Personal Branding and Communication Skill of Accountant Educators to Increase Motivation and Improve Academic Achievement of the Accountan Student

Tabroni
Pancasila University
Indonesia

Masfar Hunawa
Pancasila University
Indonesia

Lailah fujianti
Pancasila University
Indonesia

Abstract

This study is designed to identify how personal branding and communicating skill of the educator accountant are, how the motivation and academic achievement of the student are and also how the influence of personal branding and the communicating skill of the educator accountant is related to the motivation and academic achievement of the student. This study is the causality quantitative study. Purposive Sampling method is used to take the sample collecting. The sample of this study is 411 students from 5 (five) big private universities in Jakarta. The relation between personal branding and motivation is based on the weak theory concept. Therefore, the data analysis method used is structural equation modeling with the basis of variant by using Smart Partial Least Square program (PLS). The result of this study shows the educator accountant can build personal branding and communicating skill. The students are able to have a good academic achievement and motivation. However, the educator accountant's ability of personal branding has not been able to influence the students' motivation in studying. Communicating skill is proven to be able to influence the motivation of the students and the motivation influences the students' academic achievement.

Key words : personal branding, communicating skill, motivation, academic achievement and educator accountant

1. Introduction

There are many students that get low achievement in learning accountancy subject according to the academic experts (Andjani dan Adam, 2013). The student's low achievement in learning is usually assumed by the educators as the fault of the student him/herself and also the institution that recruit the students who have low academic potential. It might be true; however, blaming is not the good solution.

According to Ferreira at all, 2012 motivation is a very important factor in learning process. The student who has motivation is the one who possesses a strong intention to study and makes use of the ability to improve learning achievement. The previous study shows that learning achievement is influenced by learning motivation. (Habibah *et al*, 2012; Bembo *et al*, 2008;). The teaching strategy of the lecturer (Rahman *et al*, 2012; Urdan dan Schoenfelder, 2006) relates with learning motivation and is able to motivate the student in learning (Rahman *et al*, 2012; Pedditzi *et al*, 2012; Yunus *et al*, 2011). For that matter, the lecturer must realize and study the factor that relates with the learning motivation of the student. (Bakar *et al*, 2010; Bakhtiarvand *et al*, 2011).

A good personal branding is able to change the behaviour of a person (Labrecque, 2011). One of the communication skill dimensions is comunicating ability. The communicating ability in teaching influences the students motivation in studying (Majid et al, 2010).

The correlation between them hopefully can improve the learning motivation of the student. Therefore, it is important to analyze whether the personal branding and the communicaton skill of the educator accountant is adequate to improve the learning motivation of the student and how the motivation and the learning achievement of the student are and whether there is an influence of motivation toward the learning achievement of the student. This study is directed to the behaviour of the educator accountant in teaching. The profession of educator accountant has been acknowledged by the Indonesian accountant association (IAI) as a profession that is the same with other profession of accountant that is proven by the formulation of educator accountant compartment. The study on the behaviour of the accountant educator in work is included in the behaviour accounting. This study, meanwhile, is directed more to internal accountant, which are Muliawan at all (2009); Kwon and Banks (2004); public accountant such as Sudday at al (2009); Jones at al (2008); Trisnaningsih (2003) and many more, while the study on the educator accountant behaviour is not held yet. Therefore, this study will analyze the personal branding and the communication skill of the educator accountant regarding the learning motivation and accountancy student's learning achievement.

2. Theory Background

2.1 Personal branding

Personal branding, by definition is a process where we offer ourselves to others. Personal Branding is your personal brand all about who you are and what you want others to know about you. Personal Branding is an opinion or impression from someone about you.

There are three main dimensions that form personal branding (McNally & Speak, 2002: 26)

1. Competency
Being competent means to fulfil the minimum requirements to do something for others. The main competency of personal branding is answering the basic question "what should you do in a certain relationship with other people."

2. Style
Style is a personality of your pesonal branding. Style is a part that makes you unique in other's point of view. Style is your way to relate with others. Style cannot give a strong influence or meaningful support in the development of personal branding, except the other two dimensions: competency and standard dimension have been surely stated in advance.

3. Standard
By using grammatical rule analogy, competency is meant to be the noun, while style is the adjective, standard as the adverb. The standard of your personal branding really influences what other people think about you The standard will state and give the meaning to the power of personal branding. However, the key is you are the one that set up the standard, you have to do it yourself.

2.2 Communication Skill

Communication is erived from the Latin, *communis*, which means making the togetherness or building togetherness between two people or more. According to West (2011: 10) communication is a situation that may have a source transmit a message to a receiver that intentionally influence the behaviour of the receiver. An effective communication is not only able to solve a psoblem but also able to fix a relationship (Idris at al, 2008). The communication process at least has three main components, that are message sender, the message itself and the message receiver target. According to West (2011: 10), one kind of the communication that often happens is the interpersonal communication. West (2010 : 10) stated that interpersonal communicaton is communication between people in person. There are three dimensions of communication skill (Idris et al, 2008) that are interpersonal skill, verbal communication and non verbal communication. The definition of interpersonal skill according to Gardner 2002 is an effort to integrate with others and understand their condition. One of the elements in the interpersonal skill is the skill in communicating (Gardner, 2002). Schramm (1973) states some communication roles, such as:

a. Influencing function

  The influencing function is an activity that gives various information to communicator to influence the people to go to the expected behaviour, opinion and attitude changes.

b. Attitude Change

    The activity that gives various information to the communicator to have the attitude changing in the communicator.

c. Opinion Change

    The activity that gives various information so the communicator wants to change his/her opinion and perception toward the information goal given.

d. Behaviour Change

    The activity that gives various information to the communicator on purpose to make the behaviour change happens.

