FACTORS RELATED TO STUDENTS ACHIEVEMENT INDEX OF ACCOUNTING DEPARTMENT AT POLITEKNIK NEGERI SAMARINDA-INDONESIA

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ABSTRACT

This research purpose is to know and analyze the direct and indirect relationship between pedagogic competence, professional competence, social competence, personality competence, and service competence with student achievement index of Accounting Department at Politeknik Negeri Samarinda-Indonesia. This research uses quantitative approach by using Part Least Quare (PLS) model, with SPSS tool version for Windows 20. This study found a direct and indirect relationship between pedagogic competence, professional competence, social competence, personality competence, and service competence with student achievement index of Accounting Department at Politeknik Negeri Samarinda-Indonesia. It can be concluded that professional competence has a positive and significant effect on campus services provided to students of Accounting Department at Politeknik Negeri Samarinda-Indonesia. Similarly, campus service to students can give a positive and significant effect on index student achievement of Accounting Department at Politeknik Negeri Samarinda-Indonesia. The higher level of campus service can increase of student achievement index directly. It includes competence, professional; personality competence have significant indirect effect on student achievement index of Accountancy students in Politeknik Negeri Samarinda-Indonesia.

KEYWORDS: competence, service, student achievement index.

INTRODUCTION

Based on above title, authors can identify factors related to student achievement index. These factors are identified through Law no. 14 Year 2005, about teachers and lecturers. Suradi (2011) states that factors related to competence are: (a) pedagogical, (b) professional, (c) social, (d) personality, and competence can improve student achievement index. In addition, it is also required to have educators' certificates and ability to realize the goals of national education. Danim (2002) reveals that one characteristics of education crisis in Indonesia is that lecturers have not been able to show good performance. Triyono (2015) states that lecturers are professional. They professionals must have a good academic ability. Educational institutions in East Kalimantan need to know the lecturer's performance level, there is a need for performance measurement. Politeknik Negeri Samarinda has been implemented it and called Lecturer Academic Performance Index (IKAD). Lecturer's performance is satisfactory if the value is ≥ 3,25. The measurement

result shows many lecturers have Lecturer Academic Performance Index (IKAD) = <3.25. This measurement uses students as respondents based on pedagogic aspect (Quality Guide of Politeknik Negeri Samarinda 2015; Putrayasa, 2007).

Some lecturers consider this as less fair because the measurement does not involve other aspects of competence. Therefore, it is necessary to present lecturers as part of measurement in order to get results that truly represent the lecturers performance. The law (No. 14 of 2005) classifies the academic qualification standards of teachers and lecturers, that competence of teachers and lecturers is measured by the following four competencies: pedagogic, professional, social and personality competence (Law No. 14 Year 2005). Research to measures the relationship of pedagogical, professional, social and personality competence to student achievement index at State Universities in East Kalimantan province and South Sulawesi province has never been done before. If each college in Indonesia performs a performance appraisal, it can provide a positive value for institution's internal (Mulyadi, 2006, and Mulyadi, (2006).

LITERATURE REVIEW AND HYPOTESHES

Law (No. 14/2005) on Academic Qualification Standards and Teacher and Lecturer Competencies is affirmed that every teacher / lecturer is required to meet national academic and competence qualification standards. These competencies include: (1) pedagogic competence, (2) personality competence, (3) social competence, and (4) professional competence. Suradi (2011) show that (1) personality competence have positive effect on teacher performance, (2) social competence have positive effect on teacher performance, (3) professional competence have positive effect on teacher performance, (4) pedagogic competence have positive effect on teacher performance, 5) education supervision has a positive effect on teacher performance, and 6) extrinsic motivation correlate positively to teacher performance. The most dominant variable is education supervision

Rafikasari (2011) uses path analysis to know professional teacher competence and work motivation and the effect on teacher performance at MAN 3 Kediri City. The results showed that partially social competence and personality competence not significantly related to performance of teachers MAN 3 Kediri City. While the professional competence, pedagogic competence, social competence, personality competence, and work motivation is simultaneously related to performance of MAN teachers in Kediri city.

