Pre-Service Teacher Professional Identity Formation: Narrative study on Indonesian Accounting Teacher Candidate

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ABSTRACT

This research investigates the components of professional identity among prospective accounting teachers, a topic largely unexplored in existing literature. Conducted in Indonesia, the qualitative study adopts a narrative design with six participants from both private and public universities. Data collection involves participants independently recording narratives throughout their first to third years of study, capturing the evolution of their professional identity. Results reveal a progression in professional identity formation over the three years. In the initial year, emphasis is on instructional abilities. By the second year, a notable shift occurs, with elements such as multitasking, game-based teaching, and character values gaining prominence. Furthermore, flexibility, agility, sensitivity, and tech-savviness emerge as identity components. The third year marks a significant transformation, with a focus on soft skills, time management, and a sense of responsibility as central components of professional identity for prospective accounting teachers. It is crucial to acknowledge that these components remain subject to further evolution with continued analysis. The study recommends subsequent research utilizing quantitative methods, specifically exploratory factor analysis (EFA) and confirmatory factor analysis (CFA), to provide a more comprehensive understanding of the identified professional identity components. This research contributes to the broader discourse on professional identity, shedding light on the nuanced development within the context of prospective accounting teachers.

Keywords: Pre-Service, teacher, accounting, professional identity

INTRODUCTION

Identity is one of the crucial aspects that has garnered special attention from experts in the field of teacher professionalism development. The concept of identity itself has evolved over time (Jaspal & Breakwell, 2014). The development of identity meaning depends on contextual aspects of professions, such as teaching and nursing professions (Goodolf & Godfrey, 2020; Schaap et al., 2021). Nevertheless, in principle, the concept of identity refers to how individuals describe themselves in response to the question "who am I," both individually and in the context of their interactions with the environment (Schwartz et al., 2011). Therefore, professional identity can be described as an individual's self-

perception within a specific profession. In the context of prospective teachers, professional identity refers to how a student teacher perceives themselves as an ideal future teacher. In other words, pre-service teacher professional identity provides an answer to the question "who am I as an educator" (Tsybulsky & Muchnik-Rozanov, 2019).

Every person possesses multiple identities throughout their lives, which are linked to the activities they engage in within the groups they are part of (Mathe & Hapazari, 2019; Syah et al., 2022). For instance, a female student pursuing a degree in accounting not only identifies as a student but also actively participates as a chairperson in a student organization and assumes the role of an older sister to two siblings. This student embodies various identities, encompassing being a woman, a student, a leader within an organization, an older sibling, and several other identities.

Studies examining professional identity in teachers have been conducted in various contexts. In Taiwan, teacher professional identity is reflected in five factors: self-expectation, teacher's duties, external influential factors, pedagogy, instructional skills and knowledge, and citizenship behavior (Kao & Lin, 2015). Meanwhile, in Germany, professional identity comprises several components, including job satisfaction, task perception, beliefs in teaching, and self-efficacy (Richter et al., 2021). In Indonesia, the professional identity of accounting teachers is defined as a combination of the professional identity of teachers and the professional identity of accountants, incorporating various components from both professions (Syah et al., 2020).

The formation of a teacher's professional identity occurs through the process of studying as a student, transitioning to a novice teacher, and eventually becoming an experienced teacher (Ballantyne & Zhukov, 2017; Colliander, 2018; Connolly & Novak, 2000). Each phase contributes to the development of a distinct professional identity. As aspiring teachers, their professional identity is shaped by their perception of the ideal teacher they aspire to become. Furthermore, the influential role of teachers they encountered during their own secondary education significantly impacts the formation of their professional identity (Rodrigues et al., 2018a).

The professional identity of prospective teachers can be shaped through various experiences during their education. Tsybulsky and Muchnik-Rozanov (2019) propose that the professional identity of prospective teachers is influenced by two dimensions: problem-solving abilities in teaching and engagement in activities such as campus organizations with peers. These dimensions not only contribute to personal growth, empowerment, and self-confidence but also have a positive impact on their professional development. Furthermore, in addition to academic factors and campus activities, the quality of mentoring during students' practicum in schools plays a critical role in shaping their professional identity, leading to increased professional commitment (Zhao & Zhang, 2017). Eren and Rakıcıoğlu-Söylemez (2017) further suggest that prospective teachers with a strong professional identity tend to demonstrate more favorable behaviors compared to their peers.