2.3 Learning Motivation

Motivation is taken from the Latin " movere" which means moving or pushing. Motivation is really needed in the human activity implementation because the motivation can make, deliver and support the human behaviour to be willing to work hard and enthusiastic to gain the optimal result (Hasibuan, 2007:141). According to Terry (1969), Motivation can be meants as an effort so a person can complete the work enthusiastically because there is a goal to be achieved". Human has many different motivation, depend on the number of factors such as personality, ambition, educaton and age. Motivation is an energy change in someone personally that is marked by the occurance of affection or feeling and reaction to achieve goal (Robbins 2009:144). According to Danim (2004 : 2) motivation is meant as a power, support, need, motivation, pressure or psychology mechanism that influence someone or agroup of people to gain a certain achievement according to what he/she wants. Based on several definition above, it can be explained that learning motivation is powr, support, need, pressure or psychological mechanism that push the student to get a good learning achievement.

2.4 Learning Achievement

Learning achievement can be meant as a result from the teaching learning process that are the mastery, emotional change, or behavior change that can be measured by a certain test (Abdullah, 2008). Learning achievement is a maximum result achieved by someone after having the learning activity in a certain time (Ilyas, 2008). Learning achievement is considered as an important behaviour change that is intended to be able to reflect a change happened as a student learning result which are not only the creation and sense dimensions but also the will dimension (Syah , 2006).

According to Slameto (2003) and Suryabrata (2002) this internal factor is often called the intrisic factor that covers the physiology and psychology factors which are interest, intelligence, talent, motivation influence the learning achievement. Motivation has an important role in giving passion, support and happiness in learning so that the ones who have the high motivation will have much energy to do the learning activity. The students who have high motivation are rarely left behind in their study. The strong and weak learning motivation of a person will influence his/her success in learning. Therefore, learning motivation must be gained especially the one from oneself (internal motivation) by always thinking about the future that has many challenges and must achieve the goal. Always have strong will and optimist that the soal can only be reached by learning. If there is a student that has less internalmotivation, there must be a support from outside that is called the external factor so the student can be motivated to study.

Learning motivation is one of the factors that is very effective in achieving learning goal (Viari, 2012). A learner needs to be interested in learning, if not, all effort from the education system will be failed. So, understanding and developing the knowledge about factors that influence the academic motivation can help developing the education performance.Even though the capability and intelligence are considered as the predictors of learning achievement; however, Feyter al all, (2012) shows in his research on 375 college students in Belgium that the study result shows that learning motivation influences the learning achievement positively.

2.5 Idea Framework

The idea framework can be seen in the illustration below.

Picture 1
Idea Framework
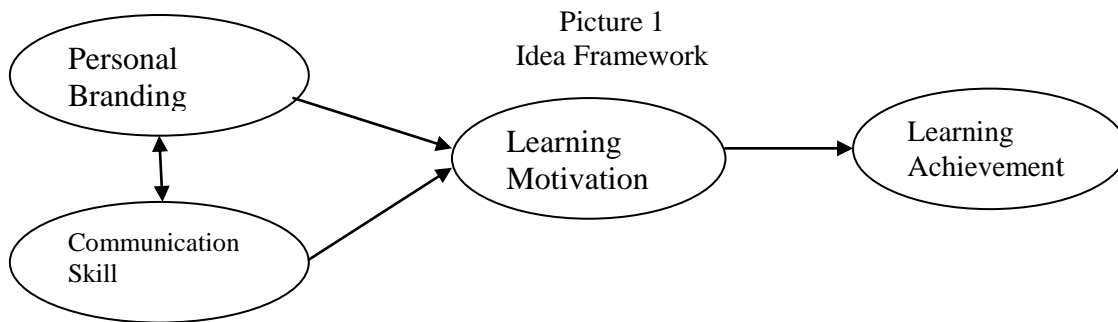
2.6 Hypothesis Development

a. Personal Branding and Motivation

Aperson who works shows his/her interaction process in the society or professional world. This process is a process to build a reputation or personal brand. Personal branding is a process that will bring skill, personality and unique characteristic of a person and then wrap them to be the identity that has more strength that the competitor (Montoya & Vandehey, 2008).

Personal branding is based on your life values and has high relevance to who you really are. Personal branding is your "personal brand" in the opinion of other people you know. Personal branding will make all people you know see you differently and uniquely. People may forget your face, however your personal brand will always be remembered by others (Yunitasari and Japarianto, 2013). Consistency is the main condition of a strong personal branding. The inconsistency will weaken your personal branding, where in the end it will break the trust and other's memory about you (McNally & Speak, 2002: 13).