Pedagogic Competence
Indonesia Government Regulation no. 19 of 2005 on National Education Standards explains pedagogic competence to include ability to manage learning, which includes understanding of learners, design and implementation of learning, evaluation of learning outcomes, and learners development to actualize various potentials.

Indarto (2011) examine the effect of pedagogic, personality, professional, and social competence of teachers on student learning motivation at SMK Negeri 1 Singosari Malang. The result of research shows that there is a significant correlation partially and simultaneously to pedagogic, personality, professional, and social competence of teacher to student's learning motivation. This is indicated by t test for each independent variable has significance <0.05. F test value for all independent variables also has significance level <0.05 (0.023 <0.05). From result of effective contribution, practiced teachers pedagogic

has dominant effect on learning motivation with the percentage of 22.14%. Based on above explanation, the proposed hypothesis is below.

H1: pedagogic competence directly and indirectly has positive and significant effect through service to student achievement index of Accounting Department at Politeknik Negeri Samarinda.

Professional Competence

Professional competence is the lecturers ability to plan and implement the lecturing process. Personality competence or ability is the ability that must be possessed learners relate to aspect of professional competence to deliver material (Law No. 14 Year 2005). Professional is defined as a person's strength, in form of skill, competence, efficient work, skill, intelligence, experience, and admirable (Mangkuprawira, 2006, Temporary Mantja (2007)) described in Law No.14 Year 2005, and lecturers share professionalism in four competencies, namely (a) pedagogic, (b) personality (c) social competence, and (d) professional competence is the ability to mastery of subject matter widely and deeply. Law No. 12 of 2012 on Education High explains that Science and Technology through Education, Research, and Community Service. Based on above explanation, hypothesis is below.

H2: Professional competence directly and indirectly has positive and significant direct effect through service to student achievement index of Accounting Department at Politeknik Negeri Samarinda.

Social Competence

Effective teachers has ability to bring their students successfully to achieve the teaching objectives set. Indonesian Government Regulation No. 19 year 2005 on National Education Standards described social competence as the educators ability as part of community to communicate and get along effectively with learners, fellow educators, education personnel, parents and surrounding community. The social competence of a lecturer is the basic capital of educator concerned in performing the teacher's duties. Sari (2007); Wibowo (2008); Anwar (2004); and Arikunto (2008) states that grouped in (1) the normative aspects of education, that is to be a good teacher is not enough to depend on talent, intelligence and skill, but also must have good intentions so that it is linked with the norms used as the basis to implement his duties, (2) considerations before choosing a position of teacher, and (3) have a program that leads to improving community progress and educational progress. Johnson (2004: 63) suggested that social skills include the ability to adapt to demands of work and environment at time to bring his duties as a teacher. Based on the explanation, then the hypothesis is below.

H3: social competence directly and indirectly has positive and significant effect through the service to student achievement index of Accounting Department at Politeknik Negeri Samarinda.

Personality Competence

Acting as a teacher / lecturer requires a unique personality. This personality includes the stable, mature, wise, and authoritative, be an example for learners, and have a noble character. A teacher should have multiple roles. The role is manifested in accordance with the situation and conditions. Usman (2002) explains personality abilities include the following: (a) developing personality, (b) interacting and communicating, (c) carrying out guidance and counseling, (d) carrying out school administration, and (e) teaching purposes.

Personality is the most important factor for students' learning success. Mulyasa, (2007); Suryo (2007: 138); and Sonhadji (2012) explains the personality of a person is not independent but supported by other personal competence, for example: (1) knowledge of social and religious customs, (2) knowledge of culture and tradition, (3) knowledge of core democracy, (4) knowledge of aesthetics, (5) having an appreciation and social consciousness, (6) having the right attitude toward knowledge and work, (7) faithful to human dignity, (8) having good character, and (9)) having ethics. Johnson as quoted by Mangkunegara (2004: 63); and Robbinson (2006) suggest that lecturer's personal abilities include (1) the appearance of a positive attitude towards his or her overall duties as a lecturer, and to overall educational situation and its elements; (2) understanding, appreciation and appearance of values that should adhere, (3) personality, values, attitudes displayed in an attempt to make himself as role model and model for his masters. Based on the explanation, then the hypothesis is below.

