011; Verhoef, Coenders, Pieters, Smaalen, & Tall, 2015). Furthermore, Verhoef et.al. (2015), forming a lesson study team of 6 pairs of mathematics teachers of Dutch schools, added that PD can be stimulated through lesson study (lesson research). Research also found that conducting research, specifically action research is recommended for teachers to improve their PD. For example, Atay (2008), conducting a narrative study involving 62 English as a foreign language (EFL) teachers, found that despite the difficulties in conducting and reporting their research, action research had positive impact on EFL teachers’ PD. Unlike empirical research in which researchers investigate other people, in action research, researchers investigate themselves. Furthermore, the OECD (2009) also reported that individual or collaborative research can support teacher PD. Therefore, research and lesson study become a means of supporting professional development.

The OECD report also indicated that mentoring or peer observation and coaching can be a strategy to foster teacher PD (2009). Specifically, in Indonesia, mentoring is conducted in action research to increase the pedagogical competency (Mailani, 2014). Thus, mentoring can be advantageous for teachers to improve their competencies. Peer mentoring groups are an example of a new model for teachers’ professional learning and development (Tirri, 2014), and is similar to collegiality which Wallace (1998) observed in his 5-month observation of four Canadian teachers and their collegial partners. This kind of peer mentoring is developed and based on a constructivist view of learning, the idea of shared expertise, and the integrative pedagogy model. The group constructs new knowledge and creates meanings that help teachers to foster professional expertise in different aspects of teaching. The combination of peer mentoring and meeting together provides collegial support with other teachers.

Other research found that reading professional literature can help teachers to enact their professional development. For example, Ottenbreit-Leftwich, Glazewski, Newby, and Ertmer (2010), observing and interviewing eight American teachers, found that teachers used technology to address professional and student needs with the underlying value belief of
promoting student learning. The teachers took responsibility for addressing the students’ needs such as engaging the students, increasing the students’ comprehension while promoting higher order thinking, and equipping students with skills for their future (Ottenbreit-Leftwich et al., 2010). Different from Ottenbreit-Leftwich et al., Zeuli (1992), interviewing 17 teachers, suggested that educational research is one of the sources for teachers to learn about teaching. He found that teachers had difficulties in identifying authors’ main ideas and evidence that supported the ideas. Thus, Zeuli revealed that reading research might be important but the skill of how to read articles was more essential. Therefore, the skill of how to interpret is important. Furthermore, reading with technology is also recommended for teachers. For example, Pianfetti (2001) argued that teachers are required to be digitally literate so that they can empower students with the skills and knowledge they will need in the workplace. Therefore, reading professional literature including reading digitally is important for teachers to improve their practice that will benefit their students.

Technology is an important aspect of the changes in society and one that teacher professional development needs to address. Thus, working professionally with technology as a symbol of one of the changes in the community is recommended for teachers. Class and Schneider (2014), in a mixed methods study study with 55 students and nine faculty members, confirmed the effectiveness of a new teaching experience called socio-constructivist design within which learners developed expected skills and knowledge. Teachers were expected to understand how the content, pedagogy, and technology interacted in a range of ways and be able to design their lesson by integrating the three elements. Similarly, Pianfetti (2001) argued that understanding potential links to teachers’ curriculum and understanding the way in which technology enhanced their teaching and learning can foster teacher professional development.

Besides the above individual learning, more traditional PD activities to enhance professionalism are still chosen by teachers. For example, Katuuk and Marentek (2014), interviewing six primary school teachers, found that teachers learned from various in-service training experience and opportunities. Similarly, Hustler, McNamara, Jarvis, Londra, and Campbell (2003), surveying over 2500 teachers, found that most of primary, secondary, and special school teachers in UK worked with traditional notions of professional development such as courses, conferences and in-service training (INSET) days. On the other hand, Alibakhshi and Dehvari (2015), interviewing 20 English teachers, found that high school English teachers in Iran engaged in formal education, working, and attending and presenting at PD events for their professional development. Furthermore, Grieve and McGinley (2010),
interviewing nine primary and secondary teachers participating in their MSc studies, found that Scottish teachers perceived their studies at the master level program had a positive impact on their learning. The studies increased teachers’ understanding, commitment to linking theory with practice through research, and encouraged those teachers to improve their pedagogical knowledge. Furthermore, activities such as attending a course or conference can be an effective way to enhance professionalism.

PD activities to enhance teacher professionalism can be driven by teachers (teacher-initiated) or by the government or schools. Support from the school as well as time availability are essential for the teachers to get involved in some activities. Furthermore, Harwell (2003) highlights that professional development can only be effective when the contexts that support it are conducive to the changes that professional development is designed to generate. Schools can provide supportive activities that encourage teachers to participate in their PD. In addition, teachers are expected to be self-motivated in fostering their PD (Timperley, 2013). Specifically, the focus of the activities have shifted from individual development to more collaborative school based activities such as coaching, mentoring, team teaching, teacher observation, lesson study, and inter school pairing (Cole, 2012). Regardless of the focus of PD activities, Avalos’ (2011) review of research over the past ten years, found that teachers were moving away from a traditional (in-service teacher training) model (attending courses or school days) to more diverse models. Furthermore, Avalos (2011) regarded PD as a complex process that encouraged teachers to be both the subject and the object of learning and development.

In the context of Indonesia, PD has been changing over time with a number of different programs. In the 1970s there were in-service teacher professional development centres, known as Pusat Pengembangan Pendidikan Guru—PPPG (Thair & Treagust, 2003). These centres were designed to support professional development activities for in-service teachers, specifically for staffing purposes and the development of teacher professionalism. Later in 1980, Teachers upgrading (locally termed pemantapan kerja guru (PKG) began and was funded by the World Bank (Saito et al., 2007). It aimed to upgrade the work of the teachers and was the largest teacher professional development program in the world (Monk & Dillon, 1995). PKG was an approach that encouraged open communication between teacher participants, changing learning experiences from passive to active learning. Sometimes PKG participants worked together with other teachers who did not attend the program, resulting in the increase in dissemination of material and led to the development of Sanggar PKG (Thair & Treagust, 2003). This Sanggar PKG has been an attempt to foster in-service training for the
teachers that then developed as *Musyawarah Guru Mata Pelajaran*-MGPM, a secondary subject teacher forum (Thair & Treagust, 2003) as well as *Kelompok Kerja Guru*-KKG, a teachers’ working group for primary teachers (Jalal et al., 2009). The MGMP and KKG activities are still conducted to support professional development of in-service teachers. Widayati (2013), interviewing five members of the board of the secondary subject teacher forum-Accounting, found that MGMP assisted teachers in enacting teaching reform. The forum also played important roles as supporting agency, mediator in developing competencies, collaborator, evaluator, and academic and clinical supervisor. A new model of professional development, henceforward continuing professional development, has been developed and has been implemented in 2015, and a new model of teacher certification called teaching profession training (*Pendidikan Profesi Guru* – PPG) as a gate into professionalism has been implemented.

### 2.5 Factors affecting professionalism and professional development (PD)

Bronfenbrenner’s bioecological model enables research to understand the interactions between teachers and their environment. As the development of teacher professionalism is affected by a teacher’s personal characteristics and their environment, and this study is seeking to understand teacher professionalism and CPD and factors affecting teachers’ PD, Bronfenbrenner’s bioecological model is appropriate for this study. In the next section, I describe Bronfenbrenner’s bioecological model and research using that model as the framework.

#### 2.5.1 Bronfenbrenner’s bioecological model

Undertaken in different forms, teacher PD is affected by many factors including government policy, school environment, and the culture of the country (Bronfenbrenner, 1994, Ifanti & Fotopoulou, 2011). This is consistent with Bronfenbrenner’s (1994) model which suggests that the development of the individual is influenced by their environment. The environments surrounding teacher professional development can be categorised in Bronfenbrenner’s terms of the microsystem, the mesosystem, the exosystem, and the macrosystem.

#### 2.5.2 The individual factors

Starting from the centre of the model, the individual includes three categories of key person characteristics: demand, resource and force characteristics (Bronfenbrenner & Morris, 2007). Demand characteristics, as developmental influences, are characteristics that act as an
immediate stimulus to another person. These characteristics may influence initial interactions between people because of immediate expectations (Tudge, Mokrova, Hatfield, & Karnik, 2009) and have the capacity to discourage or foster the process of psychological growth (Bronfenbrenner & Morris, 2007). Bronfenbrenner’s second category of developmental influences, resource characteristics, shapes individual development and includes biopsychological liabilities and assets that influence the capacity of the person to engage in proximal processes (Bronfenbrenner & Morris, 2007). The third category of person characteristics, force characteristics, is divided into developmentally generative and developmentally disruptive characteristics (Bronfenbrenner & Morris, 2007).

Supporting Bronfenbrenner’s bioecological model, research has found that teacher PD was influenced by various factors including individual factors. For example, Stoeber and Rivard (2011), developing a project for supporting PD of science teachers, found that PD was influenced by personal (individual) factor including teachers’ interest and motivation to teach science, and professional science knowledge (knowledge of learners, strategies for teaching science, content knowledge, contextual knowledge, and strategies for teaching science to learners with less-developed French-language abilities). Similarly, Rahman (2016), interviewing 45 secondary teachers, and Gadbois, (2011), interviewing nine Canadian teachers, found that PD was influenced by various factors including teachers’ characteristics such as experience with technology, pedagogical and content knowledge. Another study by Lewthwaite and Wiebe (2012), a longitudinal study of teacher candidates, found that personal characteristics (individual factors) such as intrinsic motivation, locus of control, knowledge, aspiration, efficacy, and interpersonal capabilities affected teacher PD, while Yue, Chen, Wang and Liu (2017), surveying 371 teachers at military medical universities, found that teaching experience as well as professional competence and psychological motivation affected teacher PD. Similarly, Yani, Rianita, and Utami (2015), surveying 119 English as a Foreign Language (EFL) teachers, elaborated factors affecting professional development of EFL teachers of junior and high schools. They found that general knowledge ability, focus of training, and knowledge of subject matter, and teaching experience affected teacher PD.

West and Shanafelt (2007) also viewed that personal factors play an important role in fostering PD. Furthermore, they detailed the individual characteristics, as an example of personal factors, include motivation, work ethic, integrity, and personality traits. For example, it is the teachers’ responsibility to decide whether they will engage in continuing professional development or not. Meanwhile, Ifanti and Fotopoulou (2011) found that teachers’ perceptions of professionalism and professional development (PD) have been
influenced by their willingness to join the teaching profession and teachers’ positive attitude to enhance their professionalism as well as their ability to help students’ learning and continue learning.

Identifying factors affecting teacher PD is essential so that issues related to personal and environmental influences on teacher PD can be taken into account when supporting teachers’ continuing professional development. However, identifying the supports and constraints that those teachers encounter in enhancing teacher professionalism and engaging in continuing professional development, also need to be explored.

2.5.3 The microsystem factors

The first context that surrounds the individual is the microsystem, in which individuals live and work. Bronfenbrenner defines the microsystem as:

> a pattern of activities, social roles, and interpersonal relations experienced by the developing person in a given face-to-face setting with particular physical, social, and symbolic features that invite, permit, or inhibit, engagement in sustained, progressively more complex interaction with, and activity in, the immediate environment. (1994, p. 1645)

The microsystem is the environment with and within which individuals directly interact. These interactions might happen at school, at home, in the neighbourhood and in the workplace.

At the microsystem level, PD was found to be affected by collegial support (Ifanti & Fotopoulou, 2011; Lewthwaite & Wiebe, 2011; Stoeber & Rivard, 2011). Specifically, Lewthwaite and Wiebe (2012) found that professional knowledge of collaborating teachers and faculty advisors affected teacher PD. Participating in collaboration and sharing knowledge with colleagues were related to effective teacher PD (Ifanti & Fotopoulou, 2011; Stoeber & Rivard, 2011). Similarly, Yue et al. (2017) found that shared vision (between colleagues) supported teacher PD, while Phillips (2008) argued that effective mentoring may support teacher PD. Besides collegial support, student expectations were found to affect teacher PD (Lewthwaite and Wiebe, 2012). Specifically, Lewthwaite and Wiebe (2012) found that students responded poorly to a different pedagogical approach and their responses discouraged teacher candidates to engage in more complex pedagogy.
2.5.4 The mesosystem factors

Moving out further from the centre, the second concentric circle, the mesosystem, relates to the interactions that the people in the microsystem have with each other. The mesosystem refers to the connections between settings, the situation in which two or more microsystem factors interact and the interactions that affect the development of the individual. Bronfenbrenner and Morris (2006) define mesosystem as “comprising the relationships existing between two or more settings; in short, it is a system of two or more microsystems” (p.817). The individual is not involved directly in the structure, but is affected by the interactions.

Regarding the mesosystem level, Hwang (2014), conducted a mixed method study by interviewing 20 teacher educators and surveying 823 teacher educators in South Korea, and found that institutional context affected teachers’ professional development. Similarly, Rahman (2016) identified that school condition influenced teacher PD. In line with the findings of these authors, Ifanti and Fotopoulopou (2011) found that cultural factors including school culture affected PD. Furthermore, Stoeber and Rivard, (2011) identified that school administrators affected teacher PD and Phillips (2008) argued that there was potential for workplace change to influence the success of teacher PD.

2.5.5 The exosystem factors

The next structure, the exosystem, relates to the broader community such as laws, government bodies, and the community. These interactions influence the developing individual indirectly. Bronfenbrenner explained,

The exosystem comprises the linkages and processes taking place between two or more settings, at least one of which does not contain the developing person, but in which events occur that indirectly influence processes within the immediate setting in which the developing person lives (Bronfenbrenner, 1994, p. 24).

In the exosystem level, teacher PD was influenced by various factors. These factors include community aspiration and support (Stoeber & Rivard, 2011), school division (Lewthwaite & Wiebe, 2011), policies (Ifanti & Fotopoulopou, 2011; Stoeber & Rivard, 2011; Tanang & Abu, 2014; Yue et al., 2017), certification program (Yani et al., 2015), technology (Gadbois, 2011) including social media (Sari, 2012), and infrastructure and finance (Tanang & Abu, 2014). Yani et al. (2015) added that an academic degree has a
positive contribution to the acquisition of teacher professionalism. The regulations set up a minimum requirement of a professional teacher regarding academic degree (for example, in the case of Indonesia, teachers must hold a four-year bachelor degree to meet the requirement). Unlike these previous authors, Sachs (2016) explained that teacher accountability shaped teacher professionalism. She explained that teacher accountability is aligned with teacher standards, and applied according to the policies and interests. Sachs (2016) argued that from the perspective of the teacher, teachers are responsible for facilitating students’ learning and are accountable to the communities in which the teachers work while from the perspective of the government, teachers are subject to certain regulations regarding education. Teachers enact government regulations to ensure the quality of students’ learning.

2.5.6 The macrosystem factors

The fourth context is the macrosystem. This complex of nested systems consists of “the overarching pattern of micro-, meso-, and exosystems characteristic of a given culture or subculture” (Bronfenbrenner, 1994, p. 40). Furthermore, Bronfenbrenner clarified that the macrosystem includes belief systems, bodies of knowledge, material resources, custom, lifestyles, opportunity structures, hazards, and life course options that are embedded in each of these broader systems.

Various factors in the macrosystem level also influence teacher PD. Research found that teacher PD was affected by curriculum priorities (Stoeber & Rivard, 2011; Lewthwaite & Wiebe, 2011; Lewthwaite & Wiebe, 2012). This component of Bronfenbrenner’s macrosystem provided a supportive context to teachers for their pedagogical orientations (Lewthwaite & Wiebe, 2012). Furthermore, Lewthwaite and Wiebe (2012) identified that the physical setting and resource support affected teacher PD. For example, the design of a classroom setting when it was meant for practical activities (students’ workshop) should be different from when it was meant for theoretical classroom activities. Unlike Lewthwaite and Wiebe, Tanang and Abu (2014) identified that moral issues influenced teacher PD, while other research has found that changes in society (Ifanti & Fotopoulos, 2011; Steyn, 2005) also affected teacher PD, while Phillips (2008) viewed that the diverse effect and understanding of learning principles were influences of PD.

2.6 Summary of the chapter

The overarching aim of my study is to investigate teachers’ perceptions of professionalism and professional development of accounting teachers. There are three main
ideas that provide the rationale for exploring teachers’ perceptions of professionalism and continuing professional development in Indonesia. First, there is a need to understand how teachers define and redefine the concepts of professionalism and continuing professional development at a time of changing conceptions of professionalism so that teachers are able to cope with the demand of society. Second, the importance of activities and programs offered to teachers to foster their professional development so that teachers are able to improve their professionalism. Third, the factors perceived to influence teacher professionalism and professional development. This third idea includes factors that support and constrain teachers in enhancing their professionalism through effective continuing professional development. Thus, the literature review aimed to provide a picture of the conceptions of teacher professionalism and professional development and the factors affecting teachers’ continuing professional development.

Research has shown that there were different conceptions of professionalism and professional development. The different conceptions influenced the activities undertaken by teachers to enhance their professionalism. Therefore, teachers’ own conceptualisation of professionalism and professional development helped teachers to choose which activities and programs were suitable for their needs to improve their performance. The shifted conceptions affect teachers’ perceptions, specifically when new policies are implemented. Furthermore, professional teachers are expected to perform highly effective teaching to meet the required standards in teaching, which can be supported through effective PD. Thus, teacher standards can guide teachers in choosing effective teacher PD.

Previous research involved primary school teachers, secondary school teachers, and special school teachers. None of the studies reviewed involved vocational teachers who have different characteristics from other teachers in terms of competency. Unlike other teachers, vocational teachers have competence related to specific vocations, for example, accounting, technology, construction, and vehicles (Andersson & Kopsen, 2015). Therefore, how vocational teachers conceptualise teacher professionalism might differ from the other teachers.

Professional development may take various forms both teacher-initiated activities and school/government-directed activities. Activities range from less formal activities such as sharing ideas with colleagues to formal activities such as attending seminar or conducting research. These activities to enhance professionalism can be supported or constrained by teachers’ personal characteristics and by environmental factors.
Therefore, using Bronfenbrenner’s bioecological model, the investigation focused on teachers’ own perceptions of professionalism and professional development at a major time of changing policies in Indonesia and factors affecting teacher continuing professional development. The methods used in this investigation are described and discussed in the next chapter.
Chapter 3

Research Methodology

3.1 Introduction

In the changing context of Indonesia, teachers, specifically SMK teachers who play an important role in educating the workforce, need to be able to adapt. In order to support SMK teachers in their professional development, it is necessary to understand teachers’ perceptions of professionalism and professional development. The government of Indonesia has implemented some policies and regulations including involving teacher certification to improve teacher professionalism. Furthermore, continuing professional development (CPD) has been recommended as a strategy to improve teacher professionalism (Indonesia Ministry for Empowerment and State Apparatus, 2009).

It is clear from the literature that professionalism and professional development are viewed differently by different people. The perceptions of professionalism range from traditional to transformative and adaptive views (Sachs, 2003; Timperley, 2011, 2013). As there is an association between professionalism and professional development, the way teachers view professionalism also affects what activities they choose to develop their professionalism.

I adopted a qualitative methodology to guide this research in addressing the research problem. An interpretive, inductive approach within qualitative research methodology was the most suitable method. In applying an interpretive approach, I emphasised the way in which teachers make sense of their experience and make meaning of it, rather than test hypotheses. I analysed and interpreted the teachers’ perceptions of professionalism and professional development using an appropriate interpretive, inductive data analysis method.

Research has shown that little is known about vocational teachers’ perceptions on professionalism and professional development and the factors perceived by these teachers to support and constrain their professional development. In this study, I sought teachers’ thoughts, ideas, and concerns regarding teacher professionalism and professional development and identified factors that supported and constrained the enhancement of their professionalism at a time of changes in education and workforce needs. The research questions are as follows:

a. How do accounting teachers understand professionalism and continuing professional development?
a. In what ways are the perceptions of professionalism and continuing professional development different at different stages of becoming professional teachers?
b. How does the changing policy context of vocational high schools in Indonesia affect the continuing professional development of accounting teachers?

a. How are accounting teachers supported in their continuing professional development?
b. What are the constraints on the accounting teachers’ continuing professional development?

Bronfenbrenner’s 1994 bioecological model of human development underpinned this study. This bioecological model, a development of Brofenbrenner’s 1979 work, provides a framework for conceptualising the developing teacher, the environments that influence teachers’ professional development and the interactions between them (Bronfenbrenner, 1979). According to the model, development in general is a sustained and progressively more complex interaction with and within the immediate environment (Bronfenbrenner, 2005) with progressive change towards identified goals and ends (Bronfenbrenner, 1979). In the case of teachers, the main goal is enhanced professionalism that needs to be supported with professional development. Therefore, Bronfenbrenner’s bioecological model is appropriate as a framework for this study.

In the bioecological model the individual, as the developing person, is surrounded by four systems: the microsystem, mesosystem, exosystem, and macrosystem. These systems are interconnected and represent the environments as contexts of development of the individual (Bronfenbrenner, 1994). Among the four systems from the micro to the macrosystem, Bronfenbrenner suggests that the most proximal, essential, and significant sphere or setting is the individual’s microsystem (Bronfenbrenner, 2005). However, the study also focused on the next three systems, in particular, on how these systems affected teachers’ professionalism and continuing professional development.

The literature explains that there are factors affecting teacher development including personal and environmental factors. The Indonesian context of the study provides evidence that teachers’ development is affected by the home, school, and community environment. Figure 3.1 includes the factors from the literature and the Indonesian context that may influence teacher professionalism and professional development.
Figure 3.1. Factors perceived to influence the accounting teachers’ continuing professional development

As shown in Figure 1.3, the accounting teachers, are denoted by personal characteristics, which include demand, resource, and force characteristics. The teachers are influenced by the environment in which they interact with each other. The microsystem factors in this study include the interaction between the teacher and the students, colleagues, and the school principal. The mesosystem factors include interactions that might impact on teacher professionalism and professional development. These could include the interactions among students, colleagues, students and colleagues, colleagues and the principal, or students and principal. The exosystem factors include the laws and government bodies that affect the professionalism and continuing professional development of teachers that is determined by the secondary subject teacher forum on Accounting (locally termed MGMP Akuntansi). The fourth level, the macrosystem, include the societal and cultural ideology that impact on teachers including accounting teachers, influenced by globalisation, and the ASEAN Economic Community agreement.

3.2 Research approach

In this section, I discuss the overall approach for conducting the investigation to explore accounting teachers’ perceptions on professionalism and continuing professional development. Patton and Cochran (2002) explained that qualitative research is characterised
by aims relating to people’s experiences and their understanding of different perspectives. Similarly, Walter (2010) argued that a qualitative approach is appropriate in order to gain meaning and deep understandings of an individual’s views. An interpretive approach allows the researcher to make meaning of participants’ experience and perceptions (Creswell, 2014; Willis, 2007). As this study focused on drawing out meaning, perceptions and understandings of professionalism and continuing professional development of vocational school teachers (accounting teachers) in Yogyakarta province in the context of changing regulations issued by the government to improve the quality of education, I employed a qualitative interpretive approach.

The constructivist paradigm assumes that individuals attempt to find understanding of the world in which they live and work. Working within the constructivist paradigm, I am able to seek a deeper understanding of teacher professionalism and continuing professional development and to understand the meaning that the accounting teachers draw from their surroundings, their interactions with and within their environments (Creswell, 2014). Thus, the constructivist paradigm underpinned this study allowing me to better understand teachers’ perceptions of professionalism and continuing professional development and to identify the factors affecting teacher professionalism and their professional development.

3.3 The participants and their regional context

The research was conducted in Indonesia and the participants were drawn from a particular province, Yogyakarta. In this section, I explain the educational characteristics of the province and why it was selected for this study. Yogyakarta, one of 34 provinces in Indonesia, has many educational institutions ranging from primary to tertiary education, and is known as an education city. Even though it is the second smallest province in Indonesia, Yogyakarta has 208 vocational high schools and 57 of these vocational high schools have accounting programs. About 37 of the vocational high schools have accounting programs that have been graded A in a school accreditation process. In addition, it is recognised that Yogyakarta achieves a good result in terms of students’ achievement on national examinations and teacher competency testing.

The Ministry of Education and Culture (Kemendikbud, 2016b) identified Yogyakarta as ranking number one in the teacher competency testing in 2015, covering pedagogical and professional competencies. The average score was 62.68 which is above the national average score of 53.02 and the national minimum standards of competency of 55. In terms of pedagogical competencies, Yogyakarta is the only province that achieved an average score of
56.91, above the national average score of 48.94. I chose Yogyakarta for this study because of the high achievement in the national competencies test, and the likelihood that teachers in Yogyakarta province are able to better understand and articulate teacher professionalism and continuing professional development.

3.4 Sampling of participants

In this section, I discuss the sampling method used to select the Yogyakarta schools and teachers for the study. I include the discussion of the criteria and procedures for selecting the study participants.

The selection of the sample was an important phase for this study. In a qualitative interpretive study using interviews, the appropriate number of participants can be influenced by the procedure and researcher’s experience (Marshall, Cardon, Poddar, & Fontenot, 2013). Similarly, Crouch and McKenzie (2006) stated that an interview-based study involves a small number of participants. Longer and deeper interviews need fewer participants. At the same time, it is important to include participants with a range of experiences. The sampling method that I used in this study was both purposive and stratified. Tranter (2010) explained that purposive sampling is selecting a sample in a purposive way based on what the researchers know about the target of the respondents and the purpose of the study. Stratified sampling was used to ensure that all groups of interest are included within the sample and that the final participants within these groups were chosen randomly.

To ensure that the sample included teachers at different stages of the certification process and from a range of schools, the sampling procedure commenced with three filtering stages: (a) identifying the vocational high schools in Yogyakarta that conduct an accounting program with more than two classes, (b) identifying schools which are graded A in their school accreditation, and (c) categorizing the school which have certified and uncertified teachers. The assumptions that underlined the sampling procedure were (a) schools which had more than two classes in the accounting program were favoured and were attended by many students, (b) the higher the grade the more appropriate the program, and the better the quality of the teachers, and (c) certified teachers are professional teachers, so that teachers at different stages of professionalism were identified. The detailed explanation of the process can be seen in Appendix C.

There were three categories of schools: (a) schools with only certified teachers; (b) schools with mixed certified and uncertified teachers; and (c) schools with all uncertified
teachers. Once schools were identified, one school from each group was chosen randomly. Table 3.1 below describes the schools that were chosen in each category:

Table 3.1

<table>
<thead>
<tr>
<th>Type of school</th>
<th>Name of school</th>
<th>Accreditation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools with fully of certified teachers</td>
<td>SMK A</td>
<td>A</td>
</tr>
<tr>
<td>Schools with both certified and uncertified teachers</td>
<td>SMK B</td>
<td>A</td>
</tr>
<tr>
<td>Schools with fully uncertified teachers</td>
<td>SMK C</td>
<td>A</td>
</tr>
</tbody>
</table>

Six accounting teachers (two teachers from each school) participated. Of the teachers involved in this study, three accounting teachers were certified and three were uncertified.

3.5 Procedure

To ensure the success of data collection, I visited each of the schools to explain the research and asked permission to involve two of their accounting teachers. The permission to visit the schools was granted by the vice principals and they consented and nominated the teachers. The teacher participants were interviewed twice including initial and follow up interviews.

At the time of the initial interviews, I brought with me a permission letter from Universitas Negeri Yogyakarta, an information letter, and the interview consent form which I distributed to each participant teacher. I also gave a statement of appreciation to acknowledge the willingness and time spent during the interviews to each participant and all the participants acknowledged their willingness to being interviewed. The time setting and place for the interviews were chosen and set by the participants. Each interview lasted about one hour, was conducted at the teachers’ school, and scheduled in between their teaching so that I did not use time allocated for teaching. I also asked the teachers to bring artefacts to the interviews, which they used to explain their perspectives and experiences. I used a protocol to guide the interviews and I audio recorded the participants’ answers.

After the interviews, the next steps were transcription and translation. I transcribed the data in Indonesian. A research assistant helped to check and recheck if the transcripts were accurately captured the teachers’ responses. From the transcripts, I found that teachers
elaborated more on some aspects, so that gaps of information were evident. To fill the gaps, I conducted a follow-up interview.

For the follow-up interviews, I contacted the teachers to ask their willingness and availability for a telephone interview. I reminded the participants that the interviews would be recorded and they could stop the interviews at any time. The teachers agreed that the interviews would be held when they had fewer activities, and were conducted by telephone six months later. These interviews lasted about 20 -30 minutes and were audio recorded. The teachers said that they were happy to be contacted again if further information was needed.

Data verification was accomplished by sending the Indonesian initial and follow-up transcripts to the teacher participants via email so that they could check and confirm the transcripts to ensure that the transcripts were what they said in the initial and follow-up interviews. Five teachers confirmed that they agreed with the content of the transcripts and one teacher replied that she basically agreed with the content but restated her interest in becoming an accounting teacher. I changed the transcript for this teacher to add her interest of becoming an accounting teacher. This technique was used to ensure the credibility of the data and the teacher participants were the ones who were able to judge the credibility of the data.

The transcripts, which were in the Indonesian language, were then translated into English. The translations were completed by the Language Centre of Universitas Yogyakarta. I then checked the accuracy of the translations by comparing the English transcripts with the Indonesian versions. As the translations were done in Indonesia by Indonesians, editing and proofreading were needed to ensure that the English translations were accurate and to check the readability of the translations. Editing and proofreading were completed in Australia by an Australian researcher who is fluent in the Indonesian language and used English as her first language.

3.6 Ethical considerations

After ethics approval from Murdoch University was obtained and before conducting my research, I requested a permission letter from the Department of Education in Yogyakarta province. The Indonesian permission was given by Universitas Negeri Yogyakarta as one of the institutions under the Department of Education. The information letter, interview consent and interview questions were written in Indonesian for the teacher participants (see Appendix D for the English and Indonesian versions of the information letter, Appendix E for the interview consent, and Appendix F for the interview questions).
The information letter contained information on the nature and purpose of the study, what the study would involve, voluntary participation and withdrawal from the study, participant’s privacy, benefits of the study, possible risks, and reimbursement. Consent to participate suggested that the involvement in this study was voluntary. The teachers were free to participate and withdraw at any time without needing to give a reason and without any consequences to the participants. I asked the participant teachers for their permission to audio record the interviews. I also informed the participants that they were free to answer or not answer any questions. Besides, I informed each participant that there were no specific risks anticipated. No teachers became uncomfortable or distressed, and all the teachers remained in this study.

Although the involvement in the study was voluntary, the school principal nominated the teacher participants. In Indonesian culture, it is appropriate for the school principal to choose the teacher participants. In this study, participant teachers had been nominated by the school with some considerations such as the availability of time, their willingness to participate, and the proportion of certified and uncertified teachers.

Anonymity and confidentiality were assured. I have been careful not to include personal identification information about the teachers in reporting the research. I treated confidentially all the information given by the teachers. To provide anonymity I gave each participant teacher a pseudonym that was used on transcripts and in reporting the findings. The pseudonyms I used to identify the teacher participants are Teacher A, B, C, D, E, and F, and referred to all the participants as female teachers to ensure anonymity. As the interviewer, I am the only person who knows the identity of the participants and their pseudonyms. I kept a master list of participants on a password protected computer and hard copies of data in a locked filing cabinet at Murdoch University.

3.7 Data collection method

In this section, I discuss the data collection methods used in this study. I include how data were collected and what instruments were used to gather the data. Furthermore, I discuss the selection of the most appropriate method and the development of the instrument.

Travers (2010) argued that the qualitative interview is a key way to explore individuals’ views. I used semi-structured interviews as the method to gather data in this study. By using this method, I was able to find out how participants understood the meaning of the concepts or phenomena (Marshall & Rossman, 2011). These included participants’ opinions, characteristics, behaviour, and knowledge (Fontana & Prokos, 2007) as well as participants’
experiences (Turner III, 2010). Furthermore, in an interview, I was able to immediately and directly follow up any questions in response to what participants said (Marshall & Rossman, 2011).

There are several issues to remember in the interviews including that the interview was not like an interrogation and not for judging the participants’ answers (Patton & Cochran, 2002). To keep the interviews like a common conversation, I conducted the interviews with respect to foster trust from the participants. Although the interviews appeared like common conversations, the information given by the accounting teachers was based on the questions that I asked. Also, I was flexible in the order in which I asked questions in response to the wide range of information given by the teacher participants.

The teacher participants brought to the interview artefacts including lesson plans to explain their experience in enhancing their professionalism. Artefacts related to a teacher’s classroom practice can support the internal validity of the data and promote confidence that data had been recorded accurately (Shenton, 2004). I found consistency in the data from teachers about the activities they told me that they did to improve their professionalism and evidence from the artefacts that they brought to the interview.

In this study, my aim was to examine the teacher participants’ experiences in face-to-face settings in which they participated (the microsystem), to explore when the systems interacted (the mesosystem), to incorporate relevant influences (the exosystem) as well as the overarching influences of the characteristics of culture (Anfara & Mertz, 2006). The interview questions explored teachers’ perceptions on professionalism and continuing professional development and how these related to the four systems of environment at a time of changing of conceptions of professionalism. The relationship between each system, the research questions and the interview questions can be seen in Table 3.2.
Table 3.2

The relationship between Bronfenbrenner’s system, research questions, and interview questions

<table>
<thead>
<tr>
<th>Bronfenbrenner’s system</th>
<th>Research Questions</th>
<th>Teacher Interview Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>All levels of the system</td>
<td>How do accounting teachers understand professionalism and continuing professional development?</td>
<td>a. What does professionalism mean?</td>
</tr>
<tr>
<td></td>
<td>In what ways are perceptions of professionalism and continuing professional development different at different stages of becoming professional teachers?</td>
<td>b. What do you see as your role as an accounting teacher?</td>
</tr>
<tr>
<td></td>
<td>How do accounting teachers understand professionalism, and continuing professional development?</td>
<td>c. How do you see yourself as an expert?</td>
</tr>
<tr>
<td>Individual</td>
<td>In what ways are perceptions of professionalism and continuing professional development different at different stages of becoming professional teachers?</td>
<td>d. What do professionalism and continuing professional development mean to you?</td>
</tr>
<tr>
<td>Mesosystem</td>
<td>How do the changing policy context of vocational high schools in Indonesia affect the continuing professional development for accounting teachers?</td>
<td>a. Why did you become an accounting teacher?</td>
</tr>
<tr>
<td></td>
<td>How are accounting teachers supported in their continuing professional development?</td>
<td>b. Why are you now still an accounting teacher?</td>
</tr>
<tr>
<td></td>
<td>What are the constraints on the accounting teachers’ continuing professional development?</td>
<td>c. How do your perceive of professionalism and continuing professional development affect the way you practice?</td>
</tr>
<tr>
<td>Macrosystem</td>
<td>How does the changing policy context of vocational high schools in Indonesia affect the continuing professional development of accounting teachers?</td>
<td>a. How does your family influence your career?</td>
</tr>
<tr>
<td></td>
<td>How are accounting teachers supported in their continuing professional development?</td>
<td>b. What are the supports and constraints on your career from the family factor?</td>
</tr>
<tr>
<td></td>
<td>What are the constraints on the accounting teachers’ continuing professional development?</td>
<td>c. What does influence your practice?</td>
</tr>
<tr>
<td>Exosystem</td>
<td>How does the changing policy context of vocational high schools in Indonesia affect the continuing professional development of accounting teachers?</td>
<td>d. How do your students affect the way you conduct teaching and learning?</td>
</tr>
<tr>
<td></td>
<td>How are accounting teachers supported in their continuing professional development?</td>
<td>e. What are the supports and constraints of AEC to your CPD from students?</td>
</tr>
<tr>
<td></td>
<td>What are the constraints on the accounting teachers’ continuing professional development?</td>
<td>f. How do your colleagues affect the way you conduct teaching and learning?</td>
</tr>
<tr>
<td></td>
<td></td>
<td>g. What are the supports and constraints on your CPD from colleagues?</td>
</tr>
</tbody>
</table>

3.8 Preparation for analysis

During the interviews, some teacher participants gave more information than other teachers. To ensure that there were no gaps in the interviews, I developed a table as a tool to
review the data and identify gaps. Using the table I categorised data into Bronfenbrenner’s systems including the individual (interest of entering accounting education and becoming a teacher), the microsystem (family, students, and colleagues’ influences), the mesosystem (principal and school level forum influences), the exosystem (provincial level forum and government regulation influences), and the macrosystem (the curriculum, national qualification framework, and globalisation). I used the gaps identified in the interview data, to formulate follow-up questions for a second interview. Table 3.3 provides an example of the gap identification process based on the information given by teacher participants. The details of identified gaps of data can be seen in Appendix G.