Research on pre-service teacher professional identity has been conducted on several prospective teachers in specific subject areas, such as language teachers (Delgado et al., 2020; Rodrigues et al., 2018b; Yuan & Mak, 2018). These studies have identified several factors that influence professional identity, including peer roles, learning experiences on campus, and the ability to manage teaching during microteaching and practicum. Additionally, studies on pre-service teacher professional identity have also been conducted on prospective teachers in general, without specifying a particular subject area. Tsybulsky and Muchnik-Rozanov (2019) stated that meaningful experiences are a determining factor in shaping the professional identity of prospective teachers. The implementation of project-based learning approaches can be utilized to enhance the professional identity of prospective teachers. Furthermore, the development of professional identity in prospective teachers cannot be separated from their proficiency in technology in the current digital era. Technological proficiency is a crucial aspect of the 21st-century professional identity of prospective teachers (Tsybulsky & Muchnik-Rozanov, 2019).

Extensive research has been conducted on the professional identity of prospective teachers; however, there is a dearth of specific studies focusing on the professional identity of accounting teacher candidates. In contrast, exploratory factor analysis (EFA) has identified components of professional identity among accounting teachers in Indonesia. Syah et al (2022) identified five components of accounting teacher professional identity: cultural knowledge, blending, identity experiencing, interpersonal skills, and active participation in professional communities. Grounded in identity theory, identity is defined as a set of meanings that individuals employ to define themselves within specific roles in society, as members of distinct groups, and as individuals possessing unique characteristics (Stets & Serpe, 2013). Consequently, while the components of professional identity among accounting teachers have been identified, it is expected that the professional identity of accounting teacher candidates differs from that of practicing accounting teachers, candidates from other subject areas, and teacher candidates in general. This study aims to provide a descriptive account, through narratives of accounting teacher candidates, of the professional identities they embody.

METHOD

This study employed qualitative research design with a narrative approach. According to Salkind, N. J. (2010) arrative research aims to explore and conceptualize human experiences represented in textual form. The primary objective of this research was to conduct an in-depth exploration of the meanings attributed by individuals to their experiences. The narrative researchers work with a small sample of participants to obtain rich and unrestricted discourse. The participants in this study consisted of six prospective accounting teacher students from both public and private universities in Indonesia. The selection criteria included students in their sixth semester (third year) who had completed various courses in education, accounting, microteaching, and school-based field experiences (Praktik Pengalaman Lapangan Persekolahan - PLP).

Table 1. The list of participants involved in the study

No.	University	Gender	Year of Enrollment
1.	State University	M	2018
2.	State University	W	2018
3.	State University	M	2018
4.	State University	W	2018
5.	Private University	W	2018
6.	Private University	W	2018

Data collection in this study involved participants independently recording their experiences and perceptions of accounting teachers. The narratives were divided into three sections, corresponding to their expectations and experiences during the first, second, and third years. These narratives were then compared to identify the process of professional identity formation throughout the three-year accounting teacher education program. The data analysis technique included transcribing the participants' narratives and coding the key points expressed. The narratives of the six participants were subsequently cross analyzed for each year discussed. A concise overview of the data analysis findings is provided below:

Table 2. Analysis Table

No.	University	Gender	Year of Enrollment	Third Year	Changes
1.	Participant A	(narratives)	(narratives)	(narratives)	
2.	Participant B	(narratives)	(narratives)	(narratives)	
3.	Participant C	(narratives)	(narratives)	(narratives)	
4.	Participant D	(narratives)	(narratives)	(narratives)	
5.	Participant E	(narratives)	(narratives)	(narratives)	
6.	Participant F	(narratives)	(narratives)	(narratives)	
	Similarity				
	Differences				

Table 2 presented above illustrates the data analysis procedure to be conducted. The narratives provided by each participant will be examined to identify the progress observed in each year and to compare it with other participants, thereby identifying commonalities and differences. The analysis findings will conclude by identifying the components of accounting pre-service teacher professional identity that emerge across all participants.