H4: Personality competence is directly and indirectly has positive and significant effect through service on student achievement index of Accounting Department at Politeknik Negeri Samarinda.

Service Competence
Minister of Technology and Higher Education has sent Circular Letter (SE.No.1864 / EA / 2015) and Circular of Directorate General of Higher Education Number 152 / E / T / 2012). Scientific works published in journals prior 30th December 2011 must be uploaded by a college repository, and published after 30th December 2011 must be posted on journal page. Students, lecturers and staff of education has a priority to be positioned to forefront (SE.Nom 1864 / EA / 2015). Higher education as a student service center must be able to realize excellence for all existing service centers. Big Indonesian Dictionary (1995); Zeithhaml and Bitner (2004: 167); Mantja (2007); Suprijanto (2007) explains that service quality relates to quality of universities in Indonesia. Based on the explanation, then the hypothesis is below.

H5: services directly affect on student achievement index through services conducted in Accounting Department at Politeknik Negeri Samarinda.

The research conceptual framework is a picture formed by researchers based on knowledge, experience and vision in research object. It is shaped from appropriateness between all the variables to make up the concept. The concept comes from Latin word, which means catch (Hasiara, 2011). Therefore, researcher always states the notion of theory is not the same as understanding the concept. Based on this understanding, the research conceptual framework is shown in Figure 1.
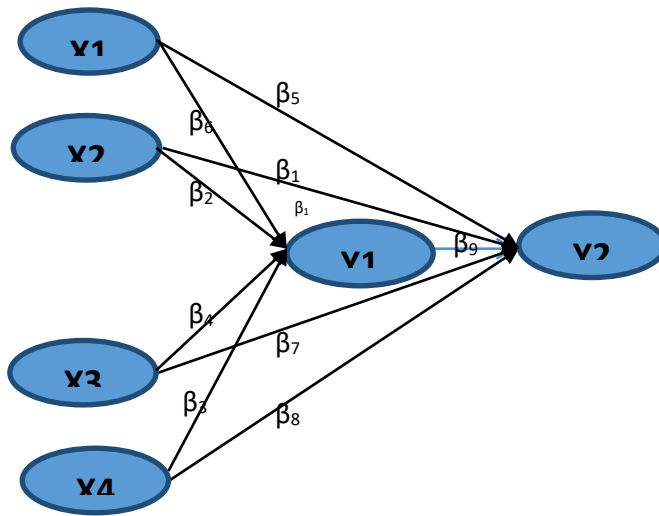
Figure 1: Conceptual Framework

METHOD

This study uses a quantitative approach. This approach works based on numbers and using statistics to answer questions and hypothesis testing. In addition, authors make predictions that certain variables may affect other variables. Therefore, prior to research should find the problems and hypotheses to be tested based on criteria according to analysis tool used (Sugiyono, 2009).

This research population is student of semester IV until semester VIII student of Accounting Department at Politeknik Negeri Samarinda. The population is a set of units (usually people, objects, transactions, or events) where researchers are interested to learn (Kuncoro, 2011: 26). The population used in this study was designed as a case study, the study sites are two places, Politeknik Negeri Samarinda in South Sulawesi Province and Politeknik Negeri Samarinda in East Kalimantan Province. The details of data required in this study can be seen in Table 1 below.