Table 3.3

Examples of data gaps from the initial interview

<table>
<thead>
<tr>
<th>Themes</th>
<th>Categories</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest in Accounting education (individual)</td>
<td>Why they chose teachers college</td>
<td>looking for opportunities, more job opportunities, no idea of teaching what and where</td>
<td>many places for teachers for teaching after college</td>
<td>father’s suggestion</td>
<td>intended to (planned to go there)</td>
<td>not accepted in high rank and prestigious university, with limited funds unenthusiastic, thought that it’s very hard to be a teacher</td>
<td></td>
</tr>
<tr>
<td></td>
<td>How they felt about accounting education at the beginning of study</td>
<td>not interested</td>
<td>-</td>
<td>less motivated</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>How they felt about accounting education during their study</td>
<td>finally give in to the idea of having to be in accounting education</td>
<td>-</td>
<td>peers’ acceptance, having her teacher in college as a role model</td>
<td>-</td>
<td>became to enjoy it</td>
<td></td>
</tr>
<tr>
<td>Family influences (Microsystem)</td>
<td>Support in choosing study</td>
<td>father is a teacher, afford 3 children enrolling in higher education, motivate children to reach higher than parents</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>close to heart</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Supports in choosing career</td>
<td>-</td>
<td>-</td>
<td>suggested by her father</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Constraints in choosing study</td>
<td>refusing to enrol in teacher education (vocational) and chose a degree in accounting education</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
</tbody>
</table>
For example, Table 3.3 shows that five teachers gave information about their interest in teachers college while one teacher (Teacher F) did not give that information. I asked Teacher F to provide more details in the follow-up interview. Another example is that I did not ask about their feelings about accounting education in the first interview but three out of six teachers explained their feelings when they commenced their studies in accounting. Hence, I asked a question about feelings at the beginning of their studies in teachers college to the other three teachers in the follow-up interviews. After all the six accounting teachers had their follow-up interview with me, I filled in the gaps with data from the follow-up interviews so that all teachers provided information for both the planned questions and those that emerged during the initial interviews.

3.9 Data analysis

In this research, I identified, analysed, and reported patterns within the data using a thematic analysis approach to meet the aim of the study. Thematic analysis is an approach to analysis involving exploration of the presence of themes within the data gathered (Willis, 2010). The analysis allowed me to interpret various aspects of the topic that emerged from the data. I used thematic analysis as this is not a complex method; it is also flexible so that the method can be used across a range of research questions (Braun & Clarke, 2006). The steps of thematic analysis included coding, exploring the relationship between categories, and interpretation.

The first step of thematic analysis is coding. It is a process by which data are organised before analysis (Willis, 2010). Coding, referring to generating categories and themes, provides an important way in organising the gathered data. In coding, the data are marked with symbols, descriptive words, or category names (Willis, 2010). In this research, I used Bronfenbrenner’s bioecological model for the coding framework.

I commenced the coding by marking the transcripts with keywords that emerged from the discussions with the teachers. I categorised similar keywords under the same theme. In relation to Bronfenbrenner’s component of systems, I also categorised the keywords under the suitable system of Bronfenbrenner so that the themes of the data were connected to Bronfenbrenner's systems. For example, in relation to the question I asked teachers about what professionalism is, I sought words or phrases that best answered that question. In this case, I assigned the words and phrases ability, responsibility, improve knowledge, and mediators that transfer knowledge. Then, I categorised ability, improve knowledge, and mediators that transfer knowledge into the competency theme. I brought back the theme
(competency) to the transcript to see if it the theme was aligned with the transcripts and related that theme to Bronfenbrenner’s systems. For example, I related the theme to personal knowledge (individual factor) and expectations of that knowledge (the macrosystem factor). Another example of coding can be seen in Table 3.4.

The second step of thematic analysis is exploring between categories. In the literature, teachers’ person characteristics as factors of individual included demand, resource and force characteristics (Bronfenbrenner & Morris, 2007). Specifically, the force characteristics involved motivation and persistence. To explore the categories that emerged in coding, I identified categories that related to other categories. For example, the choice of study had an association with the choice of career. Then, I put these two categories under the same theme, “motivation to become an accounting teacher”. In relation to Bronfenbrenner’s model, I put “motivation to become an accounting teacher” as an aspect of the individual factor of the teacher. Thus, I perceived that motivation to be an individual factor, specifically a force characteristic of the teacher.

Table 3.4 below illustrates the process of generating categories (coding) and exploring relationships between the categories of the interview with Teacher D. The process is described in the following paragraph.
### Table 3.4

*The process of data coding and exploring relationships between categories*

<table>
<thead>
<tr>
<th>Wawancara</th>
<th>Interview</th>
<th>Categories (Bronfenbrenner's aspects)</th>
<th>Specifics</th>
<th>Themes and notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ani: Ya, saya ulang lagi, terima kasih saya ucapan atas kesedihan, waktu, tenaga, dan pikiran yang telah diluangkan untuk wawancara ini, data yang diberikan sifatnya rahasia, dan Anda berhak mundur kapan pun Anda kehendaki tanpa mengenangkan alasan Anda, namun jika sudah diulangi, data tidak dapat ditarik lagi, untuk memulai tolong Anda jelaskan mengenai diri Anda, mengapa Anda tertarik menjadi guru akuntansi?</td>
<td>Ani: I firstly thank you for the willingness, time, and the thought you are giving to be interviewed today. The information you supply is confidential, and you have the right to withdraw without giving any reason, but when the data have been transcribed and codified, you cannot take them back. To start with, could you please explain your own reasons for becoming an accounting teacher, why were you interested in becoming an accounting teacher?</td>
<td>The motivation (interest) in becoming accounting teachers. It includes choices of study and previous career that can motivate someone to be a teacher, how they feel after becoming accounting teachers, and what supports the teachers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Guru: Pertama, saya suka hitung-hitungan, kemudian di SMA jurusannya IPS, otomatis yang saya tekuni adalah akuntansi, kemudian akhirnya saya memutuskan menjadi sebagai seorang guru, sudah menjadi niat saya, bahwa nanti walaupun jadi guru ya akuntansi</td>
<td>Teacher: First, I liked counting, then I took social studies way back in senior high school, and I automatically pursued accounting, and finally I took teacher education in accounting since I intended to be an accounting teacher.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ani: Sampai saat ini, Anda masih tetap bertahan ya untuk jadi guru, tidak berusaha untuk pindah tempat lain, ke profesi lain, kenapa itu?</td>
<td>Choice of study (Individual) support</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Guru: Dulu awalnya saya memang tidak jadi guru, karena saya wisuda Agustus, pembelajaran sudah dimulai, otomatis sekolah tidak menerima guru, akhirnya saya di BMT, di sana ya saya merasa tidak nyaman saja, itu bukan dunia saya, akhirnya ada kesempatan di sekolah ya saya masuk jadi guru.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ani: Kenapa sih kok merasa nyaman untuk jadi guru?</td>
<td>Teacher: At first, I was not a teacher, but I graduated in August, which was already a new academic year for schools. Schools automatically weren’t accepting any teachers. So then I worked in BMT in which I felt uncomfortable since I thought that working in such a place was not my world. Finally, some time after that, I got the chance to become a schoolteacher.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Guru: Pertama mungkin saya sendiri tidak bisa bekerja di bawah tekanan, kalau di BMT atau pun koperasi dsb itu kan saya dituntut untuk eee target dan sebagainya jelas terlihat, berapa target sebulannya dan itu bagi saya itu beban, karena memang tidak terbiasa seperti itu</td>
<td>Decision making (Individual) constraint</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ani: Why do you still a teacher? Did you try to get into another profession? What are your reasons for this? Teacher: At first, I was not a teacher, but I graduated in August, which was already a new academic year for schools. Schools automatically weren’t accepting any teachers. So then I worked in BMT in which I felt uncomfortable since I thought that working in such a place was not my world. Finally, some time after that, I got the chance to become a schoolteacher.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ani: Why do you feel it suits you to be a teacher? Teacher: First, it’s maybe because I can’t work under pressure. If I work in BMT or any cooperatives, I’m demanded to meet targets and so on. Well, it’s clearly seen that there are targets, like how much we must earn in one month, which is a burden to me since I’m not used to that.</td>
<td>Decision making (Individual) constraint</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In relation to coding, first I read the question in each row of the table and looked for the possible answers to that question. For example, I read the question why Teacher D was interested in becoming an accounting teacher. Based on the transcript, I assigned the phrases *liked counting, took social studies, pursued accounting, took teachers education,* and *intended to be* as the most aligned answers to that question. Then, I highlighted those phrases,
considered those phrases were similar, and put them under the same category “choices of study”. I perceived that those phrases were Teacher D’s reasons to choose her study. I continued to the next statement of that teacher when I asked her why she was still an accounting teacher. From her answer, I found that the phrases was not a teacher, weren’t accepting any teachers working in Islamic Bank (BMT), got the chance to become a school teacher were the most aligned answer to that question. Next, I highlighted the phrases and put these phrases under the same category “choices of career”. I considered that these phrases were Teacher D’s reasons to becoming an accounting teacher as her career. Besides, I also found that felt not comfortable, not her world, can’t work under pressure, demanded to meet targets, and not used to a burden represented her “decision making” in choosing to become an accounting teacher instead of being a bank employee (her previous job) as her career.

The last step is data interpretation. The emerged categories and the themes requires moving beyond description interpretation (Willis, 2010). Furthermore, interpretation pulls out meaning and coherence to the themes, patterns, and categories (Marshall & Rossman, 2011). From the themes that emerged and the relationships of the themes to Bronfenbrenner’s systems, I re-read each to draw the meanings of the data using Bronfenbrenner’s bioecological model as the framework. For example, as noted in Table 3.4, I interpreted that Teacher D perceived her professionalism was affected more by her individual factor, more specifically her person force characteristics, in relation to her motivation to become an accounting teacher. This interpretation emerged from her statements when she compared her previous job to her recent job as an accounting teacher. The teacher found her job different in terms of pressure, and this difference motivated her to become an accounting teacher.

In order to preserve the original interview data which was in Indonesian, I have reported quotes from the teachers in both English and Indonesian.

Having explained how this research study has been designed, I will continue with the analysis of the research findings in the next chapters, Chapter 4 and Chapter 5.
Chapter 4

Teachers’ Perceptions of Professionalism and Continuing Professional Development

4.1 Introduction

In this chapter, I present findings about teachers’ perceptions of professionalism and continuing professional development, and the factors related to teacher professionalism and professional development. It addresses the first research question of this study, *How do accounting teachers understand professionalism and continuing professional development?* with a sub-question *In what ways are the perceptions of professionalism and continuing professional development different between certified and uncertified accounting teachers?* Face to face interviews with six accounting teachers of vocational high school in Yogyakarta province were conducted and the teachers’ artefacts in the form of lesson plans were utilised to explore the first research question.

As discussed in Chapter 2 and Chapter 3, Bronfenbrenners’ bioecological model is the framework used for analysing the factors interacting with teachers’ continuing professional development. The developing person affects and is affected by interactions with the environment. Thus, the influences between the developing individual and the environment are reciprocal (Bronfenbrenner & Morris, 2007).

Bronfenbrenner’s (1979) model is a nested structure of systems with the child as the developing person at the inner most level. In this study, the teacher is placed at the centre as the developing person. Consistent with Bronfenbrenner’s model, the teacher is surrounded by four systems of environment which are the microsystem, the mesosystem, the exosystem, and the macrosystem. Thus, the characteristics of the individual such as demand, resource and force characteristics are placed in the centre surrounded by the factors related to the developing teachers.

Some of the factors within each system have been modified based on the findings of this study. For example, I planned to limit the discussion with the teachers to only educational influences on their professionalism and professional development. Despite focusing on specific aspects of education, additional factors such as family influences emerged when interviews were conducted. The table below shows the additional factors related to the teacher professionalism and CPD between the proposed model and the modified model based on the findings.
<table>
<thead>
<tr>
<th>System of Environment</th>
<th>Factors in the Proposed Model</th>
<th>Factors in the Modified Model</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>the knowledge of teachers</td>
<td>personal knowledge, demand characteristics, resource characteristics, force characteristics</td>
</tr>
<tr>
<td>microsystem</td>
<td>students, colleagues, principal</td>
<td>students, peers and colleagues, families</td>
</tr>
<tr>
<td>mesosystem</td>
<td>connections between school’s environment</td>
<td>principal, school level of teacher forum (MGMP)</td>
</tr>
<tr>
<td>exosystem</td>
<td>regulations, provincial level of teacher forum (MGMP)</td>
<td>regulations, provincial level of teacher forum (MGMP), technology</td>
</tr>
<tr>
<td>macrosystem</td>
<td>ASEAN economic community</td>
<td>ASEAN economic community, national qualifications framework, curriculum, teaching and accounting knowledge</td>
</tr>
</tbody>
</table>

Additional factors including peers, families and technology emerged from the interviews as well as the national qualifications frameworks and the curriculum. Furthermore, the school principal and school level of the teacher forum as the mesosystem factors also emerged from the discussion. Modified from Bronfenbrenner’s model, the figure below illustrates the factors related to the teachers’ continuing professional development in each system layer of the environment:
Figure 4.1. Factors perceived to be related to the teacher professionalism and continuing professional development. MGMP (Musyawarah guru mata pelajaran) is the secondary subject teacher forum, NQF stands for the national qualifications framework, and AEC stands for the ASEAN economic community.

The figure above shows the reciprocal interactions between the individuals (teachers) and factors related to the teachers’ continuing professional development.

In this chapter, the findings related to the teachers’ perceptions of professionalism and continuing professional development are presented, focusing on the individual and subtle relationships to factors in the system layers. In Chapter 5, the findings about specific factors in the system layers related to the teacher professionalism and professional development are reported. Chapter 4 contains two sections including the teachers’ perceptions of professionalism and continuing professional development, and the teachers’ characteristics related to the teacher professionalism and continuing professional development. In the first section, the teachers’ perceptions of professionalism and professional development, I discuss six accounting teachers’ focus on professionalism, the teachers’ artefacts, the teachers’ continuing professional development outcomes, the teachers’ definition of CPD, and how the teachers improve their professionalism. In the second section I present the characteristics of the teachers related to the teacher professionalism and continuing professional development including demand, resource, and force characteristics.
4.2 Teachers’ perceptions of professionalism and continuing professional development

4.2.1 Teachers’ perceptions of professionalism

In this section, the perceptions of six accounting teachers related to teacher professionalism are discussed. Firstly, I report and discuss the six accounting teachers’ perceptions of professionalism and secondly, the artefacts that the teachers used to explain their perceptions and experience in developing professionalism are analysed.

4.2.1.1 Teacher professionalism

Of the six accounting teachers who discussed their perceptions of professionalism, three were certified teachers and the other three were uncertified teachers. These teachers have similarities and differences in perceiving professionalism. Although two versions of teacher professionalism, i.e. traditional and transformative professionalism, appear in the literature these two views are not a dichotomy but form a continuum (Demirkasimoglu, 2010). Two of the six teachers expressed perceptions that reflect a more traditional concept of professionalism which emphasized status enhancement while the other four teachers exhibited transformative views of professionalism that focus on quality improvement (Al-Hinai, 2007; Evans, 2008).

In this study, I use the term focus of professionalism to identify the themes, i.e., what the teachers emphasise when they describe professionalism. Four themes emerged from the data: competency, responsibility, air of authority, and adhering to the code of ethics. Table 4.2 shows the focus of professionalism of the teachers in this study. It shows that even though some of these teachers used the same term as their focus, they seemed to understand them in different ways. The teachers appear in the table in order of their expressed perceptions of professionalism, from the most transformative to the most traditional views (left to right).
Table 4.2

**Teachers’ focus of professionalism**

<table>
<thead>
<tr>
<th>Themes (Focus)</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Competency</td>
<td>improving knowledge, update and keep up with the development</td>
<td>improving knowledge, general competence</td>
<td>background knowledge</td>
<td>subject and pedagogical knowledge, required to demonstrate</td>
<td>developing professionalism</td>
<td>respect, attention, obedience</td>
</tr>
<tr>
<td>Responsibility</td>
<td>An air of authority</td>
<td>Adhering to code of ethics relation to Bronfenbrenner’s systems</td>
<td>Individual macrosystem, exosystem</td>
<td>Individual macrosystem, exosystem</td>
<td>Individual macrosystem, exosystem</td>
<td>Individual exosystem macrosystem</td>
</tr>
</tbody>
</table>

Referring to the Table 4.2, in the next section I discuss each focus of professionalism that emerged from the data and the similarities and differences in the teachers’ perceptions.

**Competency.** Indonesian regulations use the term *competency* to describe the ability of teachers to do teaching work based on knowledge, skills, and behaviours (Indonesia Ministry of National Education, 2005b). Competency is needed for teachers to provide service to their students. The term competency is used by four teachers in this study (Teachers A, B, C, & D) when outlining professionalism.

Teacher B, for example, perceived professionalism as a general competency. She said, “Professionalism is working according to all competencies (Profesionalisme kalau menurut pendapat saya ya bekerja sesuai dengan segala kemampuan yang dimiliki).” She emphasised all competencies in general to explain what professionalism is. Furthermore, Teacher B said that teachers are expected to work according to their competency and always develop their quality. Professional teachers are required to always improve their knowledge. In order to be able to develop students’ potential, teachers are required to be knowledgeable and are recommended to always improve their knowledge so that their practice is in line with the students’ needs. Teacher B said, “Being professional is to be able to improve the knowledge possessed (lebih bisa meningkatkan pengetahuan dan ilmu yang dimiliki).” Teacher B understood professionalism in relation to personal knowledge (individual) and expectations of that knowledge (the macrosystem).

Similarly, Teacher A, another certified teacher, said that teachers are required to have competency. Slightly different from Teacher B who emphasised competency in general,
Teacher A specified that the competency needed by professional teachers is the ability to update themselves related to teaching accounting. Her emphasis was on the competency, either content or pedagogical knowledge, to improve teachers’ performance. She said, “It’s one’s competency to always improve oneself in the field one happens to specialize in (kemampuan seseorang untuk selalu meningkatkan dirinya di dalam bidang yang kebetulan dia tekuni).” Teacher A interpreted professionalism in term of her personal knowledge in relation to the field of accounting knowledge (the macrosystem).

In addition, Teacher A stated her perceptions of professionalism in relation to technology (a factor in the exosystem). She stated that being professional means being able to update oneself according to their needs in developing their professionalism. For example, teachers also need to learn how to use a computer, information, and technology to support their practice. Teacher A stated that teachers are supposed to update their subject knowledge as well as pedagogical and other skills. Each teacher has their own plan to guide their quality improvement. Teachers are supposed to assess themselves, understand either their own strengths or weaknesses and what they need to improve their professionalism. Teacher A said, “Always update oneself in accordance with one’s needs (yang jelas untuk selalu meng-update dirinya sesuai kebutuhannya).”

Furthermore, as the global environment changes, Teacher A said that teachers are required to be experts in adapting to the changes. For example, Indonesia is now implementing a different, more updated concept of accounting. Accounting teachers are required to learn the new concept and the development of technology to support teaching and learning. According to Teacher A, teachers should be aware of this development. She said, “Teachers need to also keep up with the developments (juga mengikuti perkembangan di sekitarnya).”

Similarly, Teacher C focused on competency when describing professionalism. Teacher C stated that professional teachers are required to have a strong background knowledge to reach and develop their professionalism. She said, “Being professional means that someone has to have a strong fundamental...... S/he has to have certain background knowledge (Profesional kalau menurut saya itu, berarti dia harus punya landasan yang kuat, kalau profesional itu berarti harus punya dasar ilmu).” Furthermore, Teacher C added that before taking a role as teachers, people should go to teachers college in order to be knowledgeable. In teachers college, students learn both subject and pedagogical knowledge. She emphasised that it is not only knowledge about accounting but also knowledge about teaching. She referred to professionalism as involving subject and pedagogical competencies. “In our
situation (as teachers), we have to learn in teachers college (kalau kita ya berarti belajar khususnya di perguruan tinggi yang jurusannya kependidikan).” Teacher C explained professionalism in relation to her personal knowledge (individual) and accounting knowledge (macrosystem) as well as teaching knowledge (the macrosystem).

Similar to Teacher C, Teacher D focused on competency when perceiving professionalism. According to Teacher D, professional teachers are competent teachers. The Teacher Law requires teachers to demonstrate certain competencies to help the students’ learning. In addition, they are competent to do all other work related to their profession as teachers.

S/he has adequate learning on the related science and competency to do or to transfer to other people or to be able to do all tasks (dia punya pendidikan yang sudah dilakukan untuk menimba ilmu tersebut kemudian dia punya kemampuan untuk melaksanakan atau pun mampu mentransfer kepada orang lain atau pun mampu mengerjakan semua tugas)

Teacher D stated that to be competent, accounting teachers are required to have knowledge about accounting and how to teach accounting. Professional teachers are experts in their field, they should be able to demonstrate content and pedagogical competencies. Teacher D understood professionalism in relation to her personal knowledge (individual), her accounting knowledge (the macrosystem) and the requirement to demonstrate competencies (the exosystem).

Responsibility. Responsibility means teachers’ obligation to satisfactorily perform or complete their tasks. According to the Teacher Law, teachers are responsible for developing their own professionalism (Indonesia Ministry of National Education, 2005b). This responsibility is embodied in their understanding of their students’ characteristics, designing, implementing and evaluating their teaching, and students’ development. Besides, teachers are also responsible for communicating with students and their parents/guardians as well as the community. Furthermore, teachers are also responsible for being good role models for their students.

Based on Table 4.2, only Teacher B used the term responsibility when discussing professionalism. She focused on responsibility in perceiving professionalism. Teacher B said, “To be professional is to have more sense of responsibility (profesional itu lebih bertanggung jawab).” Teacher B stated that teachers are responsible for developing their professionalism.
Teachers are supposed to be responsible for facilitating their students’ learning. Teachers’ responsibility relates to their role as teachers. Regarding their roles, Teacher B said that teachers are responsible for motivating and facilitating their students’ learning.

Related to the implemented curriculum (2013 Curriculum), she said that the implemented curriculum suggested teachers needed to play more roles than in the previous curriculum. She explained, “The demand was surely for the teacher to be a motivator and facilitator, to lead students to understand a school subject (sekarang tuntutannya jadi guru itu memang sebagai motivator, fasilitator untuk mengantarkan siswa paham satu mata pelajaran).” Teacher B focused on the students when discussing teachers’ responsibility. She perceived responsibility as the teachers’ role in facilitating the students’ learning. She added that teachers are supposed to motivate and facilitate the students in developing their potentials. Teacher B interpreted professionalism in relation to the curriculum demand (the macrosystem) and her role to facilitate the students’ learning (the microsystem).

**Air of authority.** Professional teachers are expected to have an air of authority (Indonesia Ministry of National Education, 2005b). An air of authority refers to how teachers behave in order to make students respect and obey them. The air of authority can be defined as the teacher’s ability to influence the students. An air of authority arises from charisma and performance. Having an authoritative voice is an example of bringing an air of authority that arises from charisma, while being knowledgeable is an example of air of authority that arises from their performance.

In contrast with the other teachers, Teacher F mentioned that in the process of nurturing students, teachers need to have an air of authority. This air of authority is needed to ensure respect, attention, and obedience of the students. Culturally, it will be easier for teachers to facilitate the students’ learning if their students have respect for them. Teacher F said, “The educator needs to have a teacher’s air of authority (pihak pendidik itu perlu kewibawaan seorang guru).”

In addition, Teacher F said that the air of authority can be seen from what the teachers said and how they acted. By showing honesty, dressing decently, and having a good manner of speaking, teachers can display an air of authority. Indonesian teachers are not permitted to wear casual dresses such as jeans or sandals. The teachers have a standard of how they dress. Teachers who are more knowledgeable and skilful will seem to have more air of authority.
Teacher F added,

Such an authoritarian air can also be from what is to be said of an educator. For example, by transferring scientific knowledge, technology, and skills, by means of certain appearance and certain manner of speaking, and by showing honesty (apa yang harus dikatakan sebagai wibawa seorang pendidik, misalnya dengan memberikan ilmu pengetahuan, teknologi, keterampilan, cara berbicara, mungkin penampilan, mungkin kejujuran)

In line with the aims of education, according to Teacher F, teachers are supposed to be able to identify the students’ needs and help students to be wise and more knowledgeable. Teachers’ practice ought to help the students to see their potentials. As the teachers’ role is to help children mature, teachers need an air of authority to help them facilitate their students’ learning. Teacher F explained professionalism in relation to her personal knowledge (individual) and her interactions with her students (microsystem).

Adhering to the code of ethics. The 2005 Teacher Law mandates teachers to adhere to the legislations, laws, code of ethics and the cultural beliefs in conducting their practice. Some regulations regarding teachers and teaching including the code of ethics have been issued to guide the teachers in their teaching. The code of ethics is a guideline for teachers regarding their attitude, behaviour, and actions in both conducting teaching and other professional work.

In contrast with the other four teachers, Teacher E emphasised obeying the rules when they described professionalism while Teacher C mentioned that professional teachers should adhere to the code of ethics in teaching. Although she confessed that she did not read the code of ethics in teaching, she mentioned that teachers must obey the rules set for their practice. As shared norms underpinning the profession, the code of ethics is the guideline for teachers to conduct their practice. Teacher C said that teachers’ practice both inside or beyond the classroom should be based on the code of ethics in teaching as a profession. Teacher C explained professionalism in relation to the rules set for teachers’ practice (a factor of the exosystem).

The third uncertified teacher (Teacher E) had different responsibilities compared with the other two uncertified teachers (Teachers C & D). Teacher E, an uncertified teacher is a civil servant teacher while the other two teachers are non-civil servant (private) teachers. Teacher E also had a different perception of professionalism. She explained that there is a
consequence of entering a profession. She used the term obeying rules to describe the shared ideologies to which teachers relate their practice. The rules are the consensus norms to be obeyed as the consequence of entering a profession.

Teacher E perceived professionalism as simply obeying the rules of the profession. Although she stated her perception at a surface level, her actions seem to be at a deeper level. For example, she attended workshops which were held either in or out of town. In addition to that, she went to bookstores at least once in two months and bought at least one book related to accounting; however, she never bought books related to teaching and learning. This is evidence that she emphasised content knowledge rather than pedagogical knowledge to improve her professionalism. In addition to that, Teacher E revealed that she wanted to allocate more time to improve her practice but her work as a vice principal involving public relations has taken most of her time. Teacher E interpreted professionalism in relation to her personal knowledge (individual) and the rules that teachers should obey when they conduct their practice (the exosystem), as well as her cultural beliefs in teaching (the macrosystem).

Overall, these teachers had similarities and differences in perceiving professionalism. The four teachers (Teachers A, B, C, & D) similarly focused on competency when they described professionalism although they had different aspects of focus of professionalism. Besides competency, Teacher B added responsibility as another focus about professionalism when discussing professionalism. Unlike these teachers, Teacher F emphasised on air of authority while Teacher E focused on obeying the rules when perceiving professionalism. In addition, Teacher C had a similar opinion to Teacher E because she added also emphasised that teachers should obey the code of ethics in teaching as the guidelines when they conduct practice. These teachers said that teachers are required to obey the code of ethics when they are not only conducting teaching and learning but also participating in other works as professional teachers.

In relation to Bronfenbrenner’s systems, these six teachers had similarities and differences when perceiving professionalism. For example, Teachers A, C, D, and E reflected similar understandings. These four teachers’ explanations of professionalism were associated with Bronfenbrenner’s individual, exosystem, and macrosystem. On the other hand, Teacher B interpreted professionalism in relation to the individual, the microsystem, and the macrosystem. Teacher F explained professionalism in relation to the individual and the microsystem.
4.2.1.2 Teachers’ artefacts

Turning now to the artefacts that the teachers brought to the interviews to help them explain their perceptions and experience in developing professionalism, the six teachers provided evidence in the form of lesson plans as a guide to their practice. The teachers explained how they developed their lesson plans, the implemented lesson plans and how they followed up with them if there were any gaps between the design and the implementation. At the beginning of every academic year, all teachers are required to develop lesson plans for each subject that they teach.

As shown in Table 4.3, the teachers in this study prepared lesson plans at the beginning of the academic year. These six teachers also explained the considerations in designing their lesson plans and what teaching media and teaching methods they used. Two of these teachers added their teaching strategy in their lesson plans.

Table 4.3

<table>
<thead>
<tr>
<th>Lesson planning</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>When is developed</td>
<td>beginning of academic year</td>
<td>beginning of academic year</td>
<td>beginning of academic year</td>
<td>beginning of academic year</td>
<td>beginning of academic year</td>
<td>beginning of academic year</td>
</tr>
<tr>
<td>consideration</td>
<td>curriculum, students’ characteristics, facilities</td>
<td>curriculum, facilities</td>
<td>students’ characteristics, facilities</td>
<td>curriculum, students’ characteristics, teaching experience, facilities</td>
<td>curriculum, students’ characteristics, facilities</td>
<td>curriculum, teaching experience</td>
</tr>
<tr>
<td>lesson plans: teaching media, methods, and strategies</td>
<td>computer, LCD discussions, question and answer, lecturing, discovery learning, PBL</td>
<td>computer, LCD discussions, question and answer, lecturing, assignments, interactive strategy, contextual learning</td>
<td>computer, LCD discussions, question and answer, assignments,</td>
<td>computer, LCD discussions, assignments, lecturing</td>
<td>computer, LCD, case study</td>
<td>module, discussions, question and answer, assignments, lecturing</td>
</tr>
<tr>
<td>Relation to Bronfenbrenner’s systems</td>
<td>macrosystem, microsystem, exosystem</td>
<td>macrosystem, microsystem, exosystem</td>
<td>macrosystem, microsystem, exosystem</td>
<td>macrosystem, microsystem, exosystem</td>
<td>macrosystem, microsystem, exosystem</td>
<td>macrosystem, microsystem, individual</td>
</tr>
</tbody>
</table>

Based on Table 4.3, the teachers in this study revealed that they designed their lesson plans annually. These accounting teachers developed their lesson plans before conducting teaching and learning, except Teachers C and D who only prepared lesson plans for two of their subjects. The two teachers revealed that they used the previous lesson plans for the other two subjects. Four of the six teachers developed all their programs at the beginning of the academic year while the other two teachers, although they started to develop their lesson
plans at the beginning of the academic year, completed their programs at the end of the first semester. For example, Teacher E said,

We prepare the program at the beginning of the year, from the annual program becoming the semester program, and then breaking down further from the syllabus to the lesson plans (program yang awal tahun kita susun, Prota jadi Prosem, kemudian kita jabarkan dari silabus ke RPP)

Teacher E designed the lesson plans every academic year and revealed that she did so because it was a requirement. She said that administrative tasks such as preparing lesson plans were not a priority for her. Her reason was that lesson planning was complicated and she had already run out of time to design her lesson plans as she was also mandated to be a vice principal. Unlike Teacher E, Teacher F was eager to design her lesson plans although she also had extra work that reduced her time for teaching preparation.

Unlike all the civil service teachers, for this academic year, the non-civil service teachers (Teachers C & D) did not prepare lesson plans for all four subjects that they taught. The school principal asked them to write a complete program for only one or two of their subjects instead of four subjects. However, they completed the lesson plans for all their subjects as the first semester ended. For example, Teacher C said, “I teach four subjects, I haven’t made everything as complete as it used to be, I just prepared lesson plans for one subject (saya kan mengajar 4, saya baru buat satu mata pelajaran).”

Although she only prepared lesson plans for one subject, at the end of the first semester, she had to complete the lesson plans for all the four subjects. Similar to Teacher C, Teacher D added that she only prepared her lesson plans for two out of the four subjects that she taught. She added that she developed her lesson plans based on last year’s teaching experience and the characteristics of the students. For example, if the students are familiar with a computer she will not give much material about computer to her students so that she could allocate the time for other learning materials.

Overall there were four aspects that were taken into account by teachers including the curriculum, students’ characteristics, facilities, and teaching experience. The teachers in this study considered a different number of aspects to be considered when they designed their lesson plans. For example, Teacher C took students’ characteristics (the microsystem), the curriculum (the macrosystem), and facilities (the exosystem) into consideration while Teacher F took teaching experience (individual) and curriculum (the macrosystem) as the
aspects to be considered. Teachers A, D, and E had the same opinion as Teacher C, considering students’ characteristics, maturity of the students, and the facilities that the school had when developing their lesson plans.

Besides students’ characteristics, Teacher D perceived that last year’s teaching experience was helpful in designing new lesson plans. Similarly, Teacher F explained that previous teaching experience can be their guide in designing their program. Teacher F said, “From the point of teaching and learning activities in the syllabus, we try to use activities based on teaching experience in class (Berdasarkan pengalaman mengajar di silabus, nah kami berusaha membuat kegiatan yang berdasarkan pengalaman mengajar di kelas).” Teacher F said that she based on her experience from the previous teaching activity to design a syllabus which was then broken down into lesson plans.

The lesson plans include learning materials, teaching media, teaching methods, and teaching strategies. The learning materials were taken from the curriculum that was implemented while the teaching media, methods, and strategies were developed by the teachers themselves. From the lesson plans given to me, I identified that regarding teaching media, five of the six teachers used computers and LCD projectors (the exosystem) to display their power point files to help the students understand accounting. These teachers also used book references, modules, and students’ worksheets as basic resources. The other teachers (Teacher F) only used the textbooks as resources to teach accounting.

With respect to the teaching methods in their lesson plans, five of the six teachers used discussions as well as questions and answers as their teaching methods while Teacher E who did not use these methods but instead used problem-solving, cases of simulated companies in which the students must solve the cases using a software program (the exosystem). In addition to the method mentioned above, Teachers A, D, and F used additional methods, such as lecturing. Furthermore, at the end of the lessons, Teachers B, C, D, and F gave the students individual assignments taken from the textbooks.

Regarding teaching strategies designed in their lesson plans, two of the six teachers wrote that they used some teaching strategy. Unlike these two teachers, the other four teachers did not include a pedagogical strategy in their lesson plans. For example, Teacher A, used discovery learning and problem-based expository learning (macrosystem). Similarly, Teacher B used contextual teaching and learning as her teaching strategy (the macrosystem).

Regarding the program implementation, these teachers also faced some constraints. For example, time limitations and incidental activities. Table 4.4 shows the teachers’
explanations of their lesson plan implementation including the constraints and what they did to overcome these constraints.

Table 4.4

<table>
<thead>
<tr>
<th>Program implementation</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>constraints</td>
<td>continuity of learning material</td>
<td>time due to incidental activities</td>
<td>time due to incidental activities</td>
<td>time due to incidental activities</td>
<td>time due to incidental activities, must fit the regulations</td>
<td>time due to incidental activities, makeup class, company visit</td>
</tr>
<tr>
<td>what they did as contingency plan</td>
<td>repeat and review problem solving, extra time</td>
<td>makeup class (assignment to substitute lost hours)</td>
<td>modify, manage what to do, give unstructured assignment</td>
<td>concepts were given first then lab (workshop) depending on the availability of time (flexible)</td>
<td>makeup classes, do anything as planned</td>
<td></td>
</tr>
</tbody>
</table>

As shown in Table 4.4, the teachers in this study found some constraints including the time, incidental activities, having to meet the regulations, and having the continuity of the learning materials maintained in the program when they implemented their lesson plans. For example, Teacher E stated that there were time limitations in implementing her program. She felt that she did not deliver all the learning material on time for some reasons such as incidental activities. She said, “In reality, usually the time was not enough because there were many things that could not be predicted at school (Yang ada itu kurang karena banyak hal yang tidak bisa diprediksi di sekolah).” Furthermore, she added that she would do anything she could to deliver the materials. She would offer the students what was possible to do to replace the missed lessons.