Personal Branding is something about how to take control of other's appraisal toward yourself before there is a direct meeting with you. (Montoya & Vandehey, 2008) *"Personal Branding is about taking control of how other people perceive you before they come into direct contact with you."* (Montoya &Vandehey, 2008). Personal branding, is a process of image building for the professional service provider to influences other (Yunitasari and Japarianto, 2013). Based on this, the hypothesis 1 is :

H_{01} :   No relation between personal branding and communication skill
H_{a1} **:**   Relation between personal branding and communication skill

H_{02} :   No influence from personal branding to the student's learning motivation
H_{a2} **:**   Influence from personal branding to the student's learning motivation

b. Motivation and Communication Skill

Learning process will not happen without the communication (Kenneth, 2007). The interesting communication skill will create a pleasant atmosphere for the students in the learning process (Majid et al, 2010). Therefore, an educator must be able to communicate well. The educator that has a good communication well has a big potential to influence other people and an effective communication strategy will bring success. (Guerrero & Floyd, 2006). Professional world has proven that communication influences the motivation of the employee in work (Piaw *et al,* 2014). Education world shows the involvement of the students in the field practice smoothen the communication with the educator that finally will motivate them to get achievement (Dzamtoska and Serafimova 2013). It is similar to the study from Hanifi *et al,* 2012 in Iran, that shows communication can give motivation to the students to study. Nased on this, there are hypothesis 2 as below:

H_{01} :   There is no influence from the communication skill to the students' learning motivation
H_{a1} **:**   There is influence from the communication skill to the students' learning motivation

c. Motivation and Learning Achievement

Learning achievement is an achievement that someone achieves in the education, skill and behaviour field that is showed by the number given by the educator (Andjani dan Adam, 2013). Learning achievement is a foundation of the student's competency in his/her education. Student's learning achievement is an important factor in the success of a student in his/her future since it will be used by many institutions as the requirement for the employee recruitment (Uyar dan Gungormus (2011). But, in fact, there are many students that have low grade especially in the accounting subject (Andjani dan Adam, 2013).

18

The student's learning achievement is influenced by many factors. Those factors can be classified to internal factor that is from the student him/herself and external factor that is the factor from the outer matters of the student. One of the internal factors that has an important role in getting the learning achievement of a student is motivation (Syafi'í, ; 2008; Piaw *et al,* 2014). Educator including educator accountant needs to understand the importance of motivation in the learning process to be able to give support to the student to get a better learning. Effective learning process is not only to achieve learning target but also how to make the student motivated and pleased in joining the learning process, not the other way that makes the student confused and depressed with many tasks (Sutikno, 2007).

H_{03} :   There is no influence from the learning motivation to the learning achievement of a student

H_{a3} **:**   There is an influence from the learning motivation to the learning achievement of a student

3. Study Method

The sample determination method used in the study is the *purposive sampling*. The sample is taken based on the consideration of the location of the accounting students registered in five universities in Jakarta that are University ofPancasila, Gunadarma, Trisakti, Tarumanegara and Mercubuana and active in the even semester of 2013-2014 that are 500 students.

3.1 Study Instrument Testing

Data validity testing is used to measure the validity of a questionnaire. The validity test in this study uses Pearson Product-Moment Correlation. Questionnaire is stated valid if r value is more than r table. Realibility is a tool to masure a questionnaire that becomes the indicator from variable or construct. A questionnaire is stated reliable if an answer from someone is consistent from time to time or *Cronbach`s Alpha* value is more than 0,7

3.2 Hypothesis Test and Data Analysis Plan

3.2.1 Outer Model Test in PLS

Partial Least Quared (PLS) is *Structural Equation Modelling* (SEM) technique that bases on variant that is developed by Ring et al, 2005 as an alternative for basic theory of weak plan and or indicator that has not completed reflective measurement and building relation that has no theory background.

There are two outer model tests that are validity and reliability. Model validity is an adjustment measurement between the indicator set in the model as the latent variable former that is built in the study. An indicator is stated valid forming the construct variable if outer loading factor above 0,6, AVE value above 0,5 and community value is also 0,5, indicator cross loading is higher to measure the construct variable and the root AVE is higher than correlation value between construct variable in the structural similarity. Model reliability test is done to prove accuracy, consistensy and indicator percision in measuring the latent contruct. An indicator fulfils the requirement of reliability test if cronbach alpha value is 0,60 for exploratory research and 0,7.

3.2.2 Structured Inner Model Test in PLS

Structured model in PLS is named inner model. Inner model test is a feasibility test of structured model in PLS. Inner model test in this study is structured model feasibility test, hypothesis test and the measurement of how big the direct and indirect influence total effects is. The model feasibility test can be seen in R *square* to measure the influence simultanuosly exogen to endogen variable. According to Chin (1998) in Latan and Ghozali (2012) the value of *R- squares* 0, 67; 0,33 and 0,19 shows strong, moderate and weak model (*Hair et al., 2012*)

4. Study Result and the Discussion

4.1 The Profile of Study Respondent

Study respondents are the students from five provate universities in Jakarta that are University of Pancasila, Gunadarma, Tarumanegara, Mercu Buana and Trisakti University. This study targeted to distribute the questionnaire to 500 (five hundred) college students as the study respondents and for each university, it is targeted to have 100 respondents. The realization of the questionnaire collection is 411(four hundred and eleven) or it is realized for about 82,20%. The detailed information of the target and questionnaire collection realization can be seen on the table below.