Table 1. Data Details Number of Students Accounting Department
Study Program of D3 Accounting, D4 AM, and D4 AM

No.	Semester dan Study Program	Total	
1.	Semester 4 Students from D3 Accounting		27
2.	Semester 6 Students from D3 Accounting		25
3.	Semester 8 Students from D3 Accounting		25
4.	Semester 4 Students from D4 AM		25
5.	Semester 6 Students from D4 AM		28
6.	Semester 8 Students from D4 AM		26
7.	Semester 4 Students from KP		25
8.	Semester 6 Students from KP		25
	Number of Students D3 Akt + D4 AM + D4 KP	206	

Source: Data Processed (2016)

Based on these explanations, number of samples in study are 206 respondents with the following details.

a. Students at Semester IV are   106 Persons
b. Students at Semester VI are   50 People
c. Students at Semester VIII are   50 Persons
Total Samples are 206 Persons.

Based on conceptual model diagram, the independent, mediator and dependent variables are tested to know their relationship. The variables are (1) pedagogic competence, (2) professional competence, (3) social competence, (4) personality competence, the moderator variable is (5) service competency, and dependent variable is (6) achievement index of students semester IV, VI, and VIII. The questionnaires is measured by five point Likert scale, with the following criteria: 1 = very bad / very low; 2 = good enough / low; 3 = good / somewhat high; 4 = very good / very high (adopted from lecturer certification assessment in Indonesia).

This study uses a measurement model based on unidimensional reflective constructs. Hartono and Abdillah (2009: 43) explain that unidimensional constructs are formed from indicators both reflective and formative. The hypotheses are tested by PLS, with Evaluation outer model (Model Measurement). The validity test is conducted to determine the ability of research instruments to measure what should be measured (Cooper and Schindler, 2006; Hartono & Abdillah, 2009: 58). Conversely, reliability test is used to measure the consistency of measuring instruments in measuring a concept or can also be used to measure the consistency of respondents in answering the question items in questionnaire. Validity Test can explains the concept of validity and reliability test in this research. Validity test shows how good the results obtained from use of a theoretical measurement to define a variable. Another method to assess discriminant validity is to compare the AVE root for each construct with the correlation between constructs with other constructs in model. The model has sufficient discriminant validity, if the AVE root for each construct is greater than the correlation between constructs with other constructs in model (Chin, 1997 in Hartono & Abdillah, 2009: 61). Below is the tabulation of validity test parameters in PLS.

Table 2. Validity Test Parameters in PLS Measurement Model

Validity Test	Parameters	Rule of Thumbs
Convergent	Loading Factor	More than 0.7
	Average Variance Extracted (AVE)	More than 0.5
	Communality	More than 0.5
Discriminant	AVE Root and Correlation Variables	AVERoot > Correlation
	Latent	Laten Variable

Source: (Hartono & Abdillah, 2009: 61).

Reliability and Validity Test
This test shows the consistency and accuracy of a measurement instrument (Hartono & Abdillah, 2009: 61). This test can be done PLS through composite reliability. Composite reliability measures the true reliability value of a variable and this method is better in estimating the internal consistency of a variable and reliable if the value > 0.6.

Inner model evaluation (Structural Model)
The structural model in PLS is evaluated by R^2 for dependent construct for path coefficient or t-values value of each path for tests of significance between constructs in structural model. Detail evaluation can be explained as follows: (1) Using R^2. The value of R^2 is used to measure the level of variation of independent variable changes to dependent variable. Higher the R^2 value means better the prediction of proposed research model. However, this model is not an absolute parameter in measuring the accuracy of prediction model (Hartono and Abdillah, 2009: 62), (2) Using the path or t-values coefficient of each path for

significance tests among variables in structural model. This model is used to indicate the level of significance in hypothesis testing. Hypothesis testing should has alpha 5 percent and power 80 percent, if coefficient value of path shown by T-statistic value ≥ 1.96, alternative hypothesis is supported (Hartono & Abdillah, 2009: 63).