If I didn’t complete the material on time…, well I delivered the materials in any possible form such as combining two lessons or conducting makeup classes. What is important is not lessening the targets (saya kalau kurang itu saya kadang-kadang, yang penting tidak mengurangi esensi yang ditargetkan, saya berikan semua, meskipun apa pun bentuknya seperti jadi satu atau pelajaran tambahan)

Unlike Teacher E, Teacher C stated that what was done was sometimes different from the plans due to an unpredicted situation. Incidental activities might occur and this would lead to missing a class. Because of this, she modified her teaching so that the targets would be achieved. She said,
The lesson plan should be modified due to the situation. I think we need to be flexible, not only to rely on what we wrote in the lesson plan but also modify the content due to our real situation (nanti kita sesuaikan, jadi tidak melulu menganut RPP, RPP harus sekian ternyata tidak mampu atau lebih)

While Teacher A explained that before introducing new learning material, she asked the students to review the previous materials at the beginning of a semester.

I use the beginning of the following semester to repeat, as a review, working with the materials of the previous semester that I felt was not dealt with enough. The continuity in material was still maintained anyway (saya pakai untuk mengulang materi kemarin yang saya rasa kurang, saya ajak me review lagi tetap berkelanjutan kan toh materinya)

As there were gaps between what was planned and the implementation, these teachers decided to find solutions to help their students achieve their learning targets. Some alternatives implemented by these teachers were makeup classes and assignments. Makeup classes were conducted either after school hours on the same day that they missed a lesson or on a different day. As Teacher E said that she ran extra lessons to replace the missed lessons. Similarly, Teacher F said that she conducted makeup classes to meet the requirements written in the syllabi and lesson plans. She said, “The classes were just held at other school hours to still meet the syllabi and RPP (kita ganti dengan jam lain untuk memenuhi silabus dan RPP).”

Unlike Teachers E and F, three of the teachers (Teachers A, B, & C) would give their students assignments to substitute the missed lessons. The assignments were in the form of questions and problem-solving. As Teacher B said, “At most, students are given assignments to substitute for the hour previously lost (Siswa diberi tugas untuk mengganti jam yang kemarin hilang).” Furthermore, she added that the assignments were given to enhance the students’ understandings of the accounting concepts. A problem-solving exercise was chosen as an assignment.

Similarly, Teacher A said that she asked the students to develop problems related to accounting to be solved by the other students. She said, “I invited the children to create a case using problem-solving (saya ajak anak untuk membuat soal).” Likewise, Teacher C added that to replace the missing hours, she gave the students unstructured assignments. Unlike
those five teachers, Teacher D explained that when she missed class due to incidental activities, she would use the time allocated for students’ workshops to catch up the learning materials. She placed the learning materials as a priority then she would adjust the students’ workshops times.

   It’s important to deliver the concepts first; if more time was available, I used it to enhance the students’ understandings. I see the availability of time at the-mid semester (yang penting materi dasar sudah diberikan dulu, jika waktunya mencukupi kita perdalam lagi. Kan di tengah2 kita bisa menghitung kecukupan waktu)

To sum up, these teachers designed annual and semester programs which were broken down into lesson plans. All the civil servant teachers (Teachers A, B, E, & F) designed their programs completely while the two private teachers (Teachers C & D) only developed some of their programs. Teacher C designed one complete program out of four subjects. Similarly, Teacher D designed her lesson plans for only two out of four subjects. These teachers also experienced constraints in implementing the program. As the program did not run according to what was planned, these teachers looked for ways to substitute the missing programs by using makeup classes and assignments.

In relation to Bronfenbrenner’s system, Teachers A and E considered students’ characteristics (a factor in the microsystem), facilities such as computers and LCD projectors (factors in the exosystem), and the curriculum (a factor in the macrosystem) when designing lesson plans. Teacher B considered computers, LCD projectors (factors in the exosystem) and the curriculum (a factor in the macrosystem) while Teacher C considered students’ characteristics (a factor in the microsystem) and facilities such as computers and LCD projectors (factors in the exosystem) before they developed their lesson plans. Teacher D considered her teaching experience (a factor in the individual), students’ characteristics (a factor in the microsystem), computers and LCD projectors (factors in the exosystem), and the curriculum (a factor in the macrosystem) while Teacher F considered her teaching experience (a factor in the individual) and the curriculum (a factor in the macrosystem) when designing lesson plans.

4.2.2 Teachers’ perceptions of CPD

Regarding teachers’ perceptions of CPD, the certified teachers seemed to interpret the concept of continuing professional development (CPD) as the same as teacher performance
assessment (locally termed penilaian kinerja guru, PKG). Although the uncertified non-civil servant teachers participated in less structured CPD, they seemed to have knowledge about CPD. The only civil servant teacher who had not yet been certified seemed to have a broader understanding of CPD than the certified civil servant teachers. All these teachers participated in CPD but in a different structure. Thus, it appeared that how they participate in CPD affected their perceptions of CPD.

CPD is professional development that is conducted continuously. Teachers are expected to reflect and review what they had achieved and continue to develop their professionalism. Professional development refers to the process by which teacher professionalism is to be enhanced (Evans, 2008), the process by which teachers review their commitment as agents of change and develop their knowledge and skills (Day, 1999). CPD empowers teachers and helps them to develop professionalism. CPD encourages teachers to reflect, revitalise and extend their commitment to teaching (Grieve & McGinley, 2010).

Based on the interviews two themes emerged when teachers described how they perceived CPD. As shown in Table 4.5, although these teachers had similar perceptions of CPD, they explained these perceptions differently. The order the teachers appear in the table is the same as the order in their perceptions of professionalism previously.

Table 4.5
Teachers’ perceptions of CPD

<table>
<thead>
<tr>
<th>Themes</th>
<th>Characteristics</th>
<th>Teacher A (certified)</th>
<th>Teacher B (certified)</th>
<th>Teacher C (uncertified)</th>
<th>Teacher D (uncertified)</th>
<th>Teacher E (uncertified)</th>
<th>Teacher F (certified)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overarching view of CPD outcomes</td>
<td>Improvement</td>
<td>performance improvement</td>
<td>teaching improvement</td>
<td>update knowledge</td>
<td>performance improvement</td>
<td>self-improvement</td>
<td>teacher quality</td>
</tr>
<tr>
<td>Definitions of CPD</td>
<td>Performance Assessment</td>
<td>teacher performance development in stages, continuing evaluation</td>
<td>teacher performance</td>
<td>Never heard the term CPD</td>
<td></td>
<td></td>
<td>teacher quality</td>
</tr>
<tr>
<td></td>
<td>Government program</td>
<td></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Personal development activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relation to Bronfenbrenner’s systems</td>
<td>exosystem</td>
<td>exosystem</td>
<td>individual macrosystem</td>
<td>individual exosystem</td>
<td>individual exosystem</td>
<td>exosystem</td>
<td></td>
</tr>
</tbody>
</table>

Referring to Table 4.5, in the next section I discuss each theme as the six teachers’ perceptions of CPD emerged from the interview data. The discussion includes similarities.
and differences in teachers’ perceptions of CPD and how they improved their professionalism.

4.2.2.1 The overarching view of CPD outcomes.

The four teachers communicated that CPD was meant to improve their professionalism. For example, these teachers (Teachers A, B, D, & E), stated that CPD is advantageous for teachers to improve themselves. It can be a kind of guideline for teachers so that they are able to choose the most suitable way to achieve what they have planned. Furthermore, Teacher B stated that teachers are required to meet the standards in teaching, and suggested ways to improve their quality. She said, “Teachers must also teach according to the steps already prescribed and those already teaching; that way they ought to keep improving themselves (mestinya guru juga mengajar sesuai dengan langkah-langkah yang sudah ada dan yang sudah seharusnya terus semakin meningkatkan diri).” Teacher B mentioned that through CPD, teachers were supposed to improve their teaching ability. She added that teachers needed to improve themselves in order to be professional. Teacher B understood the purposes CPD in relation to achieving teaching standards (the exosystem).

Slightly different from Teacher B, Teacher A stated that CPD was to improve teachers’ performance. Teachers’ performance should meet the required standards, and teachers were supposed to develop their professionalism in order to meet the standards. The development of teacher professionalism was suggested to be done continuously through a CPD program. She said, “There were standards which became the requirements for being able to improve performance or professionalism (ada ukuran untuk mencapai ukuran tertentu juga yang menjadi syarat untuk bisa meningkatkan kinerja atau profesionalisme tadi).” Teacher A explained CPD outcomes in relation to teaching standards (the exosystem).

Meanwhile, Teacher E emphasised that self-improvement was the purpose of teacher development. Teacher E explained that the government program was meant to be a tool for teachers’ improvement. The improvement did not end with getting certified but the government wanted to ensure that teachers developed their professionalism continuously. She said, “Well, the government wants improvement to keep going on so that the quality of education in Indonesia also keeps being improved (pemerintah menginginkan peningkatan berlanjut terus sehingga kualitas pendidikan di Indonesia ditingkatkan terus).” Teacher E interpreted CPD outcome in relation to self-improvement (the individual) and before and after certification (the exosystem).

Teacher D also had a similar perception of CPD. She explained CPD as teacher improvement, in which teachers were not to be easily satisfied with what they had done.
Standards had been set for teacher performance, however, teachers were recommended to always innovate and develop their ways of teaching and learning. Teachers were not to have the same targets of achievement every academic year but they were supposed to increase their own targets annually. She said, “We have to create targets. It means that we should not be easily pleased by whatever we are doing (kita targetkan ya di luar sekolah juga diasah kurang apa, artinya tidak berhenti puas dengan apa yang kita punya).” Teacher D understood CPD outcomes in relation to teaching standards (a factor of the exosystem). Surprisingly not all teachers understood what CPD was. For example, Teacher C said that it was the first time she heard about the term CPD when the researcher asked her the question. Although she never heard of CPD, after being explained what standards and criteria the teachers had to meet in order to be professional based on government regulations, she agreed that teachers were required to develop and improve their quality. Furthermore, she stated that teachers ought to be more open to the changes and learn continuously. Being more open meant teachers were always ready to adapt to developments. As accounting and learning were developed, teachers were required to always update themselves so that what they gave to their students were the newest and the most appropriate. Teachers delivered the new concepts of accounting (content knowledge) using the most appropriate learning methods (pedagogical knowledge) to facilitate the students’ learning. She said,

A teacher must be up-to-date in everything, including in science and technology. Moreover, in the social sciences, the changes were dynamic (Guru mesti mengikuti zaman, mengikuti perkembangan ilmu pengetahuan dan teknologi apa lagi ilmu sosial, harus ada perkembangan setiap harinya)

Although Teacher C never heard about the term CPD before the interviews, she understood CPD outcomes in relation to her personal knowledge (individual) to always update her accounting and teaching knowledge (the macrosystem)

Overall, these accounting teachers had similarities and differences in explaining the outcomes of CPD in relation to Bronfenbrenner’s systems. For example, Teachers A, B and D understood the CPD outcomes in relation to the exosystem while Teacher E interpreted CPD outcomes in relation to the individual and the exosystem. Unlike these teachers, Teacher C explained the purpose of CPD in relation to factors of the individual and the macrosystem.
4.2.2.2 Teachers’ definitions of CPD.

The teachers in this study had different perceptions when they define CPD. Their definitions considered as the characteristics of CPD emerged from the discussion. CPD was a teacher performance assessment, a government program, and involved personal development activities. The next section discusses these characteristics of CPD explained by the teachers.

**Teacher performance assessment.** Three of the six teachers, who are civil servants and certified teachers had similar ways of explaining CPD. These teachers (Teachers A, B, & F), perceived CPD as a teacher performance assessment (locally termed penilaian kinerja guru, PKG). For example, Teacher B perceived CPD as a teacher performance assessment, and she related the teacher performance to teaching activities. Teacher performance assessment (PKG) and CPD are parts of teacher assessment for promotion (locally termed penilaian angka kredit, PAK). She said, “It’s like PKG. Well, PKG implies that teachers must teach according to the steps which are already prescribed (PKG itu mestinya guru juga mengajar sesuai dengan langkah-langkah yang sudah ada).”

According to Teacher B, teachers conduct their practice based on the knowledge about teaching. Teachers are expected to improve their capabilities in implementing the concepts of teaching and learning. PKG assessed the teacher performance in designing, implementing, and evaluating the teaching and learning that they have conducted. In order to have a promotion, a teacher was required to achieve a certain number of points from the education and training that the teachers participated in, CPD, and other activities. Teacher B understood CPD in relation to teacher performance assessment (a factor of the exosystem).

Similarly, Teacher F perceived CPD as a teacher performance assessment (PKG). Besides PKG, she mentioned that all government employees including teachers were supposed to write their “employee work targets” (locally termed as sasaran kerja pegawai, SKP). This SKP was evaluated at the end of the year. She said, “With PKB perhaps teachers would see that they are being continuously evaluated in their professionalism (dengan PKB mungkin seorang guru akan bisa melihat bahwa guru itu akan dinilai).” Teacher F also interpreted CPD in relation to teacher performance assessment (the exosystem).

Likewise, Teacher A regarded CPD as a teacher performance assessment. Teacher A said that teacher performance ought to be assessed. She added that there was an annual continuing evaluation of teachers, especially those who are civil servant teachers. All of these teachers planned what they would do and achieve at the beginning of year, implemented their plan during the year, and evaluated their implementation at the end of the year. She said, “CPD is development of professionalism but in stages, PKB (CPD) evaluates within one
period, for example, it is done annually (pengembangan keprofesian berkelanjutan itu ya peningkatan profesionalisme tapi bertahap, PKB kan menilai guru dalam satu periode misalnya).” Teacher A understood CPD in relation to teacher performance assessment (the exosystem).

Besides, Teacher A explained CPD in relation to teacher promotion. She added that teachers developed their professionalism in stages. Through PKB, teachers were given feedback provided by the assessors, from which teachers would learn to improve their performance. After being assessed, teachers were required to discuss the assessment result with their assessors. Once the teachers agreed with the result, the assessors reported it to the department of education. This result was a resource for teacher promotion and teacher professional development. The result provided professional learning opportunities for teachers participating in CPD.

Thus, these three certified civil servant teachers understood CPD as a teacher performance assessment. The teacher performance assessment was completed annually and continuously to provide resources for teacher promotion and as a recommendation for the teachers participating in CPD. Teacher B and Teacher F understood CPD in relation to teacher performance assessment (the exosystem) and Teacher A interpreted CPD in relation to teacher assessment performance and teacher promotion (another factor of the exosystem).

**Government program.** Only one of the six teachers explained that CPD was a government program. Teacher E perceived CPD as launched by the government of Indonesia in order to facilitate teachers in developing their professionalism. The program was meant as a guide for teachers to develop their professionalism. However, Teacher E stated that CPD was not yet run in accordance with what had been programmed. Academic activities to improve pedagogical knowledge and skills were still rare. Most of the activities were about content knowledge. She said, “At the moment, the program (CPD) cannot so much be expected yet to improve the way to teach. (Seminar belum seintensif seperti yang diharapkan, masih satu dualah. PKB itu saat ini belum begitu bisa diharapkan untuk meningkatkan cara mengajar).”

Teacher E added an example of activities to develop professionalism. She said that seminars are not yet as intensive as expected. There were only a few seminars to improve teacher professionalism. These few seminars have not yet supported the government program to ensure the improvement of the quality of teachers, especially related to the knowledge of how to teach. Thus, as a program directed by the government, Teacher E said that CPD which was meant to ensure that all teachers in Indonesia developed and improved their
professionalism was not as effective. Teacher E understood CPD in relation to her personal knowledge that teachers are supposed to improve their knowledge (a factor of the individual) and a government program (a factor of the exosystem).

**Personal development activities.** Two of the six teachers perceived CPD as personal development activities. CPD activities were conducted by teachers in order to improve their competencies. These teachers perceived the structure or design of professional development activities as non-formal activities and were conducted for teacher promotion requirements. For example, Teacher D who was a non-civil servant teacher perceived it as a non-formal activity. Teacher D explained that CPD was a program to improve teachers’ quality. Teacher D explained that besides formal activities, teachers should always also improve themselves through non-formal ways either as pre-service or in-service teachers. The activities were done out of school hours. These activities included study clubs, accidental discussions, and accessing online resources as well as reading books. She said, “After finishing formal education, we were involved in more activities (Berarti setelah kita sudah selesai pendidikan secara formal, kita menambah kemampuan kita di luar capabilities).” Teacher D interpreted CPD in relation to her personal knowledge to develop her professionalism (the individual) through either informal or formal activities (a factor of the exosystem).

Similarly, Teacher F perceived CPD as activities to improve teachers’ proficiency. She mentioned that CPD was related to teachers’ achievements. As discussed, CPD was part of teachers’ points for promotion, and teachers were encouraged to attend more activities. She said that teachers who attended more workshops would accumulate more points in their CPD for their promotion. A teacher was supposed to have some activities for his/her CPD including participating in seminars or workshops. She said,

In their own process of PKB (CPD), if, for example, they did a lot of activities or had achievements, they would surely gain more points (Dalam PKB sendiri kalau misalnya banyak kegiatan atau prestasi kerja di dalam sekolah atau instansi mestinya akan lebih banyak dalam pengumpulan nilainya)

Teacher F understood CPD in relation to activities for teacher promotion (a factor of the exosystem).

Thus, for these teachers, CPD involved activities conducted by teachers to improve their professionalism. These activities could be done during or out of school hours. Some activities were designed to improve their quality of practice, for example, seminars,
workshops, and forum discussions. These two teachers also emphasised their perceptions of CPD on the level of the exosystem. Civil servant teachers had different levels of understanding about CPD from those who were non-civil servant teachers. The two non-civil servant teachers who had not been certified yet did not seem to understand CPD as a government program, but these two teachers understood that to be professional, teachers should be encouraged to be more open to their development and should always improve their quality of teaching and learning.

In relation to Bronfenbrenner’s systems, these six accounting teachers had similarities and differences in defining CPD. For example, Teacher B explained the definition of CPD in relation to teacher performance assessment (a factor in the exosystem) while Teacher A and Teacher F understood CPD in relation to teacher performance assessment and teacher promotion (factors in the exosystem). Teacher D and E interpreted CPD in relation to their personal knowledge that teachers needed to improve their knowledge (a factor in the individual) and a government program (a factor in the exosystem). Teacher C did not provide her definition of CPD since she admitted that it was the first time that she heard about the term CPD.

4.2.3 How to improve professionalism

With respect to how teachers improve professionalism, the six teachers also had similarities and differences in choosing activities to develop their professionalism. The table below describes the range of activities that the six teachers were involved to improve their professionalism.

<table>
<thead>
<tr>
<th>Teacher</th>
<th>Self-directed activities</th>
<th>School-directed activities</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Participate in forum</td>
<td>Book stores</td>
</tr>
<tr>
<td>Teacher A</td>
<td>√</td>
<td></td>
</tr>
<tr>
<td>Teacher B</td>
<td></td>
<td>√</td>
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<tr>
<td>Teacher C</td>
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<tr>
<td>Teacher D</td>
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<tr>
<td>Teacher E</td>
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<tr>
<td>Teacher F</td>
<td>√</td>
<td></td>
</tr>
</tbody>
</table>

*Note.* 1. Tick indicates the teacher reported participating in the activity. 2. There were only two types of school directed activities that emerged from the discussion.
Referring to the table, the next section discusses the similarities and differences of the six accounting teachers in choosing activities to develop their professionalism. Most of the activities done by these teachers were self-directed activities.

**Participating in a forum (MGMP, secondary subject teachers’ forum).** Of the six accounting teachers four teachers (Teachers B, C, D, & F) explained that teachers were encouraged to join relevant academic activities such as workshops, seminars, and discussion forums for their professional development. The teachers attended these activities because such activities could increase their knowledge and skills in teaching and learning. Teachers were encouraged to be self-directed instead of government driven in developing their professionalism. Proactively, teachers were encouraged to search for information regarding academic activities related to their teaching subjects as a result of the new concept of accounting (international financial reporting standards, IFRS) that was now being implemented in companies. Furthermore, they were encouraged to attend such academic activities continuously.

*MGMP Akuntansi* (the exosystem) as the accounting teachers’ forum usually held seminars, workshops or training for accounting teachers. Accounting teachers were encouraged to attend the activities conducted by MGMP. Although the six teachers had similar perceptions in participating in these academic activities, these teachers had differences in the way they participated in such forums. For example, Teacher A explained that she participated in academic activities on her own initiative. It was her initiative to participate in such activities. She said, “We usually agreed among ourselves that it was to be our own initiative (Kita biasanya kompak dari satu jurusan itu inisiatif sendiri baru mengajukan ke sekolah untuk meminta izin).” Similarly, Teacher E explained that she needed to catch up on that development. She underlined participation in some academic activities, especially regarding what is new. Although teachers went to academic activities on their own initiatives, they still needed permission from their school principal. Thus, Teacher E also asked the permission from the school principal to attend these activities.

Slightly different from Teachers A and E, Teachers C and F mentioned that sometimes they attended the forum activities based on their own initiatives but at other times they attended the forums because they were asked by the schools. Teacher F said that if there was an invitation from the forum (MGMP) the school would ask if the teacher would attend. Invitation from MGMP does not mention names of teachers; the forum asks each school to send a number of teachers to participate in the activities. Then, the school will be asked to send the eligible teachers to attend the activities. Teacher F said, “After invitations came
from MGMP, the school determined who would be sent (Jadi dari MGMP baru sekolah yang akan menentukan siapa yang akan dikirim).” She added that sometimes teachers had to be proactive, seeking information and making a proposal to the school for permission to attend the forum.

Similarly, Teacher C stated that sometimes she got the information about workshops or seminars by herself, while sometimes the invitation came to the school, then the principal of her school would ask her to attend those activities. She added that a teacher was required to keep updating information regarding such activities so that s/he could attend those activities. She said, “We have to be proactive in searching for information related to the seminars or training that we want to attend (intinya proaktif cari tahu).”

Meanwhile, Teachers B and D said their participation in attending workshops was based on school requirements. They attended the academic activities to improve their professionalism when their schools asked them to participate. Teacher D said that she only participated in workshops this way; she had never attended any activities on her own. Similarly, Teacher B stated that previously, MGMP invited the teachers by name but in the last few years, the school appointed the teachers who attended the forum. MGMP sent the invitation letter to the school, then the school would ask the eligible teachers and nominate them.

**Bookstores, Internet access, library.** Regarding where to find learning resources, these accounting teachers visited bookstores and libraries as well as accessing the Internet (the exosystem). Three of the six teachers explained that they went to bookstores to update their knowledge. Two of the three teachers were asked by the school to go to the bookstores, while one went on her own initiative.

The three teachers mentioned that the books they bought from the bookstores were books about accounting. None of them bought books to improve their pedagogical knowledge. The reason was that the context of accounting was changing. A new concept was being implemented, so that accounting teachers were recommended to seek knowledge about the new concept of accounting rather than pedagogy. For example, Teacher E said,

Every two or three months I took walks to bookstores and bought at least one book. I read books related to accounting. (Setiap dua atau tiga bulan saya jalan-jalan di toko buku, beli minimal 1 buku. Baca buku yang berkaitan dengan akuntansi)
Similarly, Teacher B said that when a new concept of accounting should be given to her students, she would find a book about the new concept in bookstores. She visited bookstores when she could not find the book at the school library. Meanwhile, Teacher C explained that there was an annual book procurement at their school so that they went to bookstores to buy books related to accounting.

Teachers also used Internet access to improve their knowledge. Three of the six teachers accessed the Internet to improve their knowledge. Accessing the Internet was a self-directed activity. Although they had similarities in choosing the Internet access to improve their professionalism, what they accessed was different. For example, Teachers B and D explained that they accessed the Internet to search for learning materials. Teacher D said, “We’re using WIFI by which I can improve myself. Moreover, taxes are changing. (Kami pakai WIFI untuk mengembangkan diri. Apa lagi pajak kan berubah).” Similarly, Teacher B explained that she accessed the Internet to read about accounting. This would enrich her teaching materials.

Unlike Teachers B and D, Teacher C explained that she accessed the Internet to find knowledge about accounting and how to improve her teaching quality. Teacher C sometimes used the Internet to update her knowledge about accounting. Moreover, she taught MYOB (mind your own business, a software for accounting) which required computers. Although her teaching did not require the Internet, she could access it before or after teaching. She added that in order to improve her teaching quality, she accessed the Internet.

Visiting a library can be one of the alternatives to improving knowledge. Teacher B was the only teacher who explained that visiting a library could improve teacher professionalism. She did this as a self-directed activity. She explained that she needed to study a lot about accounting. One of the ways she could do so was by visiting the school library. She only read books about accounting when she visited the school library.

**Company visits.** Slightly different from previous teachers, Teacher F found her own way to improve her knowledge and skills. She went to the taxation centre (the exosystem) to meet with one of the officers to discuss the new regulations. She considered that the employees of the taxation centre, mainly the tax accountants were the best resources for taxation. Teacher F said that company visits were advantageous for improving her knowledge about accounting. Discussing the learning materials helped her understand the materials before giving them to her students. She added that she would pass any information about what she had observed in practice in the field to her students. She chose this activity to improve her subject knowledge.
**Being more open.** Unlike the other six teachers, Teacher C explained that besides those activities to improve teacher professionalism, she should be more open (individual) to learn different things related what to teach and how to teach. She added that she needed to be more open to the development either in accounting or teaching. Similarly, Teacher D stated that she was also aware of the developments. She kept learning in order to develop her professionalism.

Overall, all these six teachers had similarities and differences in perceiving the ways to update their knowledge and skills. They attended academic activities such as seminars, workshops, and discussion forum to improve their professionalism. The teachers also went to bookstores, went to a school library, used the Internet and read accounting books. In addition, one of these teachers went to an expert to ask specific questions about current issues.

### 4.3 Teachers’ characteristics related to their professionalism and CPD

Teachers’ perceptions of professionalism and continuing professional development were influenced by some factors as a result of teachers’ interactions with their environment. Besides their environment, factors coming from the individual aspects of these teachers also influenced teacher professionalism and CPD. For example, teacher’s characteristics influenced their professionalism and CPD. These teachers had similarities and differences in describing the supports and constraints of their characteristics related to teacher professionalism and CPD. This section presents the characteristics of the six accounting teachers while other factors related to the teacher professionalism and CDP as illustrated in Figure 4.1 is presented in Chapter 5.

As discussed in the literature review, teachers as developing persons have three *person characteristics* including demand, resource, and force characteristics (Bronfenbrenner & Morris, 2007). Table 4.7 below describes the three person characteristics of the six teachers.
Referring to Table 4.7, the next section discusses the person characteristics of the six accounting teachers including demand, resource, and force characteristics.

### 4.3.1 Demand characteristics

This section discusses the individual aspect of three certified and three uncertified accounting teachers using the categories of demand, resource, and force characteristics. Regarding demand characteristics, the three certified teachers are above 40 years old while all the three uncertified teachers are under 40 years old. Culturally, these certified and uncertified teachers come from the same province, and their skin colour and physical characteristics are similar. The physical appearances such as skin, eyes, and hair colour of these certified teachers are the same as the majority of Indonesian society. Similar physical appearances to the majority of Indonesian society, specifically to their students, enable the three certified teachers to interact with the school environment easily. In addition to demand characteristics, these certified and uncertified teachers appeared to be active and happy. Being active can promote the ability to interact with each other while being happy is an indication that a person has a connection to other individuals.

### 4.3.2 Resource characteristics

In the case of resource characteristics, there are five characteristics discussed in this section: knowledge about accounting, teaching experience, caring parents, and educational

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<td>Knowledge about accounting</td>
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<td>first choice</td>
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Table 4.7

Person Characteristics of Accounting Teachers
opportunities. The discussion starts with the knowledge about accounting of certified and uncertified accounting teachers.

4.3.2.1 Knowledge about accounting

First, there is evidence that the three certified teachers had demonstrated their ability in teaching accounting. Teachers’ knowledge is one asset that the teachers can use to participate in society. This asset enables these three certified teachers to interact with their students. Although one of the teachers said that she only learnt a little about accounting in her own education, she was now a capable teacher of accounting. Teacher B said, “I got accounting in only one semester, the final semester, and I did have to go through the process of learning from the beginning along with the students again (akuntansi diperoleh di satu semester akhir, dan saya memang harus proses belajar dari awal dengan siswa).”

Teacher B tried to overcome the limitation of having little knowledge of accounting. It did not stop her wanting to participate in interactions with her students as an accounting teacher. She kept learning accounting as she started to teach it. As she went through the learning process from the beginning together with her students, she found it not as frightening as she had thought.

Teacher B agreed that a teacher ought to be capable of conducting teaching and learning. Being an expert in teaching and learning is considered an asset of these three certified teachers for engaging in proximal processes such as interactions with their students. The asset helps them be able to engage with their students. Teacher B explained, “Indeed, teachers ought to be also experts because they must be able to transfer what they possess to students (Memang seharusnya guru adalah ahli karena dia harus bisa mentransfer apa yang dia miliki kepada siswa).”

Unlike Teacher B, Teacher F said that she received more than enough materials about accounting when she was in teachers college. She said,

I think that when I was in college, I received more than recent college students did, I had to complete units about accounting before my internship (Menurut saya pada saat saya kuliah itu (ilmu akuntaninya) malah lebih banyak dibanding sekarang, karena pada saat saya mau PPL, saya sudah harus berada di semester 6 (1986), KKN harus 0 kredit)

Her knowledge about accounting made her capable of teaching accounting in SMK (vocational high school). Furthermore, Teacher F’s ability to teach accounting was supported
by the numbers of graduates who continued on to study at a well-known college and also who were booked by reputable companies in the local area. As Teacher F said, “Even before graduates received diplomas, accounting students were already booked by the world of work around us (bahkan sebelum lulusan mendapatkan ijazah itu sudah pada dipesan di dunia kerja sekeliling kita).”

Similarly, Teacher A stated that her knowledge about accounting was enough for her to teach in SMK. She received enough knowledge but she added that she needed to enhance her knowledge so that she could teach accounting based on the implemented curriculum. She said, “It was enough but I needed to know more (Sudah cukup, hanya perlu diperdalam saja)”.

Furthermore, Teacher A stated, “Each of us was an expert in our own field and a teacher was at least one night ahead of his or her students (kalau dibilang ahli ya sesuai bidang masing-masing, paling tidak satu malam lebih dulu dari muridnya)”.

Similarly, the three uncertified teachers had abilities in teaching accounting. First, it can be seen from their diplomas, they were teacher college graduates; second, they graduated from accounting education, meaning that besides learning how to teach they also learnt what to teach, i.e. accounting. Teachers’ ability is an asset that the teachers have to actively participate in their educational environment. As Teacher C said, one source of evidence regarding how someone is on the way to being an expert, was by learning specific knowledge in college.

Everything should be started by learning, in the college. That is one of the proofs of how someone is on her way to being an expert; i.e. by learning in what she does best. (Kalau menurut saya yang pertama jadi guru ditempuh dulu dengan belajar, dengan kuliah, itu salah satu wujud bagaimana kita mau jadi seorang ahli ya mau belajar dulu dengan jalur yang sudah ada)

About the knowledge of accounting that she received in teachers college, Teacher C stated that she received more than enough knowledge to teach SMK students. She said, “Oh it’s more than enough. I only need to enhance the knowledge (Oh cukup banget. Memang mempraktikkan apa yang dipelajari di perkuliahan itu, cuma lebih mendalam)”. 

Similarly, Teacher E explained that the knowledge about accounting she received in college was enough but since she teaches Computer for Accounting, the knowledge was out of date. She used software for teaching the subject. Teacher E said that since there was a
rapid change in computers and technology as well as in software in teaching accounting, she needed to always update her knowledge of the software according to the demand.

Unlike Teachers C and E, Teacher D stated that it was only the basic of the knowledge that she received in college. She said, “In my opinion, it’s not enough. I only got the basics and still needed to learn more (Kalau menurut saya belum terlalu cukup. Kalau kita di kuliah itu istilahnya hanya dasar2 saja. Kalau di lapangan, kita harus memperdalam lagi, harus belajar lagi)”. In addition, Teacher D stated that teachers college students are allowed to add some more capabilities after finishing their degree. She argued that being a teacher required abilities to conduct teaching and learning. In addition, supporting abilities such as computer skills and communication skills are also needed. She said, “After finishing formal education, we have to add some more capabilities (Setelah kita sudah selesai pendidikan secara formal, kita menambah kemampuan kita di luar).”

Furthermore, in order to have the ability to conduct teaching and learning, teachers are required to be IT literate as another asset that the teachers have to engage with their environment. They are required to be more open to changes in technology development as technology is used in facilitating students learning. Teacher D shared,

She or he is open to changes in technology development, as today is the internet era, anything could be accessed via cell phones and other gadgets. (Tidak menutup diri dari perkembangan teknologi, sekarang sudah zamannya internet, apa pun harus dan bisa diakses melalui hand phone dsb)

Even though teachers are required to be expert in conducting teaching and learning, not all teachers felt that they are experts. For example, Teacher D was equipped with accounting and teaching skills when she was in college but she stated that she was not an expert.

I view myself as non-expert since I honestly found many items that I couldn’t do, like where the items came from, or for instance when I teach basic things and then I’m asked about Cost of Goods Sold (COGS). (Kalau saya merasa belum ahli, karena terus terang saya banyak menemukan soal yang saya tidak bisa, ini dari mana, ataupun misalnya saya mengajar dasar misalnya kemudian saya ditanya HPP)
Overall, these accounting teachers had similarities and differences in receiving knowledge about accounting when they were in college. For example, Teachers A, B and C learned adequate knowledge about accounting when they were in college, however, they needed to learn more before teaching accounting. Teacher F said that she had enough accounting subject knowledge. Meanwhile, Teacher E stated even though she gained adequate knowledge in teachers college, since she taught Computer for Accounting, her knowledge was already out of date.

As has been noted, the three certified teachers were capable of conducting teaching and learning. They mastered how to teach as they graduated from a teachers college. In respect to the knowledge of accounting as the teaching core, these teachers (Teachers A, B, & F) explained that they gained adequate knowledge for teaching accounting. However, Teacher B needed to learn more about accounting. Similarly, Teacher A needed longer time to master accounting when she was in college. But they are now capable of teaching accounting. Furthermore, as certified teachers and civil servants, their competencies were assessed and they passed the assessment in a certification program. Similarly, the uncertified teacher, Teacher D said that teachers are required to have abilities in conducting teaching and learning. She claimed that the knowledge she gained from teachers college was not enough for teaching accounting. Unlike Teacher D, the other uncertified teachers (Teachers C & E) said that they gained adequate knowledge for teaching accounting.

4.3.2.2 Teaching experience

These six accounting teachers had different experiences in teaching accounting. Considering that the three certified teachers had been teaching since they graduated from teachers college and chose teaching as their first career, they each had been teaching for more than 20 years. Teacher B shared, “I have taught twenty-seven years (saya telah mengajar 27 tahun).”

Being a teacher for more than two decades shows that they have a lot of experience related to facilitating student learning. It enabled them to have an important position besides teaching such as the head of a study program like Teacher F who has taught for 21 years. She said,

I happen to be also head of the department, so to fellow teachers I become the resource person to discuss things together with, and to ask about various matters
Being the “to go person” when colleagues had problems especially issues related to teaching and learning meant that Teacher F had a range of experience regarding teaching and learning. This experience was an asset for Teacher F to interact with her colleagues. Similarly, Teacher A who has taught for 23 years had experience relating to documents, especially for ISO (International Standards Organization) matters.

From 2008, the quality management system ISO was enacted not only for companies but also educational institutions including SMKs (vocational high schools). Schools implementing the quality management system using ISO prepared documents related to quality. All school procedures were documented. Teacher A’s school was implementing the system, and she was responsible for preparing the documents. She said, “We were asked by the school to handle the ISO matter (kami di minta sekolah untuk menangani masalah ISO).”