4.3 PLS Outer Model Test

a. Personal Branding Construct Variable Indicator Validity Test

Validity test result shows that all indicators of personal branding meet the validity since the value of factor loading is above 0,60, AVE value is above 0,50 and Communility value is above 0,50. Cross loading value is higher to measure the personal branding variable compared with other contruct variables in the structured equation and AVE root value is more than correlation between construct variable. The summary of personal branding construct variable validity test result in the convergent validity or diskriminat validity has met the standard (table 4.6)

Table 4.6: The Summary of Personal Branding Construct Variable Validity Test Result

Validitas	Parameter			Remark
Convergent Validity	*Loading Faktor*			
	PB1	0,788	> 0,60	Valid
	PB2	0,783	> 0,60	Valid
	PB3	0,744	> 0,60	Valid
	PB4	0,659	> 0,60	Valid
	PB5	0,759	> 0,60	Valid
	PB6	0,749	> 0,60	Valid
	PB7	0,664	> 0,60	Valid
	PB8	0,737	> 0,60	Valid
	PB9	0,809	> 0,60	Valid
	AVE	0,555	> 0,50	Valid
	Communality	0,555	> 0,50	Valid
Diskriminat Validity	*Cross Loading*			
	PB1	0,788	0,643 *	Valid
	PB2	0,783	0,692 *	Valid
	PB3	0,744	0,626 *	Valid
	PB4	0,659	0,506 *	Valid
	PB5	0,759	0,515*	Valid
	PB6	0,749	0,583 *	Valid
	PB7	0,664	0,515 *	Valid
	PB8	0,737	0,596*	Valid
	PB9	0,809	0,665 *	Valid
	Akar AVE VS Koefisien Korelasi			
	Keahlian		0,723	
	Komunikasi	0,745		Valid
	Motivasi	0,745	0,608	Valid
	Prestasi Belajar	0,745	0,603	Valid

b. Communication Skill Construct Variable Indicator Validity Test

Communication skill construct variable indicator includes KK1 to KK10. The result of the validity test shows all indicators of communication skill have met the validity requirement since the factor loading value is above 0,60, AVE value is above 0,50 and Communility value is above 0,50. The value of cross loading is higher to measure personal branding variable compared to other construct variables in the structured equation and AVE root value more than correlation between construct variable. The summary of personal branding construct variable validity test result has met the validity requirement (tabel 4.7). Communication skill construct variable validity test result summary, not only convergent validity but also diskriminat validity met the validity requirement.

Table 4.7: Summary of Communication Skill Construct Variable Validity Test Result

Validitas	Parameter			Remark
Convergent Validity	*Loading Faktor*			
	KK1	0,810	> 0,60	Valid
	KK2	0,706	> 0,60	Valid
	KK3	0,740	> 0,60	Valid
	KK4	0,708	> 0,60	Valid
	KK5	0,693	> 0,60	Valid
	KK6	0,745	> 0,60	Valid
	KK7	0,716	> 0,60	Valid
	KK8	0,635	> 0,60	Valid
	KK9	0,703	> 0,60	Valid
	KK10	0,739	> 0,60	Valid
	AVE	0,519	> 0,50	Valid
	Communality	0,519	> 0,50	Valid
Diskriminat Validity	*Cross Loading*			
	KK1	0,810	0,666 *	Valid
	KK2	0,740	0,562 *	Valid
	KK3	0,708	0,602 *	Valid
	KK4	0,693	0,532 *	Valid
	KK5	0,745	0,644 *	Valid
	KK6	0,716	0,606 *	Valid
	KK7	0,635	0,491 *	Valid
	KK8	0,703	0,602 *	Valid
	KK9	0,739	0,634*	Valid
	KK10	0,706	0,641 *	Valid
	Akar AVE VS Koefisien Korelasi			
	Personal Branding	0,823	0,577	Valid
	Motivasi	0,823	0,796	Valid
	Prestasi Belajar	0,823	0,581	Valid

c. Motivation Construct Variable Indicator Validity Test

The indicators of motivation construct variable are from M1 to M9. The result of validity test shows all motivatio indicators have met the validity requirement since the factor loading value is above 0,60, AVE value is above 0,50 and Communility value is above 0,50. Cross Loading indicator value is M1 0,763 higher to measure motivation construct variable compared to personal branding 0,567, communication skill 0,605 and learning achievement 0,613. Similarly, the cross loading value to measure motivation is higher than other construct variables so that based on the indicator value, M1 to M9 have fulfilled the validity requirement. The summary of motivation construct variable validity test has covered the validity requirement. (tablel 4.8)

Table 4.8: Summary of Motivation Construct Variable Validity Test

Validitas	Parameter			Remark
Convergent Validity	*Loading Faktor*			
	M1	0,763	> 0,60	Valid
	M2	0,677	> 0,60	Valid
	M3	0,802	> 0,60	Valid
	M4	0,793	> 0,60	Valid
	M5	0,841	> 0,60	Valid
	M6	0,860	> 0,60	Valid
	M7	0,819	> 0,60	Valid
	M8	0,777	> 0,60	Valid
	M9	0,697	> 0,60	Valid
	AVE	0,613	> 0,50	Valid
	Communality	0,613	> 0,50	Valid
Diskriminat Validity	*Cross Loading*			
	M1	0,763	0,613 *	Valid
	M2	0,688	0,677 *	Valid
	M3	0,802	0,700 *	Valid
	M4	0,793	0,559 *	Valid
	M5	0,841	0,575 *	Valid
	M6	0,860	0,566*	Valid
	M7	0,819	0,575 *	Valid
	M8	0,777	0,515 *	Valid
	M9	0,697	0,562 *	Valid
	Akar AVE VS Koefisien Korelasi			
	Personal Branding	0,782	0,608	Valid
	Keahlian Komunikasi	0,782	0,714	Valid
	Prestasi Belajar	0,782	0,737	Valid