RESULTS (AND OR DISCUSSION)

Validity and Reliability Testing of Research Variables
Testing the validity of latent variables can be reviewed from AVE value. Convergent validity is fulfilled if the AVE value greater than 0.5. The internal consistency test indicator of latent variable is calculated by composite reliability in each latent variable. The indicator have good internal consistency if the composite reliability value of latent variable is larger than 0.6 (Ghozali, 2008). Table 3 shows test results for validity and reliability of each latent variable.

Table 3. Validity and Reliability Testing of Latent Variables

Latent Variable	AVE	Composite Reliability
Pedagogic Competence (X1)	0.421	0.780
Professional Competence (X2)	0,466	0,812
Social Competence (X3)	0,508	0,837
Personality Competence (X4)	0.472	0.816
Campus Service (Y1)	0.492	0.828
Student's GPA (Y2)	0.378	0.732

Source: data processed with SPSS V 20

Table 3 above shows that some variables have AVE values below than 0.5. It shows that the variables are invalid and not included in next analysis process. The validity test results by eliminating the invalid indicator is shown in Table 4.

Table 4. Validity Testing and Reliability of Latent Variables
after Eliminating Invalid Indicator

Latent Variable	AVE	Composite Reliability
Pedagogic Competence (X1)	0,558	0,780
Professional Competence (X2)	0,535	0,820
Social Competence (X3)	0,510	0.838
Personality Competence (X4)	0.542	0.825
Campus Service (Y1)	0.603	0.820
Student's GPA (Y2)	0,545	0,782

Source: data processed with SPSS V 20

Table 4 shows that all variables have an AVE value greater than 0.5. It indicates that validity of these variables have been fulfilled. In addition, the value of composite reliability in each variable is greater than 0.6. It can be concluded that constituent indicators of latent variables have good internal validity and consistency. The test results are presented by Hartono and Abdillah (2009), which states that Composite Reliability is good if the results achieved from each variable is more than 0.6.

Testing the Goodness of Fit Structural Model (Inner Model)
Testing the goodness of Fit structural model for inner model uses predictive-relevance (Q2). Table 5 shows the predictive-relevance (Q2) of structural model.

Table 5. R^2 and Q^2 of Structural Model

Structural Model	R^2	Q^2
Model 1	0.227	0.358
Model 2	0.170	

Source: data processed with SPSS V 20

Table 5 shows the predictive-relevance (Q^2) value of 0.358 or 35.8%. It indicates that variance that can be explained by the model is 35.8% or in other words, the information in 35.8% data can be explained by the model. The remaining 64.2% is explained by other variables (outside the model) and error.

Outer Model Structural Testing
Outer model on indicators create latent variables. In addition to determine the validity level of indicators of latent variables, it is also used to determine the contribution of latent variables that dominant. Table 6 shows Outer test results of structural model.

Variabel Laten	Indikator	*Outer Loadiing*	T-*Statistic*	P-*Value*
Pedagogic	X1.1	0,489	4,346	0,000
Competence (X1)	X1.2	0,638	7,647	0,000
	X1.3	**0,799**	**8,629**	**0,000**
	X1.4	0,671	7,732	0,000
	X1.5	0,609	6,273	0,000
Profesional	X2.1	0.561	7.431	0,000
Competence (X2	X2.2	0.681	11.700	0,000
	X2.3	0.724	14.886	0,000
	X2.4	**0.746**	**20.050**	**0,000**
	X2.5	0.609	11.745	0,000
Social	**X3.1**	**0.762**	**18.811**	**0,000**
Competence (X3)	X3.2	0.743	13.271	0,000
	X3.3	0.657	10.410	0,000
	X3.4	0.728	13.944	0,000
	X3.5	0.667	11.352	0,000
Personality	X4.1	0.657	10.513	0,000
Competence (X4)	X4.2	0.717	12.927	0,000
	X4.3	0.581	7.886	0,000
	X4.4	0.688	11.226	0,000
	X4.5	**0.776**	**19.088**	**0,000**
Campus Service	Y1.1	0.622	9.243	0,000
(Y1)	Y1.2	0.638	8.558	0,000
	Y1.3	0.745	14.483	0,000
	Y1.4	0.736	17.299	0,000
	Y1.5	**0.754**	**22.494**	**0,000**
Students IPK	Y2.1	0.607	6.094	0,000
(Y2)	**Y2.2**	**0.781**	**9.009**	**0,000**
	Y2.3	0.672	6.487	0,000
	Y2.4	0.645	5.109	0,000
	Y2.5	0.208	1.061	0,289