Altogether, the three certified accounting teachers had experience in conducting teaching and learning. Two of these three teachers had been teaching accounting for more than two decades while one of these teachers was asked to teach computer skills and information management since she had worked as a teacher, and started to teach accounting in 2010. The teachers also had important positions at schools because of their experience.

Unlike the three certified accounting teachers who had taught for more than two decades, the three uncertified teachers had taught for less than that. Only one of the three uncertified teachers, Teacher E, had been teaching accounting for more than one decade. She had taught accounting for 11 years. She explained that her experience in teaching resulted in having the position as a vice principal regarding human relations as well as an official at a teacher forum, known as MGMP. This experience was an asset for her to engage with her students and colleagues.

In the same way, Teacher D who has been teaching for five years and Teacher C who has been teaching for six years said that different students would give them more experience. Teacher C said, “There must be other stories which could be new experience to me (Ya, berbeda, setiap tahun mesti ada cerita yang lain, pengalamannya banyak).” It has been explained that the longer a teacher taught the more experience that she or he would have. As teachers dealt with different students every year, the variety of their students will give these teachers more experience.
4.3.2.3 Caring parents

Next, the parents of the three certified accounting teachers ‘cared’ about them in ways that allowed their children to continue their study before having teaching as their career. Their caring parents supported these three teachers to have an education that in turn led them to have teaching as their career. No matter how their parents provided them the financial support, these teachers continued their study to university. The caring parents enabled these teachers to have knowledge and skills, so that they had the ability to participate in the society as teachers. These caring parents enabled the three certified teachers to have assets that they could use to participate in interactions with students and colleagues.

In the 1980s, at the time before these certified teachers became accounting teachers, few families supported their children to continue their study at universities. Mostly, parents who were teachers themselves would support their children to continue their study. Like Teacher A whose father was a primary school teacher, said, “My father happens to be a teacher at SD (sekolah dasar ‘elementary school’). He paid simultaneously for his three children’s university study (Kebetulan kan bapak saya guru SD terus membiayai ketiga anaknya kuliah bareng kan).”

Similar to the three certified accounting teachers, the three uncertified teachers were fortunate that their parents provided financial resources for them. They were facilitated to continue their study at teachers college before they decided on accounting teaching as their careers. Even Teacher C who wished to be a bank employee revealed that her father disagreed with that wish and suggested to her to be a teacher which he thought would be better for her. This indicated that her father cared about her and her career. This asset enabled her to engage with her friends and teachers when she built her knowledge in teachers college.

In summary, these three certified and three uncertified teachers had similar caring parents. These teachers were lucky to have parents who cared about them and allowed them to continue their study at university. The caring parents supported their children to have appropriate education in order to become accounting teachers.

4.3.2.4 Educational opportunities

Lastly, these accounting teachers had educational opportunities. Not many Indonesian people, let alone women, had the chance to continue their study to university at the time they left school. Only when they had family and financial support, they could continue their study. Teacher A, a certified teacher, said that her parents wanted her to have a higher level of achievement than they had.
SD (Sekolah Dasar or primary school) teachers don’t want their children to be just like them by reaching an academic level only equalling that of a graduate of SPG (Sekolah Pendidikan Guru or teacher education school, a vocational high school). If possible, they are to reach a level higher than that (Kalau guru SD kan rata-rata ingin anaknya tidak sebatas mereka yang hanya SPG, ya kalau bisa lebih dari itu).

The three certified teachers had their opportunities to continue their study at universities before they had teaching as their careers. Some people might be fortunate financially but are not supported by their family to continue their study at universities but these certified teachers had both financial and family support to study at university.

Similar to the three certified teachers, in the context of educational opportunities, the three uncertified teachers revealed that they had opportunities to continue their study at teachers college. Although a greater number of people went to universities when they left school, almost half of secondary graduates (45.62%) did not go to universities (BPS, 2016).

For example, Teacher C revealed that her father supported her to be a teacher. Her father encouraged her to continue her study at teachers college. In brief, the three uncertified teachers were also supported by their parents to continue their study. They picked their opportunity to continue their education and chose teachers college as their bridge to their career.

4.3.3 Force Characteristics

With regards to force characteristics, in the next section, I discuss the force characteristics of the six accounting teachers. There are two things discussed: motivation and persistence. I start the discussion with the motivation of the six accounting teachers.

4.2.3.1 Motivation

First, in terms of motivation, the three certified teachers stated that they were motivated to become accounting teachers. Although in different stages, they said that they wanted to become accounting teachers. This motivation was one of the characteristics that helped them to participate in their interactions with their educational environment. Teacher B said, “I teach because it is my interest and maybe my calling (karena menarik dan mungkin juga panggilan).” Similarly, Teacher F said that she was attracted to accounting because the activity of counting and so on was close to her heart.
Another person characteristic that helped Teacher F shape her development is that accounting was related to her daily life. Teacher F commented, “I hope my use of it in my family in relation to personal financial matters can control the earnings and expenditures (mudah-mudahan di dalam rumah tangga saya untuk keuangan pribadi bisa mengontrol dari penghasilan dengan pengeluarannya).”

In addition to their motivation to become accounting teachers, Teacher B explained that teaching was different from other jobs. She felt that she found variation when she taught different students. She said,

Teaching is an art and I really feel it because one person is not the same as the other. When teaching students and when we try to imitate somebody, it is not as easy as we imagined (mengajar adalah seni, dan itu saya rasakan benar karena satu orang dengan orang lain ketika mengajar siswa itu tidak sama dan ketika ditiru tidak semudah yang dibayangkan)

Teachers felt that there were strong bonds between themselves and their students, which differed from the connections that occurred in other professions, such as a bank employee with their customers. Teacher B added that sometimes, she felt that she missed her students, especially when she was on a long vacation, such as Eid Mubarak, or attended a long course that resulted in her being away from her students for a while. She argued that she would not have that feeling of yearning if she had another job. She said,

Often there was a feeling of longing when teachers were on vacation. It may be a little different from my friends who don’t want to become teachers (saya kira kalau jadi guru sering ada rasa rindu ketika guru masih boleh libur. Mungkin sedikit berbeda dengan teman saya yang tidak ingin menjadi guru)

Unlike Teacher B and F, Teacher A stated that she was not motivated to become an accounting teacher. Although she was not interested in teaching accounting, she went to teachers college to do accounting education. However, she changed her thinking about teaching accounting after considering the opportunities of teaching accounting and made it part of her long-term goals. She continued her study to a bachelor degree and said, “I was looking for a break that would later lead to more job opportunities (Tapi waktu awal saya
 masuk ke sana kan memang cari peluang yang nanti mudah-mudahan ke belakangnya lebih banyak peluang untuk mendapatkan kerja).”

In a word, these three certified teachers had similarities and differences in the motivation of being accounting teachers. Teacher B and F were motivated to become accounting teachers since the beginning of their study at teachers college. These teachers considered teaching as their interest, their calling. They liked teaching because it differed from other jobs in terms of the relationship between teachers and students. In addition, accounting is relevant in daily life. Meanwhile, Teacher A explained that she was not motivated at the beginning of her study at teachers college but changed her mind about becoming an accounting teacher.

Unlike the certified teachers, most of the uncertified younger teachers revealed that they were less motivated at the beginning of their study at teachers college. Such characteristics, might have had the potential to limit their participation in their interactions with their peers and teachers when they were in college. For example, Teacher E said, “I felt very unenthusiastic. The subjects taught about accounting were still very few. There were more subjects about pedagogical knowledge (rasanya malas sekali, mata kuliah akuntansinya baru sedikit sekali, banyak kependidikannya).” Teacher E found that it was hard to be a teacher. She was required to learn subjects related to pedagogical knowledge more than subjects about accounting at the beginning of her study. Although her parents were primary school teachers so that she could consider them as her role models, she did not enjoy her study in the beginning. Similarly, Teacher C did not want to be a teacher but was encouraged by her father, to study teaching. In addition, Teacher C’s school teacher was a role model for her and her teacher’s experiences influenced her decision to become a teacher. Teacher C enjoyed studying in her teachers college. She said, “Learning from her experience, I decided to become a teacher myself (Dari situ, suka sudah jadi guru, malah Alhamdulillah).”

Slightly different from Teacher C, Teacher D wanted to become a teacher but initially she did not have the chance to apply. A job as a teacher was not available when she graduated from teachers college. She said, “At first, I really wanted to become a teacher but there was no opportunity yet (dulu awalnya saya memang tidak ingin jadi guru tapi belum ada kesempatan).”

As shown above, two of the three uncertified teachers were less motivated at the beginning of their study in teachers college. But as time went by, they enjoyed studying accounting education. They enjoyed learning how to teach accounting. Overall, these
uncertified teachers eventually came to enjoy studying how to teach accounting (pedagogical knowledge). This positive feeling helped shape their future interactions.

After becoming accounting teachers, these uncertified teachers expressed that they were motivated. They enjoyed teaching accounting. Teacher C said, “So today I enjoy teaching (pekerjaannya senang jadi guru).” Similar to Teacher C, Teacher E tried to enjoy teaching accounting by considering that teaching was one way to show her faithfulness to her religion. It was her way to show her religious worship. She said, “Maybe life demanded it. The only possibility now was to make myself as comfortable as possible with the situation, enjoying the saying that it was a way to show devotion to God. (Barangkali itu ya tuntutan hidup, yang ada membuat senyaman mungkin dengan keadaan menikmati bahwa itu ibadah).”

Similarly, Teacher C revealed that as a teacher she engaged with students who had different personalities and different stories every year. For her, this variety made teaching and learning dynamic rather than monotonous. She said, “There were students with different characters enrolling and that was something which was fun. (Setiap tahun ada siswa masuknya dengan karakteristik yang berbeda beda, itu suatu hal yang bagi saya menyenangkan gitu ya).”

It was the dynamic nature of teaching that kept Teacher C in teaching. Likewise, Teacher D revealed that she liked teaching. She tried to compare teaching to her previous job as a bank employee in which she had to meet some targets. She had not found that kind of pressure in teaching.

4.2.3.2 Persistence

This section discusses teachers’ persistence, and starts with the certified teachers. In the context of teachers’ persistence, these certified teachers said that they were persistent teachers. For example, to show her persistence to become an accounting teacher, Teacher A refused to continue her study in the vocational stream towards primary school teacher education (Sekolah Pendidikan Guru, SPG). She did not want to be a primary school teacher as her father was but she wanted to be an accounting teacher. As she wanted to be an accounting teacher she should enter general high school then continue her study to teachers college. She asked her father to allow her to enter high school and follow the academic stream so that she could continue her study to teachers college.

Teacher A realised that the students in teachers college came from not only general senior high schools but also from vocational high schools. Those in the accounting program
were already skilful while those who came from general school still had a lot to learn. Teacher A who came from general high school said that her marks were a bit below average. To show how persistent she was, she did not withdraw from that college but she continued to attend classes. She even took additional semesters to improve her achievement. She said, “In all it was ten semesters because the ninth semester was spent on remedying the marks obtained in the previous semesters (semester sepuluh otomatis kan karena semester sembilan untuk memperbaiki nilai-nilai yang sebelumnya).”

Likewise, Teacher F realized that you did not have to be a civil servant first if you wanted to be a teacher. Since being a civil servant is considered as a high-status position in Indonesian culture, most of the people in Indonesia will pursue a career as a civil servant in any field, including as a teacher civil servant. But it does not mean that a person cannot be a teacher if she or he is not a civil servant. She or he can be a part time teacher. As Teacher F said, “Even if we are not yet as civil servants, we can teach somewhere else as a part-time or honorary teacher (andainya belum jadi PNS pun kita bisa mengajar di tempat lain yang guru honor).”

Similarly, Teacher B started as an honorary teacher who earned far less than the average income, but she still wanted to become a teacher. It indicated that although she earned less money, she persisted to become an accounting teacher. She emphasized, “Believe me if you will but my income was far less compared to that of a city bus driver (kalau mau percaya, gaji saya jauh lebih sedikit dibanding gaji sopir angkot)” while Teacher F argued, teaching was considered better than some other work, especially for women. She said,

When the teacher is also a housewife, she must also take care of her housework, her children, her family (apalagi seorang ibu rumah tangga yang juga harus istilahnya bekerja di rumah tangga harus bekerja rumah tangga, harus mengurus anak, harus mengurus keluarganya akan lebih tidak mengesampingkan pekerjaan yang di rumah tangga)

As shown above, these three certified teachers were persistent. Teacher A who considered teaching as her future, continued on to study at teachers college to become an accounting teacher, while Teacher B and Teacher F who started teaching as honorary teachers also continued their careers as teachers. These three certified accounting teachers had teaching as their first choice of career and are still teachers now.
These certified teachers also shared the same ability and experience in teaching and learning. In addition, they also had the same resources such as caring parents and educational opportunities to become accounting teachers. These certified accounting teachers had different stages of motivation. Lastly, these certified teachers were persistent not only for their personal goals such as studying hard in college in order to become accounting teachers but also becoming civil servants when they were already in their teaching career.

Similarly, the three uncertified accounting teachers were persistent. They are now still teachers and continue their career as professional teachers. Teacher E showed her persistence when she applied to be a civil servant teacher. She started her career as an honorary teacher and managed to become a civil servant on her fourth try.

I had a chance to apply for the position of PNS (pegawai negeri sipil ‘civil state worker or civil servant’) at several schools as a teacher but I was not accepted. Only after my fourth effort, I was accepted and put here (Setelah itu lulus sempat daftar beberapa sekolah di Pegawai Negeri belum diterima, ini saya yang ke empat baru masuk di sini, ditempatkan di sini)

Furthermore, her persistence could also be seen from how this teacher focused her work on the students’ achievement. As she stated that the lesson plans sometimes did not run as they should due to incidental activities run by the school or the department of education, she would try to give her students opportunities to finish the planned lesson. When she was required to run the syllabus as it was planned, she would give an extra lesson for the students.

I deliver all lessons in any form possible like in additional classes. But last year we gave extra lessons outside school hours before 7.00 am (Saya berikan semua, meskipun apa pun bentuknya seperti jadi satu atau pelajaran tambahan, tapi kalau yang kemarin itu yang tahun lalu itu kita mengadakan les di luar jam, jam ke 0)

It meant that she was already at school at 5.30 a.m. otherwise she would give additional material to her students when they were about to go home. Similarly, Teacher C and D showed their persistence in facilitating their students to learn as planned. They adjusted the material to the time allotted especially when they were running out of time due to some reasons such as, there was an activity that made them leave the classroom or students had difficulties in understanding the lesson. When the students found difficulties, extra time
would be needed so that this affected the next lesson. Teacher C said, “I adjusted the material with the time allocation in one semester (kita sesuaikan dengan waktu yang ada satu semester).”

Teacher D said that she only learnt about the content that she gave to the students. When she was asked to discuss a wider scope of accounting rather than what she gave to her students, she admitted that she was often stuck.

We have to know everything in regard to student workbook exercises and then I’m stuck over there, such as on Cost of Goods Sold or MYOB (Mind Your Own Business, a software), well, no, I can’t (Kita harus tahu semua, nah akhirnya saya kepentok di situ, bahwa saya ditanya HPP atau saya ditanya MYOB, saya tidak bisa, seperti itu)

Accounting teachers were required to master all accounting subjects while Teacher D only mastered some subjects. This feeling might inhibit her development as a teacher. Being stuck in certain parts of a subject had the potential to limit her interaction. However, she did not withdraw. Instead, she tried to improve her ability by rereading and recalling what she has forgotten. For example,

When I was asked about Cost of Goods Sold (COGS), well, I had to reread any material about that. That makes me as a non-expert since I only focus on what I teach. (Misalnya saya mengajar dasar misalnya kemudian saya ditanya HPP, seperti itu ya saya harus buka lagi, harus baca lagi, saya belum ahli karena saya hanya fokus pada mata pelajaran yang saya ampu)

She did not stop there. She would ask and find books both printed or online. She showed her persistence so that she managed to know what she had to do.

I asked other teachers or I searched in the book first or together with my students so that we managed to know what we wanted to know (Saya bertanya kepada guru yang lain atau saya buka dulu buku atau bersama sama dengan anak agar saya juga bisa dan kita semua bisa)
As can be seen, these three uncertified teachers were persistent. These teachers worked hard and were willing to run additional classes in order to achieve the goal of their plans. One of these three teachers was persistent to achieve her personal goal as a civil servant teacher and she managed to became one, while the rest were persistent to run their lessons as they had planned.

4.4 Comparison of certified and uncertified teachers

This first section of this chapter reports the teachers’ perceptions of professionalism and CPD. Both certified and uncertified teachers had knowledge about professionalism and professional development. Regarding professionalism, these teachers, both certified and uncertified, had similarities and differences in focusing on professionalism when they were perceiving professionalism. Four themes emerged as the focus of professionalism including competency, responsibility, air of authority, and adhering to the code of ethics. Competency emerged from both certified and uncertified teachers’ data, responsibility and air of authority emerged from the certified teachers’ data, while adhering to the code of ethics emerged from the discussion with the uncertified teachers.

Regarding lesson plans as artefacts, these teachers also had similarities and differences in designing and implementing their lesson plans. Both certified and uncertified teachers designed their lesson plans at the beginning of the academic year. Only certified and civil servant teachers designed their lesson plans completely for all their teaching subjects while the uncertified teachers only designed lesson plans for some of their teaching subjects. Both certified and uncertified teachers had difficulties in implementing their lesson plans especially due to time limitations. To overcome the problems, they conducted makeup classes and assignments for their students.

Regarding CPD, these certified and civil servant teachers participated in more structured CPD than the uncertified non-civil servant teachers. Two themes emerged from the interviews including overarching of CPD outcomes and the definition of CPD stated by the certified and uncertified teachers. One of the uncertified teachers confessed that she did not hear the term CPD before being interviewed but in reality she participated in less structured CPD.

The second section reviewed the person characteristics of the three certified accounting teachers and three uncertified accounting teachers. It was shown that the six accounting teachers shared similarities and differences regarding their person characteristics including
demand, resource, and force characteristics. The following is the comparison between certified and uncertified teachers who have participated in this study.

Firstly, in terms of demand characteristics, the certified and uncertified accounting teachers had both similarities and differences. These teachers shared similarities in terms of their origin, skin, and physical appearance. Although culturally similar, these teachers were different in terms of age. The three certified teachers were above 40 years old whereas the three uncertified teachers were under 40 years old.

Secondly, with respect to resource characteristics, the three certified teachers were mostly similar to the three uncertified teachers. They had ability, experience, caring parents as well as educational opportunities. In terms of knowledge about accounting, the certified and uncertified teachers were similar. In terms of experience, the three certified teachers had more professional teaching experience than the uncertified teachers. This might be because these certified teachers had been teaching for more than two decades while the three uncertified teachers had been teaching for less than that. Regarding caring parents and educational opportunities, the certified teachers and uncertified teachers were similar.

Thirdly, in the context of force characteristics, the three certified teachers had both similarities and differences. In terms of motivation, two of the three uncertified teachers were less motivated than the other teachers in their role as accounting teachers. They were less motivated in studying accounting education since they were not interested in becoming accounting teachers at the beginning of their study. The two uncertified teachers might be less motivated to go to teachers college because unlike the certified teachers, these uncertified teachers had more opportunities in pursuing different careers rather than teaching. At the time when the certified teachers went to teachers college, people considered teaching as a high status profession, whereas at the time of the three uncertified teachers, fewer people went to teachers college instead of general universities. But after they started to teach accounting, the uncertified teachers also started to enjoy teaching accounting. Regarding teachers’ persistence, the certified teachers were comparable to the uncertified teachers. Both the three certified and the three uncertified teachers were persistent in achieving their personal goals as well as in helping the students to achieve their goals.
Chapter 5
Factors Affecting Teachers’ Continuing Professional Development

5.1 Introduction

In this chapter, I report factors perceived by accounting teachers to be related to their professionalism and continuing professional development. It addresses the second research question of this study, *How does the changing policy context of vocational high schools in Indonesia affect the continuing professional development of accounting teachers?*, with two sub-questions, *How are accounting teachers supported in their continuing professional development?* and *What are the constraints on the accounting teachers’ continuing professional development?* Face to face interviews with follow-up phone call interviews were used to explore the factors that the teachers reported affected their professionalism and continuing professional development (CPD).

As has been discussed, teachers’ continuing professional development refers to the enhancement of teacher professionalism involving activities both formal such as workshops or seminars and informal such as discussions between teachers, which are conducted either inside school or out of school. In this study, Bronfenbrenner’s bioecological model is used as the framework (see Figure 4.1) to better understand factors supporting and constraining the continuing professional development of accounting teachers. In this chapter, more detailed findings about the environment in which the teachers as developing persons interact, are presented in the wider context of the changing policy in Indonesia.

5.2 Factors in the microsystem that relate to teacher professionalism and CPD

Bronfenbrenner’s first of four systems, the microsystem, is the setting in which an individual personally engages. The microsystem is defined as a pattern of activities, roles, and relations experienced by a developing person (Bronfenbrenner, 1994). The activities take place in a given face to face setting, known as the immediate environment. Within the immediate environment, the proximal processes produce and sustain development (Bronfenbrenner, 1994).

Setting is defined as a place in which an individual can engage in face to face reciprocal interactions (Bronfenbrenner, 1979). In this setting, individuals form relationships, take part in activities that build their knowledge and skills and also experience success and failures. A developing person does not only have experiences when he or she interacts within the setting but also contributes to the construction of that environment. The
settings influencing individual development include the family, the workplace, forums, and the neighbourhood. Table 5.1 below describes the microsystem factors of Bronfenbrenner’s model that affect teacher professionalism and CPD.

Table 5.1
Microsystem factors that constrain and support teacher professionalism and CPD

<table>
<thead>
<tr>
<th>Factors</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Family influence</td>
<td>Support</td>
<td>Support</td>
<td>Support</td>
<td>Support</td>
<td>Support</td>
<td>Support</td>
</tr>
<tr>
<td></td>
<td>advised by sibling to continue to teachers college</td>
<td>advised by family to continue to teachers college</td>
<td>advised by father to continue to teachers college</td>
<td>supported to be a teacher</td>
<td>supported by parent to continue to teachers college</td>
<td>advised by parent to continue to teachers college</td>
</tr>
<tr>
<td></td>
<td>Constraints</td>
<td>none</td>
<td>none</td>
<td>none</td>
<td>none</td>
<td>none</td>
</tr>
<tr>
<td>Peer and colleague influence</td>
<td>Supports</td>
<td>study club (peers) discussing (colleagues)</td>
<td>role model from senior students (peers), supportive colleagues</td>
<td>supportive peers, inspiration from colleagues</td>
<td>conducive environment (peer), prefer with informal discussion (colleagues)</td>
<td>no support from peers, sharing information (colleagues)</td>
</tr>
<tr>
<td></td>
<td>Constraints</td>
<td>no constraint less capable than younger teacher</td>
<td>no constraint (peers), not all teachers did want to share</td>
<td>not a conducive environment, learn from other teachers (colleagues)</td>
<td>asked to be non-teacher, gaps</td>
<td>supportive peers, coordinating (colleagues)</td>
</tr>
<tr>
<td>Student influence</td>
<td>Supports</td>
<td>different interest</td>
<td>smart students</td>
<td>student interest</td>
<td>student homogeneity</td>
<td>student independency</td>
</tr>
<tr>
<td></td>
<td>Constraints</td>
<td>gadget disturbance, poor concentration</td>
<td>need to prepare more</td>
<td>economic background</td>
<td>no constraint</td>
<td>different student interest</td>
</tr>
</tbody>
</table>

Referring to Table 5.1, in the next section I discuss the supports and constraints of the first layer of the environmental system, the microsystem. The section analyses the similarities and differences of the microsystem factors’ influences their CPD.

5.2.1 Family influences

One of the settings by which an individual is influenced is the family. Family influences affect an individual’s quality of life from birth, and is related to the kind of care, support, and education received from family members at home. Some family influences last longer, since the influences happen throughout the individuals’ life.

In the section that follows, I discuss the family influences of the six accounting teachers in determining and choosing teaching accounting as their career. The discussion starts with support from the family for the three certified teachers, followed by the three uncertified teachers.
One of the three certified teachers, Teacher A, stated that her family supported her in choosing teaching accounting as her career. She shared, “I was also advised that way by the oldest child in the family, I am the second child (waktu itu dinasihati kakak juga seperti itu).” Furthermore, Teacher A said that even though her father was a primary school teacher, Teacher A’s father made sure that he could pay all the fees needed by his children who were studying at universities. As a primary teacher, Teacher A’s father could not rely only on his income to pay Teacher A and her siblings’ fees. Her father had to find other ways in order to be able to pay the fees. Teacher A and her siblings were able to continue their study to universities. Teacher A said:

My father happens to be a teacher at SD (sekolah dasar ‘elementary school’). He paid simultaneously for his three children’s university study. I can’t imagine how it feels to finance the education of one’s children in such conditions. (Kebetulan kan bapak saya guru SD terus membiayai ketiga anaknya kuliah bareng. Kaya apa rasanya kalau membiayai kaya itu)

Similarly, Teachers B and F were also supported by their family. They were able to continue their study at teachers college as they wanted to become accounting teachers. This is noteworthy because at the time they went to college few Indonesians, especially women, continued their study at universities.

Turning now to the three uncertified teachers. Similar to the three certified teachers, these three uncertified teachers were also supported by their families. One of the three uncertified teachers, Teacher C, said that her father’s work had inspired her to become a bank employee. Instead of agreeing to her wish to become a bank employee, her father suggested that she become a teacher. She said,

My father worked in a bank which inspired me to do the same, but then he disagreed with my wish. He then suggested that I be a teacher (Bapak saya itu menjadi pegawai bank, saya terinspirasi sama bapak saya, ternyata bapak saya tidak setuju kalau saya jadi pegawai bank, kemudian menyarankan saya untuk menjadi guru)

Teacher C shared her experience that she was accepted by a teachers college in Universitas Negeri Yogyakarta (Yogyakarta State University), because her family supported her. She said, “At last, I chose accounting education in UNY and was accepted. It was all
because of my parents’ prayers as well (Akhirya saya pilih akuntansi di UNY. Mungkin doa oranag tua juga).”

In addition, Teacher E said that her parents are primary school teachers. Teacher E has both father and mother who are primary school teachers and also civil servants. She said, “My parents happened to be SD (sekolah dasar ‘primary school’) teachers. (Bapak ibu saya guru SD).” Having both parents who were civil servant teachers enabled Teacher E to continue her study at university. Financially, her parents could support her to complete her study easily whereas Teacher A’s father needed a big effort to send Teacher A and her two siblings to universities at the same time. Furthermore, parents who worked in an educational field would tend to support their children to continue study at universities.

All three certified and three uncertified accounting teachers were supported by their families. They were supported financially and psychologically to continue their study at universities. They were encouraged and facilitated by their families so that they were able to pursue their careers as accounting teachers.

5.2.2 Peer and colleague influences

Peers or colleagues at workplaces influence the development of individuals. Peers and colleagues can either provide supports or constraints on the individual’s development. This section will discuss the influences of peers and colleagues on the six accounting teachers in pursuing their career as teachers. The discussion will start with the peer and colleague influences on three certified accounting teachers.

The development of the three certified accounting teachers were also influenced by their peers and colleagues. The influences by peers occurred when one of these teachers went to high school. Teacher B considered her peers who were senior students when she went to high school as her role models. She saw that senior students who are smart went to teachers college and majored in accounting education, indicating that these smart people would be accounting teachers. Teacher B explained, “Two seniors of mine there who were academic champion students, Emi and Martiniah, both chose accounting for their university study. (Dua kakak kelas saya yang juara-juara Mbak Emi, Mbak Martiniah itu dua-duanya mengambil akuntansi).”

Furthermore, Teacher B argued that later, after graduating from teachers college, there would be more opportunities to find a job. Even before graduation, some teachers college students had already been asked to teach in some schools. She explained, “And why be a
teacher? Upon graduating as teachers, there is already a place in which to teach (dan kenapa guru karena kalau guru itu baru lulus ada tempat untuk mengajar).”

Similar to Teacher B, Teacher A chose teachers college majoring in accounting education as her education in order to pursue teaching as her career. Although Teacher A was not interested in accounting, she went to teachers college because she saw that there were more job opportunities if she chose to continue her study there. There would be more places and opportunities for teaching as their career. She stated, “Originally, upon graduating from SMA, frankly my interest was not so much in accounting. It’s only that I was thinking ahead (Akhirnya, aslinya dari SMA itu saya tidak begitu minat terus terang, cuma itu tadi berpikir ke depannya).”

Another key thing to remember is colleague influences. Just after starting their career as accounting teachers, these certified teachers also started to engage with their colleagues either within one school or from other schools. Interaction with colleagues will influence individual development of these teachers regarding teaching and learning. Teacher F said that colleagues influenced the way she conducted teaching and learning, especially teachers who taught the same subjects as herself.

Similarly, Teacher B stated that there has been team teaching to overcome the gap related to teaching methods and learning material between teachers who taught the same subjects at the same level. Teacher B said that sometimes they encountered a problem while teaching. She stated, “When I didn’t understand a certain material, I was helped by other team members (Team teaching itu sangat membantu ketika saya tidak paham satu materi, saya dibantu dengan yang lain).”

Furthermore, as a senior teacher, Teacher F became a resource person for her colleagues. Her colleagues usually came to her whenever they had problems about various matters related to teaching and learning. She mentioned, “So to fellow teachers I became the resource person for certain materials, to discuss things together with, and to ask about various matters (Jadi ya ke teman-teman sejawat menjadi, untuk materi itu untuk rembukan bareng, untuk menanyakan hal-hal).”

Regarding sharing resources, these certified teachers explained they shared resources of knowledge and information among the accounting teachers. Teacher B explained that they shared resources in order to have the same level of competency. She explained that workshops or seminars might bring new knowledge and the ones who attended such programs were required to disseminate the new knowledge to the others.
Sharing information was not limited only to team teachers but also to other colleagues. For example, after being involved in a workshop, Teacher F would share the information gained from the workshop with her colleagues. In addition, sometimes when new or difficult subjects were offered, nobody wanted to teach such subjects. Teacher F then asked one of the teachers and taught herself how to teach the subject or they would share the task, doing it in turns.

These certified teachers also experienced some constraints. For teachers who conducted a parallel teaching and learning class, they needed to coordinate their efforts which was sometimes not easy. In parallel teaching, two or more teachers taught the same subjects in different classes at the same level. For example, if in one level there were four classes, one teacher taught a certain subject in two classes and the rest of the classes would be taught by another teacher of the same subject. These parallel teachers were required to coordinate their efforts so that they treated the students in the same way. They had the same lesson plans and all their students achieved the same learning objectives that were stated in these parallel teachers’ lesson plans. To coordinate, team teachers were required to share information about learning materials as well as teaching methods. She said, “Therefore, we often coordinated to prevent differences. (Maka itu kita sering mengadakan koordinasi. Untuk proses pembelajaran paralel saya juga berkoordinasi).”

Furthermore, as a senior teacher, Teacher F stated that there was very little mentoring. There were only few junior teachers who wanted to learn how their senior teachers taught. But there were regularly scheduled meetings between accounting teachers to discuss how to teach and to discuss difficulties related to learning materials. She said that the teachers needed to have the same perception of what they should give to the students. She said, “There were only a few instances of a teacher sitting in while we taught (Kalau guru di kelas itu sepertinya hanya beberapa).”

Teacher F added that she always tried to help junior teachers who needed her hand to find out solutions when they had problems. She said, “I tried to help colleagues and especially the junior ones to find out solutions to their problems (Walaupun kami belum maksimal, tapi istilahnya dari teman-teman terutama ke adik-adik itu bagaimana cara pemecahannya).”

On the contrary, Teacher A shared her opinion that younger teachers were more capable than senior teachers, especially related to technology and software used in teaching and learning. She considered this as a challenge.
The challenge is in seeing the younger teachers. We once worked in a team. Then they had a look at a job of analysing multiple-choice test items (using a software called anbuso). They analysed test items more easily. I felt very much lacking in competency compared to these younger teachers (Tantangannya melihat bapak ibu guru yang muda, kita pernah kerja satu tim, lalu mereka melihat analisa pilihan ganda atau anbuso, terus mereka itu lebih mudah menganalisis soal, lalu saya merasa kurang sekali dengan yang muda-muda).

In the same way, the three uncertified teachers also had supports and constraints from their colleagues. As teachers were required to develop models in teaching and learning, their work was influenced by their colleagues. Teacher D said, “I have to innovate in the classroom as well by pretty much learning and getting other teachers’ help (Saya juga harus bisa berinovasi, mengajak anak di luar kebiasaan, sedikit banyak dipengaruhi cara mengajar guru yang lain).”

To these uncertified teachers, colleague influences include direct and indirect ones. Direct influences may be presented through formal and informal discussion while indirect influences from colleagues could be presented through the students. Students sometimes told one of these three teachers that other teachers used a different method in teaching. Teacher D said,

Other classes are conducted the day earlier, the other class had an outdoor class or they got their teacher to play something in the class, etc (Kemarin bu ini pembelajarannya di luar, bu kemarin bu ini disetelkan apa, itu mempengaruhi sekali)

Similarly, other teachers would also see Teacher D’s teaching method and those other teachers would like to apply what she did.

I got an idea of having a class in the library and then my colleague saw us, knowing what we were doing in the library and did the same with her students (Seperti kemarin saya punya ide untuk belajar di perpustakaan, ketika ada guru yang melihat juga ini)

Supports were are also given either in a regular meeting or informal discussions between teachers. Teacher E said that through regular discussions, the teachers shared information regarding teaching and learning. She said, “In the department, there was a
routine meeting forum where there was always a sharing of information about teaching (Ya kita kalau di jurusan ada forum rapat rutin share mengajar selalu ada).”

Similarly, Teacher C stated that although only twice a year, accounting teachers in her school held a meeting. These teachers discussed different kinds of things that they encountered including teaching and learning. She said, “We only met twice in a year to discuss various matters; one of them was our way of teaching students (Kita hanya ketemu satu jurusan itu satu tahun 2x, dan ini macam-macam, salah satunya cara belajar kita).”

Besides regular meetings, these uncertified teachers revealed that they also had informal discussion with colleagues. Teacher C shared that since the accounting teachers in her school did not have a certain time to discuss issues about the way they conducted teaching and learning, they had the discussion as an incidental meeting. Once Teacher C encountered problems or wanted to share information, she would conduct an informal discussion. Teacher C said, “We don’t have a special time for that, not really, that’s just an incidental activity (Kalau waktu khusus tidak ada, hanya insidental saja).”

In addition to the constraints, one of the three teachers, Teacher E, expressed that they sometimes had uncomfortable feelings when both certified and uncertified accounting teachers conducted a meeting that was formal or informal. She thought that the friction was fostered by the distribution of the teachers’ workload. Certified teachers had to teach for 24 teaching hours per week, while there is no policy for uncertified teachers regarding the minimum hours per week. This policy promoted jealousy between certified and uncertified teachers and led to a worsening relationship. She stated, “Gathering with friends caused disharmony among friends related to work load (Karena kan kumpul dengan teman itu menyebabkan ketidakharmonisan teman berkaitan dengan jam).”

Teacher E added that there seemed to be no relationship between gatherings and disharmonious relationships. She saw that the uncomfortable feeling was caused by the obligatory twenty-four teaching hours. Certified and senior teachers would be considered as the first priority of the school policy regarding workload distribution.

Generally speaking, these three certified and three uncertified accounting teachers shared supports and constraints from their peers when they went to schools and colleagues at work. Peers at high school influenced these certified teachers in choosing accounting teacher as their career while colleagues at work influenced both certified and uncertified teachers in conducting teaching and learning. Sharing information is the key so that these teachers could improve their capability in teaching and learning.
Besides supports, both the three certified and three uncertified teachers also shared constraints from their colleagues. To some extent, senior teachers were rich in experience so that junior colleagues could ask them to help find solutions to their problems related to teaching and learning, while junior teachers were more capable especially regarding technology so that senior teachers could ask for help from these junior teachers. Furthermore, sometimes it promoted uncomfortable feelings when certified and uncertified teachers gathered to discuss the way they conducted teaching and learning, due to an uneven allocation of workload.

