

Developing Sustainability Competencies in Public Sector Accounting Education: Challenges and Opportunities Gen Z Teacher in Indonesia

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ABSTRACT

The purpose of this study was to analyze the partial and simultaneous influence of interest in becoming a teacher, perception of the teaching profession and self-efficacy on readiness to become an accounting teacher in order to achieve SDGs 4, namely in the field of improving the quality of education. Education is the main foundation in the development of individuals and society. It is not just a process of transferring knowledge from teacher to student, but a long journey that shapes a person's character, mindset, and direction in life. In human life, education is a light that illuminates the path to understanding the world, knowing oneself, and making meaningful contributions to the social environment. This research method is quantitative research. The sample of this study was students of the Accounting Education Study Program as respondents taken using purposive sampling techniques. Data collection techniques were questionnaires and documentation. The prerequisite test for data analysis consisted of normality, multicollinearity, heteroscedasticity and autocorrelation tests. The data analysis method used multiple linear regression analysis. The results of the study showed that interest in becoming a teacher, perception of the teaching profession and self-efficacy had a simultaneous effect on readiness to become an accounting teacher in achieving SDGs 4. Teacher quality has a profound impact on achieving Goals 4, 8, and 9 of the SDGs. Quality education provided by skilled teachers contributes to the development of skills needed for decent work, economic growth, and sustainable innovation. The results of the partial test of this study showed that interest in becoming a teacher had a positive and significant effect on readiness to become an accounting teacher. Perception of the teaching profession had a positive and significant effect on readiness to become an accounting teacher by. Self-efficacy has a positive and significant effect on readiness to become an accounting teacher.

Keywords: Interest, perception, self-efficacy, teacher 's profession, SDGs 4

INTRODUCTION

Education plays a vital role in influencing the quality and development of human resources (HR). Through education, a country can develop an outstanding generation that is competitive on the global stage and capable of meeting the challenges of changing times. In the international world, the quality of education in Indonesia is ranked 67th out of 209 countries worldwide based on the UNESCO Education for All Global Monitoring Report 2023.

For information, Indonesia's Human Resource Index (HCI) in 2022 is ranked 96 out of 174 countries. While the Human Development Index (HDI) in 2023, Indonesia is ranked 114 out of 189 countries. Currently, Indonesia's education level is very low. This is indicated by the results of the PISA (Program for International Student Assessment) study, the latest data for 2023, which shows that Indonesia can only rank 68 out of 76 countries. PISA focuses on reading literacy, mathematics, and science studies. Based on the above, the goal of education will also be the focus of government efforts to encourage the achievement of sustainable development goals and targets in the Sustainable Development Goals (SDGs) era until 2030 based on the direction of the UN Forum which was agreed on August 2, 2015. Improving education for the Indonesian people will spur the achievement of other goals and targets in the 17 SDGs, especially to improve Indonesia's human development index. The Sustainable Development Goals (SDGs) are a set of development goals designed to protect financial security and related living standards in society, including education. The achievement of sustainable development can be influenced by education. The goals of this SDG program can be achieved through education; the growth of education in Indonesia supports the achievement of the 17 SDG goals, including the formation of a nation with adequate and high-quality education. Among the 17 Sustainable Development Goals (SDGs) adopted by 193 Member States of the United Nations, SDG 4 aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. This is an important goal, and in many ways contributes to a strong foundation for the other SDGs. However, this SDGs 4 cannot be achieved without recognizing the role of school teachers as key contributors as well as a group in dire need of capacity building in terms of modern teaching methods, particularly digital pedagogy.

Education embodies a learning environment and learning process with conscious and planned efforts aimed at actively developing students' potential so that they have religious spirituality, noble character, individuality, self-control, intelligence, and the ability to perform in themselves and in society, as required by the state and the nation, as stipulated in the Law on the National Education System of the Republic of Indonesia. Education includes various fields of science. One of them is the economics field, which includes the subject of accounting. Quality education in accounting is very important because accounting is a very important science in daily life and is very needed in today's society. Quality accounting education cannot be optimally implemented without professional accounting educators and teachers, as teachers are the ones who help students to carry out the teaching and learning process, including the development of their talents, skills, interests, and potential. Teachers are an important part of education and are responsible for carrying out the learning process and reflecting on its success (Sofiarani & Susilo, 2019). The problem in Indonesia is that there are still many teachers with poor teaching skills. This is evident from the average scores of teacher competency tests that do not meet the minimum standards set by the government, Riahmatika & Widhiastuti, [20]. Therefore, in terms of the competence of accounting teachers, their quality still needs to be improved. This includes training qualified personnel for future accounting students. Universities are educational institutions for teachers, whose task is to train and produce competent and professional graduates to teach in their respective fields of expertise. An example of this is the accounting curriculum, which prepares graduates to become teachers in the accounting field.

Accounting degree programs provide students with knowledge through educational programs, training, and practical skills such as: Introduction to teaching practices in the school system or school. Students who complete accounting degree programs are expected to be prepared to pursue a career as a teacher after graduation. According to Slameto [22], readiness is a general state that allows a person to respond or react in a particular way to something. Willingness to become an accounting teacher refers to a person's willingness to have sufficient skills to perform the main tasks and duties of an accounting teacher, Yuniasari & Djazari, [28]. Readiness is the most important asset an aspiring teacher should have before entering the world of education. If a student teacher is not well prepared, he or she will not be able to perform the job optimally and will most likely have difficulty in fulfilling the responsibilities of a good professional accounting teacher.