RESULTS & DISCUSSION

The research findings of the six participants were subjected to a cross-sectional analysis, examining the data in chronological order. This approach aimed to investigate the progression and variations in the formation of professional identity among prospective accounting teachers across three distinct periods: year 1, representing the initial phase when accounting pre-service teachers enter the program; year 2, marking the middle stage of their studies; and year 3, wherein students engage in practical experiences and teaching activities in actual school settings. These three periods correspond to

the three stages identified by Gholami et al (2021), allowing for a comprehensive exploration of the development and changes in the professional identity formation process of accounting pre-service teachers.

Result

Identity formation in the first year

The initial year of entering college presents significant challenges for most students. The transition from high school to university brings about cultural and pedagogical changes, posing its own unique set of obstacles. During this stage, students often carry their pre-existing identities from high school, as well as their perceptions of the desired profession based on their interactions in the upper secondary level.

Participant A (RL) shared their experiences and perceptions of teachers during their first year.

> "An ideal accounting teacher is someone who can create a comfortable learning environment for their students, capable of providing both theoretical and practical explanations of the accounting concepts being taught. An ideal accounting teacher is not merely someone who imparts materials and assignments but also fosters understanding and appreciation of the subject matter. Additionally, they should embody their role as a teacher."

This participant's description stems from their observations and experiences in high school. They encountered various teaching approaches, implying that some teachers were highly passionate about their profession, proficient in theoretical explanations, and provided real-world examples. However, there were also instances where teachers primarily focused on assigning tasks without offering comprehensive subject coverage. These experiences contribute to the formation of the participant's concept of a "good" professional identity for teachers, thus affirming previous research that emphasizes the influential role of teachers in shaping the professional identity of aspiring educators (Rodrigues et al., 2018b).

Participant B (FY) expressed a similar viewpoint. They had enjoyable experiences throughout their schooling, which shaped their perception of an exemplary teacher. They mentioned:

> "I always delighted in observing how my teachers taught, from elementary school to high school. Based on my school experiences, I believe that a teacher should serve as an inspiration to their students and exemplify their teaching"

Based on these statements, it is apparent that a crucial aspect of a teacher's professional identity lies in their capacity to serve as a role model and inspire their students. This perception is informed by the participant's educational experiences within the school setting. Participant C (DF) also emphasized the influence of their educational experiences in shaping their understanding of an ideal teacher. They remarked:

> "A teacher should possess the ability to instill discipline in their students, while also demonstrating patience and perseverance."

These narratives underscore the crucial role of teachers in the formation of the professional identity of aspiring educators. The participants' ideals of an exemplary teacher were shaped by their educational experiences. The comparative analysis of the remaining three participants is presented in the subsequent table:

Table 3. Comparison of perceptions of accounting teacher professional identity in the first year

Year	Participant D (SS)	Participant E (SUS)	Participant F (AS)
1	Prospective teachers should be able to explain accounting materials effectively and clearly, as well as present engaging activities	Evaluating oneself in every meeting, possessing communication skills, inspiring others, being a good listener, and creating an engaging classroom environment	The experience gained through involvement in school organizations plays a significant role in the process of becoming a teacher

The findings of the aforementioned three participants highlight the substantial impact of their school learning experiences. Implicitly, Participant D received engaging teaching through the use of captivating games, while Participant E benefited from a teacher who possessed excellent communication skills and demonstrated active listening. Participant F demonstrated noticeable progress in the formation of their professional identity as a teacher. Additionally, their involvement in school organizations played a crucial role in preparing them for their future role as educators.

Identity formation in the second year

The second year represents a period of transition and amalgamation of experiences from both secondary school and the initial year of university education. Consistent with the theory of identity formation, wherein professional identity is shaped by experiences and interactions within specific groups, Participant D (SS) has been able to compare the experiences they had during secondary school with what they have learned during their time in university. They stated that:

> "During lectures I learned how to make a learning implementation lesson plan (RPP), then I related it to my learning experience at school. I conclude that accounting teachers in schools do not implement lesson plans well and do not follow new policies in education. Therefore, prospective accounting teachers must understand new policies in the field of education"

The statement signifies the emergence of a novel professional identity, specifically the comprehension of educational policies. The expansion of cognitive processes beyond the realm of mere pedagogy denotes an intricate interplay between inputs and prevailing standards, enabling the participant to discern potential "signal errors" within the professional identity of accounting educators. Participant