d. Learning Achievement Construct Variable Indicator Validity Test

The indicators of learning achievement construct variable is from B1 to B8. The result of the validity test inconvergent validity shows that all indicators of learning achievement have met the validity requirement because the factor loading value is above 0,60, AVE value is above 0,50 and Communility value is above 0,50. The value of Cross Loading indicator B1 0,833 is higher to measure the construct variable of the learning achievement than the personal branding 0,497 communication skill 0,606 and learning achievement 0,661. It is also the same with other indicators, the value of cross loading for measuring the learning achievement is higher that other construct variables B1 to B8. The summary of learning achievement construct variable validity test result has met the validity (table 4.9)

Table 4.9: Summary of Learning Achievement Construct Variable Validity Test

Validitas	Parameter			Remark
Convergent Validity	*Loading Faktor*			
	B1	0,833	> 0,60	Valid
	B2	0,854	> 0,60	Valid
	B3	0,801	> 0,60	Valid
	B4	0,875	> 0,60	Valid
	B5	0,889	> 0,60	Valid
	B6	0,728	> 0,60	Valid
	B7	0,892	> 0,60	Valid
	B8	0,878	> 0,60	Valid
	AVE	0,715	> 0,50	Valid
	Communality	0,715	> 0,50	Valid
Diskriminat Validity	*Cross Loading*			
	B1	0,833	0,661 *	Valid
	B2	0,854	0,664 *	Valid
	B3	0,801	0,568*	Valid
	B4	0,875	0,644 *	Valid
	B5	0,889	0,587 *	Valid
	B6	0,728	0,623 *	Valid
	B7	0,892	0,616*	Valid
	B8	0,878	0,594*	Valid
	Akar AVE VS Koefisien Korelasi			
	Personal Branding	0,846	0,603	Valid
	Keahlian Komunikasi	0,846	0,626	Valid
	Prestasi Belajar	0,846	0,737	Valid

c. Model Reliability Test

Reliability test is done to prove the accuracy, consistency and indicator accuracy in measuring the latent construct. The result of the model reliability test results *cronbach alpha* construct variable *personal branding* 0,899, communication skill 0,898, motivation 0,921 and learning achivement 0,942. *Cronbach alpha value* for each construct variable is higher than 0,70, it means has met the model reliability requirement. Composite reliability value shows the construct variable of personal branding 0,918, communication skill 0,915, motivation 0,934 and learning achievement 0,952. Composite reliability value of each construct variable is higher than 0,70, that means has met the model reliability requirement (see table 4.10).

Table 4.10: Model Reliability Test

Construct Variable	Cronbachs Alpha	*Rule of Thumb*	Remarks	Composite Reliability	*Rule of Thumb*	Remarks
PERSONAL BRANDING	0,899	> 0,70	Reliable	0,918	> 0,70	Reliable
Communication Skill	0,898	> 0,70	Reliable	0,915	> 0,70	Reliable
Motivation	0,921	> 0,70	Reliable	0,934	> 0,70	Reliable
Learning Achievement	0,942	> 0,70	Reliable	0,952	> 0,70	Reliable

Source: Processed Data

4.4 PLS Model Inner Test

Inner model test is a structured model feasibility test in PLS that evaluated through the R square value. R square value of the motivation construct variable is 0, 514, this means the high motivation value variable is influenced 51,4 % by personal branding and the communication skill of the educator accountant. The remain 48,6 % of motivation variety is influenced by other variable excluded in the study. *R square value* 51,4 % shows the personal branding variable and communication skill have an average influence strength towards the motivation.

Table 5.23: R Square Value

Varibles Endogen Construct	R Square		Rem
MOTIVATION	0,514	> 0,33	Average Influence
LEARNING ACHIEVEMENT	0,543	> 0,33	Average Influence

4.5 Hypothesis Test Hypothesis 5 is the relation or correlation of personal branding with communication skill. The result of verificative hypothesis test hypothesis 5 can be seen on correlation value between personal branding variable and comunication skill. Correlation between variables can be seen in table 5.25. Correlation value of personal branding variable with communication skill is 0,723 which means hypothesis 5 is accepted that means there is relation. To decide the strong or weak correlation variable correlation value must be compared with the standard. The standard of determination the strength of a variable correlation can be seen in table 5.26. Personal branding correlation value and communication skill 0,723, this value is on the range > 0,50 – 0,75 that means there is a strong correlation between the variables.

Table 5.25: Correlation Value between Construct Variable

	Communication Skill	Motivation	PERSONAL BRANDING	Learning Achievement
COMMUNICATION SKILL	1,000			
MOTIVATION	0,714	1,000		
PERSONAL BRANDING	0,723	0,608	1,000	
LEARNINGI ACHIEVEMENT	0,626	0,737	0,603	1,000

The result of hypothesis 6, 7 and 8 can be seen in table 5.26. From the test result hypothesis shows the value of t hypothesis statistics 6 is 0, 965. This value is smaller than t table 1,96. It shows that hypothesis 6 is denied. The denial of hypothesis 6 means there is no influence from the personal branding towards the learning motivation of the students. Hypothesis test 7 shos the value of t hypothesis 7 statistics is 5,088. It is higher that t table 1,96. It means hypothesis 7 is accepted. The acceptance of hypothesis 7 shows the influence of communication skill to the learning motivation of a student. Hypothesis test 8 shows the value of t hypothesis 8 statistics is 10,172. It is higher thab t in table 1,96. It shows that hypothesis 8 is accepted. The acceptance of hypothesis 8 means there is an influence from the learning motivation of a student with learning achievement.