LITERATURE REVIEW

Teacher Satisfaction

The readiness of the student is reflected in the understanding of their abilities and competencies to perform the duties of a teacher and is reflected when accounting students participate in the school's introductory activities and teaching internships at the school. Competences are a type of basic ability that a teacher must acquire and possess in order to perform their duties professionally. According to the Law on Teachers and Lecturers, to become a teacher, four skills are required: pedagogical skills, personal skills, professional skills and social skills, Roisah & Margunani, [21]. Those who become accounting teachers must acquire at least these competencies, which can be acquired and trained through lecture activities as part of their studies at the educational institution. But in reality, the results of a preliminary survey conducted on accounting students showed that they are not ready to become accounting teachers. This phenomenon shows that the majority of students are ready to become accounting teachers, but there are also students who are not ready, Arikunto, [5]. The reasons for not wanting to

become an accounting teacher include "not being interested in becoming a teacher", "some people think that becoming a teacher is not an easy thing", and "it is a heavy responsibility". They are not confident in their own abilities, do not have a good opinion of the teaching profession, feel that they do not have enough knowledge, are not ready to be a good role model, they are reluctant to plan the implementation of learning, determine the appropriate model, media and teaching method, and also often do not have confidence in their ability to speak in front of students.

Teacher Knowledge

The problems that have arisen indicate the presence of factors that need to be known about their influence on the desire to become an accounting teacher. According to Mulyasa (2013:20), motivation to teach is influenced by factors internal to oneself (talent, interest, intelligence, creativity, independence, acquisition of knowledge, motivation) and factors external to the individual (information received, environment, experiences, facilities) and infrastructure, and student background). There are three factors that have the greatest impact on the motivation to become a teacher for effective learning: general skills, teacher attitude, and perception of the profession, Arikunto, [5]. There are many variables and factors that affect the motivation to become a teacher, both internal and external. External factors are really only supporting factors, and the degree of motivation to become a teacher is actually determined by the student himself.

One of the factors that influence accounting students' willingness to become teachers is probably their interest in becoming a teacher. According to Baharuddin & Wahyuni [6], interest is a tendency, great enthusiasm, or desire for something. Interest in becoming a teacher is recognized by the feelings of love and interest that focus a person's attention on the teaching profession, and these feelings are expressed in activities related to the teaching profession, Slameto, [22]. Since a career as a teacher tends to focus efforts on improving one's abilities as a teacher, students who are interested in the teaching profession tend to try to improve the abilities required for a teacher. Therefore, students with high interest tend to be better prepared to become accounting teachers than students with low interest or those who are not even interested in becoming a teacher.

Preliminary surveys have shown that there are several students in accounting courses who are not very interested in becoming teachers. Not all students are interested in pursuing a career in education, some prefer a career in fields other than education, such as an office worker, banker, entrepreneur, or corporate career. Therefore, it is necessary to analyze whether interest may affect the level of motivation to become an accounting teacher. The higher the interest in becoming a teacher, the higher the students' motivation to become teachers, Roisah & Margunani, [21]. Students who have a strong interest in becoming a teacher will seriously study educational theories to better prepare for the teaching profession. A previous study by Yulianto & Khafid [27] showed that interest variables have the highest impact on willingness to become a teacher, which is 37.09%. In contrast, the findings of a study by Ni'mah & Oktarina [15], the results showed that satisfaction with being a teacher positively affected the intention to become a teacher, but this rate was lower at 5.19%.

One of the factors affecting students' interest in becoming teachers is their desire to become teachers. According to Baharuddin and Wahyuni [6], satisfaction is high. Perception of the teaching profession is another factor that may affect the desire to become a finance teacher. Aini [3] believes that teacher perspective is the process of explaining the objective environment with knowledge and emotions coming from the understanding of the teaching profession. Perception of job description: The process of interpreting what the job description means to the individual based on the information received. Not everyone has the same perception, everyone has a different view from others, and the increasing number of students choosing a career in teaching means that they have their own views and perceptions about the teaching profession, Bakar, Ismail & Hamzah, [7]. Each student has a different perception of the challenges and capabilities of teachers, Mohamed et al.,[13]. Differences in perception are due to differences in experience, attitudes, personality, and motivation. Students' perceptions of the teaching profession influence their career decisions, Bergmark et al., [9].

Perceptions can be positive or negative. Positive perceptions can affect students' willingness to become accounting teachers, whereas negative student perceptions can affect students' reluctance to become accounting teachers, as students' behaviors tend to match their perceptions. According to the findings of Oruç [17], a teacher's professional perception of students' readiness to teach must be expressed through a good and positive attitude. If the perception is negative, the willingness to teach will also be negative. Similar findings were found in the study by Puspitasari & Asrori [18], where they found that perceptions of the teaching profession have a positive and significant impact on willingness to become a teacher. However, this differs from studies, Bakar et al., [7] which suggest that perceptions do not influence students' preparation for the teaching profession.

The question of whether teachers are insightful when choosing a teaching career has led to a debate about the factors that lead to the choice of a teaching career. Most teachers consider teaching as factors such as motivation, recognition and satisfaction as important factors that motivate teachers. 300 students from four public schools in Malaysia participated in this study. Discriminant analysis results showed that the motivations of teachers who want

to enter the teaching profession, such as thinking, thinking and feeling, are a mixed combination of variables that explain their best choice. However, differences in understanding, although positively (negatively) related to total discrimination, did not contribute significantly to discrimination. This study has important implications for the development of teacher recruitment strategies and teacher retention in the teaching profession. In fact, understanding people's motivations for entering the teaching profession is critical to their commitment and confidence in the teaching profession.

Self-Efficacy

Another factor that may affect one's willingness to become an accounting teacher is self-efficacy. According to Wafa & Kusmuriyanto [26], self-efficacy is an individual's belief or confidence in himself or herself regarding his or her ability to perform expected actions. The role of efficacy is very important in life. With high self-efficacy, a person sets high goals to achieve what he or she wants, harnesses emotions, and guides motivation and behavior to achieve desired goals. Self-efficacy is characterized by confidence in oneself to overcome existing obstacles, confidence in overcoming uncertain situations, confidence in achieving set goals, increased motivation, and confidence in one's cognitive abilities, Agusti [1]. Self-efficacy influences a person's decisions to position themselves and determine the actions to be taken. When efficacy is high, students tend to maximize their potential to deal with the challenges and problems they face, which affects their motivation to perform their duties as a teacher.