5.2.3 Student Influences

Teachers play vital roles in educating students. In order to play their roles in students’ lives, teachers are required to know at least what to teach and how to teach. What to teach relates to the knowledge teachers teach while how to teach regards the methods the teachers used in delivering such knowledge. Regarding the teaching methods, teachers are required to decide how they teach the students and before deciding on the teaching methods, teachers ought to know their students. Thus, students influence the way teachers conduct teaching and learning.

The following is a brief discussion of student influences on the six accounting teachers in Yogyakarta, consisting of three certified and three uncertified teachers. I begin with the influences of students on the three certified accounting teachers. The three certified teachers explained that students affected the way they conducted teaching and learning. The students provided supports and constraints.

With respect to supports, one of these three teachers, Teacher B, said that teaching advanced students was advantageous. These students were active in the classroom and sometimes completed learning faster than the less active ones.

A certain module was given to students; our intention was that it would be finished in two lessons but it turned out that because the students were active ones, they finished using it in one lesson (Ketika modul itu diberikan kepada siswa, maunya kita itu modul ini besok selesai untuk 2x pertemuan, tapi ternyata karena siswanya aktif selesai satu pertemuan)

Also this could make the teachers work harder in providing more learning materials. Teacher B explained further that if students were very active, she felt that she had to enrich
herself. She was challenged to be more creative in preparing the learning materials for the students. Teacher B said, “I felt it very much that every time we had to enrich ourselves with something whether it was some material or some handout (Saya merasa sekali bahwa setiap saat kita memperkaya diri dengan entah itu bahan entah itu handout).”

In terms of students’ differences she said that she applied different approaches when teaching. She tried to explain the materials to the whole class and then treated the students individually. Furthermore, Teacher B said that she had to be ready whenever she taught; although she had been teaching for twenty-seven years, she ought to be prepared to impress her students that she could do it. She wouldn’t teach by reading from the text book. Teacher B said, “We did not feel confident because honestly when I teach holding a book and tell them here is what’s called a journal, it doesn’t feel right (Apa yang ada di pikiran kita mestinya saya siapkan, dulu).”

Similarly, Teacher F said that students influenced the way she conducted teaching and learning. She explained that students’ independence affected her teaching. She respected the students who were able to find learning resources by themselves. Unfortunately, some students still expected everything to be given by the teacher. She said that motivation must be encouraged every time.

So the idea to be more independent by seeking references and data outside the books given by the teacher is still somewhat lacking in them (Jadi untuk lebih mandiri, mencari referensi, mencari data yang di luar dari buku yang diberikan dari guru itu masih agak kurang)

Teacher F encouraged the students to seek any references and information resources. The additional information would be beneficial for the students in achieving their learning goals. In the same way, Teacher A revealed that teaching in the different departments resulted in different treatments. As other departments also had the Introduction to Accounting as one of their subjects, she taught that subject to different departments. Students’ interests became the constraints in her teaching and learning. Since students’ interests in different departments were different, Teacher A treated the students differently. She used different learning models for different classes.

Students in the accounting department have the same interest so that there is a demand for them to be more responsible and, therefore, they look more diligent
Teacher A added, there was another constraint in teaching her students nowadays since most of the students were equipped with gadgets such as mobile phones. She found that while she was teaching, her students sometimes played with their mobile phones. Although she found it upsetting to deal with these students, if she let the students play with their mobile phones while learning, it would lead to poor concentration.

The challenge was quite great because the children there always played with their cell phones though there was a computer in front of each of them. Yes, it certainly tended to raise the blood pressure (Karena tantangannya berat sekali karena anaknya selalu bermain HP padahal di depannya ada komputer. Ya memang cenderung membuat tensi naik)

Similar to those three certified teachers, the three uncertified teachers expressed that students also gave supports as well as constraints. In terms of supports, the three uncertified teachers stated that students’ homogeneity supported the way they conducted teaching and learning. Similarity of students’ background supported the way these teachers conducted teaching and learning. Furthermore, before enrolling, the students were selected and required to pass a certain grade. In other words, they were equal in terms of intellectual ability. Teacher E said,

In intellectual ability, they were relatively equal. In socio-economic background, on the average the parents were from the middle class downward so that they were relatively homogenous. In relation with distance from home to school, they were also from around here so that there were no problems (Untuk kemampuan intelegensi relatif seimbang. Dari latar belakang sosial ekonomi orang tua rata-rata menengah ke bawah sehingga relatif homogen. Dari jarak rumah juga sekitar sini jadi tidak ada masalah)

She added, the condition of the classes supported her teaching and learning. She considered teaching her students as very easy teaching. But she admitted that it was normal to
have one or two students with a low test score, below average. She would do remedial teaching individually with such students.

Similarly, Teacher C revealed that students’ interest supported her teaching and learning. She felt satisfied when she found the students were very enthusiastic and accepted her teaching. Teacher C said, “All we have to do was to find more interesting ways to teach so that the students kept being enthusiastic to our way of teaching (Kita berpikir besok akan melakukan apalagi yang kita lakukan ya agar anak-anak tertarik).” She added, if students were interested in her teaching, it meant that what she gave to her students would be understood by them right away.

Another thing to consider as the constraint was the economic background of the students. Since the Internet was still expensive in her district, and only few of her students could access the Internet, Teacher C would be careful in giving the students assignments needing Internet access. She said,

If we give them internet-related assignments, we ask them to print and bind them, which is quite costly. I think, two internet-related assignments are enough for one semester. That’s our consideration before giving any internet-related assignments to the students (kalau kita memberikan tugas berkaitan dengan internet kemudian dicetak, dijilid, kita hitung, wah ini satu semester sudah dua, sudah cukuplah, apa lagi mata pelajaran lain juga mungkin ada, biasanya kalau kita dari segi itu)

Similarly, Teacher D stated that students supported her teaching and learning. Students’ differences supported her teaching and learning. Although she treated the students differently because of their differences, she only considered time limitation as the constraint. Teacher D said, “On the other hand, time is the only constraint because of student level differences (tapi soal waktu otomatis kan jadi menghambat karena kan perbedaan itu tadi).”

In brief, students supported and constrained the three certified teachers and the three uncertified teachers. In terms of supports, both these certified and uncertified teachers agreed that homogenous students helped them conduct teaching and learning easily. These teachers were even motivated to be more productive in providing the learning resources. On the contrary, students with different levels of intellectual ability were constraints on these teachers. Not only how to treat these students differently but also it was time consuming as these teachers developed their lesson plans.
5.3 Factors in the mesosystem that relate to teacher professionalism and CPD

The second of Bronfenbrenner’s system, the mesosystem, refers to the interactions between factors in the microsystem. Bronfenbrenner states that mesosystem “comprises the linkage and the process taking place between two or more settings containing the individual person” (1994, p. 40). The mesosystem describes how the different settings of an individual work together to influence the development of that individual. For example, interactions between the principal and the workplace affect teachers’ professional development.

Mesosystem factors affecting teachers’ continuing professional development that emerged in this study included the support of the principal and the school level forum (study program) support. A principal of a school is responsible for the management of the school. One of the duties of a principal in running the school is teacher development. School level forums or the study programs have effects on teachers’ development as well. The study program together with the school principal encouraged teachers to develop their professionalism.

Table 5.2 summarises the mesosystem factors described by the six accounting teachers. The factors include supports and constraints of the school principal and school level forum (study program).

| Table 5.2 The mesosystem factors affecting teacher professionalism and CPD |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Factors               | Teachers’ perceptions | Teacher A | Teacher B | Teacher C | Teacher D | Teacher E | Teacher F |
| Principal Support  | encourage teachers to attend workshops | more open, encourage teachers to participate in trainings | give relief feeling | encourage teachers to attend workshops did not give deadline | encourage teachers to attend workshops less supportive, disadvantaged policy | encourage teachers to attend workshops |
| Constraints tight deadline of work | almost none | less strict | | | warn teachers in briefing not personally |
| School level forum (study program) Supports a place to ask advice, give recommendation to school principal | As dissemination program, As reference | dissemination program | | dissemination program | | |
| Constraints depends on the needs no constraints | rare discussions | less facilities at department level | uncomfortable feeling | | sensitive case causing uncomfortable feeling |

As shown in Table 5.2, teachers had similarities and differences in explaining the supports and constraints of their mesosystem factors including the school principal and school level forum (study program). In the next section I discuss the supports and constraints of those
mesosystem factors to teachers’ continuing professional development, starting with the influences of the principal.

5.3.1 Influences of the principal

In this section, the supports and constraints of principals are discussed. It begins with the supports of the school principal to teachers’ continuing professional development. The six accounting teachers had similarities and differences in describing the supports of the principal to their CPD. These six teachers stated that their principals were helpful. The school principals gave support to these teachers. For example, five of the six teachers (Teachers A, B, D, E, & F) stated that their school principals encouraged them to attend academic activities to improve their professionalism. Teacher B stated that the principal fostered teachers’ development by allowing teachers to be involved in any activity related to professional development such as participating in training on academic writings. Teacher B said, “We were encouraged to participate in training in making a scientific written work (Baru tadi diungkapkan agar kami mengikuti pelatihan menyusun karya tulis ilmiah).”

Although teachers were encouraged to write a scientific work and such writing was beneficial for these teachers, Teacher B admitted that younger teachers were dominant in terms of the academic writing participants. Those who already approached their retirement age did not attend any workshops related to academic writing. She said, “Those already advanced in age like me, oh, already nearing retirement, did not want to do that (yang sudah uzur seperti saya, ah wes meh pension, kita kadang masih belum mau).”

Workshops were held not only related to academic writing but also related to other matters such as teaching methods, learning assessment, learning media, etc. Regarding attending such workshops, Teacher B explained that her school principal always gave teachers opportunities to be involved in such workshops. Furthermore, Teacher B explained that her school principal was more open to consider different ideas. The school principal always encouraged these teachers to develop their professionalism. She said, “Actually, the principal was quite open-minded and supported us if we wanted to improve our professionalism (Sebetulnya Kepala sekolah sangat terbuka dan mendukung kami untuk selalu meningkatkan profesionalisme).”

It was not only the principal of the school but also the vice principal who encouraged teachers to develop their professionalism. Teacher F said that through the vice principal regarding curriculum, teachers were encouraged to attend academic activities to develop
teacher professionalism such as workshops, and seminars. Teachers, in turns, would go with the permission of this vice principal. She said,

Yes, the role of the school was in the hands of the vice principal concerning the curriculum, who proposed the teachers to attend diklat in turns (Ya peran sekolah di WAKA kurikulum kan ada pengajuan bapak ibu guru yang mau diklat, nanti digilirkan)

Similarly, Teacher A explained that to improve the way teachers conducted teaching and learning, one of the three teachers said that the school facilitated the teachers by organizing a seminar regarding the new curriculum implementation. As the new curriculum was about to be implemented, schools needed to make sure that their teachers were ready. Teacher A said, “The school was appointed as the event organizer, only yesterday the event of pemantapan pelaksanaan ‘assuring the implementation of” Curriculum 2013 (Karena itu ditunjuk, kemarin baru ada pemantapan pelaksanaan k13 di sekolah)”.

Likewise, Teacher E explained that her school principal also supported the teachers to attend academic activities such as seminars, workshops, and education and training. Teacher E said, “Recently I participated in an event in Magelang concerning Accounting for Manufacture. I was given permission by the principal (terakhir di Magelang akuntansi perusahaan manufaktur saya ikuti, diizinkan kepala sekolah).”

Similarly, Teacher D explained that her school principal supported her to attend workshops to update her knowledge. The principal always gave permission to these teachers to attend any workshops for their professional development. She said, “I was appointed by the school and then they give me the decree (ditunjuk sekolah baru SK).”

Meanwhile Teacher C stated that when the school principal was less strict, teachers, especially non-civil servant teachers would feel relieved. The principal did not require her to complete the administrative work. For example, she only prepared two lesson plans out of four as she taught four subjects.

In short, these six teachers had similarities and differences in describing the supports of their school principals to their continuing professional development. These teachers (Teachers A, B, D, E, & F) explained that their school principals encouraged teachers to participate in workshops, training, seminars, and discussion to develop their professionalism. Teacher B added that her principal was more open to consider different ideas. Meanwhile Teacher C revealed that her less strict principal relieved her of her administrative work.
With respect to teachers’ constraints, these six teachers had different perceptions when describing the constraints from the school principal to their CPD. For example, Teacher B said that there were almost no constraints from her school principal while Teacher A said that sometimes there was some work that was held at the time before which the work must be done. The deadline of work given by the principal sometimes became a constraint when the time was limited. It would make Teacher A and her colleagues work harder to complete the task.

The constraint is that on the average our speed in doing the tasks is still of the general kind. We begin to really go to work only when the deadline is already somewhat close (hambatannya ya kecepatan kita mengerjakan tugas-tugas itu rata-rata umum, mendekati deadline baru kerja)

Similarly, Teacher F explained that if there was a problem related to teachers, for example, students protested against the way a teacher conducted teaching and learning, such a problem would be handled by the department first, then if the department could not work it out, the school principal would take care of it and solved the problem.

If there were children giving complaints, like there is a teacher who often told stories when teaching, such a case was handled first by the department; and if this was not resolved, then the school handles the case (Kalau anak berkomentar, ada guru yang mengajarnya itu sering cerita, ditangani jurusan dulu, kalau tidak ya di sekolah)

Meanwhile, Teacher C said that school principal influenced her ways of teaching and learning. She learnt that there were two types of leadership styles, tolerant and less tolerant principals, especially regarding teacher administration. If she had a less tolerant principal, the principal always asked her to complete her teacher administration. On the contrary, a more tolerant principal let alone a non-civil servant, would only ask uncertified teachers to complete only one teacher administration document. The most important thing is a complete one. One completed document was better than more documents that were not completed.

I honestly tell you that if I get a strict principal, he always asks us to prepare complete teacher administration, and if there is a less strict one, he asked us to make one but in the complete version (Saya sendiri jujur saja misalnya pas dapat kepala
Furthermore, she said that as she has not gone through the certification yet, she only completed one out of four teacher administration documents. This policy was not applicable to the certified teachers as they needed complete proof of the certification process. Uncertified civil servant teachers were required to complete their lesson plans as well.

I just needed to make some complete lesson plans for one subject. As for the civil servant teachers, as they were obliged to prepare the administration for the certification, they had to make the complete version of all.

In addition, Teacher D added that the principal did not give a deadline when she prepared her administration documents. She even only made lesson plans for some subjects she taught. Similar to Teacher C, Teacher D only prepared two out four teacher administration documents.

I teach four subjects, but I only prepared two, the ones I showed you. I prepared it late, and this one was last year’s.

As an uncertified civil servant teacher, Teacher E also experienced constraints similar to the two uncertified teachers. She mentioned that her school principal was quite influential, especially related to certification. She compared the current principal with the previous one. The current principal was not strong in giving support to teachers, resulting in many teachers did not caring how to do the work. She said,

It happened to be lacking a little compared to the previous one, meaning not strong in the matter of giving support, not reminding, somewhat not strong enough to me so that, well, okay, many here did not care about how to do the work.
Teacher E felt that the principal’s decision making was not advantageous to some teachers, especially for the uncertified teachers as she was. These teachers were required to teach for a minimum of twenty-four teaching hours per week, and the hours in the accounting program were limited for a total number of accounting teachers. She said, “Hours in accounting were limited if divided by the total number of teachers (jam kita di akuntansi itu terbatas jika dibagi dengan jumlah guru).”

Teacher E added that such a policy disadvantaged not only all uncertified teachers but also some junior certified teachers. Such conditions might lead to the poor performance of these teachers. Teacher E added, “Someone will have to be sacrificed so that it will cause unprofessionalism (Nanti ada yang dikorbankan sehingga menyebabkan ketidakprofesional).”

The distribution of workload became an issue to Teacher E. In addition to that, she observed that there were no differences between certified and uncertified teachers in the way they conducted teaching and learning. Teacher E explained that both certified and uncertified teachers showed the same quality of teaching and learning. She said, “In reality I saw that it was indeed that way; whether already certified or not yet certified, they still taught in the same way (tapi kenyataannya saya melihat memang seperti itu, sertifikat atau belum sama saja cara mengajarnya).”

She added, unless teaching, much of the work was distributed to uncertified teachers while certified teachers especially the senior ones would be free of school work. Teacher E said, “Much of the school work was piled on those not certified yet (Pekerjaan sekolah banyak dilimpahkan ke yang belum bersertifikat).” She added, the principal ought to control all the teachers, both certified and uncertified ones. It depends on the leadership. The school principals are required to distribute the same portion of workload not only teaching hours but also other activities that are conducted by the school.

To me, it’s up to the leadership at the school, in order that the principal could better discipline teachers whether they were already certified or not yet certified (Menurut saya di kepemimpinan saja, agar kepala sekolah itu bisa lebih mendisiplinkan guru yang belum atau sudah bersertifikasi)
In short, the six teachers had differences in describing the constraints from the school principal to their CPD or time availability. Teacher B stated that her principal was helpful, with almost no constraints coming from the school principal. Meanwhile Teacher A said that her principal sometimes gave her a tight deadline of work such as analysis of the new curriculum so that she would work harder but still run out of time for accomplishing her task. Similarly, Teacher C and Teacher D said that their principal was less strict so that they had no deadline to complete their administrative work. Whereas Teacher E said that her principal’ policy sometimes disadvantaged uncertified teachers and Teacher F said that sometimes her principal warned teachers in front of others when they had a briefing. This could make the teachers feel embarrassed.

Overall, school principals affected not only the way teachers conducted teaching and learning but also broader aspects related to how teachers developed their professionalism. In general, school principals fostered teachers’ professional development. The principals encouraged these three certified and three uncertified teachers to attend workshops to improve their professionalism. Besides the supports, these teachers also felt the constraints. Two of these teachers felt that their principals were tolerant. One of the principals allowed these teachers to construct fewer documents than required. Furthermore, in distributing workload related to not only teaching and learning but also other school activities, one of the school principals was perceived to not do it fairly.

5.3.2 Influences of the school level MGMP (Accounting study program)

School level forum or study program provided supports and constraints on teachers’ continuing professional development. Regarding supports, the six teachers had similarities and differences in describing the supports of the school level MGMP to their continuing professional development. Two of the six teachers (Teachers A & C) explained that the head of the Accounting study program provided recommendations to the school principal related to who would participate in a provincial level forum. Teacher A said,

It is the school-level MGMP whose influence was felt more because automatically when I had difficulties, I asked a lot of questions in consultation with the Head of the Study Program (tapi MGMP tingkat sekolah yang justru lebih terasa karena otomatis jika saya kesulitan banyak tanya ke Kaprodi)
Furthermore, she added that the head of the study program was the person to whom she asked for advice.

Similarly, Teacher C explained that if there was an invitation for attending workshops from the provincial level, the principal would ask the head of the study program for a recommendation about who will be sent. She said, “The head of program asked everyone who would either attend or not (kajur nanti bertanya tanya siapa yang mau berangkat).”

Unlike these two teachers (Teachers A & C), Teacher B and Teacher D had stated that the forum had become a place in which dissemination could be held. Since there were some study programs including accounting in her school, Teacher B stated that they shared new information in general with all teachers in that school and sometimes if the information was related to only accounting, they shared that information with accounting teachers only, grouped as MGMP sekolah (school level teacher forum). The meeting was usually an informal one, and they did that after school hours.

If it was general in nature, usually we told teachers about it but if it is related to accounting only, we shared it with fellow members of MGMP from the same school (Kalau itu bersifat umum, kita sampaikan ke guru-guru secara umum tapi kalau itu hanya berkaitan dengan akuntansi saja ya kita sharing dengan teman-teman MGMP satu sekolah)

Similarly, Teacher D explained that when one of her colleagues was sent to attend workshops, she had to share the knowledge with the other teachers in the same study program. She said, “If someone was sent, then she had to share the knowledge gained in the workshop (yang dikirim hanya satu kemudian di sharing).”

Meanwhile another two teachers (Teachers E & F) stated that the school level forum facilitated them to have a routine discussion and sharing. Teacher E said that there was a routine meeting for sharing any information. She said, “In the department there was a routine meeting forum where there was always a sharing of information about teaching (kita kalau di jurusan ada forum rapat rutin share mengajar selalu ada).”

Similarly, Teacher F explained that the department would be the first to handle any problems related to teaching and learning. She added,

If there were problems in teaching and learning, what to do must actually be discussed by the whole department. If there was a teacher who often told stories
when teaching, such a case was to be handled first by the department (Kalau sekolah secara klasikal kalau anak berkomentar, mungkin ketika diajari ini dirembuk dulu satu jurusan, kan ada guru yang mengajarnya itu sering cerita, ditangani jurusan dulu)

The six accounting teachers had similarities and differences in describing supports of school level forum (study program) to teachers’ professional development. Teacher A and Teacher C considered providing recommendations to the school principal in support of the school forum, while Teachers B and D stated that school forum could be a place to conduct disseminations. Meanwhile, Teacher F and Teacher E stated that the school forum was a routine meeting so that any problem related to teaching and learning could be solved; besides, any new information could be shared among teachers in the same department.

Regarding the constraints, the six accounting teachers also had similarities and differences in describing the constraints of the school level forum to their CPD. Three of the six teachers (Teachers A, E, & F) stated that sometimes uncomfortable feelings came up at the school forum. For example, Teacher A said that when she was sent to a workshop, she felt that there was envy from the other teachers. She said,

Each time there was an activity that was supposed to involve us, we must participate in it for the reason that we have received certification. Sometimes that feeling of envy is certain to appear (setiap ada kegiatan yang melibatkan kita kan, kan kita harus ikut dengan alasan telah menerima sertifikasi. Kadang rasa iri itu pasti ada)

Similarly, Teacher E revealed that when certified and uncertified teachers sat together for a meeting, she felt uncomfortable due to the topics discussed, usually about the extra money that the certified teachers received. Meanwhile, Teacher F stated that when the department tried to remind or warn the teachers who had some problems regarding their quality of teaching and learning, there would also be uncomfortable feelings. She said, “There is an uncomfortable feeling when reprimanding (menegur itu ada rasa tidak enak).”

Unlike those three teachers, Teacher B explained that there was almost no constraints from the school level forum to teachers’ CPD. It was only that the activities that were conducted by the school level forum depended on the study program needs. It was not a routine meeting. Furthermore, she added that her school was sometimes a reference to other schools within the same district. She said,
We were more often asked questions by fellow teachers from outside SMAN 1 Pengasih here just because we are a general state school, according to them, usually know earlier (biasanya kalau dari kita itu malah yang sering ditanya dari teman-teman yang dari luar SMAN 1 Pengasih karena biasanya sekolah negeri kan menurut mereka itu lebih tahu dulu)

Whereas Teacher D explained that the facilities at the program study levels were less as there were only two workshop rooms for the students to practice about accounting. Similarly, Teacher C explained that although the school forum was beneficial to teachers’ development, the meeting was very rare. It meant that the discussions also happened twice a year. And it was not effective since there were a lot of things discussed in that rare meeting. She said, “We only met twice in a year to discuss various matters (kita hanya ketemu satu jurusan itu satu tahun 2x, dan ini macam-macam).”

These teachers (Teachers A, E, & F) stated that the forum sometimes caused uncomfortable feelings, especially related to certified and uncertified teachers’ work. There was envy from the uncertified teachers to those who were already certified. Meanwhile Teacher C revealed that discussions were rare due to the very limited meetings of the department. Similarly, Teacher D stated that there were limited facilities at the level of study program that could be used for her teaching and learning. Whereas Teacher B stated that there were almost no constraints from the school level forum to teachers’ CPD but she underlined that the meetings conducted by the study program depended on the needs.

5.4 Factors in the exosystem that relate to teacher professionalism and CPD

The third of Bronfenbrenner’s four systems, the exosystem, is the setting that affected teacher professionalism and CPD even though teachers did not have direct roles in those settings. The exosystem had indirect influence on teachers. The settings influencing individual development indirectly included government regulations and community support (MGMP forum). Since the government released the Teachers Law (Indonesia Ministry of National Education, 2005b), CPD had becomes one of the major components of educational reforms in Indonesia. Following the Teachers Law, the government of Indonesia then launched some government regulations (GRs) facilitating teacher professional development such as the Ministry of National Education Regulation No. 16 of 2007 regarding standards of competencies and qualifications of teachers, and the government regulation regarding teacher
promotion (Indonesia Ministry for Empowerment of State Apparatus, 2009).

MGMP Akuntansi (provincial level secondary subject teacher forum - Accounting), as the supporting forum for teachers’ continuing professional development, provided opportunities for the teachers to develop their professionalism. MGMP Akuntansi assisted teachers in the form of workshops, seminars, training, and discussions. The activities were flexible in terms of where and when such activities would be held. The officials also went to the teacher forum, so that they understood what the teachers needed to develop their professionalism.

In this section I discuss the exosystem factors affecting teachers’ continuing professional development that emerged from the data. Tabel 5.3 below describes the explanation of the six accounting teachers in Yogyakarta regarding the supports and the constraints of GRs and MGMP Akuntansi to their professionalism and CPD.

Table 5.3

The exosystem factors affecting teacher professionalism and CPD

<table>
<thead>
<tr>
<th>Factors</th>
<th>Teachers’ perceptions</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRs</td>
<td>Support</td>
<td>support the demand</td>
<td>give support for young teachers to have more activities</td>
<td>haven’t read the ongoing issues, being diligent, do the job, enrich knowledge</td>
<td>the best for the students support teachers to learn</td>
<td>administrative matters, supporting development program</td>
<td>administrative stuff opportunities to do other school tasks, extra money to improve professionalism religious matters work as maximum she can, not run as planned</td>
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<tr>
<td></td>
<td>Challenge</td>
<td>more tight work hours, consequence of teacher certification</td>
<td>different teachers may have different perception,</td>
<td>too much administrative work</td>
<td>have to learn new things</td>
<td>rules are not clear causing different interpretations, adapt to the inconsistent policies,</td>
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<tr>
<td>MGMP Akuntansi</td>
<td>Support</td>
<td>workshops about program design (syllabus and lesson plan) time limitation</td>
<td>workshops related to society demands</td>
<td>forum for updating knowledge</td>
<td>forum for updating knowledge</td>
<td>forum for discussion, workshops, program design time limitation</td>
<td>conducting workshops, partnership with universities</td>
</tr>
<tr>
<td></td>
<td>Challenge</td>
<td>no activities related how to create class as real as work field, time limitations</td>
<td>cannot choose the material needed</td>
<td>learn more, time limitation</td>
<td></td>
<td>limited numbers of participants, small capacity</td>
<td></td>
</tr>
</tbody>
</table>
5.4.1 Influences of government regulations

One of the settings by which teachers’ continuing professional development was influenced is government regulations (GRs). The six accounting teachers had similarities and differences in perceiving the supports of government regulations to teachers’ continuing professional development. For example, Teachers A, B, D and E similarly perceived that GRs supported them in terms of learning or having more activities to develop themselves. Teacher A stated that government regulations covered all the teachers needed to do in order to facilitate the students’ learning as well as to develop their professionalism. That is, all the teachers had to do was just obey the policies. She said, “Because there was a demand for us to do them (CPD), usually government policies covered the demands (karena kita dituntut biasanya ada kebijakannya yang merangkum itu).”

Similarly, Teacher B stated that the GRs supported her in participating in CPD. She perceived that GRs provided opportunities especially for young teachers to have more activities to develop their professionalism such as writing articles. She said, “Those who were still young may indeed give support because they surely must obey rules like having to do written work (untuk teman-teman yang masih muda mungkin memang mendukung karena memang harus mengikuti aturan seperti harus membuat karya tulis).”

Likewise, Teacher D explained that GRs supported teachers to learn. She added that teachers were encouraged to learn in order to improve their knowledge. She said, “We must learn things related to improving our knowledge (kita jadi belajar atau menambah pengetahuan tentang itu).”

Similarly, Teacher E stated that the GRs provided opportunities to develop teacher professionalism. She added that the even though it was still administrative work, teachers were helped to develop their professionalism. Furthermore, she mentioned that the GRs helped teachers in their promotion. She said, “Later when they wanted promotion in rank, their score for self-development (CPD) must already be of a certain total as required (nanti kalau mau naik pangkat nilai pengembangan diri harus sekian loh).”

Unlike these four teachers, Teacher C said that she had no idea about the recent policies. She had not caught up with the government regulations related to CPD. She said, “In fact, I haven’t read about any interesting ongoing issues like what teachers do (terus terang belum pernah membaca secara rinci hanya masalah tertentu yang lagi “in” misalnya harus apa).” Furthermore, she added that the most important thing was that she taught her students in accordance with her job description.
Meanwhile, Teacher F explained that she earned extra money from the government as a result of teacher certification. She could use the money to develop her professionalism such as joining workshops, or buying new technology for helping to teach her students. She said, “There is extra money so that when we are to attend a seminar or increase our book collection, it can pay for the expenses (kita dapat tambahan jika mau seminar apa, mau menambahkan buku apa bisa dibiayai dari itu).”

In short, the six teachers had similarities and differences in perceiving the supports of GRs to their CPD. Four teachers (Teacher A, B, D, & E) stated that GRs supported them to have more activities, facilitate them to learn more to build knowledge, and supported them to meet the demands of participating in CPD. Similarly, Teacher F stated that with extra money she received, she could improve her professionalism by attending workshops and buying technology to help her teaching. Meanwhile, Teacher C was the only teacher who had not read about CPD.

Regarding the constraints, the six teachers also had similarities and differences in explaining the constraints of GRs to their CPD. For example, two of the six teachers (Teachers B & E) explained that the GRs constrained them to participate in CPD. Teacher B said that there were differences between junior and senior teachers, let alone teachers who had almost reached retirement. The senior teachers tended to be less responsive to the new regulations. She said, “Perhaps fellow teachers differed in response (mungkin masing-masing orang beda-beda tanggapannya).”

Similarly, Teacher E stated that the regulations were good but not yet synchronised causing difficulties for the teachers. Besides, different levels of government could have different perceptions about the regulations. She said,

What I see is from the central level down through the provincial level to the regional level the interpretation of the policy differs so that the challenge is those in the field like us teachers find it very difficult to do our job (yang saya lihat dari tingkat pusat, provinsi sampai kabupaten itu kebijakannya berbeda-beda penafsirannya sehingga tantangannya di lapangan seperti guru ini kesulitan sekali)

Meanwhile, Teacher F explained that she would work to the maximum possible. As the consequence of certification, she thought that she had to spend the additional money wisely. She said, “The challenge is we must work as much to the maximum as possible (tantangannya kita harus bekerja semaksimal mungkin).” Furthermore, she added that
certified teachers were supposed to be professional but in reality, it was hard to distinguish the professionals from those who were not. The uncertified teachers sometimes looked more professional than the certified ones. This condition was then causing tensions between them.

On the other hand, Teacher D said that the constraint was that she had to spend time to learn. Whereas, Teacher C who had not read the GRs revealed that teachers found it difficult to do their administrative work. She added that there was too much work on administrative matters so that teachers had less time to conduct teaching and learning.

In short, these six accounting teachers had similarities and differences in explaining the constraints of GRs to teachers’ continuing professional development. Teacher B and Teacher E explained that the GRs caused different interpretations at different levels while Teacher F said that GRs challenged her to work to the maximum as she had to contribute in return. Meanwhile, Teacher D mentioned that GRs demanded her to spend more time in learning so that she could provide better facilities to the students’ learning, and Teacher C revealed that administrative work took more of her time.

5.4.2 Influences of MGMP Akuntansi (provincial level secondary subject teacher forum- Accounting)

MGMP Akuntansi is a provincial level teacher forum that provides opportunities for accounting teachers to develop their professionalism. The six teachers had similarities and differences in describing the supports and constraints of MGMP Akuntansi to their continuing professional development. Regarding the supports, the six accounting teachers had similarities in explaining the support of MGMP Akuntansi to teachers’ CPD. The six teachers stated that the forum was advantageous for them to update their knowledge. There were workshops, training, and discussions. The activities were conducted to help teachers adapt with the changes in society. For example, Teacher A stated that the forum facilitated accounting teachers with workshops about program designing such as syllabus and lesson plan. She added that generally teachers were gathering and discussing new issues together. She said, “It is better for us to be there (at the workshop) rather than MGMP seeking us (dari pada MGMP mengirimkan atau mencari orang lebih baik di sana).”

Similarly, Teacher B stated that in the forum teachers did more sharing. Discussing new issues related to the demands of the society were done at the provincial level forum. She said, “So usually when meeting colleagues in MGMP from the whole region, we do more sharing with them (kalau ketemu dengan teman-teman MGMP se provinsi ini, kita yang lebih banyak sharing kepada teman-teman).”
Furthermore, she said the forum was advantageous for teachers when they had the same perception. Sometimes teachers had different views in determining and choosing which learning materials they should give to their students. Through this forum, the gaps of teachers’ understandings could be minimised. She said, “Actually, there were many advantages. One is the material could be the same in the examination (sebetulnya banyak keuntungan sehingga nanti ujian bahannya kan sama).”

Similarly, Teacher C explained that MGMP was advantageous for updating knowledge. She added that the forum influenced her in an indirect way, for example when she attended the forum, she would meet accounting teachers from different schools and she could discuss with them informally, different from what was discussed in the forum since the forum sometimes did not discuss knowledge about accounting or the learning process. She said, “We sometimes only discussed things such as upcoming workshops or competitions (kebanyakan membahasnya misalnya lomba, mau mengadakan workshop).”

Likewise, Teacher D stated that MGMP helped her to improve her knowledge. Through workshops, teachers developed their professionalism. Some teachers might be trained by certain universities, and the other teachers who did not participate would be trained in the forum. They disseminated information so that all teachers received the knowledge. She said, “The teaching forum facilitated the ones who were not trained yet; my colleagues and I joined the workshop in the teacher forum (MGMP mewadahi teman-teman yang belum dilatih, saya dan guru yang lain yang belum itu ke MGMP).”

Similarly, Teacher E explained that she participated in all activities conducted by the forum. Despite being an official there, she believed that MGMP helped teachers to develop their professionalism. She attended the forum to gather and share information related to the latest issues. She said, “We gather with colleagues in MGMP, and I participated in all MGMP activities (kita kumpul dengan teman di MGMP, dan saya pasti ikut semua).”

Likewise, Teacher F stated that MGMP was advantageous for teachers to participate in their CPD. She added that by conducting workshops, MGMP facilitated teachers to share and discuss the latest issues about accounting and education. Furthermore, she explained that in order to facilitate teachers to develop their professionalism, MGMP created networking with some universities. She said, “MGMP worked together with UNY, SADHAR (Sanata Dharma, a private Catholic-affiliated university), or AA YKPN in holding workshops for material addition (biasanya MGMP bekerja sama dengan UNY, SADHAR, AA YKPN untuk mengadakan workshop untuk penambahan materi).”

The six accounting teachers had similarities in describing the supports of MGMP
Akuntansi to teachers’ continuing professional development. All the six teachers stated that MGMP was advantageous for teachers to update their knowledge. All the activities including workshops, training, and discussions that were conducted in the forum were meant to help teachers develop their professionalism.

Turning now to the constraints of MGMP to teacher professionalism and CPD, four of the six teachers had similarities in describing the constraints of MGMP to their professionalism and professional development. The four teachers (Teachers A, B, D, & E) stated that time limitations became the constraint of MGMP to their CPD. For example, Teacher A stated that sometimes she was unable to attend the forum because she had to teach all day at school at the same time as the activities were conducted.

I’m unable to accept the invitations because each time the meeting lasted continuously for one full day while we had classes to teach until the last class hour (kita tidak bisa ikut karena harinya berlanjut sementara kita punya jam mengajar sampai jam terakhir)

Similarly, Teacher B stated that the planned time sometimes made her concerned. Furthermore, she stated that due to the time, sometimes there were more than 20 teachers invited to attend the forum but less than 15 teachers attended. Likewise, Teacher D and Teacher E explained that it was difficult to find a suitable time when all teachers were able to attend the forum.