Table 5.26: The Result of Hypothesis Test 6,7 dan 8

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)	T tabel	Remarks
PERSONAL BRANDING -> MOTIVATION	0,115	0,122	0,119	0,119	0,965	1,960	H6 denied
COMMUNICATION SKILL-> MOTIVA	0,623	0,605	0,122	0,122	5,088	1,960	H7 accepted
MOTIVATION -> LEARNING TION CHIEVEMENT	0,737	0,735	0,072	0,072	10,172	1,960	H8 accepted

4.2 Analysis

4.2.1 The Relation between Personal Branding and Communication Skill

Based on the test result of hypothesis, it is shown that the alternate hypothesis 5 (H_{a5}) is accepted. This result shows the positive correlation between personal branding and communication skill. The amount of the correlation is 0,723 that means the positive and strong relation between the variables. This result also shows that the better communication skill of an educator accountant, the good personal branding will be created for him/her.

4.2.2 The Influence of Personal Branding to Motivation

Personal branding is a process to build image for the professional service provider to persuade other people (Yunitasari dan Japarianto, 2013). Based on this, it is suspected that personal branding will influence student motivation in learning.

However, the result of this study has not supported the assumption since from the result of the hypothesis test, it shows that the alternate hypothesis 6 is denied because t statistics value is lower than the value of t table (see table 5.26). It means there is no influence from personal branding to the students learning motivation. Personal branding of an educator accountant is not able to give motivation to the student in learning motivation because learning process is not an entertainment but there is an obligation and test demand that a student must undergo. The attraction from the personal branding of an educator accountant has not been able to change the behaviour and influence the students especially in learning motivation. In contrast with personal branding that an actress shows. Personal branding charm of the actress is fascinating and motivate the fans to do what the actress wants them to in the show and imitate the actress's behaviour.

4.2.3 The influence of communication Skill to Motivation

Based on the hypothesis test result shows alternate hypothesis 7 (H_{a7}) is accepted. It means that there is a significant influence of the communication skill to the students learning motivation. The better communication skill of an educator accountant, it will improve the enthusiasm of the student learning motivation, it can be shown from the value of correlation coefficient from the calculation is positive about 0,623 (table 5.26). The big influence of communication skill to the student learning motivation about 0,623 or give contribution 38,81 % (0,623 X 0,623 X 100). Contribution is 38,81 % that means the communication skill of the educator accountant has a direct influence about 38,81 % to the student learning motivation and 5,18 % (0,623 x 0,723 x 0,115 x 100) indirectly influences through personal branding. So the total influence of communication skill to the motivation for 43,99 % (38,81 % + 5,18 %). The result of the study is consistent with the previous studies. One of them is the study result Piaw *et al,* 2014 and Hanifi *et al,* 2012. Communication is an important thing in having motivation to someone because without communication, we cannot deliver message to the person. Educator accountant needs to improve the ability in communication since communication can give motivation.

4.2.4 The influence of Motivation to the Learning Achievement

Based on the result of the hypothesis partial test shows alternate hypothesis 8 (H_{a8}) is accepted. It means there is a significant influence from the learning motivation to the learning achievement of the student. The bgger the learning motivation, the better the learning achievement of a student. It is shown from path coefficient from the calculation is positive about 0,737 (table 5.26). The influence of learning motivation to the student learning achievement is about 0,737 or it contributes 54,3 % (0,737 X 0,737 X 100). The contribution is 54,3 % that means the student's learning achievement is influenced by motivation for about 54,3 % and the remaining is influenced by the other variable out of this study such as talent and intelligence. The study is consistent with the previous study that stated the motivation influences the (Syafi'í, ; 2008; Piaw *et al,* 2014; Taghipour and Dejban, 2013; Chen and Kao, 2014). Especially for the students, performance means learning achievement. Motivation has war in the development of passion, happiness and spirit to study so a student that has a strong motivation means has a lot of energy to study so that the student who has learning motivation must be able to get good learning achievement.

5. Conclusion

The data analysis described in Chapter VI can be concluded as below:

Alternate hypothesis 1 (H_{a1}) is accepted that means educator accountant can form personal branding for him/herself. The ability is suitable with the student perception on educator accountant personal branding that is reflected from the recapitulation of the respondent's answer on the questionnaire. Alternate Hypothesis 2 (H_{a2}) is accepted that means educator accountant is able to have communication skill. This skill is suitable with the student's perception on communication skill of the educator accountant that shows the educator accountant can have communicaton skill reflected from the recapitulation of the respondent's answer on the questionnaire. Alternate hypothesis 3 ($_{Ha3}$) is accepted that means the student is able to have motivation. It is reflected from the answer from the respondents about 66,74 that said agree and totally agree. Alternate hypothesis 4 (H_{a4}) is accepted that means the student is able to have achievement. It is reflected from the the GPA 3,00 above for about 242 respondents from total of 411 respondents. This result shows there is a positive correlation of the personal branding and communication skill. The result shows the better communication of an educator accountant will create a good personal branding for him/her. The result of the study has not supported a predictive influence of personal branding to the learning motivation of a student. The result of hypothesis test shows the alternate hypothesis 7 (H_{a7}) accepted. It means there is a significant influence of communication skill to the student learning motivation.   The result of the study shows that there is a significant influence of learning motivation to the student learning achievement. The higher learning motivation of a student, the higher learning achievement.