The results of the preliminary study showed that respondents are not prepared to become a teacher due to lack of self-confidence. Self-efficacy is necessary to successfully master the knowledge and experience gained in the learning process to increase students' motivation to become accounting teachers. This is supported by the findings of a study by Agusti [1], who stated that self-efficacy has a positive and significant impact on the teaching motivation of 16.32% of business education students. The higher the self-efficacy, the higher the motivation to become a teacher. Conversely, students with low self-efficacy are less motivated to pursue a career as a teacher. (Arifin, Putro, & Putranto, [4]., Yuniasari, T., & Djazari, M [28]. This differs from the findings of Rachmawati [19] who found no relationship between self-efficacy and career readiness of final year students.

Based on the background explained above, there is a need to study in more detail the influencing factors that increase the motivation of accounting education students to become accounting teachers. In doing so, the researcher is interested in conducting a study titled "The Influence of Motivation to Become a Teacher, Motivation to Become an Accounting Teacher" on the professional perception of teachers and self-efficacy of accounting education course students on their motivation to become accounting teachers.

METHODOLOGY

Research Design

A correlational method consisting of various factors was used in this study. According to Sugiyono [25], quantitative research is a research method that presents data in numbers and uses statistical data to test the hypothesis. This study aims to analyze the partial and simultaneous effects of the variables "satisfaction with science teaching", "understanding of science teaching" and "self-efficacy quality" in the study of accounting students' "Willingness to become finance teachers".

Respondents

Purposive sampling method was used for sampling, and the research sample was students in the accounting education course. A total of 108 Gen Z teachers who were active in the accounting education course, taking the "Introduction to School Education" course, and willing to participate in this study, responded to the survey, with the condition that they were active students in the accounting education course. A restricted criterion with random sampling was used, since during the introduction to the school sector and the actual teaching work in the school, it is possible to recognize the readiness of students based on the understanding of their abilities and competencies in the performance of their duties as teachers, which will be reflected in the next stage. Students of the accounting course take part in the introductory activities in the school.

Data Collection

Data collection involves primary data in the form of questionnaires and secondary data from documented techniques. Documented techniques aim to obtain supporting data for the study, such as a list of the names of current accounting students who have completed their teaching internships at the school. At the same time, questionnaires are used to obtain appropriate data from the respondents. The questionnaire in this study is a closed-type questionnaire in which the answers are predetermined and the respondents only need to select the answers that correspond to their actual situation. Before the questionnaire was administered to the respondents, it was first tested on students outside the sample to meet the requirements of validity and reliability.

Data Analysis

The research instrument is a questionnaire that uses a Likert scale to provide alternative answers. According to Sugiyono [25], the Likert scale aims to measure the attitudes, opinions, and perceptions of an individual or group of people. Below are the alternative answers provided and the scores used for the survey responses.

Table 1. Alternative Answers and Questionnaire Likert Scores

Category	Score
Strongly agree	5
Agree	4
Doubtful	3
Don't agree	2
Strongly Disagree	1

In table 1, using the Likert scale measurement in the research instrument, the study uses four indicators to measure the readiness variables: pedagogical competence, professional competence, personality competence, and social competence. Indicators to measure interest in the teaching profession include cognitive (knowledge), affective (feelings), and conation (will). Six indicators are used for the cognitive variables of the teaching profession: main source of income, longest working hours, special skills and abilities, special education and training, standardization and professional organizations and codes of ethics. At the same time, three indicators are used to measure the self-efficacy variable: difficulty (degree), generalization (generality), and intensity (strength). The obtained data are processed and analyzed to find answers to the problem formulation and identified hypotheses. The data analysis method used in this study is multiple regression analysis using statistical processing techniques. Evaluation methods: (1) Classical hypothesis testing, which includes testing normality, multicollinearity, heteroskedasticity, autocorrelation, and linearity. (2) Multiple regression analysis. (3) Hypothesis testing is done by partial T test, simultaneous F test and multiple coefficients of determination.

RESULTS

Indonesia's educational paradigm allows individuals to learn and grow to perfection. This refers to the view that the importance of the quality of education in the country underlies the measure of the country's progress. It is therefore believed that the implementation of the existing education system must be correlated with the country's educational goals, and this is evident in the learning process, which pays attention to the cognitive, affective and psychomotor aspects to recognize its success. These three aspects are incorporated into the current curriculum structure. To obtain the right data, it is necessary to check whether the data is normally distributed. Below is the data normality test using the Kolmogorov-Smirnov test.

Table 2. One Sample Kolmogorov-Smirnov Test

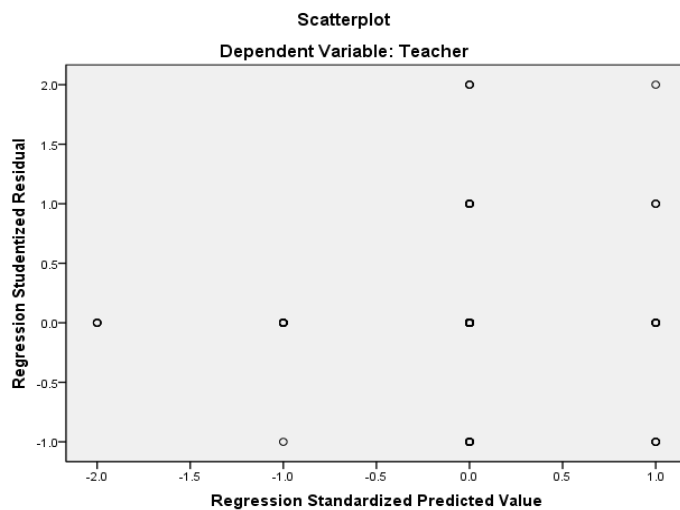
		interest	Perception	Efficacy	Teacher
N		108	108	108	108
Normal Parameters ^{a, b}	Mean	35.7130	38.8148	55.0833	45,0000
	Std. Deviation	7.27440	6.90543	7.70620	20.45647
Most Extreme Differences	Absolute	,068	,105	,060	,124
	Positive	,049	,062	,036	,124
	Negative	-.068	-.105	-.060	-.076
Kolmogorov-Smirnov Z		,702	1,093	,627	1,292
Asymp. Sig. (2-tailed)		,708	,183	,827	.071
a. Test distribution is Normal.					
b. Calculated from data.					