Source: data processed with SPSS V 20

Table 6 shows that outer testing of structural model for Pedagogic Command Variables (X1) has indicators with p-value less than 0.05. This shows that construct of Pedagogic Competence Variable (X1) is significant. Indicator of material delivery and answer questions in class (x1.3) has the largest outer loading. This indicates that Indicator of material delivery and answer questions in class (x1.3) has the greatest contribution to establish the Pedagogic Competence Variable (X1). The study results is supported by Indarto (2011) that partially pedagogic competence has a direct and significant effect on learning motivation to improves student's achievement index.

Indicators of Professional Competence variable (X2) have p-value less than 0.05. It can be said that all indicators are significant. The indicator of Mastery in up-to-date issues taught

in field (x2.4) has the greatest outer loading value. This indicates that greatest contribution to Professional Competence Variable (X2) is measured by the Mastery indicator of current issues taught field (x2.4). Therefore, Triyono (2015) states that lecturers should prioritize professionalism. As professionals, academic tasks are demanded as a source of knowledge, and innovations in developing teaching materials have a direct and significant effect on student achievement index.

Indicators of Social Competence variable (X3) have p-value less than 0.05. Thus, it can be said that all indicators are significant. Indicator as a lecturer (x3.1) has the largest outer loading value. This indicates that greatest contribution to Social Competence Variables (X3) is measured by the Indicator as a lecturer (x3.1). The result of test, also stated by Indarto (2011) that pedagogical, professional, and social competence have direct positive and significant effect, either partially or simultaneously to achievement of students.

Indicators of Personality Competence variable (X4) have p-value less than 0.05. Thus, it can be said that all indicators are significant. Indicator Tolerance to dissent (x4.5) has the largest outer loading value. This indicates that greatest contribution to Personality Competency Variable (X4) is measured by the indicator of tolerance to dissipation of opinion (x4.5). Similarly, Indarto (2011) stated that competence, such as pedagogic competence, personality, professional, social competence have a direct positive and significant effect, either partially or simultaneously to achievement of learners. In addition, Rafikasari (2011), stated the same thing, that competence of personality directly and indirectly have positive and significant effect to students achievements.

Indicators of Campus Service (Y1) have p-values less than 0.05. It means all indicators are significant. Administration Service Indicators of Department (y1.5) has the largest outer loading value. This indicates greatest contribution to Campus Service Variable (Y1) is measured by the Service / Program Administration indicator (y1.5). The results of this study, also delivered in Triyono (2015), states that service directly and indirectly affect on the student achievement index.

Indicators of Student's GPA Variable (Y2) have p-value less than 0.05. It means all indicators are significant. Indicators of Students of Accounting Program at Semester 4 (y2.2) has the largest outer loading. This indicates that Student of Accounting Program at Semester 4 (y2.2) has the biggest contribution to create Student IPK Variable (Y2). Therefore, Indarto (2011); Rafikasari (2011); and Triyono (2015) states that professionalism of lecturers directly and indirectly affect on learners achievement.

Testing of Structural Model (Inner Model)
The validity, reliability, and consistency of latent variable indicators (outer model) are met. The next step is to test inner structural model. It is essentially test the research hypothesis. Hypothesis testing is done by t test on each path of direct effect. The path of direct effect is significant if test results have p-value <0.05. Table 7 below shows hypothesis testing of direct relationships.