Unlike Teacher B, Teacher F stated that sometimes her school wanted to send more teachers to participate in the forum but the forum limited the number of teachers who could participate in the forum. She said, “The challenge was the capacity that was often also limited so that not all could take part at the same time (tantangannya mungkin kapasitas kan sering juga terbatas jadi belum tentu semuanya bisa mengikuti jadi kan).”

Meanwhile, Teacher C explained that it was about the materials of the workshops that mattered. She added that the issues discussed in the forum were based on the popular choice of the group instead of what she wanted to discuss. That was why sometimes the materials did not meet her needs. Teacher C said, “It’s just that we can’t decide the materials that we need for the workshop (hanya materinya kita tidak bisa menentukan sendiri, nanti yang terbanyak suara apa, ya itu yang jalan).”
5.5 Factors in the macrosystem that relate to teacher professionalism and CPD

The fourth system of Bronfenbrenner’s model, the macrosystem, consists of the overarching pattern of micro-, meso-, and exosystems that are characteristics of a given culture or subculture” (Bronfenbrenner, 1994). He further explains that the macrosystem includes belief systems, bodies of knowledge, material resources, life-styles, and opportunity structures, that are embedded in the systems. The macrosystem is the cultural context of the development of the individual.

The macrosystem factors are the cultural context of teachers. These factors affect teachers’ continuing professional development. In this study, the cultural factors that emerged from the gathered data included the curriculum, the national qualification framework (NQF), and the ASEAN economic community (AEC) agreement. Table 5.4 below describes the supports and the constraints of the three factors to teachers’ CPD.

Table 5.4

<table>
<thead>
<tr>
<th>Factors</th>
<th>Teachers’ perception</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Curriculum</td>
<td>Support</td>
<td>facilitate the students to be more independent</td>
<td>good aims: make teaching easier for teachers</td>
<td>more decentralised curriculum</td>
<td>resource of teaching</td>
<td>as targets of teaching</td>
<td>obedient</td>
</tr>
<tr>
<td>Constraints</td>
<td></td>
<td>must comply</td>
<td>who make regulations do not understand the field, difficult (learning assessment)</td>
<td>difficult (the materials is not in the right order)</td>
<td>obliged to do many things catch up with the new curriculum,</td>
<td>adapt to new policy with limitations</td>
<td>difficult, time constraints due to double curriculum implementation just obey policies,</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>NQF</td>
<td>Support</td>
<td>certified graduates</td>
<td>learn to improve the quality</td>
<td>as a guidance, the targets that teachers achieve</td>
<td>students’ certification</td>
<td>internship for teachers</td>
<td></td>
</tr>
<tr>
<td>Constraints</td>
<td></td>
<td>time constraints accounting is favorite program, students knows about it more competition,</td>
<td>work hour constraints to support and motivate the students</td>
<td>teachers work harder people have to improve themselves</td>
<td>need to learn more must compete, give motivation</td>
<td>still hard to find jobs for the graduates emphasise the teaching to be directed to AEC</td>
<td>time constraints encourage students to continue studying</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AEC</td>
<td>Support</td>
<td>accounting accounting is favorite program, students knows about it more competition,</td>
<td>less training and education related to learning materials</td>
<td>afraid of losing in competition</td>
<td>no effect, did not get it yet</td>
<td>not started yet,</td>
<td>not proactive yet in developing learning materials</td>
</tr>
<tr>
<td>Constraints</td>
<td></td>
<td></td>
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</tbody>
</table>

Referring to Table 5.4, in the next section I discuss the macrosystem factors affecting teacher professionalism including the supports and constraints of the implemented curriculum, the national qualification framework (NQF), and the ASEAN Economic Community (AEC) agreement.
5.5.1 Influences of the curriculum

The six accounting teachers had different perceptions when discussing the influence of the implemented curriculum. These teachers explained that they implemented a different curriculum. Some schools implemented the newest curriculum known as “kurikulum 2013” (Curriculum 2013) or shortened as “kurtilas” while some schools still implemented the previous curriculum named kurikulum 2006 (Curriculum 2006). All of the six accounting teachers explained that the implemented curriculum supported their professionalism and professional development. The discussion starts with the support of the curriculum in enhancing teacher professionalism and professional development.

These six teachers had different ways of perceiving how this curriculum influenced teacher professionalism and professional development. For example, Teacher A said that the new curriculum facilitated her to help the students to be more independent. If the previous curriculum mandated the teachers to give the learning materials, show the students what to do, and tell the students how to do it in order to be competent, the new curriculum required the students to do it all by themselves. She added, “They (students) must seek, find, and understand the learning materials by themselves (anak-anak harus mencari materi sendiri dan harus memperdalamnya sendiri).”

Unlike Teacher A, Teacher B explained that with various policies that were issued, the government wanted to facilitate teachers in conducting their practice. According to Teacher B, the government facilitated teachers to do their job easily. One of the issued policies was implementing the new curriculum to anticipate globalisation. Teacher B said, “The government’s intention was to make things easier for us (maksud pemerintah itu mau mempermudah kita).”

Meanwhile, Teacher C, an uncertified teacher, said that the new curriculum was more decentralised. The curriculum required less administrative work from the teachers, whereas Curriculum 2006 required teachers to design their program. She added that it was better for the teachers so that they could concentrate on the learning process. Teacher C said,

In Curriculum 2013, everything had been prepared from the top; i.e. the syllabus to standard and basic competences, and we only make the lesson plan (di k13 kan semua sudah disiapkan dari atas, dari silabus, dari SK, KD semua kan sudah disiapkan, kita hanya membuatkan RPP).
While Teachers D and E explained that they always looked at the curriculum from which they got a guidance to teach their students. Teacher D added that she would give her best to facilitate her students’ learning based on the implemented curriculum, then the students could retrieve it well and become knowledgeable. She said, “I got (the guidance) from the curriculum then I enhanced my knowledge based on what was in the curriculum (saya mendapatkan apa, terus saya perdalam di situ).”

Similarly, Teacher E explained that the new curriculum facilitated her to become an expert teacher. All targets of teaching were there. As long as she taught her students using the curriculum for guidance, she believed that the students would be ready for the national examination as the final assessment. She said, “We did not deviate from what was prescribed, meaning all targets were reached there. (Kita tidak menyimpang dari apa yang digariskan, artinya semua target terpenuhi di sana).”

While Teacher F explained that what teachers needed to do was just obey the policies including the curriculum. She added that what she told her students gave them understandings about the changing policy. She said, “We tried to learn to be obedient (to obey the policies). (kita belajar untuk menaati).”

Thus, the six teachers differed in how they perceived the support of the curriculum on their professionalism and professional development. These teachers perceived that the new policy about curriculum facilitated the students to be more independent and obedient, made things easier for teachers in conducting their practice, tended to be more decentralised, and could be a resource for teaching.

Turning now to the perceptions of the six accounting teachers on the constraints of the government policy regarding the curriculum, two of the six teachers (Teachers D & E) had similar perceptions when discussing the constraints of the implementation of the new policy related to their professionalism and professional development. These two teachers perceived that they had to catch up with the new curriculum. They had to adapt to the new policies including the curriculum. Teacher D said, “I only catch up on that (curriculum) (kalau saya itu terus terang hanya mengikuti).” Furthermore, she added that teachers were obliged to facilitate the students’ learning. In order to improve their capabilities to facilitate the students’ learning then teachers must learn. She added, “Well, the constraint was that we had to learn (Ya jadinya kita belajar itu tadi).”

Similarly, Teacher E added that teachers should adapt to the new curriculum. She mentioned that the school had to run the new curriculum even though they were not ready
yet. However, the Minister of National Education then stopped the implementation and mandated them to change back to the previous curriculum. He said,

We were not ready yet last year when all were forced to implement Curriculum 2013. After that the curriculum started running, the minister was changed and the curriculum was changed again; we were to return to KTSP (tahun lalu kita belum siap semua dipaksa kurikulum 2013. Setelah berjalan, menterinya ganti, diubah lagi kembali ke KTSP).

Unlike those two teachers, Teachers B, C and F said that the new curriculum was difficult. Teachers found difficulties when they implemented the new curriculum. For example, Teacher B mentioned that the new curriculum gave her difficulties especially related to the learning assessment. She said, “There were many items in the evaluation section, and that made it difficult for us (ada banyak hal yang membuat kita merasa kesulitan terutama tentang penilaian).” Furthermore, she added that it was because the people who drafted the curriculum did not understand the reality in the field. The development of the curriculum was not based on the conditions in the real field of education.

Similarly, Teacher C, an uncertified teacher, explained that the new curriculum was easier compared to the previous one (Curriculum 2006) in terms of administrative work. It did not mean that there were no bad points in the new one. She mentioned that some learning materials were already given in the previous year when implementing Curriculum 2006 but according to the new curriculum, they had to give it to the same students in the different grade. She said, “It was just the materials which were not in the right order (hanya materi di akuntansi ada yang lompat-lompat).”

Likewise, Teacher F mentioned that they had to run two curriculums within one academic year. As the learning materials in the “kurtulas” (Curriculum 2013) were not in the right order, even, some materials were already given to them in the previous year, they had to learn that materials again in that year. It was time consuming. That is why she added that time constraints became one of the constraints of the implementation of the new curriculum to the teachers’ continuing professional development. Furthermore, Teacher F, a certified teacher, revealed that the new curriculum implementation was difficult for her and her colleagues. Let alone they had to change back to the previous curriculum as they started to implement the new one. She added that they had been pulled back and forth. She said,
“However difficult it was we had to obey the policy (Kita kan mengikuti kebijaksanaan, apa pun susahnya).”

Similarly, Teacher A, a certified teacher had a similar perception to Teacher F. She revealed that obeying the policy became the constraint of the new curriculum for their professional development. Teacher A explained that it was the demand for the teachers to enact the policy. She added that as teachers, moreover as civil servant teachers, they had to be quick and skilled in action (running the new curriculum). She said, “We must indeed comply with it (the policy) (kita harus ikuti).”

In short, the six teachers had similarities and differences in perceiving the constraints of curriculum in developing their professionalism. Two of the six teachers (Teachers D & E) perceived having to adapt to the policy as the constraints, while other teachers (Teachers B, C, & F) mentioned that the curriculum was difficult to enact. Teachers A and F understood that as teachers, let alone civil servant teachers, they must comply with the government policy regarding the curriculum.

5.5.2 Influences of the national qualifications framework (NQF)

Regarding the national qualifications framework, these six teachers perceived that there were supports and constraints on their continuing professional development (CPD). The discussion starts with the supports of NQF to teachers’ CPD followed by the constraints of NQF to teacher’s CPD. With respect to the supports of NQF in developing professionalism, the six accounting teachers had similarities and differences in perceiving the supports. For example, three of the six teachers (Teachers A, B, & E) perceived that the NQF supported their CPD in terms of student certification. Teacher A mentioned that SMK must have an institution for certifying the students (locally termed lembaga sertifikasi profesi). Graduates must have their own certification indicating that their competencies had been assessed through this institution.

The school must have an institution for professional certification for that will assess the competencies of the students at the end of their education here (Sekarang SMK harus ada LSP (lembaga sertifikasi profesi), itu nanti yang menguji keterampilan anak2 SMK di akhir pendidikan).

Similarly, Teacher B said that based on the Ministry of National Education regulation no. 53 of 2015, the students had to be certified before they graduated. The certification was
done by the Institution for Professional Certification (LSP). She further explained that the certification to assess students’ mastery of the competencies had to be based on the national qualifications framework. She said, “All the students have to be certified before they graduated, and the certification was based on the NQF (semua siswa yang mau lulus harus mengikuti ujian kompetensi, sertifikasi, dan itu semua harus mengacu pada KKNI dan SKKNI).”

Likewise, Teacher E, an uncertified teacher, explained that her school sent her students to the IPC to have the students assessed and then certified. They brought different students to be certified annually. Different from Teachers A and B’s explanation, Teacher E said that her school brought the students just after they graduated from SMK. They wanted to make sure that the students passed the national examination before getting certified. She said, “We tried to take our children there by registering them for professional certification assessment after graduation (kita berusaha untuk membawa anak kita ke sana setelah lulus kita ikutkan di ujian sertifikasi profesi).”

Unlike those three teachers, Teacher C, an uncertified teacher, explained that teachers should learn to improve their quality so that their practice will produce qualified graduates as required by the national qualifications framework for SMKs. The NQF supported teachers to improve their professionalism. She said, “Graduates should have a certain qualification, and we have to facilitate the students (kan sudah ditetapkan dan di ujian kompetensi itu juga ada, dan kita harus terus ikut belajar).”

Similarly, Teacher D, another uncertified teacher, said that the NQF could be a guide for teachers to conduct teaching and learning. She mentioned that the targets of teaching and learning should be based on the national qualifications framework. She said,

It has been standardised what competencies the students must have; we have to facilitate the students’ learning in mastering those competencies (kita sudah di patok seperti itu, kita harus membentuk anak seperti yang diharapkan, mau tidak mau kita sebagai guru kan juga melatih diri untuk bisa mengajarkan anak untuk bisa seperti itu).

Meanwhile, Teacher F, a certified teacher, explained that the NQF enabled teachers to participate in workshops to improve themselves. Besides, teachers could do an internship, so that they could identify the requirements in the work field. She mentioned,
Sometimes what is given at school does not match with the requirements, for that reason teachers are suggested to do the internship program (kadang2 kompetensi yang diberikan di sekolah belum tentu sesuai dengan apa yang dibutuhkan di tempat PKL, maka kami bapak ibu guru magang terlebih dahulu di tempat yang kira2 akan dijadikan tempat PKL anak didik)

In short, there are some supports of the national qualification framework for teachers’ CPD. Three of the six teachers (Teachers A, B, & E) emphasised that qualifying students through the certification program was advantageous, while Teachers C and F considered that the NQF enabled teachers to improve their quality besides helping the students to meet the requirements of the work field. Similarly, Teacher D said that the NQF provided guidance for teachers.

With respect to the constraints of the NQF to teachers’ continuing professional development, three of the six teachers (Teachers A, B, & F) had a similar perception in discussing the constraints of the NQF. For example, the three certified teachers (Teachers A, B, & F) explained that the constraints of the NQF was time limitation. Teacher F said that the school had to reschedule the teachers who were able to do an internship. She mentioned,

The constraint was time, we found difficulties in choosing and rescheduling teachers who were able to do internship (Kalau hambatannya ya, waktu lagi bu, kami harus melihat dan menskedul waktu2 bapak ibu guru yang sekiranya longgar untuk melaksanakan magang di tempat DUDI).

Similarly, Teacher A mentioned that they spent a lot of time, such as time after school hours in order to achieve the qualifications. She said that time became the constraint of achieving the targets stated in the NQF. She said, “The constraint was the time, even, we still worked when it was a holiday (Ada kendala waktu, kami belum libur, banyak kegiatan padahal jarang libur).”

Similarly, Teacher B mentioned that there was a work hour constraint for teachers who were also assessors for student certification. A teacher who was an assessor for student certification could not assess the students whom they taught. She only could assess the students taught by other accounting teachers. This condition was not advantageous for teachers, especially the certified teachers since they had to teach for a minimum of 25 teaching hours per week. She said, “The constraint was that we could not teach the students
for two years so that we could assess them (Hambatannya, sekarang ini kita tidak boleh mengajar siswa yang akan ikut ujian untuk waktu 2 tahun).”

Slightly different from these teachers’ explanations, Teacher C, mentioned there were almost no constraints from the NQF to teacher professionalism. It was only the administrative work that made the teachers work harder. For example, changes in lesson plans would make teachers have difficulties. She said, “There was no problem with the NQF, only the administrative work mattered (SKKNI tidak masalah, hanya RPP yang agak menyulitkan).” Meanwhile, Teacher D explained that because of the requirements stated in the NQF, teachers needed to learn more in order to be able to facilitate the students’ learning. She added that teachers should spend more time to learn in order to improve the quality of their teaching.

Unlike the previous teachers, Teacher E explained that there was a problem faced by the graduates. She mentioned that even though the students had been equipped with competencies as required by the NQF, she found that it was still difficult for the graduates to find jobs. She said, “Although students had required competencies and were already certified, it was still difficult to find jobs (meskipun sudah bersertifikasi sesuai dengan kerangka kualifikasi nasional, ternyata pekerjaannya juga sulit di Indonesia).”

To conclude, these six teachers had similarities and differences in perceiving the constraints of the NQF to the teacher’s continuing professional development. Three of the six teachers (Teacher A, B, & F) considered time as the constraints of the NQF to teachers’ CPD, while Teacher C said that teachers had to work harder to fulfil the requirements of the NQF, and Teacher D mentioned that teachers needed to learn more to achieve the standards. Unlike these teachers, Teacher E stated that although there were standards and the students had been certified, it was still difficult for the graduates to find jobs.

5.5.3. Influences of the ASEAN economic community (AEC) agreement

The ASEAN economic community (AEC) agreement has resulted in a free market. It had been predicted that globalisation would have impacts on the teachers’ CPD as well. The six teachers felt both supports and constraints of this globalisation on their CPD. The section starts with the supports of AEC, followed by the constraints. Regarding the supports, three of the six teachers (Teacher B, D, & F) had similar perceptions about the support of the AEC to teachers’ CPD. For example, Teacher B explained that the AEC supported and motivated her students to face globalisation. She added that she encouraged the students to be able to compete in the work force. She said,
At the least we must support the students because the ones who will directly face the impacts are our learners so that we must be able to motivate them (Paling tidak kita harus men-support siswa karena yang akan menghadapi dampaknya langsung adalah anak didik kita sehingga harus bisa memotivasi siswa bahwa mereka harus bisa bersaing).

Similarly, Teacher D explained that if she motivated the students so that after they graduated, they were able to compete with the others. She said, “Well if it’s like that (globalisation), we must compete (Kalau sama anak-anak seperti itu artinya bahwa kita harus bersaing seperti itu).”

Likewise, Teacher F stated that locally she equipped her students with additional certification in accounting (different from student certification), while globally she always told her students that they had to accept the competition. Start competing from the lower level such as locally, then continue to move up to the provincial level and national level; the students had to be able to compete globally as well. She said, “At the global level, we must be willing to compete, and we must start at the lowest level (kita harus menerima, mau bersaing, yang namanya ilmu itu kan dari yang paling bawah).”

Unlike those previous teachers, Teacher A stated that accounting was the favourite program, meaning that the students had higher passing grades than students in other programs, so that it would be easier for teachers to teach these students than the students from the other programs. She added that her students had already known about the AEC and they were encouraged to compete in the globalisation era. She said,

I told them so, “You will compete more strongly upon the beginning of the MEA/AEC.” but the children have already heard of the AEC itself (saya bilang seperti itu cuma tidak langsung dibicarakan ke anak kalian akan bersaing menjelang MEA, tapi MEA sendiri anak-anak sudah dengar)

Meanwhile, Teacher C said that in facing globalisation, people including teachers had to improve themselves so that they could produce better graduates who were able to compete in the global market. They had to be able to compete globally. Similarly, Teacher E explained that the ways teachers teach were directed to the goals of the AEC. She added that teacher professional development should emphasise how to catch up with globalisation. She said,
We are told to emphasize that our education of the students is not to be left behind by them (developed countries). (kita ditekankan untuk mendidik siswa untuk menuju ke sana supaya kita tidak ketinggalan dengan mereka).

In summary, it had been identified that the six teachers had similarities and differences in perceiving the supports of the AEC to teachers’ CPD. Three teachers (Teachers B, D, & F) stated that they gave motivation to their students to face globalisation, while Teacher C said that it was an opportunity for teachers to improve themselves so that they could better facilitate the students’ learning. Similarly, Teacher A stated that as accounting was the favourite program she considered that her students were readier than the students from other programs while Teacher E stated that the teachers were required to direct their teaching and learning to AEC goals.

Regarding the constraints, these six teachers also had similarities and differences in perceiving the constraints of the AEC to teachers’ continuing professional development. Three teachers stated they did not do any action to face the globalisation while two of the six teachers considered tight competition as the constraint, and another teacher said that there had been less training related to learning materials to face globalisation.

With respect to what they started to do to face globalisation, Teachers D, E and F explained that they had not yet started to prepare the students to enter the globalisation era. For example, Teacher D said, “I know that, but then it has no effect on me since I didn’t get it yet, I have no eagerness for learning about this (Ya memang saya tahu itu tapi kemudian itu tidak begitu berpengaruh kepada saya artinya belum ngeh, belum greget).” Furthermore, she revealed that there was no effect on her position as she was not a civil servant teacher. She added that it was still appropriate for her to do nothing to prepare the students to enter the new era.

Similarly, Teacher E stated that she and her colleagues have been told by the supervisors of education from the Department of Education about the AEC and the consequences but they did not do anything yet. She said, “It’s still just a story. We haven’t experienced it (Ini baru cerita namun belum kita alami).”

Meanwhile, Teacher F explained that it was not the policy to constrain teacher professional development but it was the teachers who were still not proactive in developing learning materials to face globalisation. She stated,
The policy did not hinder teacher professionalism but we are not ready yet to… we are still not proactive in developing learning materials (Kebijakan tersebut tidak menghambat. Hanya kami dan teman2 belum bisa apa ya…… masih pasif dalam mengembangkan materi untuk menghadapi globalisasi)

Meanwhile Teacher A and Teacher C explained that there would be tight competition for the students when they entered the new era. Teacher A added that although it was hard for her to motivate herself to prepare the students entering the new era, she had to improve herself. Teacher A said, “The children will have more competition and the competition will be more expansive in scope (anak-anak lebih harus bersaing apa lagi persaingan itu lebih luas).”

Similarly, Teacher C stated that more qualified workers might replace the less qualified ones. Because of that she needed to improve herself so that she could facilitate the students learning better. She said, “I felt afraid that one day there will be better workers and then we have to be shifted or even fired (takut nanti ada tenaga yang lebih baik lagi kemudian digeser dsb).”

Meanwhile, Teacher B stated that it was hard for her to create a teaching and learning process that gave the students opportunities to feel as if they were in a real workplace. She said, “The idea of accounting having to have a lab didn’t turn into reality (ide prodi akuntansi harus punya lab jadi tidak direalisasi).”

In short, these six accounting teachers had similarities and differences in perceiving the constraints of the AEC to teachers’ continuing professional development. Three of the six teachers (Teachers D, E & F) stated that they had not done anything yet to face globalisation, while two of the six teachers revealed that tight competition appeared to be another constraint. Another teacher stated that there were few training and education opportunities resembling the real workplace for preparing students to enter the new era.

5.6 The reciprocal interactions

Bronbenbrenner’s model (1994) proposes reciprocal interactions between the developing individual and the systems. There was some evidence of this in teachers’ explanations. The teachers had reciprocal interactions with students, families and colleagues from the microsystem factors. There were also reciprocal interactions between the school principal and the school level MGMP, and these two-way interactions had implications for the development of the teachers. The interactions between the school principal and the school
level MGMP appeared to affect not only teacher development but also provided feedback to the provincial level MGMP and officials. The provincial level of MGMP appeared to be responsive to the emerging issues at school levels. Besides, the regulations passed by the government were also based on what happened in the field (schools). The curriculum, the national qualification framework, and the ASEAN economic community (AEC) also influenced the development of accounting teachers, and the teachers’ requirement for continuing professional development also affected the school principals, and the development of school and provincial level MGMPs, government regulations, the curriculum, and the national qualification framework.
Chapter 6
Discussions and Conclusions

The overarching aim of this study was to understand accounting teacher’s perceptions of professionalism and the continuing professional development (CPD) of accounting teachers at a time of changing policy in Indonesia. This qualitative interpretive research was conducted in three vocational schools in Yogyakarta province, Indonesia to explore teachers’ perceptions of professionalism and continuing professional development and find out the different perceptions of certified and uncertified accounting teachers. In line with a qualitative interpretive approach, I interviewed and interpreted the teachers’ explanations of professionalism and CPD. In this chapter I start with a summary of the key findings in relation to the research questions of the study, followed by discussion of the findings in the context of the aims of the study with reference to the literature review in Chapter 2. In the first section, summary and discussion of the findings, I summarize and discuss the teachers’ perceptions of professionalism, teachers’ perceptions of CPD, and the factors that teachers perceived as supports and constraints in enhancing their professionalism at a time of changing policies in Indonesia. In the remainder of the chapter, I present the limitations and implications of the study.

6.1 Summary and discussion of the findings

In this section, I summarize the key findings of the study based on the research questions of the study and discuss the findings in relation to the literature.

6.1.1 Research question 1 key findings

*How do accounting teachers understand professionalism, and continuing professional development? In what ways are perceptions of professionalism and continuing professional development different at different stages of becoming professional teachers?*

The results of the study showed that the six accounting teachers, consisting of three certified and three uncertified teachers, perceived professionalism and continuing professional development differently. These accounting teachers perceived professionalism in ways that could be described as transformative, or traditional, or in the process of change from traditional to transformative views. The results showed that the way these accounting teachers perceived professionalism and CPD had both similarities and differences but appeared unrelated to whether they were certified or not.
There were four terms that the teachers used to define professionalism namely, competency, responsibility, air of authority, and adhering to code of ethics. These terms reflected the teachers’ focus when they described professionalism and some teachers used more than one of these terms. Four of the six teachers (two certified and two uncertified teachers) used the term competency. Responsibility was used by one certified teacher when defining professionalism, and air of authority was used by one certified teacher. In addition, adhering to the code of ethics was used by two uncertified teachers.

Thus, different stages of becoming teachers did not relate to these teachers’ perceptions of professionalism. The results showed that of the certified teachers, only one teacher reflected a transformative view. Similarly, of the uncertified teachers, one teacher reflected a transformative view of professionalism. The three certified teachers had teaching experience far longer than the uncertified teachers, however it does not mean that they perceived professionalism in a more adaptive or transformative way than the uncertified teachers. The results showed that one certified teacher’s perception of professionalism reflected more traditional views.

Regarding continuing professional development (CPD), there were two themes that emerged when these teachers described their perceptions of CPD, namely an overarching view of CPD outcomes, and their definitions of CPD. The themes consisted of four characteristics: improvement, performance assessment, a government program, and personal development activities. Four teachers (two certified and two uncertified teachers) explained their views of CPD outcomes in terms of improvement. One teacher (uncertified teacher) had never heard the term CPD before the interviews, however this teacher participated in activities to update her knowledge. Furthermore, three certified teachers defined CPD as performance assessment, one uncertified teacher defined CPD as a government program, and two teachers (one certified and one uncertified teacher) referred to CPD as personal development activities.

In contrast to teachers’ perceptions of professionalism, there are differences between certified and uncertified teachers in how they perceived teacher CPD. The findings showed that the three certified teachers participated in more structured CPD. Only one uncertified teacher participated in more structured CPD and that was because she was a civil servant teacher. Hence, all the civil servant teachers, both certified and uncertified teachers, participated in more structured CPD. On the other hand, the other two uncertified teachers participated in less structured CPD (personal development activities). Even though one of
these teachers had never heard about CPD before the interviews, she participated in activities to update her knowledge.

6.1.1.1 Teachers’ perceptions of professionalism

In this section I discuss the teachers’ perceptions of professionalism. It is not surprising that the teachers had different foci when they defined professionalism (as responsibility, air of authority, adhering to code of ethics), as different authors have different foci when they describe professionalism. Teachers’ perceptions of professionalism, for both certified and uncertified teachers, were supported by their artefacts. Teachers brought their lesson plans and explained how they develop, implement, and follow up if the implementation was not the same as planned. Curriculum, students’ characteristics, facilities, and teaching experience were taken into account when they developed their lesson plans.

SMK teachers work is based on two main competencies including teaching competence and the competence related to specific vocations (Andersson & Kopsen, 2015). To be professional teachers, SMK teachers are expected to be knowledgeable about the subject they teach, for example, accounting teachers are expected to have knowledge and skills about accounting. Since there is rapid development of the specific work-life of a vocation such as accounting, SMK teachers are expected to be up-to-date in the vocation related to their subject, specifically skills related to accounting. Thus, the different characteristics of SMK teachers could lead to having different conceptions of professionalism. In the current study, the SMK teachers’ perceptions of professionalism had similar foci to those of primary and secondary school teachers’ perceptions in the previous studies, except for their need to update knowledge of the vocation (accounting skills) and the influence of culture, including religious values, in conceptualising professionalism.

The teacher participants’ perceptions of professionalism were associated with a number of cultural factors including values, beliefs, religion, and norms. Culture, including religion, is considered important in the conceptions of teacher professionalism within the Indonesian context. For example, Teacher E perceived professionalism as her devotion to God. This perception is supported by the belief that culture in Indonesia cannot be separated from education. Furthermore, according to the Act of The Republic of Indonesia No. 20 of 2003, education is rooted in religious values, the national culture of Indonesia, and responsive to the needs of the transitional era (Indonesia Ministry of National Education, 2003). Culture and religion have an association with the way teachers conduct their practice and how they perceive their profession and professionalism. Furthermore, the Teacher Law mandates
teachers to have commitment to improving the quality of education, faith, devoutness, and good morale (Indonesia Ministry of National Education, 2005b).

The perception of teachers which related religion to professionalism is supported by the findings of Yuwono and Harbon (2010) who conducted a study in Indonesia. These authors identified that some people in Indonesia entered the profession of teaching because of religious calling or perceived roles of woman in the society. These motives had associations with the teachers’ perceptions of professionalism. For example, for those who became teachers because of religious calling considered their profession as a devotion to God while those who believed that women are expected to look after their family considered teaching as a convenient profession as teaching involves less time away from the family than other professions. This is consistent with findings of the OECD (2009) that reported the significance of professional learning and culture in shaping teachers’ beliefs and practices. Also, it supports the survey study of Ifanti and Fotopoulou (2011) which found that teachers underlined their intrinsic motivation such as teachers’ belief in their contribution to the society and their positive attitudes to enhance professionalism.

Reform in Indonesia has changed the concept of professionalism in terms of the Teacher Law and the new regulations about teachers and teacher professionalism. Although this reform appears to require teachers to change their mindset from traditional views to transformative views, some aspects of professionalism in Indonesia reflect a more traditional view, for example, referring to professionalism as having an air of authority. Even though some aspects are more traditional, teachers are encouraged to adapt to the changes and participate in professional development activities, either in formal or informal ways. The transformative views of professionalism are characterised by teachers who are able to adapt to the changes within their society, for example, improving teachers’ knowledge to keep up with the demands of society. The perceptions are consistent with Timperley’s argument (2013) that as adaptive experts, teachers are skilled in retrieving, organising and applying professional knowledge in the light of the challenges and needs of the students. The perceptions of some of the study’s teachers showed evidence of developing adaptive expertise. Despite the cultural context, these perceptions displayed transformative views, which focused on adaptive expertise. Other teachers had not developed an adaptive conception of professionalism. Thus, there is some discrepancy between the teachers’ perceptions of professionalism and the government’s expectation of teacher professionalism. This showed evidence that teachers grappled with cultural values and the demands of globalisation, and were caught between professionalism in practice and policy.
Regarding the foci of professionalism, a majority of teacher participants (Teachers A, B, C, & D) perceived that keeping up to date with developments was needed to improve their competencies in order to be able to provide qualified services to their students. This perception is consistent with those of Al-Hinai (2007) who explains that professional knowledge, competence, content updating, and expertise are required in professionalism. In addition, this is consistent with an Indonesian regulation that mandates teachers meet the standards, one of which is demonstration of four competencies: pedagogical, personal, social, and professional (Indonesia Ministry of National Education, 2005b).

Besides competency, Teacher B also perceived professionalism as responsibility. Consistent with Sachs (2016), who argued that teachers are responsible for facilitating the students’ learning and are accountable to the community, Teacher B perceived that teachers were responsible for facilitating their students’ learning. Furthermore, this perception supports the findings of Rizvi and Elliot (2005) who identified teacher efficacy, a belief in being capable of executing responsibility for achievement, as a dimension of professionalism. Some vocational teachers in the current study believed that a professional teacher was able to take responsibility for helping students’ learning. This perception of professionalism indicated that these teachers exhibited some elements of a student focus in their teaching aims. This vision of professionalism is consistent with the argument of Kosar et.al. (2014) and Al-Hinai (2007) who explained that professional teachers are expected to focus on students’ learning.

On the other hand, more traditional views of professionalism are based on occupation, status, and lack of autonomy (Al-Hinai, 2007; Demirkasimoglu, 2010). This statement is supported by Indonesian culture. Society in Indonesia views teaching as a prestigious profession. The relationship between a teacher and his/her students considers a teacher as having high social status in society. Students in Indonesia regard their teachers like their own parents and are expected to be obedient, pay attention, and give respect to their teachers as they do to their parents. One of teachers’ characteristics in order to maintain this relationship is valuing an air of authority. For example, Teacher F perceived that teachers are required to have an air of authority so that students will respect the teachers. This perception is consistent with Al-Hinai’s (2007) view that dignity, air of authority, and being respectable are indicators of old professionalism and is consistent with the Indonesian standards of professional teachers (The Government Regulation No. 16, 2007). An air of authority becomes one of the indicators of personal competency of teachers. This perception reflected a more traditional view of professionalism. An air of authority may place constraints on the
implementation of student-centred learning as a reflection of transformative views of professionalism. In student-centred learning, teachers are expected to facilitate the students’ learning based on students’ needs and interests while students are encouraged to have a role in making decisions about what, how, when and where they are going to learn (TEAL, 2010). On the contrary, teachers who maintain an air of authority indicate that they take stronger control of their classes and make all the decisions. Therefore, instead of a more student-centred approach, having an air of authority in teaching in Indonesia reflects a more teacher-centred approach to teaching and learning.

With different views from the teachers discussed above, Teachers C and E perceived professionalism as having rules. Teacher E perceived professionalism as a set of rules that shackled her in enhancing her professionalism. The perceptions placed constraints on her developing adaptive expertise. Unlike Teacher E, Teacher C perceived that professionalism required a set of principles as the code of ethics underpinning teaching as a profession. Teacher C’s perceptions reflected a changing view of the concept of professionalism from traditional to transformative views. This perception is consistent with Evans (2008) who stated that practice reflects the general ethical code underpinning the profession. How teachers perform is required to be in accordance with the official norms and behaviour code. This perception is also consistent with Day (1999) who considered professionalism as a consensus of the norms, the shared ideologies on which teachers’ practice is based. Similarly, Evans (2008) stated that all service delivered by teachers is required to be consistent with the ethical code.

Regarding the artefacts as their evidence of professional development, these six accounting teachers also shared similarities and differences. Based on the artefacts shown at the interviews, there was evidence that some of these teachers exhibited a transformative view of professionalism shown by their tendency to adapt to changes despite time constraints (Teacher A, B & C). Teachers’ adaptability was needed to meet the students’ needs. Teacher B applied a student-centred learning approach using problem-based learning to facilitate the students’ learning. Consistent with Aliusta’s and Ozer’s (2016) explanation, a student-centred learning approach will help students develop their skills such as analytical and critical thinking, problem solving, and working collaboratively. Similarly, Greener (2015) stated that problem-based learning is a student-centred learning approach that offers skills needed by students and relevant to a changing society. Furthermore, these teachers said that they modified their plans and had to adapt to the changes to support student learning. This perception is consistent with Timperley’s (2013) argument, that teachers as adaptive experts
are knowledgeable about the content they teach and how to teach it, and they have the capacity to work out when the plan does not work for the students.

Unlike the above four teachers, Teacher E and F’s explanations of their lesson plans did not support transformative views of professionalism. For example, Teacher F said that her lesson plan implementation must fit with the regulation, indicating that she didn't readily adapt to changes in the situation. Similarly, Teacher E explained that she would do anything possible to ensure that her implementation of lesson plans ran as designed. The evidence suggests that these teachers conducted teacher-centred learning. These two teachers delivered the learning materials as designed in their syllabi and lesson plans. Time constraints led these two teachers to conduct makeup classes to replace the missing lessons so that teaching and learning were conducted as planned.