The normality test results using the Kolmogorov-Smirnov test show that the data is normally distributed according to Table 2. Sig (2-tailed), that is, the desire to become a teacher is 0.708, which means that the normality pre-test is successful because the value is greater than 0.05. The teacher's perception is 0.183, which means that the normal test is based on a value greater than the critical value of 0.05. The normality value of the difference in self-efficacy is 0.827, which means that this value is greater than the significance of 0.05 and meets the pre-test requirements. In this case, the normality value of the willingness to be a teacher variable is 0.071, and this value being greater than 0.05 means that it meets the requirement of the normality test.

Table 3 . Multicollinearity Test Results

Model		Correlations			Collinearity Statistics	
		Zero-order	Partials	Part	Tolerance	VIF
1	(Constant)					
	interest	,146	-.044	-.041	,630	1,587
	perception	,250	,045	,043	,452	2,210
	Efficacy	,339	,241	,234	,527	1,897

Based on Table 3, the multicollinearity test shows that the acceptable variance inflation factor value for the variable "interest in becoming a teacher" is 1.587, the variance inflation factor value for perceptions of the teaching profession is 2.210, and the variance inflation factor value for self-efficacy is 1.897. Since the variance inflation factor (VIF) values for all the variance inflation factor values of each independent variable are less than 10, it can be concluded that the requirement for multicollinearity test is met and there is no relationship between the independent variables.

Figure 1. Heteroscedasticity Test Results

The scatterplot test determined the importance of different interests towards teaching profession, different perceptions towards teaching profession, different self-efficacy and different willingness to become a teacher and showed a non-collapsed random scatterplot, one-tailed. Based on this test it can be concluded that there were no signs of heteroscedasticity in any of the variables in this study.

Table 4 . Autocorrelation Test Results

Model		Change Statistics				Durbin-	
		R Square	F Change	df1	df2	Sig. F Change	Watson
dimension0	1	.117	4,603	3	104	,005	1,162

The autocorrelation test from Table 4 in this study is based on the Durbin-Watson value of 2. This value is greater than du (1.162) and less than 2. The test results show that the DW value is between the values $du < DW < 4 - du$, so we can conclude that this value does not have symptoms of autocorrelation.

Hypothesis Test

By using multiple regression analysis, the effect of three independent variables, namely interest in teaching profession, perception towards teaching profession and self-efficacy, is measured. The dependent variable is the desire to become an accounting teacher.

Table 5 . Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-4,088	13,945	
	interest	-.146	,326	-.052
	perception	,187	,406	,063
	Efficacy	,854	,337	,322

Table 5 According to the test results in the table above, the regression equation whose form is as follows is obtained: $Y = -4.088 - 0.146X$. The results of the multiple horizontal regression can be explained as follows: 1) Constant value (a) In this study, it is -4.088, that is, "Teaching Satisfaction", " Since the difference between "Perception of the Teaching Profession" and "Self-Efficacy" is assumed to be zero, the estimated value of "Preparation for the Accounting Profession" is - 4.088. 2) The constant of the "Satisfaction with Being a Teacher" variable is -0.146, and when the "Satisfaction with Being a Teacher" variable decreases by one unit, the "Preparation for the Accounting Profession" variable is "teacher" - 4.088. The "Preparation to Become" gap will also decrease. -0.146, negative value Explain that there is a positive relationship between satisfaction with being a teacher and preparation to become a teacher. The constant regression value of the difference in understanding of the teacher's job is 0.187, meaning that as understanding of the teacher's job increases by 1 unit, the difference in preparation to become a professor increases by 0.187. It means that it increases and has a positive effect; there is a relationship between knowledge of teaching skills and readiness. 4) The continuous change of self-efficacy is 0.854, that is, when self-efficacy increases by 1 unit, the plan becomes 0.854 increased professional teaching. A positive result indicates a moderate relationship between self-efficacy and self-efficacy. We aim to become teachers.

t test is designed to test whether the independent (free) variable also has a positive effect on the variable (dependent). The basis of the decision is to accept H_a and reject H_0 if the probability number is <0.05 .

Table 6. F Test Results

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5248.433	3	1749.478	4,603	.005 ^a
	Residual	39527.567	104	380,073		
	Total	44776,000	107			

a. Predictors: (Constant), Efficacy, interest, perception
b. Dependent Variable: Teacher

From Table 6 above, it can be seen that the significance value is less than <0.05 , so the F test shows that the significance value is (0.005). The results showed that three variables (interest in teaching science, understanding of teaching science, and self-efficacy) were also related to teachers' motivation studies. Confidence Tests using t-tests are designed to partially test whether one variable (alone) has a significant effect on the variable. The decision was based on positive results. If the value is less than 0.05, H_a is accepted and H_0 is rejected.

Table 7. T Test Results

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-4,088	13,945		-.293	,770
	interest	-.146	,326	-.052	-.447	,656
	perception	,187	,406	,063	,462	,645
	Efficacy	,854	,337	,322	2,534	.013

According to Table 7, T test was used to test the hypothesis and the T score was found to be (-0.447). The T value of the Teacher Satisfaction variable is 3.463 and its significance is $0.656 > 0.05$. This means that satisfaction with the teaching profession has a negative and positive effect on the desire to become a finance teacher. In addition, the T value of the "Understanding Teachers' Job" variable is 0.642 and its significance is $0.645 > 0.05$. He discovered that teachers did not have a good idea about being finance teachers. The T-score of the "self-efficacy" variable is 2.534 and its significance is $0.013 < 0.05$. Self-efficacy appears to have some positive and beneficial effects on the goal of becoming a financial advisor. The coefficient of determination (R^2) is intended to measure the ability of a regression model with independent (free) variables to contribute to changes in the variables.