Table 7. Test Result of Direct Effect Inner Model

Variabel Eksogen	Variabel Endogen	*Path Coefficient*	T-Statistic	*P-value*
Pedagogic Competence (X1)	Campus Service (Y1)	0.049	0.546	0.585 [ns]
Profesional Competence (X2)				0.003*
Social Competence (X3)		0.232	2.951	0.583 [ns]

		0.046	0.549	0.004*
Personality Competence (X4)		0.237	2.901	
Pedagogic Competence (X1)		0.045	0.505	0.614 ns
Profesional Competence (X2)	Students	0.017	0.181	0.856 ns
Social Competence (X3)	IPK (Y2)	0.140	1.495	0.135 ns
Personality Competence (X4)		0.009	0.100	0.920 ns
Campus Service (Y1)		0.303	3.577	0.000*

Source: data processed with SPSS V 20

The result of hypothesis testing for direct effect path can also be seen in Figure 2.
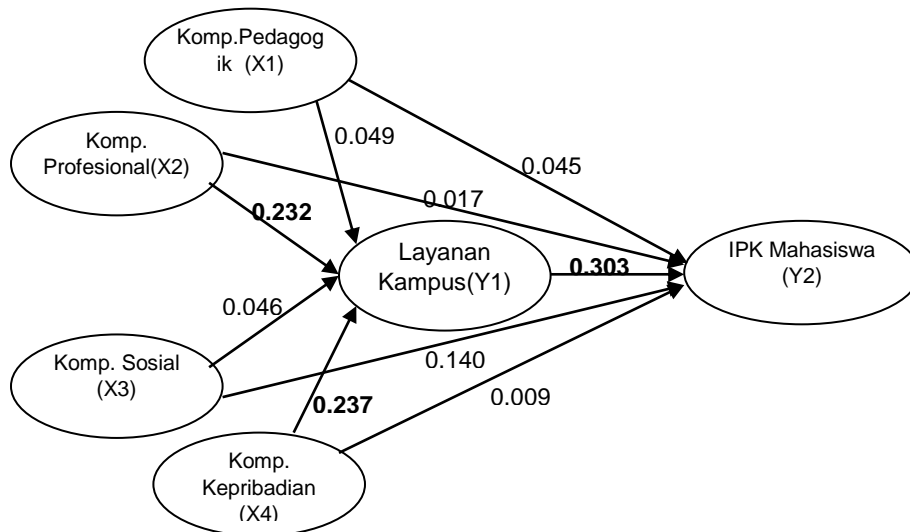

Figure 2. Line Diagram Result of Inner Model Hypothesis Testing

Figure 2 and Table 7 show that not all path coefficients are significant at a 5% level. There are some insignificant paths. In Model 1, path the effect between Pedagogic Competency (X1) on Campus Service (Y1) has a path coefficient of 0.049 with p-value of 0.585. The Pedagogic Competency Variable (X1) has no significant effect on Campus Service (Y1). Line of effect between Professional Competence (X2) on Campus Service (Y1) has path coefficient of 0.232 with p-value of 0.003. Professional Competence Variable (X2) has a significant positive effect on Campus Service (Y1). The effect between the Social Competence (X3) on Campus Service (Y1) has a path coefficient of 0.046 with p-value of 0.583. Variable Social Competence (X3) does not provide significant effect on Campus Service (Y1). The effect of Personality Competency (X4) on Campus Service (Y1) has a path coefficient of 0.237 with p-value of 0.004. The Personality Competency Variable (X4) provides a significant positive effect on Campus Service (Y1).