Bibliography

Abu Muhammad Ibnu Abdullah. (2008). Prestasi Belajar, (Online) (http://spesialistorch.com, diakses 13 Maret 2013).

Adjani, Sagita., Adam., Helmy. (2013). Faktor-faktor yang mempengaruhi prestasi belajar mahasiswa pada mata kuliah pengantar akuntansi. jimfeb.ub.ac.id /index.php/jimfeb /article. Di unduh 16 April 2013

Bakar, Kamariah Abu., Tarmizi, Rohani Ahmad., Mahyudin, Rahil., Elias, Habibah., Luan, Wong Su. (2010). Relationships between university students' achievement motivation, attitude and academic performance in Malaysia. *Procedia - Social and Behavioral Sciences.* Volume 2 (2) : 4906–491

Bakhtiarvand, Firoozeh ., Ahmadian, Sana., Delrooz, Kazem., Farahani, Hojjat A. 2011.The Moderating Effect of Achievement Motivation on Relationship of Learning Approaches and Academic Achievement. *Procedia - Social and Behavioral Sciences*. Volume 28, p 486–488

Bembo, M.H. and H. Seli. (2008). *Motivation and Learning Strategies for College Success: A Self-Management Approach* (3rd ed.). New York: Taylor & Francis Group, LLC

Chen, Ching-Fu., Kao, Ya-Ling.2014.Investigating the moderating effects of service climate on personality, motivation, social support, and performance among fight attendants. Tourism Management 44 : 58-66

Danim, Sudarman 2004. Motivasi Kepemimpinan dan Efektivitas Kelompok. Penerbit Rineka Cipta.

Dzamtoska-Zdravkovska, Suzana; Serafimova, Mimoza.2013. Communication Beyond the lecture room as a challenge of education in the moderm ERA Journal of Sustainable Development .Vol. 4 (7) : 5-19

Ferreira MR, Proença T & Proença JF (2012) Motivation among hospital volunteers: an empirical analysis in Portugal. International Review of Public and Nonprofit Marketing DOI 10.1007/s12208-01-0083-3

Feyter, Tim De., Caers, Ralf., Vigna, Claudia., Berings, Dries., 2012. Unraveling the impact of the Big Five personality traits on academic performance: The moderating and mediating effects of self-efficacy and academic motivation. *Learning and Individual Differences*. Volume 22 (4) : 439–448

Gardner, Howard (2002), "Interpersonal Communication amongst Multiple Subjects: A Study in Redundancy", *Experimental Psychology*

George, J.M., and G.R. Jones. 2002. *Understanding and Managing Organizational gBehavior*. Prentice Hall. New Jersey.

Ghozali, Imam. 2008. *Aplikasi analisis multivariate dengan program IBM SPSS 19*. Badan Penerbit Universitas Diponegoro.

Guerrero, Laura & Kory Floyd. (2006). Nonverbal Communication in Close Relationships.Mahwah, N.J: Lawrence Erlbaum.

Habibah, Norehan Hj. Haron. Shaharoun, Awaluddin Mohamed. Puteh, Marlia., Harun, Hafizah. Does Motivation Affect Students' Understanding and Performance in Engineering Statics?. 2012. *Procedia - Social and Behavioral Sciences. Volume 56*, p : 191–203

Hanifi, Nasrin., Soroor Parvizy., Soodabeh Joolaee. 2012. *The miracle of communication as a global issue in clinical learning motivation of nursing students*. Procedia - Social and Behavioral Sciences 47 : 1775 – 1779

Hasibuan Malayu S.P.2007. *Organisasi & Motivasi*: Dasar Peningkatan Produktivitas. Penerbit Bumi Aksara.

Idris, Mohd Safiee., Sikor, Hj Ashar., Zahara, Siti Binti Mohd Ariff., Mustafa, Mohd Zaid., Madar, Ahmad Rizal., Ariffin, Latifah Md. 2008. Komunikasi interpersonal dalam pengajaran di kalangan gurur-guru technical sekolah menengah di negeri malaka. *Persidangan pembangunan pelajar peringkat kebangsaan 2008*. Universitas Teknologi Malaya.

Ikhsan, Arfan dan Ishak Muhammad. 2005. *Akuntansi Keperilakuan*. Jakarta: Salemba Empat

Ilyas. 2008. Peranan Ideal Dosen Pembimbing Akademik dan Prestasi Belajar Mahasiswa. http://educare.e-fkipunla.net, diakses pada tanggal 12 Maret 2013

Jones, Keith T., Steven Hunt, Clement C. Chen. 2008. *Auditors performance evaluations* : An experimental analysis of the task.

Kenneth, D. Moore. (2007). Classroom Teaching Skill. Edisi ke-6. Mc Graw Hill.