Table 8. Coefficient of Determination Results

Model		R	R Square	Adjusted R Square	Std. Error of the Estimate
dimension0	1	.342 ^a	.117	,092	19.49545

Based on the above table of test results, the adjusted R^2 (R^2) value is 0.092. This means that the independent variables of interest in education, perception of education, and self-efficacy contribute 9.2% to students' motivation for accounting education. The remaining 90.8% is influenced by other variables outside of this study.

DISCUSSION

Goal 4 of the SDGs is to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all by 2030. In order to achieve the goal of a healthy and prosperous life by 2030, 10 targets have been set which are measured through 23 indicators. These targets consist of ensuring access to affordable and

quality early childhood care, primary and secondary education, and vocational education including university, eliminating gender disparities in education, building and improving child-friendly educational facilities, and increasing the number of qualified teachers. Efforts made to achieve these targets are outlined in policies, programs and activities to be carried out by the government and non-governmental organizations. Goal 4 of the SDGs emphasizes the importance of inclusive, equitable and quality education for all. Teacher quality is a fundamental element in achieving this goal.

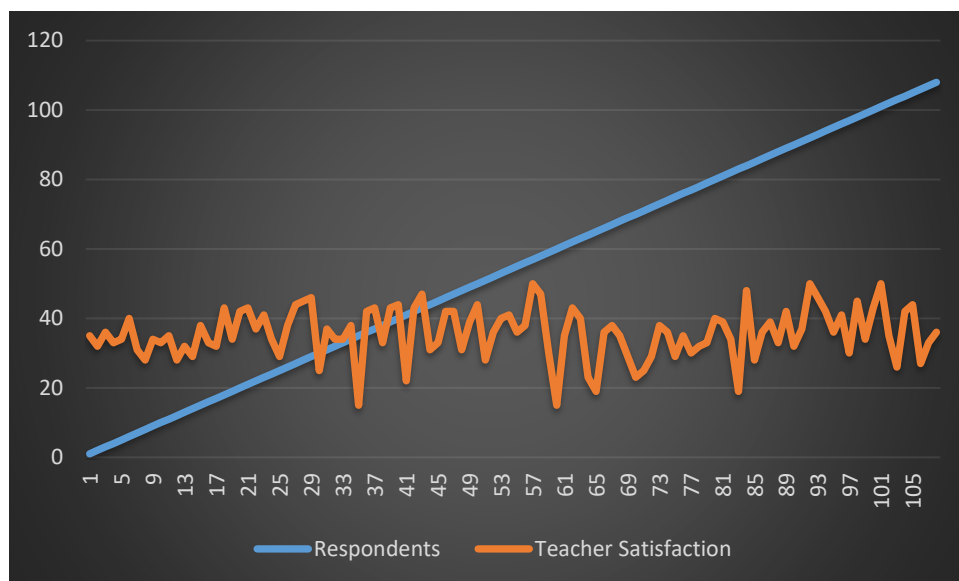


Figure 2. Volatility Teacher satisfaction

Based on Figure 2, it can be seen the volatility of Teacher Satisfaction, where the average level of teacher satisfaction away from the 45° blue angle line. Initially satisfaction became a high teacher but over time it decreased in intensity. This is because the workload felt by the teacher is not comparable to the welfare, they get Qualified teachers not only have in-depth knowledge of the subjects they teach but also effective pedagogical skills to manage and motivate students. However, challenges in improving the quality of education are often related to the lack of training and support for teachers. In many countries, especially developing countries, teachers may not have adequate access to educational resources or professional training. To address this issue, it is important to implement policies that support the development of teacher skills and competencies, such as continuous training and constructive evaluation systems. In addition, teachers also play a role in teaching students' entrepreneurship and innovation skills.

Education that integrates entrepreneurship skills enables students to develop the ability to start and run their own businesses, which can contribute to economic growth and job creation. For example, in some developing countries, teacher-led entrepreneurship education programs have been successful in creating new business opportunities and increasing local economic resilience. To realize Objective SDGs 4 Quality Education is based on a strategy to improve the Quality of inclusive and equitable education management and services, with the following policy directions: (1) Improving Accessibility and Quality of Education, (2) Improving the quality of educators and educational support facilities, (3) Improving education services, (4) Strengthening and developing character education. The programs and activities to be implemented include: 1) programs related to improving the quality and access of primary and secondary education, 2) programs related to improving access, quality, relevance and competitiveness of higher education, 3) programs related to improving access and quality of early childhood education and community education, 4) programs related to assessing the quality of educational units, 5) programs related to improving the capacity of lecturers, teachers, and education personnel, 6) programs related to providing/giving educational assistance to the population, 7) programs related to developing and fostering, and protecting languages, 8) programs related to improving the quality of institutions, governance, and education services. To create good education, of course, it must be implemented with several methods, even if it is necessary to change an education system, it must be done and the government needs to review it, the most vital thing besides facilities is the role of a quality teacher is the key to creating brilliant generations. The issue of quality is often blamed on teachers. It should be realized that the results of several studies show that the quality (professionalism) of teachers has a major influence on the success of education. Teachers are a vital component that contributes to the quality of education.