Model 2 shows the effect of Pedagogic Competence (X1), Professional Competence (X2), Social Competence (X3), Personality Competency (X4) on Campus Service (Y1) for Student's IPK (Y2). They indicate that Pedagogic Competence Variable (X1) has a path coefficient of 0.045 with p-value of 0.614. Pedagogic Competence Variable (X1) has no significant effect on Student's GPA (Y2). The effect of Professional Competence (X2) on Student's GPA (Y2) has a path coefficient of 0.017 with p-value of 0.856. Professional Competence Variable (X2) does not have significant effect on Student's GPA (Y2). The effect of Social Competence (X3) on Student's GPA (Y2) has a path coefficient of 0.140

with p-value of 0.135. The effect of Social Competence Variable (X3) does not give significant effect on Student's GPA (Y2). The effect of Personality Competency (X4) of Student's GPA (Y2) has a path coefficient of 0.009 with p-value of 0.920. Personality Competency Variable (X4) does not have significant effect on Student's GPA (Y2). The effect of Campus Service (Y1) on Student's GPA (Y2) has a path coefficient of 0.303 with p-value of 0.000. Campus Service Variables (Y1) have a positive and significant effect on Student's GPA (Y2). The higher Campus Service will have effect to increase Student's GPA directly.

Testing the Indirect Effect of Exogenous Variables on Student's GPA (Y2) Mediated by Campus Service (Y1)
Testing the indirect effect of exogenous variables on Student's GPA (Y2) mediated by Campus Service Variable (Y1) is done by Sobel Test. The results of indirect effect testing with Sobel Test are shown in Table 8 below.

Table 8. Testing the Mediation Effects of Campus Service Variable (Y1)

Exogenous Variables	Mediation Variable	Endogenous Variable	*Path Coefficient*	T-Statistic	*P-value*
Pedagogic Competence (X1)					0.604[ns]
Profesional Competence (X2)		Student IPK (Y2)	0.015	0.519	0.031*
Social Competence (X3)	Campus Service (Y1		0.070	2.160	0.620[ns]
Personality Competence (X4)			0.014	0.496	0.030*
			0.072	2.181	

Source: data processed with SPSS V 20

Table 8 shown two exogenous variables have significant indirect effect on Student's GPA (Y2), namely Professional Competence (X2) and Personality Competence (X4). The indirect effect of Professional Competence Variable (X2) on student's GPA (Y2) mediated by Campus Service Variable (Y1) is 0.070 and p-value 0.031. P-value less than 0.05 indicates that indirect effect is significant. Sobel Test proved that Campus Service Variable (Y1) is a mediating variable to connect the effect of Professional Competence Variable (X2) on Student's GPA (Y2). Indirect Effect of Personality Competence Variable (X4) on Student's GPA (Y2) through the Campus Service Variable (Y1) as mediation is equal to 0.072 and p-value equal to 0.030. P-value is less than 0.05 indicates that indirect effects are significant. Therefore, Sobel Test proves that Campus Service Variable (Y1) is a mediation variable to correlates the effect of Personality Competence Variable (X4) to Student's GPA (Y2).

CONCLUSION

Professional competence has a positive and significant effect on campus services for students of Accounting Department at Politeknik Negeri Samarinda. Similarly, campus services can give a positive and significant effect on student achievement index of Accounting Department at Politeknik Negeri Samarinda. The higher the campus service, it will have an effect to increase of student achievement index directly. Similarly, professional competence and personality competence give a significant indirect effect on student

achievement index at Accounting Department at Politeknik Negeri Samarinda, and Accounting Program of Politeknik Negeri in Indonesia.

Researchers realize that this study results are still have many deficiencies, loss is due to several factors, among others are as follows. (2) This research uses only (four) independent variables and 1 (one) moderating variable, and 1 (one) independent variable / endogenous, so that (1) the sample used is relatively small only involves Accounting Department at Politeknik Negeri Samarinda. It does not reach all the variables associated with the increase of student achievement index in Accounting Department at Politeknik Negeri Samarinda. (3) This research uses questionnaire, so there is possibility of respondent bias in filling the questionnaire, caused by lack of seriousness in giving answer, (4) Some students not serious to fill the questionnaires because the simultaneously do the tasks assigned by lecturers for certain subjects, (5) Many tasks given by lecturers, it makes subjects not maximal to fill this questionnaire, (6) Because the filling is not maximal, then the results obtained, also not maximal, and (7) Because the results are not maximal, it reduce the level of confidence of reader on this study results.

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