6.1.1.2 Teachers’ perceptions of continuing professional development

In this section, I discuss the teachers’ perceptions of CPD and how to improve teacher professionalism. The six teachers had both similarities and differences in perceiving CPD and in choosing the activities to improve their professionalism. Two themes (the overarching view of CPD outcomes and the definition of CPD) with four characteristics including improvement, performance assessment, a government program, and personal development activities, emerged when these six teachers explained their perceptions of CPD. Their perceptions of professional development seemed to be related to a number of factors including personal and environmental factors which is in line with Bronfenbrenner’s (1994) model, and Ifanti and Fotopoulou’s (2011) research that identified personal, professional, and cultural factors. Regarding how to improve professionalism, the six participating teachers had similarities and differences in terms of who initiated participation in PD activities, either the teachers on their own initiative or their schools. The activities that the teachers participated in included attending seminars, buying textbooks, accessing the Internet, and a company visit. The discussion starts with the overarching view of CPD outcome.

Regarding the first theme, the six accounting teachers shared similarities and differences in their overarching views of CPD outcomes. For example, four of the six teachers (A, B, D, & E) said that CPD was meant for teachers’ improvement. Four of the six teachers perceived CPD outcomes as improving their quality as a teacher. The perceptions are consistent with the argument of Villegas-Reimers (2003) who referred to CPD as the development of teachers in their professional role. These teachers perceived CPD as advantageous for teachers to improve themselves. The perception that CPD will help them
improve, is consistent with the opinion of Desimone et al. (2002) who considered PD as an important strategy for enhancing teachers’ content knowledge and improving their teaching practice. Although these teachers similarly perceived CPD outcomes as a means of improvement, Teacher E emphasised that the improvement does not end with getting certified. She perceived that improvement needed to be done continuously, which was consistent with the government regulation stating that teacher professional development is done continuously and is called continuing professional development (Indonesia Ministry of National Education, 2005b).

The second theme is the definition of CPD. The participating teachers also had similarities and differences in defining CPD. The teachers defined CPD as performance assessment (Teachers A, B, & F), a government program (Teacher E), and involving personal development activities (Teachers C & F). Teacher D explained that she had not heard of the term CPD before the interviews. Even though she never heard of the term before, it did not mean that she did not participate in CPD. She participated in a range of activities to improve her professionalism. Regarding performance assessment, Teachers A, B and F explained that their practice was assessed as further recommendation for their CPD. The three teachers related CPD to teacher performance assessment. As certified teachers, these teachers perceived that CPD was helpful in teachers’ performance assessment (locally termed as PKG). They mentioned that through PKG teachers could accumulate credit points for their future promotion. These perceptions of CPD as teacher performance assessment are aligned with the government regulation regarding teacher promotion for civil servant teachers (Indonesia Ministry for Empowerment of State Apparatus, 2009). According to the regulation, all civil servant teachers are required to have a performance assessment as well as participate in CPD for their promotion. These teachers perceived CPD in relation to the government regulations (exosystem factors).

Teacher E, who had not yet gained certification, perceived CPD as a periodical government program, consistent with The Act of Republic Indonesia No. 23 of 2003 regarding the National Education System (Indonesia Ministry of National Education, 2003), The Teacher Law (Indonesia Ministry of National Education, 2005b), and Government Regulation No. 19 of 2005 regarding the National Standards of Education (Indonesia Ministry of National Education, 2005c). CPD as a government program is meant to guide teachers to choose the activities they will participate in to update their knowledge and skills. According to Teacher E, CPD was still not running as planned. Some aspects, such as encouragement to attend seminars, were not working well and therefore that CPD could not
be expected to improve the way teachers conducted teaching and learning. This teacher defined CPD in relation to a government program (exosystem factor) that is organised by the government and is somewhat ineffective. The results are consistent with the findings of Tanang and Abu (2014), who found that the CPD program in Indonesia did not run well as a result of the limitation of government to train teachers in a planned program due to low cost budgeting. Furthermore, Tanang and Abu (2014) explained that the commitment of the government sometimes did not come into reality but remained on a white paper without implementation.

Two of the six teachers (Teachers D & F) explained that they participated in personal development activities. Teacher D explained that she participated in either formal or non-formal activities to improve her professionalism. Her statement was consistent with the explanation of Fullan (1995) who explained that professional development is the total of formal and informal learning experienced by teachers. Similarly, Teacher F, a certified civil servant teacher, said that CPD was related to personal development activities. She said that teachers were recommended to join activities to improve their quality of teaching. Her personal development was also consistent with the mandate of the government for civil servant teachers. All civil servants including teachers needed CPD for their career development (Indonesia Ministry for the Empowerment of State Apparatus, 2009). Teacher D and F perceived that having academic activities contributed to their CPD. Their perception was consistent with the explanation of Ifanti and Fotopoulopou (2011). These authors explained that activities were crucial for teaching practice and teachers needed to enhance their knowledge to improve their quality of teaching.

Consistent with Villegas-Reimers’ (2003) argument that there is no best model of PD that can be implemented in different settings, the CPD of SMK teachers differs from CPD of SMA and other groups of teachers. SMK teachers have different needs from other teachers. The SMK teachers need to always keep up with development in the vocational area, and have certain characteristics that distinguish them from other group of teachers. Consistent with the report of Mitchell and Cubey (2003) who explained that the most appropriate CPD for certain teachers could effectively help teacher to change their practice, beliefs, understanding, and attitude, SMK teachers need a different structure of CPD from other group of teachers. For example, as SMK teachers are expected to have updated knowledge and skills in relation to their vocational area, they can choose activities such as internship based on their needs in a certain company to improve their practice. The current research findings were slightly different from the previously mentioned studies. One of the teachers (Teacher F) stated that
teachers were encouraged to do an internship in the company in which students would do their internships. Teachers were recommended to gain the skills first before facilitating their students to gain the competencies. In reality, the company did not give either teachers or students the real cases of accounting to improve their skills in accounting because accounting is considered the secret of a company. Instead of accounting work, the teachers and students were given administrative work, not real cases of accounting. Meanwhile other participating teachers explained that they participated in workshops related to their subject knowledge to keep up to date with developments. Instead of accounting skills, the participating teachers improved their accounting knowledge. This idea of internship supported the idea of Andersson and Kopsen (2015), stating that vocational teachers are expected to have competence in the specific work-life of the vocation. Accounting teachers are expected to have not only the knowledge of accounting but also the skills of accounting. Therefore, the structure of CPD of accounting teachers would be expected to be different from other group of teachers. Although accounting teachers are recommended to do internships in relation to real cases of accounting to improve their accounting skills, this is not always easy to achieve.

Teachers’ willingness to participate in professional development had an association with how they perceived CPD. The six teachers were motivated (either intrinsically or extrinsically) to participate in activities for their CPD. How the six teachers participated in their CPD was associated with their motivation as individual factors (self-driven) and their environmental factors (school-driven). Consistent with Gould, Drey and Berridge (2007) these six teachers invested their private time to participate in their CPD either based on their own initiatives or driven by the schools. Proactive teachers searched for information (self-driven) (Teachers A & E), while others participated in activities for their CPD only when invited/asked by their school (school driven) (Teachers B & D), or participated in activities for their CPD that were either self-directed or school-directed (Teachers C & F). Thus, motivation seemed to be associated with their CPD. This is in relation to the findings of Lewthwaite and Wiebe (2012), who identified that teachers’ motivation to achieve professional aspiration affected their efforts to achieve their development targets. Similarly, Yue et al. (2017) who identified intrinsic motivation (self-direction) as a potential key to effective teacher professional development.

The teachers highlighted workshops, seminars, and participation in a network of teachers as the most frequently attended activities. All the teachers, both certified and uncertified, attended workshops (where participants engaged in practical activities) or seminars (discussion without practical activities) as these activities were beneficial for
teachers in developing their professionalism. This is consistent with the views of Garet et al. (2001) who emphasised that workshops could be the most common types of professional development. Furthermore, Garet et al. (2001) explained that structural features of PD include the type of PD activities and the duration of the activities. The findings are also consistent with Curtis and Szestay (2005), who stated that seminars have impacts on the renewed enthusiasm for teaching, looking at teaching with fresh eyes, shifts in understanding teaching, becoming more reflective and aware as teachers, enhancing the quality of students’ learning, and building professional communities. The results of the current study show that the six teachers participated in a teacher network (forum) called MGMP Akuntansi. MGMP provided a vehicle for teachers to improve their practices. This network enabled the teachers to learn and likely result in improved teaching practices (Williams, 2013). Besides, participating in a network of teachers assisted the teachers to improve their competencies. Teachers working in groups as professional learning communities can develop teacher professionalism.

Besides the activities discussed above, teachers read books about accounting obtained either from a bookstore (Teachers B, C, & E), or library (Teacher B), or the Internet (Teachers B, C, & D) to improve their knowledge about accounting. The findings show that these teachers believed that reading professional literature about more specific subject knowledge would help them develop their professionalism. Using technology, such as the Internet, enabled the teachers to access more sources of knowledge to help their students’ learning. Furthermore, teachers need to be digitally literate so that they can empower their students with the skills and knowledge they will need in the workplace (Pianfetti, 2001). Another alternative way to participate in CPD was a company visit. Teacher F said that she went to the taxation centre to update her knowledge about taxation. This is an example of teachers engaging in personal development activities to improve their professionalism. This is consistent with the findings of Tanang and Abu (2014) who explained that the government of Indonesia provided teachers with opportunities to keep up to date with their profession, and supported access for independent continuous learning for teachers to achieve a higher quality of practice.

The findings showed that even though professional development (pengembangan kepakaran) is the common term used in Indonesia, the accounting teachers’ explanations provide evidence that they did engage actively in professional learning. The teachers explained that their practice improved when they focused on students’ learning and adapted their teaching strategies.
6.1.2. Research question 2 key findings

*How does the changing policy context of vocational high schools in Indonesia affect the continuing professional development of accounting teachers? How are accounting teachers supported in their continuing professional development? What are the constraints on the accounting teachers’ continuing professional development?*

The results showed that the changing policy seemed to affect the teacher professionalism and continuing professional development of the six accounting teachers. Specifically, teacher professionalism and continuing professional development were associated with various factors including personal and environmental factors. As portrayed in Bronfenbrenner’s model, factors that affected teacher CPD were the teachers’ person characteristics, and factors of the microsystem, the mesosystem, the exosystem, and the macrosystem.

The six accounting teachers perceived that they were supported by their *person characteristics* including their cultural origins and fit to Indonesian culture as demand characteristics, their knowledge about accounting and experience in teaching accounting as their resource characteristics, and motivation and persistence of becoming accounting teachers as their force characteristics. These six teachers did not perceive constraints in relation to their personal (individual) factors although one initially did not want to study teaching. There is a belief that children obey and do what their parents ask them to do, including career choice. For example, Teacher C was not interested in teaching but her father disagreed with her choice to become a bank employee. As suggested by her father, she continued her study at a teachers college. At the end of her study, she did her practical teaching in an SMK under the supervision of a senior teacher who had visited and seen education in Australia, and found that teaching was interesting and was not monotonous as she had heard. She started to enjoy teaching and wanted to become an accounting teacher after completing her study at the teachers college.

Regarding their environmental factors, the six accounting teachers perceived that their CPD was related to their environmental contexts. The teachers’ environment including the microsystem, the mesosystem, the exosystem, and the macrosystem both supported and constrained their professionalism and their CPD. The factors included students, family, and colleagues at the microsystem, the principal and school teacher forum at the mesosystem, government regulations and the provincial level teacher forum at the exosystem, and the
curriculum, national qualifications framework, and the ASEAN Economic Community agreement at the macrosystem.

From the previous chapter, factors related to teacher professionalism and continuing professional development were categorised under the five systems of Bronfenbrenner (1994). The supports and constraints related to teacher professionalism and continuing professional development are summarised in Figure 6.1 below. As illustrated in the figure, the six accounting teacher participants perceived a number of factors to be supports (black) and constraints (red) in developing their professionalism.

<table>
<thead>
<tr>
<th>Individual</th>
<th>Microsystem</th>
<th>Mesosystem</th>
<th>Exosystem</th>
<th>Macrosystem</th>
</tr>
</thead>
<tbody>
<tr>
<td>• same location</td>
<td>• sibling and parent advice</td>
<td>• principals encouragement to attend workshops, and being more open</td>
<td>• regulations: support CPD, extra money, religious matters</td>
<td>• facilitate students, decentralised curriculum</td>
</tr>
<tr>
<td>• same culture</td>
<td>• supportive colleagues, discussion and sharing between with colleagues</td>
<td>• recommendation, sharing and discussion at school level MGMP</td>
<td>• provincial MGMP: updating knowledge, partnerships with universities</td>
<td>• AEC supports teachers to motivate students face globalisation, emphasis teaching to face AEC</td>
</tr>
<tr>
<td>• adequate knowledge</td>
<td>• students’ interest, homogeneity, independency</td>
<td>• less supportive policies by principal</td>
<td>• new regulation caused tight work hours, administrative work</td>
<td>• time barriers in enacting new curriculum</td>
</tr>
<tr>
<td>• 5-27 years of experience</td>
<td>• colleagues unwilling to share information,</td>
<td>• school level MGMP discussions depended on the needs, and limited facilities</td>
<td>• provincial MGMP: time limitations, small capacity</td>
<td>• graduates still have difficulties to find jobs</td>
</tr>
<tr>
<td>• parents’ care</td>
<td>• gadget disturbance, students’ economic background</td>
<td></td>
<td></td>
<td>• more competition, less training</td>
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<td>• had opportunities</td>
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<td>• enjoyment and attraction to accounting</td>
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<td>• a calling</td>
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<td>• not a first choice of job</td>
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</table>

Figure 6.1. Factors perceived to be supports and constraints in each system that relate to teacher continuing professional development

In the individual factors, that they are Indonesians and come from the same location to the place where they work, provided the cultural resources that enabled them to easily interact with their students, colleagues, and other environments. The similarity of culture, specifically physical appearance, enabled teachers to be accepted by students easily. Teachers assumed that students might feel that they had the same background of culture so that there would be the same understandings of interaction including rules, customs, and the way they communicated during their interactions. Furthermore, the three certified teachers (more than 20 years of teaching experience) had had opportunities to continue their study onto teachers college before taking up teaching as their career, at that time when only a few people (rich
people and boys) went to universities including teachers colleges. Culturally there were beliefs that women went to teachers colleges and became teachers (Yuwono & Harbon, 2010) as only those who were rich and had a good understanding of the importance of education would continue to higher education. In terms of individual factors (teachers’ person characteristics), five teachers perceived that there were no constraints on participating in CPD, as they were intrinsically motivated to participate in their CPD in both formal and informal ways, while Teacher D explained that teaching was not her first choice. However, she liked and enjoyed teaching after a while.

In terms of microsystem factors, the six accounting teachers explained their supports for continuing to study at teacher college and for their CPD. Supports came from their family including siblings (Teacher A) and parents (Teachers A, B, C, E, & F) to continue their initial study to be a teacher at teachers college. All the six teachers explained that there were no constraints coming from the family factor. Besides family, Teachers A and B explained that peers supported them to continue their study at teacher college. The statement about family influence is consistent with the findings of Yuwono and Harbon’s (2010) regarding from whom the choice of continuing study to teachers college and being a teacher came, with some reasons including their own choice, family, religious calling, and social status.

Regarding the supports for their CPD, these participant teachers perceived that colleagues, and students had an association with their CPD. Colleagues supported their CPD in the form of discussion and sharing information. Effective PD occurs when there are meaningful interactions among teachers (Grace in Villegas-Reimers, 2003). This statement is also consistent with the findings of Yuwono and Harbon’s (2010) that together with their colleagues, all these six teachers perceived that they shared information, were inspired, and had good coordination and discussion with other teachers when they were involved in team teaching with their colleagues. On the contrary, the participating teachers perceived that colleagues and students also constrained their CPD, for example, the unwillingness of colleagues to share information, gadgets disturbing students’ learning, poor concentration (Teacher A) and economic background of students (Teacher C). Teacher A perceived that gadgets provide access to texting, games, as well as social media, and they have the potential to reduce attention that students should pay to classes. Therefore, gadget disturbance can be destructive to students’ learning.

Furthermore, these teachers also said that students supported their professional development. Teachers perceived that students’ interest (Teachers A, B, C & D), homogeneity (Teacher E), and independency (Teacher F) seemed to be related to their CPD.
Students’ interest encouraged them to engage in learning. To be motivated, students also expected that their teachers would encourage them, motivate them and raise their interests in learning. The perceptions support the views of Lewthwaite and Wiebe (2012) who found that students, more specifically student expectations, were associated with the teachers’ CPD.

In terms of the mesosystem, these teachers perceived that school principals and the school level teacher forum affected their professionalism and professional development. Consistent with Villegas-Reimers’ (2003) argument, CPD is a long-term process that happens in a particular context, the school. Specifically, support from the school principal and the school level MGMP had an association with teacher CPD. This is consistent with the statement of Harwell (2003) who explained that the school as a supportive context contributes to the success of CPD. In the current study, the principal supported professional development in terms of encouraging teachers to attend workshops (Teachers A, D, E, & F), being more open (Teacher B), giving a feeling of relief to teachers (Teacher C). On the other hand, these teachers perceived that the principal could also constrain their continuing professional development in terms of being less supportive and giving certified teachers the first priority in distributing teaching hours (Teacher E). These perceptions reflect that the school principal used their legitimate power to support the teachers. There are some similarities with the findings of Kosar et al. (2014) who found that teachers were not as focused on professional development when the school principal used legitimate or coercive power rather than personality and reward power to motivate teachers in increasing their students’ achievement.

Teachers also said that the school level teacher forum (Accounting study program) supported their professional development in terms of being a place to ask advice (Teacher A), giving recommendation to the school principal (Teachers A & C), disseminating programs (Teacher B), and sharing and discussing information about teachers’ problems (Teachers B, E, & F). On the other hand, the forum meetings were not held regularly but on a needs basis, and did not assist in providing the necessary facilities for teaching accounting. In addition, Teacher C and Teacher D highlighted school level MGMP Akuntansi constrained their professional development in terms of time limitation and limited capacity. These perceptions support the survey of Ifanti and Fotopoulopou (2011) who identified that working conditions, such as the school administration system, large class sizes and low salaries, could negatively influence teacher professional development. Because of these factors, negative emotion in the work environment might impact motivation and enhancement of teacher professionalism.
In terms of the exosystem, these teachers highlighted that government regulations and provincial level teacher forum (MGMP Akuntansi) provided support and presented constraints on their professional development. For example, teachers said that government regulations increased the demand to participate in CPD (Teachers A, B, D & E), resulting in receiving extra money to improve professionalism (Teacher F). This is consistent with the findings of Yue et al. (2017) who found that CPD of staff in Chinese military medical universities was affected by policies encouraging teacher development, and by financial security. Specifically, Yue et al. found that financial gain was a strong initial attractor to teacher CPD. Similarly, Tanang and Abu (2014) found that policies of the government of Indonesia, such as the Teacher Law and the Government Regulation No. 16 of 2007, encouraged teachers to fulfil the standards of education qualifications including competencies and certification. The certification program is meant to increase the quality of education by improving the quality of teachers followed with professional allowances. Likewise, Ifanti and Fotopoulou (2011) found that although the majority of their teacher respondents were unfamiliar with the issues about policies, they connected their future professional development with decentralised policies and better salaries. In addition, the teachers in the current study perceived that the regulations caused more constrained work hours and too much administrative work. These perceptions support the findings of Hwang (2014) who found that administrative work was the main reason constraining time for the teachers to participate in CPD.

Regarding the provincial level teacher forum, the teachers perceived that MGMP Akuntansi forums supported teachers’ professional development in terms of facilitating workshops (Teachers A, B, E, & F), being a forum for updating knowledge (Teachers C, D, & E), and having partnerships with universities (Teacher F). Provincial MGMP Akuntansi is one of the professional learning communities that is meant to support teachers in participating in their CPD. MGMP Akuntansi forums reflect one of the community supports for accounting teachers. This is consistent with the idea of Grace (cited in Villegas-Reimers, 2003) that PD is effective when there are interactions between teachers and parents as well as the community. Specifically, PD is effective when a teacher becomes a member of a community and is actively involved in the activities held by the community. These perceptions are also consistent with the findings of Vescio, Ross and Adams (2008) who found that professional learning communities impacted on teaching practice and students’ achievement. Specifically, they found that teacher culture improved as the learning communities improved teacher collaboration, with a focus on students’ learning, teacher
empowerment, and continuous learning. Similarly, in the current study the provincial level MGMP, as professional learning communities, supported accounting teachers to improve their practice by facilitating workshops and seminars for updating their knowledge and skills. Furthermore, MGMP created networking with some universities. The teachers perceived that this network enabled them to gain knowledge and skills from universities as well. These teachers were open to other sources so that they could improve their practice. This perception is consistent with the findings of Wermke (2010) who identified that Swedish teachers were more open to other sources and trusted other institutions, and this culture describes what teachers did and thought about their development.

Regarding the macrosystem factors, teachers highlighted the curriculum, the national qualification framework (NQF) and the AEC Agreement as being supports and constraints on their professional development. This result supported the finding of Lewthwaite and Wiebe (2012), that curriculum priorities are associated with teacher CPD. Specifically, these authors found that the curriculum was a significant challenge for teacher candidates. The curriculum requirement influenced teacher candidates’ ability to develop their professionalism.

Regarding the current study, the accounting teachers perceived that the curriculum facilitated students to be more independent (Teacher A), made things easier for teachers (Teacher B), was more decentralised (Teacher C), and was a resource for teaching (Teachers D, E, & F). The teachers perceived that the national curriculum seemed to be related to the way they conducted teaching and learning. However, these teachers encountered time constraints when implementing the curriculum. This is consistent with Tanang and Abu (2014) who found that teachers reported that time and space were limited compared to the massive amount of learning material in the curriculum which constrained the teachers to achieve better practice.

Besides the curriculum, these teachers perceived that CPD was associated with the national qualification framework (NQF). Teachers highlighted certifying graduates (Teachers A, B, & E), improving quality of teaching (Teacher C), internship for teachers (Teacher F), and considering the NQF as a guide supporting their professional development (Teacher D). However, it was still difficult for graduates to find jobs. Regarding the ASEAN Economic community (AEC), teachers perceived that the AEC supported and motivated students (Teachers A, B, D, & F), and teachers emphasized teaching with the AEC in mind so that students were able to compete with others (Teachers C & E). On the other hand, the AEC resulted in high competition but teachers had less training and education. The NQF and the AEC reflected globalisation and the resulting changes in society. These perceptions support the findings of Tang and Choi (2009) who found that in the globalisation era, Hong Kong
adopted private corporate management practice to run public sectors, including the educational sector, resulting in practices of managerialism in school sectors. Besides, educational policies in Hong Kong were increasingly underpinned by market ideology. These authors found that the changes led to fierce competition among individual and schools, intensification of work, stress, uncertainty, and alienation. Thus, highlighting the association between globalisation and the work of teachers.

6.2 Limitations of the study

The study involved accounting teachers’ perceptions of professionalism and continuing professional development. In interpreting the findings, there are a number of limitations that are acknowledged and were taken into account as much as possible. In this study, the data were gathered from a small number of teachers (six accounting teachers). In addition, the participants were teachers in Yogyakarta, a region with the highest achievement in the competency test in Indonesia who were expected to better articulate their understanding of teacher professionalism and continuing professional development. Therefore, generalisability from the findings is limited in terms of all teachers in Indonesia. However, the study provides insights into the range of conceptions of vocational accounting teachers and the kinds of factors that impact their understanding of professionalism and participation in CPD. Furthermore, teachers’ artefacts including lesson plans were used to ensure the trustworthiness of the data for these accounting teachers. In future research, a larger number of participants is recommended so that findings can be generalised more broadly.

Regarding the interviews, it is possible that bias might have occurred from the order of the interview question as ideas from earlier questions could have potentially affected the teachers’ thoughts on subsequent questions. However, more general questions were asked first followed by more specific ones to reduce bias.

When interviewing teachers, it was clear that some teachers participated in teacher CPD that was school or government driven. Although not stated, it is possible that teachers might participate in teacher CPD, for example attending teacher forum (MGMP Akuntansi), to fulfil the government mandates so that these teachers retained their employment. This has potential to limit the interpretations of the findings. However, further confirmatory questions related to the advantages and the relevance of those activities for their CPD, were asked to gain as clear an understanding as possible.

The researcher’s personal bias also needs to be considered as a limitation in this study. I had met most of the respondents previously as part of my academic role in Indonesia. This
insider perspective enabled me to gain rapport with the participants but may have affected how the teachers responded to the interview questions. This is a recognised issue in interview studies (Asselin, 2003; McConnel-Henry, James, Chapman, & Francis, 2009) and to mediate that issue, I did member checking. I sent the transcripts to the participants to enable them to reconsider the information they gave at the time of the interviews.

6.3 Implications of the study

The teacher participants in this study shared their perceptions of teacher professionalism and continuing professional development (CPD) and what supported and constrained them in participating in their CPD. Research literature has established a connection to show that how teachers perceive professionalism and their own professional development influences how they approach their work with students and colleagues. This research, conducted in Indonesia, examined teachers’ perceptions of professionalism. Previous studies have focused mainly on primary, secondary, and special school teachers, and this study focused on vocational (SMK) teachers. This was especially important because the study was undertaken in a context of change. Therefore, this study can provide recommendations for developing vocational teacher professionalism.

6.3.1 General recommendation for researchers

The findings in this study showed that teacher CPD was associated with personal and environmental factors. Furthermore, the teachers’ perceptions of professionalism and professional development related to their own practice. One of the uncertified teachers revealed that she had never heard the term CPD before the interviews. This is evidence that CPD was not known by all SMK teachers. An implication for Indonesian schools and government is to inform and educate teachers about CPD and the importance of it in improving teachers’ practice. Only civil servant teachers knew and participated in more structured CPD. Even though one of the private teachers had never heard the term CPD, this teacher explained that SMK teachers are expected to be more open to change and be more up to date with the developments. Therefore, the teacher is aware of the need to continue her development. However, schools and the Indonesian government could better support teachers through improved education about structured CPD.

Different from previous studies, the current study found that teachers considered religious values when they described professionalism and continuing professional development. Similar studies conducted in Indonesia found that teachers teaching at Islamic or Protestant schools (under the Ministry of Religious Affair) explained that religious calling
motivated their entry to teaching as their profession. This study found that some SMK teachers teaching at public schools (under the Ministry of Education and Culture) were also motivated by a religious calling to become a teacher. The calling was also associated with the need to enhance professionalism for some of these vocational teachers. Thus, further study could focus on culture including religious values in relation to teacher professionalism and professional development.

In this study, Bronfenbrenner’s bioecological model was used as a framework to consider factors in the microsystem, the mesosystem, the exosystem, and the macrosystem. However, as Bronfenbrenner (1994) suggests, the environmental context of the development of teachers also includes the chronosystem (changing time). Although changes in the exosystem and macrosystem were considered as background to this study, further study could also focus on the chronosystem. Changes in employment status, for example from non-civil servant to civil servant teacher could be studied further as a factor of the chronosystem.

6.3.2 General recommendation for policy makers

The findings of this study are relevant and can inform educational policymakers regarding policies and regulations for teacher professionalism and CPD in Indonesia. As some teachers’ conceptions of professionalism and CPD were shifting from traditional to more transformative, evidenced by teachers’ explanation that they engaged in professional learning to improve their classroom practice, it is recommended that policy makers (including educational institutions in Yogyakarta) consider using a term that conveys the concept of professional learning and development. This is likely to lead to a reconceptualisation of what professional development means in Indonesia and the ways in which teachers will engage in professional learning in both formal and informal ways. The school where the teacher worked played an important role in identifying and supporting professional learning and development activities. It is recommended that schools continue to identify effective CPD and, further, encourage teachers to initiate their own continuing professional learning and development activities.

For the government, these findings provide recommendations for consideration when issuing or changing policies. As the ASEAN economic community (AEC) agreement is now being implemented, school reform has commenced. The SMK teachers explained that they heard about the AEC but were not prepared yet. The SMK teachers perceived that the national qualification framework helped them to facilitate their students’ learning, but some teachers explained that it was still difficult for the SMK graduates to find jobs. The
government can further support SMK teachers by providing opportunities for them to better understand and be aware of issues related to the AEC, and in particular, how the curriculum for SMK aligns with the required competencies to compete in the AEC. Furthermore, it is essential that the government facilitates opportunities for vocational teachers and companies to establish partnerships in order to better prepare SMK students for work after graduation.

The curriculum for SMK was designed to support student learning, and the implementation was expected to be feasible. However, some teachers perceived that the curriculum was too difficult to be implemented. Furthermore, teachers encountered problems with time when they implemented the new curriculum. They perceived that curriculum designers did not understand the real condition of vocational education in Indonesia. Therefore, accounting teachers need to be involved in curriculum development determining the duration, strategy, and content based on their experiences in the classroom. As these SMK teachers spent more time in implementing curriculum, they had less opportunity to participate in CPD. This finding provides support for recommendations that the government evaluate the implemented curriculum before designing a new one, involve teachers in developing curriculum, and provide teachers with better information so they gain an understanding of the new curriculum in relation to the changes in society. Involving teachers in curriculum design could be considered part of teacher professional development.

Regarding teacher certification policy, teachers’ perceptions of professionalism and CPD need to be considered when issuing policies and rules regarding teacher certification, such as the eligibility requirements for enrolling in the teacher certification program. The changing rules affected some teachers including Teacher E. She could not enrol in the teacher certification program although she has been a teacher for 12 years. The eligibility requirement needs to take into account teachers who have been in the system and are disadvantaged by changing policies and rules. Grandfathering clauses could be included so that teachers like Teacher E are supported and enrolled in the program even though a new policy has been implemented. Further, allowing teachers who demonstrate the required competencies or are recommended by their school (rather than years of experience), to enrol in the teacher certification program may alleviate some of the tensions between certified and uncertified SMK teachers.

6.3.3 General recommendation for accounting teachers

The research findings suggest ways to support SMK teachers to develop a more transformative approach to professionalism. As the AEC is now being implemented, resulting
in a free market within ASEAN countries, SMK teachers need to be aware of the AEC’s impact on their professional lives and that of their students. SMK teachers who are responsible for preparing students for the workforce are expected to improve their professionalism, resulting in increased students’ achievement. An ability to adapt to changes, reflecting a transformative view of professionalism, becomes a requirement for a professional teacher in this context. However, some teachers’ perceptions of professionalism reflected a traditional view. The findings show that there are a number of teachers who still perceive the teaching profession in terms of what they believe are Indonesian cultural ideas, for example, considering teaching as an appropriate job for women due to their role in society and home and teaching as a religious calling. These perceptions could potentially prevent the teachers from providing a qualified workforce as needed in the market once AEC is fully enacted.

Teachers are expected to rethink their roles in education and to adapt with the changes in the society. Therefore, helping teachers increase their awareness of a transformative view of professionalism and an associated shift to a more transformative view is highly recommended.

Since SMKs produce ready to work graduates, SMK teachers are expected to continue to update their knowledge and skills needed by the work force. The study’s findings provide recommendations for teachers to improve not only their knowledge about accounting but also their practical skills in accounting. For example, teachers’ internships in companies that allow them to practice accounting (real cases) can ensure that the accounting teachers are not only equipped with knowledge but also with accounting skills. The study’s findings showed that these SMK teachers focussed on reading and searching for accounting content materials, rather than support for their pedagogical knowledge. Since professional teachers, as stated in the Teacher Law, should meet the required competencies including pedagogical knowledge, these teachers are recommended to participate in activities that further develop their teaching competency. For example, these teachers could participate in lesson study or research, specifically action research.

Based on the findings, some teachers implemented a teacher-centred learning approach, indicated by, for example, teaching with an air of authority. Therefore, teachers are recommended to work towards a shift to student- centred learning. Furthermore, keeping up to date with current pedagogical paradigms could lead more teachers to become adaptive experts. In line with being adaptive transformative teachers, it is preferable for strategies to enhance professionalism to be of the teachers’ own initiative. However, information and CPD opportunities to support a shift to adaptive teaching need to be available.
Teachers are recommended to understand that there are different views of professionalism and professional development which can impact how they identify suitable activities to develop their professionalism. Therefore, accounting teachers can develop their own formal or informal strategies to enhance their professionalism. Some teacher participants explained that sometimes teachers were unable to attend the forum (MGMP) because they had to teach all day at school. Also, MGMP limited the number of participants attending the forum so that not all teachers could take part in the forum at the same time. For these reasons, SMK teachers are recommended to engage in peer mentoring and meeting together at the school to discuss teaching. These activities could involve a senior teacher becoming a mentor or sharing expertise in planning and implementing the curriculum. Besides, sometimes when MGMP held workshops, the materials were chosen based on the most popular chosen by teachers participating in the forum, while for other teachers, for example, Teacher C, the materials did not meet her needs. Thus, the combination of peer mentoring and meeting together could provide collegial support for teachers to improve their professionalism. In addition, personal informal development activities are recommended since these might better support individual teachers’ needs. In other words, teachers are encouraged to engage in their own professional learning and development.

6.4. Conclusions

The current study has shown that accounting teachers express a range of conceptions of professionalism and continuing professional development that are broadly consistent with views reported in previous research. Bronfenbrenner’s bioecological model was useful as a framework to explore the factors that affect SMK teachers’ professionalism and continuing professional development.

A point of difference with perceptions of professionalism and CPD in previous studies is that SMK teachers need to update their vocational knowledge (skills of accounting). Even though there were internship opportunities for SMK teachers, these experiences did not allow for development of teachers’ accounting skills. In the context of Indonesia, the findings were consistent with previous research regarding culture. Even though these SMK teachers did not teach in Islamic or Protestant schools, some teachers considered religious values when they described professionalism and CPD. These teachers regarded their profession as a devotion to their God. Teaching was a part of their duty and their responsibility as obedient persons.

The uncertified teachers were not different from the certified teachers in understanding teacher professionalism and professional development. However, the civil servant teachers
participated in more structured CPD. Only civil servant teachers (because CPD relates to their promotion) and some non-civil servant teachers understood the term CPD. Furthermore, some of these SMK teachers focused their time on teaching rather than further developing their professionalism.

Finally, the study highlights the need for further support of SMK accounting teachers to develop their professionalism in order to ensure that their students are work ready. Government can facilitate partnerships between schools and companies where actual accounting is practised so that teachers and students experience accounting in the current real world setting.
References


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Appendix A

Government Regulations

Regarding teacher professionalism and continuing professional development (CPD), the government of Indonesia passed a number of laws and government regulations. The regulations are illustrated in Table 1 below:

Table 1

<table>
<thead>
<tr>
<th>Laws and Regulations</th>
<th>Regarding</th>
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<tr>
<td>The Government Regulation Number 38, 1992</td>
<td>Educational Staff</td>
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<td>The Act of Republic of Indonesia Number 20, 2003</td>
<td>National education system</td>
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<td>The Act of Republic of Indonesia Number 14, 2005</td>
<td>Teachers and lectures</td>
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<td>The Government Regulation Number 19, 2005</td>
<td>Education national standards</td>
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<tr>
<td>The Government Regulation Number 74, 2008</td>
<td>Teachers’ rights and responsibilities</td>
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<tr>
<td>The Government Regulation Number 16, 2007</td>
<td>Academic qualifications and teacher competency</td>
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<td>The Government Regulation Number 16, 2009</td>
<td>Teachers’ functional positions and credit points for promoting</td>
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<td>The Government Regulation Number 53, 2010</td>
<td>Discipline of civil servants</td>
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As described in Table 1, the government of Indonesia passed the Government Regulation No. 38 of 1992 regarding educational staff, the Government Regulation No. 53 of 2010 regarding discipline of civil servants, the Act of the Republic of Indonesia No. 14 of 2005 regarding teachers and lecturers (hence forth called the Teachers Law) which is then followed up by a detailed regulation called the Government Regulation No. 74 of 2008 regarding teachers, the Ministry Regulation No. 16 of 2007 regarding teachers’ competency and qualification academic standards, and the Ministry Regulation No. 16 of 2009 regarding teachers’ positional levels and their credit points for promotion. The following is a brief discussion about each regulation.
According to the Government Regulation No. 38 of 1992 regarding educational staff, the teachers of schools run by the government are recruited by the Ministry of National Education and their status is as civil servants (government employees) while in private schools, teachers are recruited by the schools in which the teachers work, and they are not civil servants (Indonesia Ministry of National Education, 1992). The government can help privately-run schools by sending some civil servant teachers to teach in these schools. The regulation stated that civil servant teachers are entitled to earn salaries, benefits, and pensions in accordance with the provision of regulation applicable to the civil servants while private teachers are entitled to salaries and benefits in accordance with a written agreement made by the teacher and the organisation managing the school.