Improving the quality of education cannot be realized by relying only on facilities and infrastructure, curriculum changes and others without considering the quality of teachers as teaching staff. Teachers are the spearhead of education, therefore teachers must receive great attention, teachers need to be facilitated with support and their

welfare needs to be considered, so that they are able to work professionally in carrying out their work and also if a teacher with good quality and professionalism will certainly have a good impact on realizing the Sustainable Development Goals (SDGs). Although the role of teachers is very important, many countries face challenges in improving the quality of teaching. Teachers in Indonesia themselves face various challenges in carrying out their duties, including the quality and availability of adequate training, where many teachers have not received equal access to quality improvement programs. In addition, the lack of regular evaluation and monitoring of teacher quality makes it difficult to identify developments and needs for competency improvement, which contributes to the uneven quality of education in various regions. The inadequate teacher education curriculum, which often lacks practical experience such as field observation, is also an obstacle. A lax teacher recruitment process can produce educators who do not meet minimum standards, affecting the quality of teaching in the classroom. Limited resources, especially in remote areas, hamper the teaching and learning process due to lack of facilities, teaching materials, and technology. In addition, low motivation and appreciation from the government and the community towards the teaching profession can affect their enthusiasm in carrying out their duties. Finally, differences in the quality of education between urban and rural areas add to the complexity of this challenge. Overcoming all of these challenges requires cooperation between the government, educational institutions, and the community to create a supportive environment for teachers and improve the quality of education in Indonesia.

Findings of this study This is based on the findings of Yulianto and Khafid [27]; These findings suggest that collaboration or partial satisfaction is good and important to prepare for teaching in order to be an effective teacher. A study by Puspitasari and Asrori [18] showed that knowledge has a positive and positive impact on preparing to become a teacher. This is similar to the study of Arifin et al [4] explained that self-efficacy has a positive and positive impact on students' intentions to become teachers. From the results of this study and the support from previous research, it can be concluded that satisfaction with being a teacher, understanding of the teaching profession, and Self-efficacy influence students' intentions to become financial educators. T-test results prove that satisfaction with being a teacher positively affects the motivation to become a computer teacher. Since the test result shows that 0.447 and significance value $0.656 > 0.05$, we can conclude that accepting H_0 and rejecting H_a or some satisfaction for it is not valid for promotion. Become a financial advisor. If accounting students are interested in becoming teachers, they may also be more motivated to become finance teachers.

As an explanation for the difference in interest in becoming a teacher, it has been found that the average students studying accounting have a good self-perception. Students interested in becoming teachers often focus on finding information and knowledge about teaching; which ultimately creates motivation, effort, and confidence in becoming a teacher tutor or financial advisor. Interest is what motivates people to participate in a particular activity. According to Yulianto and Khafid [27], students who are interested in becoming teachers are more likely to know their needs than students who are not interested. Students put more effort into being people they like, which makes them true financial teachers.

The results of this study are consistent with Mulyasa's [14] theory that planning is influenced by physical characteristics such as satisfaction, Mahardika, Tripalupi, and Suwendra [12]. This is consistent with Ni'mah and Oktarina's [15] previous research, which found that satisfaction with being a teacher had a positive and positive impact on the desire to become a teacher. This is also supported by the results of a study by Yuniasari and Djazari [28] which found that satisfaction with being a teacher had a positive and positive impact on considering becoming a financial advisor, i.e. 9.7%. Get students interested in becoming finance teachers.

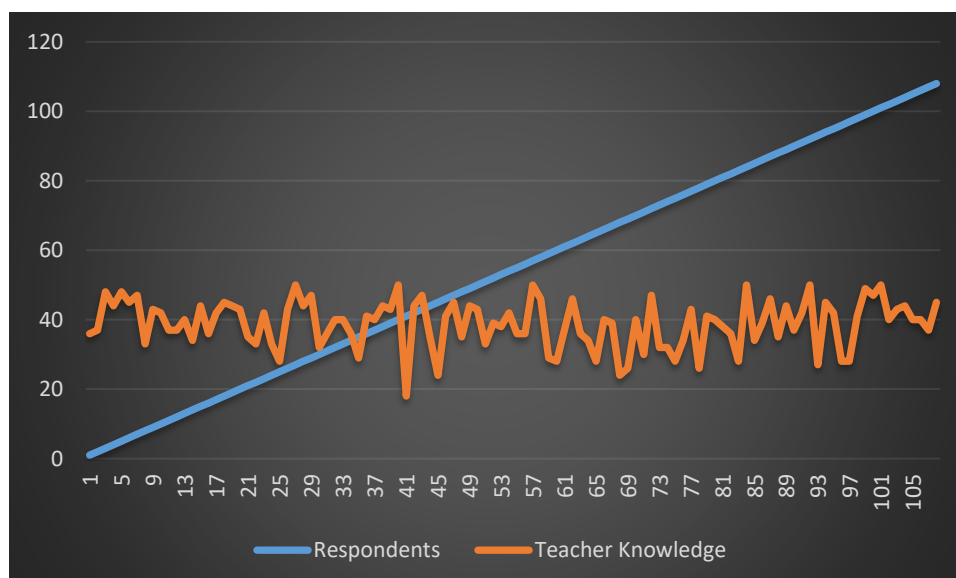


Figure 3. Volatility Teacher knowledge

Based on Figure 3, it can be seen the volatility of teacher knowledge, where the average level of teacher knowledge away from the 45 ° blue corner line. Initially knowledge became a high teacher but over time it decreased in intensity. This is because the teacher's knowledge is not upgraded through seminars, workshops or short courses. The desire to become a financial advisor is affected by many factors. There is the most important thing inside, such as the desire to become a teacher. Satisfied students are better prepared for their careers as financial teachers than those who are not satisfied. In addition to satisfaction, the perception of the teaching profession will also affect students' willingness to become teachers, because the perception of the teaching profession is the person who understands or has a perspective on the teaching profession. The process of interpreting teaching work is based on the knowledge, experience and other thoughts that each person receives. Approval for a teaching job can be motivating because understanding can influence one's decision-making process. Additionally, the role self-efficacy plays in one's life is very important. A person's self-efficacy represents one's confidence in one's ability to solve difficult tasks, one's confidence in one's ability to complete tasks, overcome obstacles, and always maintain good behavior in any situation. A positive sense of self-efficacy influences motivation to become a finance teacher because people believe they have the confidence and ability to become a finance teacher. This encourages students to plan to study finance at public universities.