Kwon, Ik Whan dan Banks Doyle W., 2004. Factors related to the ornizational and professional commimtnet of internal auditors. *Managerial auditing journal*. Vol 19. No. 5, pp 606- 622.

Labrecque, Lauren I., Markos, Ereni., Milne, George R. 2011. Online Personal Branding: Processes, Challenges, and Implications. *Journal of Interactive Marketing*. Volume 25, (1) p 37–50

Majid, Norliza Abdul., Jelas, Zalizan Mohd., Azman, Norzaini., Rahman, Saemah. 2010 .Communication Skills and Work Motivation Amongst Expert Teachers. *Procedia - Social and Behavioral Sciences*. Volume 7 : 565–567

McNally, D. & Speak, K. (2002) Be Your Own Brand: A breakthrough formula for standing out from the crowd (San Fransisco, CA: Berrett - Koehler Pub.).

Montoya, Peter., & Vandehey, Tim.(2008). *The Brand Called You: Make Your Business Stand Out in a Crowded marketplace* (paperback). United States of America: McGraw-Hill

Muliawan, Agung D., Peter F. Green., David A. Robb. 2009. The turnover intentions of information systems auditor. *International Journal of Accounting Information System*. Vol 10 . No. 3 : PP 117-136

Pedditzi , Maria Luisa., Spigno, Manuela. 2012.Motivation to Learn: A Research on University Students. *Procedia - Social and Behavioral Sciences*. Volume 69, p 1198–120

Piaw, Chua Yan., Aribah Ishak, Nor Asmadi Yaacob, Haslina Said, Lee Eng Pee, Zulkifli Abdul Kadir. 2014. Can multiple intelligence abilities predict work motivation, communication, creativity, and management skills of school leaders?. Procedia - Social and Behavioral Sciences 116 : 4870 – 4874

Rahman, Roselainy Abdul., Mason, John H., Yusof, Yudariah Mohamad. 2012. *Factors* Affecting Students' Change of Learning Behaviour. *Procedia - Social and Behavioral Sciences*. Volume 56 p : 213–222

Rahman, Roselainy Abdul., Yusof, Yudariah Mohamad., Baharun, Sabariah. 2012. Improving the Teaching of Engineering Mathematics using Action Research. *Procedia - Social and Behavioral Sciences*. Volume 56 p 483–493

Robbins, Stephen P. 2009. *Organisational behaviour in Southern Africa, 2nd edition*. Person Education.

Sarwono, Jonathan. 2006. *Analisis data penelitian menggunakan SPSS*. Penerbit Ani Yogyakarta

Slameto, 2003, Belajar dan Faktor-Faktor yang Mempengaruhinya, Rineka Cipta, Jakarta.

Sudday, Roy., Yves Gedron., Helen Lam. 2009. The organizational context of profesionalism in accounting. *Managerial auditing journal.* Vol. 34_ Issue 3-4 : pp 409-429

Sugiyono, Dr. 2010. *Metode penelitian Kuantitatif Kualitatif dan R&D*, Penerbit ALFABETA.

Suryabrata, S, 2002, Psikologi Pendidikan, Raja Grafindo Persada, Jakarta.

Sutikno, Sobary. 2007. Peran Guru dalam Membangkitkan Motivasi Belajar Siswa. www.bruderfic.or.id

Syah, M, 2006, Psikologi Belajar, Raja Grafindo Persada Jalarta.

Taghipour, Azin ., Dejban, Reihane. 2013. Job Performance: Mediate Mechanism of Work Motivation. Procedia - Social and Behavioral Sciences 84 (2013) 1601 – 1605

Terry, George R. 1969. *Office organization and motivation. First editon*. Dow-Jones-Irwin, Illinois

Trisnaningsih, Sri. 2003. Pengaruh komitment terhadap kepuasan kerja auditor motivasi sebagai variable intervening (studi empiris pada Kantor Akuntan Publik Sawa Timur). *Jurnal Riset Akuntansi Indonesia*. Vol. 6. No. 2 pp: 199-216

Urdan, Tim., Schoenfelder, Erin. 2006. Classroom effects on student motivation: Goal structures, social relationships, and competence beliefs. *Journal of School Psychology*. Volume 44 (5) p 331–349

Uyar, Ali. dan Ali Haydar Gungormus. 2011. Factors Associated with Student Performance in Financial Accounting Course. *European Journal of Economic and Political Studies*, Volume IV(2); 139-154

Viari, Asghar Hazrati., Rad, Ali Tayarani., Torabi, Sayed Saeed. The effect of personality traits on academic performance: The mediating role of academic motivation. *Procedia - Social and Behavioral Sciences* 32 (2012) 367 –371

West, Richard, 2011. *Understanding Interpersonal Communication: Making Choices in Changing Times.* Cengage learning.

Wilbur Schramm, 1973, *Men, Massages and Media : A Look at Human Communication,* New York : Harper and Row Publisher,

Yunitasari, Cindy., Japarianto, Edwin. 2013. Analisa Faktor-Faktor Pembentuk Personal Branding dari C.Y.N. Jurnal manajemen pemasaran Petra, Volume 1 (1); 1-8

Yunus, Melor Md., Osman, Wan Safuraa Wan., Ishak, Noriah Mohd . 2011. Teacher-student relationship factor affecting motivation and academic achievement in ESL classroom. *Procedia - Social and Behavioral Sciences.* Volume 15, p 2637–2641