The Government Regulation No. 53 of 2010 regarding discipline of civil servants explains that all civil servants must work at least 37.5 working hours weekly (1 working hour = 60 minutes) while ministry regulation no. 39 of 2009 regarding teacher workload, explain that teachers are required to teach for 24 teaching hours and a maximum of 40 teaching hours per week (1 working hour = 45 minutes). Teachers’ obligations are not only teaching, but include preparing what to teach, designing the program and evaluating what they have done. The 24 teaching hours are only a part of 37.5 working hours stated in the Government Regulation No. 53 of 2010. This regulation is applied to teacher civil servants but not the private teachers. The private teachers will only be paid for the number of hours they teach.

Before the new regulation was issued in 2005, SMK teachers were graduates from a teachers college. Graduates from non-teacher’s college were allowed to become a teacher as long as they held a teaching license granted by a teachers college (two semester of study) while graduates from teachers colleges were automatically given a teaching license. Thus, SMK teachers hold a bachelor degree and a teaching license.

To certify that teachers are professional, the government launched the regulations called the Teachers Law and detailed in the Government Regulation No. 74 of 2008 regarding teachers. These regulations explain that professional teachers must satisfy academic qualifications, master the required competencies, and hold a teaching certificate which is obtained through a certification process. According to the laws, teachers are required to hold a bachelor degree in a certain field, and also hold a teaching certificate which is granted by an accredited teachers college (Indonesia Ministry of National Education, 2005b). The competencies that teachers are required to master are regulated in another regulation i.e. the Ministry Regulation No. 16 of 2007 regarding teachers’ competency and qualification academic standards (Indonesia Ministry of National Education, 2007).
The required competencies include pedagogical, personal, social, and professional competencies. The pedagogical competency covers the standards of having a good understanding of different characteristics of the learners, capability in demonstrating the theories and principles of learning, having a good understanding of curriculum development, enhancing learning activities, demonstrating good communication with learners, and having a critical understanding of learning assessment and evaluation. Personal competency consists of behaving in accordance with the religious, social, and cultural norms, and demonstrating positive attitudes and behaviours as a role model. Social competency comprises being inclusive, objective, and indiscriminative and maintaining a good communication with other colleagues, parents, students, and the community. Last, professional competency covers mastering the materials, concepts, and the structure of the knowledge of the subjects and developing professionalism through reflective action learning (Depdiknas, 2007).

Recently, professional development was implemented in line with the government regulation number 16 of 2009. Teachers are required to do certain activities which will be assessed with credit points (Indonesia Ministry for Empowerment of State Apparatus, 2009). The requirement is stated in the regulation number 16 of 2009 issued by the Ministry for Empowerment of State Apparatus. This regulation is applicable to teacher civil servants. The regulation mandates that teachers conduct professional development consisting of self-development, publication, and innovative inventions in teaching and learning, besides, conducting teaching and learning. These activities of engaging in continuing professional development include enrolling in formal and less formal education, conducting teaching and learning, engaging in continuing professional development, and other relevant activities. Teachers’ promotion to a higher level of a functional position is based on the assessment of the activities done by the teacher.
**Appendix B**
The changes in the process of teacher certification program.

**Table 2**
*The changes in the Teacher Certification Process in Indonesia*

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*Note.* The tick indicates the stage was included in the process for that year.
Appendix C
Sampling Procedure

The sampling procedure includes three filtering stages:

1. The first filter in sampling was vocational high schools in Yogyakarta province which conducted an accounting program with more than two classes. Accessed from [http://datapokok.ditpsmk.net/](http://datapokok.ditpsmk.net/), the number of vocational high schools in Indonesia ranging from technology, art and tourism, health, agro-business, and business and management fields of study are provided. Business and management had three study programs, one of them was Finance in which the accounting program was conducted. In Yogyakarta province, there were about 56 vocational schools conducting an accounting program. The accounting program was chosen since this program takes responsibility in facing a new era, globalisation. Having more than two classes was highlighted because of the assumption that these schools were the favourite ones, attended by many students. A good or favourite school usually has many students divided into two or more classes. There were 19 out of 56 schools that were identified as conducting an accounting program and having more than two classes.

2. The second filter was accreditation. School accreditation provides information about the appropriateness of a program. Activities to do in professional development such as teacher training might have significant impacts on students’ achievement under favourable condition depending on the context and the quality of the program (Jacob & Lefgren, 2002). Accreditation was one of the considerations in highlighting the schools as the respondents. Schools were categorised as accredited and not accredited schools. The accredited schools were divided into three types: A, B, and C. A school with “A” for its school accreditation meant that the school meets a high standard for requirements such as standard of learning materials, learning process, learning assessment as well as teachers. In accordance with the study where professional development was investigated, the accounting teachers from schools with “A” in school accreditation were comprised as the respondents. Schools with “B” in school accreditation were also be included as long as they had an accounting program and conducted more than two classes. It was identified that from 19 schools filtered in the first stage, there were 15 schools graded A in school accreditation and 1 school with B in school accreditation.

3. The third criterion applied was the proportion of certified and uncertified teachers.
Some schools had all the accounting teachers who were certified but some had all the accounting teachers who were uncertified or a mix of both. The study took some schools in which all the accounting teachers were certified, some schools in which none of the accounting teachers were certified, and some with a mix of it. Based on the results in the second stage, it can be ascertained that nine schools were categorized as schools in which all teachers were certified, two schools with all teachers were uncertified, and seven schools with some teachers were certified.

There were three categories of schools and one school in each category was selected. Randomly one school from the schools with all teachers were certified and one school with some of the accounting teachers were in the certified category was chosen as well as one school from the schools with none of the accounting teachers were certified. Using pieces of paper, I wrote the names of schools and put these pieces of paper into different mugs depending on the type of school (based on the category of the proportion of certified and uncertified teachers). I asked someone to randomly take one piece from each mug to select the school samples.
Appendix D

Letter of Information

Teachers’ professionalism and continuing professional development: The perceptions of accounting teachers in vocational high schools in Yogyakarta, Indonesia

Dear Sir/Madam,

We invite you to participate in a research study looking at teachers’ professionalism. This study is part of my Ed.D Degree in Education, supervised by Associate Professor Judith MacCallum and Dr Amanda Woods-McConney at Murdoch University

Nature and Purpose of the Study
As little research is conducted regarding teachers’ views on professionalism and professional development, this study will provide significant contribution regarding accounting teachers’ perceptions of professionalism. It is important to find out the accounting teachers’ own voice about professionalism and professional development, the process of professional development, and what affects their professional development because different views of professionalism might affect the way teachers conduct teaching and learning.

Therefore the aim of this study is to examine accounting teachers’ perceptions of professionalism and continuing professional development at a time of major policy changes concerning education in Indonesia and changing conceptions of professionalism. The perceptions of teachers in vocational high schools are particularly important as many of the changes directly affect them.

If you consent to take part in this research study, it is important that you understand the purpose of the study and the process of the research. Please make sure that you ask any questions you may have, and that all your questions have been answered to your satisfaction before you agree to participate.

What the Study will involve
The study will involve an interview with the researcher to describe your views of professionalism and continuing professional development.

If you decide to participate in this study, you will be asked to volunteer for an interview. It is estimated that the interview will take about an hour.

If you experience any anxiety or stress during the interview you are free to withdraw at any time or talk to a colleague that is a member of the MGMP Akuntansi forum. The forum member would be a neutral party and able to provide professional support.

Voluntary Participation and Withdrawal from the Study
Your participation in this study is entirely voluntary. You may withdraw at any time without discrimination or prejudice. But if the interviews have been transcribed and coded it may not possible to withdraw your interview data. All information is treated as confidential and no names or other details that might identify you will be used once the study is published.

Privacy
Your privacy is very important. Because some of the research team are staff members associated with this unit, whether you elect to participate or not will be kept entirely confidential. Any members of the research team who are associated with you in other roles will not know whether you have elected to participate and will view only anonymous data. It will thus not be possible to identify you; neither will you be identified in any publication arising out of this study.

Benefits of the Study
It is possible that there may be no direct benefit to you from participation in this study but you may reflect on your experiences and your participation may contribute to teacher professional development.

While there is no guarantee that you will personally benefit, the knowledge gained from your participation may help others in the future. Better understanding of how teachers perceive professionalism and continuing professional development, which will assist in addressing barriers and enhance ways to support teacher professionalism and professional development. This may support student achievement in the longer term.

Possible Risks
There are no specific risks anticipated with participation in this study. However, if you find that you are becoming distressed or uncomfortable we will first stop the recording, ask if you want to continue or if you want to talk to a colleague that is a member of the forum. The forum member would be a neutral party and able to provide professional support.

Reimbursement
You will not be reimbursed or rewarded in any way for your participation.

If you have any questions about this project please feel free to contact either myself, Ani Widayati on mobile no. +62 813 2857 8173 or +61 450 018 973 or my supervisor, Dr Judith MacCallum, on ph. +61 9360 7847. We are happy to discuss with you any concerns you may have about this study.
You may keep this information letter. Once we have analysed the information from this study we will email you a summary of our findings. You can expect to receive this feedback in December 2016.
If you are willing to consent to participate in this study, please complete the Consent Form.
Thank you for your assistance with this research project.
Sincerely

Ani Widayati
aniwdyt@yahoo.com

This study has been approved by the Murdoch University Human Research Ethics Committee (Approval 2015/202). If you have any reservation or complaint about the ethical conduct of this research, and wish to talk with an independent person, you may contact Murdoch University’s Research Ethics Office (Tel. 08 9360 6677 (for overseas studies, +61 8 9360 6677) or e-mail ethics@murdoch.edu.au). Any issues you raise will be treated in confidence and investigated fully, and you will be informed of the outcome.
Surat Keterangan

Profesionalisme guru dan pengembangan keprofesian berkelanjutan: Persepsi guru akuntansi SMK di Yogyakarta, Indonesia

Yang terhormat Bapak/Ibu

Kami mengundang Bapak/Ibu untuk berpartisipasi dalam penelitian kami mengenai profesionalisme guru. Penelitian ini merupakan salah satu tahapan dalam studi S3 saya di bidang Pendidikan di Murdoch University di bawah bimbingan Associate Professor Judith MacCallum dan Dr Amanda Woods-McConney.

Sifat dan Tujuan Penelitian

Sebagaimana diketahui bahwa masih sedikit penelitian mengenai pandangan guru tentang profesionalisme dan pengembangan keprofesian, penelitian ini diharapkan dapat memberikan kontribusi mengenai persepsi guru akuntansi mengenai profesionalisme dan pengembangan keprofesian. Sangat penting untuk mengetahui suara guru mengenai profesionalisme dan pengembangan keprofesian, proses pengembangan keprofesian, dan faktor-faktor yang memengaruhi pengembangan keprofesian mereka karena perbedaan pandangan mengenai profesionalisme dapat memengaruhi cara guru mengajar.

Tujuan penelitian ini adalah untuk melihat persepsi guru akuntansi tentang profesionalisme dan pengembangan keprofesian berkelanjutan saat terjadi perubahan kebijakan terkait pendidikan dan perubahan konsep profesionalisme di Indonesia. Persepsi guru SMK sangat penting mengingat banyak perubahan yang terjadi berakibat secara langsung pada mereka.

Jika anda menyetujui untuk berperan dalam penelitian ini, seyogyanya anda memahami tujuan dan proses penelitian ini. Pastikan bahwa anda menanyakan hal-hal yang anda belum ketahui dan semua pertanyaan anda terjawab sehingga anda setuju dan tidak ragu untuk berpartisipasi.

Yang terlibat dalam penelitian


Jika anda merasa kurang nyaman selama wawancara berlangsung, anda bebas untuk menyatakan berhenti atau memohon dukungan dari salah satu anggota MGMP Akuntansi sebagai pihak netral yang akan membrikan dukungan terhadap anda.

Partisipasi sukarela dan Pengunduran diri dari kegiatan penelitian


Privasi

Privasi anda sangat penting. Partisipasi anda sifatnya rahasia. Semua anggota penelitian tidak mengetahui identitas anda kecuali pewawancara. Data akan disajikan sebagai data anonim sehingga tidak akan teridentifikasi sampai penelitian terpublikasikan.

Manfaat penelitian

Mungkin tidak akan ada manfaat langsung yang dapat anda rasakan namun anda dapat merefleksi pengalaman anda dan partisipasi anda dalam penelitian ini dapat memberikan kontribusi terhadap pengembangan keprofesian guru.

Meskipun tidak ada jaminan bahwa anda akan memperoleh manfaat secara pribadi, pengetahuan yang diperoleh dari partisipasi anda mungkin akan dapat membantu masyarakat terutama guru di masa yang akan datang. Pemahaman yang lebih baik tentang bagaimana guru melihat profesionalisme dan pengembangan keprofesian berkelanjutan. Hal ini dapat mendukung pencapaian belajar siswa di masa yang akan datang.

Resiko yang mungkin timbul

Tidak ada resiko khusus yang diantisipasi dalam penelitian ini. Meski demikian, jika anda merasa kurang nyaman, kami akan hentikan wawancara dan memberikan dukungan kepada anda.

Penghargaan dan hadian

Anda tidak akan memperoleh penghargaan dan hadiah yang sifatnya material setelah partisipasi yang anda lakukan.

Anda akan menerima surat keterangan atas partisipasi anda. Setelah analisis data penelitian selesai, kami akan memberitahukan hasilnya kepada anda melalui email sekitar bulan Desember 2016.

Terimakasih atas partisipasi anda dalam penelitian ini.
Hormat kami,

Ani Widayati
aniwdyt@yahoo.com

This study has been approved by the Murdoch University Human Research Ethics Committee (Approval 2015/202). If you have any reservation or complaint about the ethical conduct of this research, and wish to talk with an independent person, you may contact Murdoch University’s Research Ethics Office (Tel. 08 9360 6677 (for overseas studies, +61 8 9360 6677) or e-mail ethics@murdoch.edu.au). Any issues you raise will be treated in confidence and investigated fully, and you will be informed of the outcome.
Appendix E

Consent Form

Teachers' professionalism and continuing professional development: The perceptions of accounting teachers in vocational high school in Yogyakarta, Indonesia

I have read the participant information letter, which explains the nature of the research and the possible risks. The information has been explained to me and all my questions have been satisfactorily answered. I have been given a copy of the information letter to keep.

I am happy to be interviewed and for the interview to be audio-recorded as part of this research. I understand that I do not have to answer particular questions if I do not want to and that I can withdraw at any time without needing to give a reason and without consequences to myself. But if my interviews have been transcribed and coded it may not possible to withdraw my data.

I agree that research data from the results of the study may be published provided my name or any identifying data is not used. I have also been informed that I may not receive any direct benefits from participating in this study.

I understand that all information provided by me is treated as confidential and will not be released by the researcher to a third party unless required to do so by law.

Participant’s name: __________________________

Signature of Participant: __________________________ Date: ……/……/…….

I confirm that I have provided the Information Letter concerning this study to the above participant; I have explained the study and have answered all questions asked of me.

Signature of researcher: __________________________ Date: ……/……/…….

Profesionalisme guru dan pengembangan keprofesian berkelanjutan: Persepsi guru akuntansi SMK di Yogyakarta, Indonesia

Saya telah membaca surat keterangan partisipan yang menjelaskan mengenai sifat dan resiko yang mungkin timbul dari penelitian ini. Informasi telah diberikan kepada saya dan semua pertanyaan saya telah dijawab secara memuaskan. Saya juga telah di beri salinan surat keterangan keterangan.

Dengan senang hati saya bersedia untuk diwawancara dan wawancara tersebut akan direkam untuk keperluan penelitian. Saya memahami bahwa saya boleh untuk tidak menjawab pertanyaan jika saya tidak berkenan untuk menjawabnya dan saya berhak untuk mengundurkan diri kapan saja saya mau tanpa harus memberikan alasan dan tanpa ada konsekuensi terhadap saya. Namun jika data telah memasuki tahapan transkripsi dan kodifikasi, saya tidak dapat menarik data saya.

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Saya setuju bahwa data penelitian akan dipublikasikan dengan mencantumkan nama saya atau semua identitas saya tidak akan digunakan dalam penelitian ini. Saya juga telah diberi informasi bahwa saya tidak akan menerima manfaat secara langsung dari partisipasi yang saya berikan dalam penelitian ini.
Saya memahami bahwa semua informasi yang diberikan bersifat rahasia dan tidak akan digunakan oleh peneliti pihak ketiga kecuali ada hukum yang menetapkan.
Nama partisipan: ____________________________

Tanda tangan partisipan: ____________________________ Tanggal: ....../....../.......  

Saya menyatakan bahwa saya telah memberikan surat keterangan terkait penelitian ini kepada partisipan tersebut di atas, saya juga telah menjelaskan mengenai penelitian ini dan menjawab semua pertanyaan yang diajukan kepada saya.

Tanda tangan peneliti: ____________________________ Tanggal: ....../....../.......
Appendix F

Interview questions in Indonesian

Daftar pertanyaan

Tanggal : 
Tempat : 
Guru : 

1. Salam ( memperkenalkan diri dan menyapa guru) 
4. Data yang anda berikan sifatnya rahasia, dan anda berhak untuk mundur kapanpun anda menghendaki tanpa harus mengemukakan alasan anda kepada saya dan tanpa konsekuensi apapun. Namun jika data wawancara telah ditranskripsi dan dikodifikasi, anda tidak dapat menarik data wawancara anda lagi. 
5. Untuk memulai, bisakah anda jelaskan sedikit mengenai anda, mengapa anda tertarik untuk menjadi guru akuntansi dan mengapa anda masih bertahan untuk tetap menjadi guru? 
   a. Bagus, sekarang bisakah anda berpendapat mengenai peran anda sebagai guru akuntansi? 
   b. Bagus sekali! Saya yakin setiap guru adalah ahli, bagaimana anda melihat diri anda sebagai ahli? 
   c. Baik sekali, Sekarang bisakah anda jelaskan bagaimana pandangan anda mengenai bagaimana pengaruh profesionalisme dan pengembangan keprofesian berkelanjutan terhadap cara mengajar anda? 
7. Menarik sekali, pandangan anda memengaruhi cara mengajar anda. Bisakah anda jelaskan apa saja kira-kira yang memengaruhi cara mengajar anda? (dorong guru untuk menjelaskan menganai pengaruh murid, rekan kerja, sekolah, MGMP Akuntansi) Apa faktor pendukungnya, dan apa faktor penghambatnya? 
9. Baik, semua informasi yang anda berikan sangat membantu. Satu pertanyaan lagi, bisakah anda bicara sedikit mengenai pengaruh ASEAN Economic Community terhadap profesionalisme dan pengembangan keprofesian berkelanjutan anda? 
10. Terimakasih banyak.
## Appendix G
Gaps of data emerged from the initial interviews.

### Table 3
*Data gaps from the initial interview*

<table>
<thead>
<tr>
<th>Themes</th>
<th>Categories</th>
<th>Teacher A</th>
<th>Teacher B</th>
<th>Teacher C</th>
<th>Teacher D</th>
<th>Teacher E</th>
<th>Teacher F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest in Accounting education (individual)</td>
<td>Why they chose teachers college</td>
<td>looking for opportunities, more job opportunities, no idea of teaching what and where thinking ahead, believe that it would be advantageous in her future</td>
<td>many places for teachers for teaching after college</td>
<td>father’s suggestion</td>
<td>intended to (planned to go there)</td>
<td>not accepted in high rank and prestigious university, with limited funds</td>
<td>-</td>
</tr>
<tr>
<td>Why they chose accounting</td>
<td></td>
<td></td>
<td>smart senior in high school enter teachers college</td>
<td>best grade when in high school</td>
<td>like counting</td>
<td>“tickled” by a waste of time regarding how long it took for a stone thrown from height to ground, accounting was the best department to count</td>
<td>attracted to accounting, related to numbers, reporting activities, use in family, help to control earnings and expenditure</td>
</tr>
<tr>
<td>Accounting material received in college</td>
<td></td>
<td>having additional semester to improve her achievement in accounting</td>
<td>little knowledge of accounting</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>How they felt about accounting education at the beginning of study</td>
<td>not interested</td>
<td></td>
<td></td>
<td></td>
<td>unenthusiastic, thought that it’s very hard to be a teacher</td>
<td>-</td>
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<tr>
<td>How they felt about accounting education during their study</td>
<td>finally give in to the idea of having to be in accounting education</td>
<td></td>
<td>peers’ acceptance, having her teacher in college as a role model</td>
<td>-</td>
<td>-</td>
<td>became to enjoy it</td>
<td>close to heart</td>
</tr>
<tr>
<td>Interest in teaching Accounting (Individual)</td>
<td>Teaching as first career</td>
<td>Yes</td>
<td>Yes</td>
<td>No, second</td>
<td>No, second</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td>Start as honorary teacher</td>
<td>not teaching accounting at the beginning of career</td>
<td>Yes, with less income</td>
<td>Yes, still now</td>
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<tr>
<td>Why they chose teaching as their career</td>
<td>path in life, just a thought of becoming teacher</td>
<td>interest, calling, teaching is an art</td>
<td>father’s wish</td>
<td>intended to be accounting teacher</td>
<td>parents are teachers</td>
<td>Happy to see graduates of accounting are greatly in demand</td>
<td></td>
</tr>
<tr>
<td>Family influences (Microsystem)</td>
<td>Supports in choosing study</td>
<td>father is a teacher, afford 3 children</td>
<td>-</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Supports in choosing career</th>
<th>Constraints in choosing career</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>refusing to enrol teacher</td>
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<td></td>
<td>education (vocational)</td>
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<td>and choose a degree in</td>
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<td>accounting education</td>
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<table>
<thead>
<tr>
<th>Constraints in choosing career</th>
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</thead>
<tbody>
<tr>
<td>Why they still take teaching as their career</td>
</tr>
<tr>
<td>- dynamic, work with different students each year, different story every year</td>
</tr>
<tr>
<td>- interesting, dealing with students, close bond with students, differ from nonteaching</td>
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<tr>
<td>- different from previous job (bank employee)</td>
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<tr>
<td>- life demand, consequences as civil servant (shackled by rules)</td>
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<tr>
<td>- Better income, time spent more efficient and economical, still have time to pay domestic work</td>
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</tbody>
</table>

<p>| Reasons of keeping teaching as career (Individual) |
| - Why they still take teaching as their career |
| - How they felt about their career |
| - View on professionalism |
| - View on CPD |
| - enrolling in higher education, motivate children to reach higher than parents |
| - suggested by her father |
| - different from previous job (bank employee) |
| - life demand, consequences as civil servant (shackled by rules) |
| | - Dynamic, work with different students each year, different story every year |
| | - Interesting, dealing with students, close bond with students, differ from nonteaching |
| | - Different from previous job (bank employee) |
| | - Life demand, consequences as civil servant (shackled by rules) |
| | - Better income, time spent more efficient and economical, still have time to pay domestic work |
| | - May not feel quite right for the job but have to go through it, have to ask to teach accounting even only one class, must learn from the start, her road |
| | - Enjoy teaching, something fun for changes, not monotonous, see differences of being a teacher from other job, new story |
| | - Like doing it |
| | - Like it, make himself comfortable as possible with situation, enjoy that it’s devotion to God |
| | - Focus: competency, expertise |
| | - Elements: purpose: improve knowledge, transfer of knowledge |
| | - Standard: competency, code of conduct, Goal: ethical code |
| | - Standard: competency, responsibility, Goal: transfer of knowledge |
| | - Standard: code of conduct, Goal: obeying rules |
| | - Focus: authority, competency |
| | - Elements: purpose: nurturing students, transferring knowledge |
| | - Role: periodical program component: criteria (requirements and performance) |
| | - Roles: teacher’s performance assessment, components: guidance (keep improving, continuity) learning activity (attend education and training, ask whoever know) |
| | - First time hearing CPD role: program component: self improvement |
| | - Role: program component: improvement |
| | - Roles: teacher performance assessment (continuing assessment) component: learning (point based evaluation) |</p>
<table>
<thead>
<tr>
<th>Teacher as an expert (Individual)</th>
<th>Supports in professionalism</th>
<th>self improvement, demand to update, inferior in science and technology, expert in own field</th>
<th>must be able to transfer knowledge, still must learn</th>
<th>have appropriate background, content and pedagogy knowledge (proofs on ways to being expert), IT literate</th>
<th>being able to do many things, not focus on what to teach only, have to know everything developer (discuss what is found), learner (always learn the material earlier), educator (prepare students for learning process)</th>
<th>expert in curriculum adjustment, national exam preparation, reach all targets, get the students ready for exams educator, developer</th>
<th>well prepared (a head one night), be more spirited, self confident, not discouraged</th>
</tr>
</thead>
<tbody>
<tr>
<td>Role as a teacher (Individual)</td>
<td>managerial work (management oriented), ISO matters, support students to competitions, motivator, educator, counsellor</td>
<td>motivator, facilitator</td>
<td></td>
<td></td>
<td></td>
<td>resource person (senior teacher), head of department, mentor to junior teachers in finding solutions, a strict teacher,</td>
<td></td>
</tr>
<tr>
<td>Professionalism influences on teaching (Exosystem)</td>
<td>teaching style depends on individual (different teacher might apply different method in delivering the same material), depends on how professional the teacher is, teaching with aids,</td>
<td>update learning material, keep learning, participate in diklat</td>
<td>always update knowledge, technology, and rules, national exam preparation, competition</td>
<td>can control students (authority), well accepted by students, provide learning (responsibility)</td>
<td>consider teaching his profession, manner of teaching, dedication, sincerity</td>
<td>promise to give the best, learn from others, rules in classroom, learn from experience, different types of students different method</td>
<td></td>
</tr>
<tr>
<td>CPD influences on teaching (Exosystem)</td>
<td>facilitate to renew the theory in teaching</td>
<td>designing teaching program, guide for teaching</td>
<td>use of e-books is high, technology based teaching, stories and video as teaching aids</td>
<td>a self improvement program through workshops, learning more knowledge, know many things, have many ideas to solve problems</td>
<td>CPD is not yet run in accordance with what is programmed, seminars are not yet as intensive as expected, can’t be expected yet to improve the way to teach</td>
<td>not evenly distributed teachers’ work, attend lots of workshops and seminars, accumulate credit point for promotion, attend lots of workshops and seminars, if not active, we can’t keep up revising lesson plan with same subject teachers in the forum, conducting workshops, supportive to teaching quality improvement</td>
<td></td>
</tr>
<tr>
<td>MGMP influences on professionalism (Exosystem)</td>
<td>school as reference, sharing with other teacher in MGMP, workshops on curriculum adjustment, updating knowledge, invite teachers to participate in</td>
<td>forum for updating knowledge, workshops and competitions, facilitated to have informal discussion, sharing forum, from teachers to teachers, related to certification, support the promotion for civil servants discuss thing other than learning process, assumed</td>
<td>workshops, for updating, facilitate dissemination</td>
<td>share information with colleagues in the forum, he is an official, give facility to carry out seminars</td>
<td>time management</td>
<td>Teachers can’t just wait for the information,</td>
<td></td>
</tr>
<tr>
<td>Constraints from MGMP</td>
<td>rarely had meeting with school around, limited time constraints (from far places), only a few</td>
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<tr>
<td>How to participate</td>
<td>invitation</td>
<td>a call, own invitation, principal ‘s permission</td>
<td>task order, permission letter, easier if not daily event, appointed by school</td>
<td>ask permission</td>
<td>appointed by school</td>
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<tr>
<td>Students’ influences on professionalism (Microsystem)</td>
<td>Supports from students</td>
<td>learning from students, adopt what students know</td>
<td>Having smart students classical vs individual approaches, ought to be prepared to impress the students that we can do it</td>
<td>students were excited when she used technology in teaching and outdoor learning, enthusiastic students, encourage to think more ways</td>
<td>Equal in quality, intellectual ability, socio-economic background, distance from home to school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Constraints from students</td>
<td>different interest of different department students, poor concentration, played with gadget</td>
<td>public schools differ from private school, used to teach in SMK with less smart students, shifting from writing what teacher said to searching resources rather than given by teacher</td>
<td>economical background (cost issue), not all students have computers at home, students have to go to town to access internet</td>
<td>private school, low level students, teach slowly, assignment only for higher level students, guides for lower level students, times constraint</td>
<td>No constraint, only 1 or 2 students left experienced remedial teaching, still normal, no meaning</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Influences of peers when in college on professionalism (Microsystem)</td>
<td>Supports from peers</td>
<td>-</td>
<td>motivated her in learning accounting education</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
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<tr>
<td>Constraints from peers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Colleagues’ influences on professionalism (Microsystem)</td>
<td>Supports from colleagues</td>
<td>junior teachers more competent especially in technology,</td>
<td>helpful team member in team teaching, sharing resources, a person to go when encountering problem, helped junior teachers to design program, sharing with teachers</td>
<td>inspired by colleagues, innovate by learning from colleagues, incidental activity, sharing and discussing various matters including ways of teaching</td>
<td>Asking information from colleagues, always share what is in class, styles in teaching are shared, seek solutions for similar problem, dissemination, Routine meeting in the department, sharing of information about teaching, share information with each other, within school can be done after school hours</td>
<td>Coordination amongst the same subject teachers, considering teachers’ differences, sharing information between colleagues after school hours</td>
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<tr>
<td>Constraints from colleagues</td>
<td>Supports from principal</td>
<td>Constraints from principal</td>
<td>Principal’s influences (Microsystem)</td>
<td>Influence of government policy on professionalism(Exosystem)</td>
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<tr>
<td>felt to be such loser compare to junior teachers</td>
<td>facilitate teachers, there is always refreshing, attending workshops, permission for attending workshops</td>
<td>only go to work when deadline is close with limited ability</td>
<td>supports from principal</td>
<td>supports from government</td>
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<tr>
<td>time constraint, limited frequency of meeting (only twice in a year), sometime someone does not want to share</td>
<td>open minded, supportive, encouraging teachers to participate in training of writing, give chances to participate in any relevant workshop</td>
<td>treat civil servants differ from non civil servants, less motivated in designing program, use last year design</td>
<td>less strict principal</td>
<td>highly demanded, involve in every activity, participate in activity</td>
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<tr>
<td>time limitation, dissemination was only the basic and general,</td>
<td></td>
<td>limited facilities, limited lab, teaching administration</td>
<td>less strict</td>
<td>Support the teachers especially in writing activity</td>
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<tr>
<td>disharmony related to work load (24 hours), quite uncomfortable, principal permission becomes one of hindrances if teachers want to do sharing and discussion</td>
<td></td>
<td>distribution of workload not fair, benefit from certification causes envy, principal could better discipline the teachers, protests for having lots of work while teaching, not strong in giving support, not reminding, many don’t care about how to do the work</td>
<td></td>
<td>new curriculum is better for teachers, no force to do administration, everything has been prepared, more enjoyable</td>
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<tr>
<td>some colleagues do not want to teach what is considered difficult subject, hard to regenerate, sensitive case when students protested to the way teachers teach (cause uncomfortable feeling)</td>
<td></td>
<td>limited facilities, administration</td>
<td>less strict</td>
<td>adapt to policies</td>
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<tr>
<td></td>
<td></td>
<td>permission for attending seminars</td>
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<td>provide opportunities to adapt to new things, race against time to reach targets</td>
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<td></td>
<td>learn to be obedient, teachers competency assessment affect teachers’ welfare, certification must be a professional, gathering administrative work the policy is somewhat difficult (confusing), changing curriculum, overwhelmed extra work, running out of</td>
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</tbody>
</table>
### Influence of government policy on CPD (Exosystem)

<table>
<thead>
<tr>
<th>Supports from government</th>
<th>Related to teacher certification, some envy appears, a demand</th>
<th>Aim is to make things easier for teacher</th>
<th>try to catch up, create varied lesson and material, enrich knowledge</th>
<th>give the best to students, obliged to many thing and must learn things relate</th>
<th>promotion can be based on this CPD, a development program for teacher</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constraints from government</td>
<td>must comply, tight work hours, no personal reason in being absence from school, maximum absence: 3 days in a month</td>
<td>who make regulations do not understand the field, teachers found difficulties in running the program (not a simple one)</td>
<td>haven’t read ongoing issue, administration is the most difficult thing</td>
<td>have to learn</td>
<td>do what government say, administrative matters, haven’t got the essence, different interpretation of policy between central, provincial, and regency level, some policies are not yet synchronized, rules are not clear</td>
</tr>
</tbody>
</table>

### Influences of AEC on professionalism (Macrosystem)

<table>
<thead>
<tr>
<th>Supports on professionalism</th>
<th>improve competency, evaluate students reason for entering accounting, competition of final exam marks, students have already heard about AEC</th>
<th>support the students to face the era, motivate the students to compete with workforce, attending diklats to improve quality in anticipating the new era</th>
<th>have to improve, government won’t let it out, not afraid of lossing competition</th>
<th>always give motivation to students, must compete</th>
<th>emphasize that education of students is directed to AEC, professional development is to be emphasized there, repeatedly voiced that education is to be with learners’ quality improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constraints on professionalism</td>
<td>just hearing, more competition, more expansive in scope, must make efforts</td>
<td>no follow up from principal when trying to create class as real as work field, no classroom available</td>
<td>No meaningful impact, felt afraid to be shifted or fired, have some effect mentally, not roughly on actions</td>
<td>No effect, didn’t get it yet, having no eagerness, still feel alright, haven’t prepared anything</td>
<td>still not enacted, haven’t experienced yet</td>
</tr>
</tbody>
</table>
**NQF influences on professionalism**  
*Exosystem*

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<tr>
<th>Supports on professionalism</th>
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<tbody>
<tr>
<td>Constraints on NQF</td>
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**Teachers’ Program (Exosystem)**

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<tr>
<th>Support in professionalism</th>
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<tbody>
<tr>
<td>Constraints in professionalism</td>
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**How to improve professionalism**

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| The school tried to go with the NQF, student certification, certification institution, registered students for professional certification exams | - | - |

| motivate the students, comparing to general high schools, encourage students to be ready to compete, good employability, | - | - |

| planning how many activities teachers have in one year, reporting what have been achieved, make up classes non regular activities | - | - |

<table>
<thead>
<tr>
<th>Teachers’ Program Support in professionalism</th>
<th>designing program, targets achieved, maintained continuity of material</th>
<th>makeup class or assignment to substitute lost hours</th>
<th>managing what will be done, adjust the material, can be modified, flexible</th>
</tr>
</thead>
</table>

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<thead>
<tr>
<th>focus on national exam, reinforce, based on experience and students need</th>
<th>made at year beginning and check at year end, make up classes, additional material, extra lesson, zero class hour, reimbursement for transport fee</th>
</tr>
</thead>
</table>

| planning how many activities teachers have in one year, reporting what have been achieved, make up classes non regular activities | - | - |

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<tr>
<th>repeated and review program</th>
<th>incidental activities cause the program did not run well in time</th>
<th>what is performed is not exactly the same as planned, unpredictable, time constraints, only a plan</th>
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</thead>
</table>

| did not make it on time, only 2 out of 4 subjects, late, students learn at own pace, moderate the topic if it’s difficult, time constraint | - | - |

| time constraint, incidental activities, a little disordered, gap between plan and implementation, deliver material in any form possible | - | - |

<table>
<thead>
<tr>
<th>How to improve professionalism</th>
<th>participate in workshop</th>
<th>reading blog, visit library accessing new material through books stores, forum</th>
</tr>
</thead>
</table>

| participate in seminars, catching what is already up to date, bookstore every two or three months | - | - |

| must attend seminars if we want to increase knowledge, go to practitioner to get reviewed, observing phenomena, | - | - |

| set discipline (being ideal, come at 7 a.m., go home after final bell rings, not leaving class regularly, instilled into students), proactive in joining workshops and training, more open to learn different variations of teaching, internet access, book stores | - | - |