According to the findings, the results show that satisfaction with being a teacher, understanding of the teaching profession, and self-efficacy (simultaneously) have a significant impact on the preparation of students of public financial institutions to become teachers in their education. After testing the hypothesis with the F test, the calculated F result is (4.603) and its critical value is $0.005 < 0.05$. Therefore, the conclusion is that H_a is accepted and H_0 is rejected, i.e. interest in becoming a teacher and knowledge to become a teacher. This is supported by the finding that all independent variables together contribute 9.2% to preparation to become a finance teacher, with the remaining 90.8% being influenced by the variable other than the study variable.

Perception of teaching skills is the understanding of the teaching task through the support of various stimuli or messages from the environment. Every student has a different perspective on teaching, Bakar et al., [7]. The more complete the information and stimulus factors that make up the perception received, the more accurate the perception will be. While studying various subjects, students can learn the process of interpreting teaching techniques and gain various knowledge, information and experience in teaching techniques. The formation of technical teaching theories can be theory-based, supported by direct study through microtechnical study, and directly taught in schools or school practices. Based on these experiences, students will understand the true situation, status and power of the teaching job, so that Financial Education Program students will prepare themselves to become future teachers as Good future teachers.

If teaching knowledge is good, the student's readiness to become an accounting teacher will also increase; Conversely, if his knowledge is low or poor, the student's readiness to become a Chinese language teacher will decrease. Because students' thoughts will determine their behavior and attitudes. Behaviors and actions that future finance teacher students will take according to their thoughts or feelings. The results of this study are based on the hypothesis that there are three factors that have the greatest impact on teachers' preparation for effective learning, namely abilities, thoughts and attitudes, Arikunto [5]. Mind your business. Bergmark et al. Research by Puspitasari and Asrori [18] confirmed that an understanding of the teaching profession is useful for preparing to become a teacher. A better understanding of teachers will determine prospective teachers' decisions to work as accounting teachers, their better understanding of the teaching profession, and their greater readiness to become financial educators.

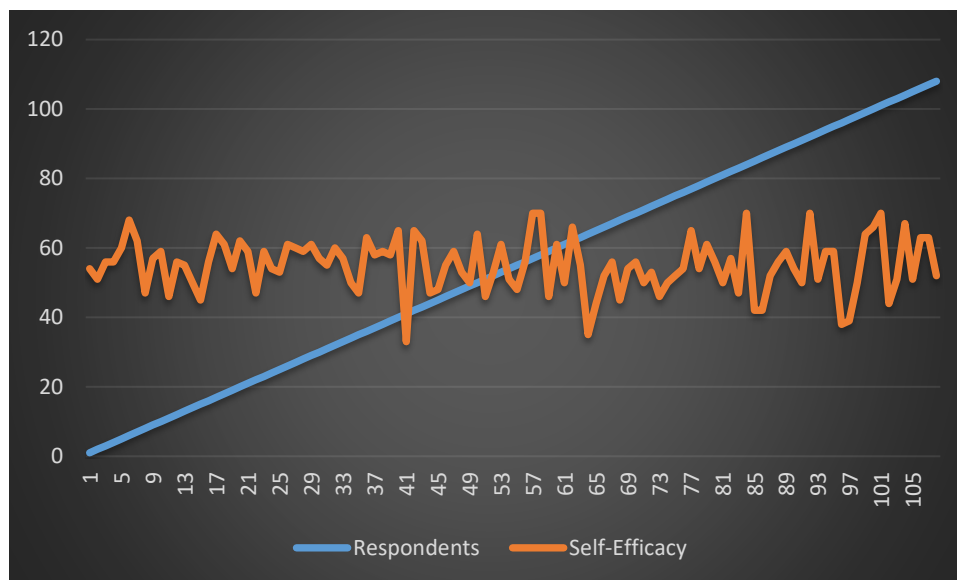


Figure 4. Self-efficacy volatility

Based on Figure 4, it can be seen the volatility of teacher knowledge, where the average level of teacher knowledge is not far from the 45 ° blue corner line. Initially the efficacy of being a high teacher but over time it decreased slightly in intensity, but still close to the blue line. This is because there is still motivation and enthusiasm and hope to be a teacher. If teaching knowledge is good, the student's readiness to become an accounting teacher will also increase; Conversely, if his knowledge is low or poor, the student's readiness to become a accounting teacher will decrease. Because students' thoughts will determine their behavior and attitudes. Behaviors and actions that future finance teacher students will take according to their thoughts or feelings.

As an explanation for the difference in self-efficacy, it can be seen that the self-efficacy of the average student in the study of financial education in the state building college education. The results of this study are supported by Bandura's (1977) theory, which states that self-efficacy is the belief or belief in one's ability to control the situation and achieve good results. This belief is the biggest determinant of behavior change. Self-efficacy makes a person the first to achieve goals, and determining the effort required to achieve success will give a person the strength to continue working and face difficult tasks. Students with low self-efficacy tend to avoid tasks or assignments that they find difficult, they give up easily when they encounter problems, and when they encounter failure, they become discouraged and afraid to try again. Therefore, it affects the student's preparation to become a finance teacher. Because in order to find a job in the teaching field, future teachers need to have confidence in their abilities. This study also follows Agusti [1] research showing that self-efficacy has a positive and significant impact on preparation to become a teacher. In addition, studies by Riahmatika & Widhiastuti [20] and Wafa & Kusmuryanto [26] show that self-efficacy has a positive effect on preparing to become a teacher. If self-efficacy is high, the intention to become a teacher will also be high; Conversely, the lower the self-efficacy, the lower the intention to become a teacher. In the world of education, the quality of learning is one of the main indicators of the success of the teaching and learning process. However, the factors that influence this quality are not only in the curriculum, facilities, or methods used. One psychological aspect that plays a crucial role but is often overlooked is self-efficacy—an individual's belief in their own ability to organize and carry out the actions needed to achieve certain goals. Self-efficacy is not just a sense of self-confidence. This concept, popularized by Albert Bandura, is rooted in social cognitive theory and includes a person's perception of their abilities in specific situations. In the context of education, both teachers and students who have high self-efficacy tend to show better performance. Teachers who believe that they are able to manage the class effectively, inspire students, and overcome obstacles in the learning process will be more enthusiastic in teaching. They are more open to innovation, more persistent in facing challenges, and do not give up easily when they fail.

On the other hand, students with high self-efficacy tend to have strong intrinsic motivation. They believe that their efforts will pay off, so they are more diligent in studying, not afraid of failure, and more active in the learning process. They are able to set clear learning goals, organize effective learning strategies, and demonstrate persistence despite difficult material. The positive correlation between self-efficacy and learning quality is evident in classroom dynamics. When a teacher instills confidence in his or her own and her students' abilities, he or she indirectly creates a supportive and motivating learning environment. This positive cycle encourages the growth of an active, communicative, and reflective classroom atmosphere—all essential elements of high-quality learning. Furthermore, self-efficacy also plays an important role in adapting to change, including the integration of technology in learning. Teachers with high self-efficacy are more willing to try new approaches, such as the use of social media, online

learning, or interactive digital platforms. They are not easily intimidated by technical challenges or fears of failure, because they believe that they are capable of learning and adapting.

In practice, increasing self-efficacy can be done in various ways. Past successful experiences (mastery experiences), social support from peers or superiors (social persuasion), observation of the success of others (vicarious experience), and positive management of stress and emotions (emotional and physiological states) are the four main sources that influence a person's self-efficacy. Therefore, creating an educational environment that supports and provides space for teachers and students to experience success is very important in building strong self-efficacy. In conclusion, self-efficacy is not only a personal psychological factor, but also an important foundation in building a quality learning ecosystem. Belief in one's abilities has a major influence on how a person responds to challenges, makes decisions, and carries out their role in the learning process. By increasing self-efficacy, both among teachers and students, we not only create more effective learning, but also shape individuals who are resilient, adaptive, and ready to face the dynamics of today's and future education world.

CONCLUSION

Based on the researcher's experiment and discussion, the following points can be drawn: 1) Interest in becoming a teacher, knowledge of teaching skills, and effectiveness of personality also affect the preparation to become an accountant. Teacher candidates, the significance of the F-test results is $0.005 < 0.05$ or 5%, 2) It is not effective and has a positive effect on the satisfaction of being a teacher. Paper prepared to become a finance professor in the field of accounting. Research Education And evidence on the results of the test hypothesis $0.656 > 0.05$ or 5% with significance by T-test 3) Teaching study opinion failed the hypothesis test with T-test significantly $0.645 > 0.05$ or 5%, positive and positive on financial advisors of experts preparing to become students of Self-Efficacy Research has an effect, 4) Self-efficacy has a positive effect on the evaluation made by T-Scale. It has a significant value of $0.013 < 0.05$ or 5%, which has a significant impact on preparing students to become professors in financial studies. There are 4 ways that can be done to achieve the SDGs goals regarding equal education. The first is to provide opportunities for continuing education to teachers in Indonesia in order to create quality teachers. The second is that the government bears the cost of education in order to equalize education throughout Indonesia. The third is to improve infrastructure and adequate facilities. And the fourth is to foster participation in society to realize 12 years of compulsory education. From the discussion above, it can be concluded that the quality of education in Indonesia is still uneven and very low. Education is the basis of national development and also the core of global development. Quality education is one of the goals of the SDGs. Therefore, education is used as a mainstay by the Indonesian nation to realize sustainable development goals in the SDGs era. There are several ways that we can do in an effort to realize the 4th goal of the SDGs, including providing opportunities for continuing education to teachers in Indonesia, education costs borne by the state, improving infrastructure and facilities, and realizing 12 years of compulsory education by involving contributions from the community. Education is one of the most crucial fields because it concerns the readiness of human resources for the progress of the nation, so this must be handled seriously. The founding father of our nation once said a famous statement "only one land can be called my homeland, it develops with effort and that effort is my effort" even though in the midst of the problematic facts of the quality of education in our country, that statement could be an encouragement for all of us, we are the ones who must participate in the struggle to solve it. Therefore, the most appropriate solution is that all parties need to take part including the government, society and teachers so that education in Indonesia can advance further.

Limitations and Further Study

According to the research results, the author's suggestions are as follows: 1) We hope that by collaborating in activities that can support students' interests, such as participating in studies or giving lectures, they can make them willing to become teachers. In addition, students should increase their understanding and improve their own quality or confidence in their abilities at university and in everyday work by expanding their knowledge and finding relevant information from finance teachers. 2) For higher education institutions, it is hoped that this study will provide information on the impact of interest on becoming a teacher, understanding teaching skills, and making good personal preparation to become a teacher. 3) Future researchers will examine behavior, academic skills, friends, family environment, etc. Research should be done on other variables. SDG pillar 4 is about ensuring inclusive and quality education for all, and promoting lifelong learning opportunities. The goal is no longer about being able to study in formal education or get it academically. But about discussing the broader conditions of education including opportunities and access, minimizing inequality, and how to create a more just and prosperous society through education. Although education has a crucial role, the reality is that there are still many children around the world who do not have access to quality education. This can be caused by various factors, such as poverty, discrimination, or lack of adequate educational infrastructure. This is what makes SDG 4 one of the major challenges still faced by Indonesia and many countries in the world.

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TRANSPARENCY: The authors confirm that the manuscript is an honest, accurate and transparent account of the study that no vital features of the study have been omitted and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

DATA AVAILABILITY STATEMENT: Data openly available in a public repository that issues datasets.

<https://docs.google.com/spreadsheets/d/162q6NbVW5BfflRUF2W4rASC0YgLWgiS/edit?gid=1780111394#gid=1780111394>

COMPETING INTERESTS: There is no conflict of interest in this research.

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