E (SUS) also exemplifies a transformation in the constituent aspects of the teacher's professional identity. They assert:

> "An aspiring teacher must also instill character values to foster good citizenship, alongside proficiently executing administrative responsibilities"

The aforementioned statement signifies the emergence of an additional professional identity, specifically the ability to imbue character values and execute administrative tasks proficiently. In their second year, Participant E demonstrated the discernment that the role of a teacher encompasses not only teaching but also educating and undertaking administrative responsibilities. Moreover, they articulated that a teacher entrusted with such multifaceted duties should possess adaptability, efficiency, sensitivity, up-to-date knowledge of technological advancements, and the capacity to prioritize tasks effectively. Conversely, Participant F (AS) emphasized the indispensability of discipline for prospective accounting teachers.

Table 4. Comparative analysis of three other participants:

Year	Participant A (RL)	Participant B (FY)	Participant C (DF)
1	Prospective accounting teachers should be able to implement engaging instructional games	Prospective accounting teachers are individuals with multitasking abilities	Prospective accounting teachers should be capable of being role models for their students

Participants A, B, and C have contributed additional insights pertaining to the expected professional identity of prospective accounting teachers. Participant A contends that theoretical subjects can be immensely tedious, thus emphasizing the need for incorporating instructional games within the learning process. This assertion is derived from their own experiences in higher education, where they observed that students often grew disinterested and fatigued when subjected solely to theoretical instruction. Participant B, in turn, acknowledges the expanded scope of a teacher's responsibilities beyond the act of teaching itself, underscoring the indispensability of possessing multitasking abilities. Lastly, Participant C recognizes the pivotal role of a teacher as a role model for their students, drawing upon their firsthand observations of professors in instructional settings.

Identity formation in the third year

The third year represents a phase in which prospective accounting teacher students have taken courses related to education, accounting, and teaching practices, including microteaching and school-based field introduction (PLP). At this stage, the accumulation of academic experiences is substantial and is likely to shape the perception of prospective accounting teacher students regarding their professional identity. In the third year, Participant A (RL) expressed the following:

> "An ideal teacher candidate is someone who can embrace all of their students, sitting together and engaging in relaxed conversations while delivering the taught materials. The principle is to ensure that students do not feel pressured"

During this phase, Participant A (RL) identifies new components that serve as distinctive markers of pre-service teacher professional identity. These components are primarily related to social competence, emphasizing the importance of a prospective teacher's ability to engage in storytelling and bridge the gap between themselves and their students. This behavior is acquired through practical experiences such as microteaching and school-based field placements, which provide invaluable real-world learning opportunities. Through these immersive experiences, Participant A generates a conceptual framework outlining the expected qualities and actions of an ideal prospective accounting teacher. Likewise, Participant B echoes a similar perspective. Participant B (FY) asserts:

> "A teacher candidate should possess strong collaborative skills, particularly in their interactions with senior figures such as parents or guardians. Additionally, a teacher candidate must demonstrate the capacity to analyze the developmental progress of their students"

During this phase, Participant B (FY) refrains from describing components related to subject mastery and teaching proficiency. Instead, a novel aspect of professional identity emerges, emphasizing the importance of communication and collaboration skills in educating students alongside parents or guardians. This shift in focus is undoubtedly influenced by the participant's practical experiences during school placements. Participant C (DF) further supports this notion by stating:

> "A teacher candidate must possess strong soft skills"

The statements made by Participants A, B, C are also reflected in the perspective of Participant E (SUS), who affirms:

> "Becoming a teacher candidate necessitates having a broad perspective and being an attentive listener to students. Additionally, a teacher candidate must continually stay updated with the changing curriculum and adapt to evolving subject matter"

Soft skills encompass a range of components such as communication, collaboration, problem-solving, adaptability, and others. These abilities are essential for aspiring accounting teachers to acquire. Specifically, prospective accounting teachers must be proficient in active listening. In line with previous participants, Participant D highlights a specific soft skill that accounting teacher candidates should possess: time management. Participant D (SS) asserts:

> "A teacher candidate must demonstrate strong time management skills, along with the ability to navigate unforeseen changes, adapt swiftly, particularly in relation to technology. Furthermore, patience is crucial for a teacher candidate"

The rapid changes in educational policies, technology, and advancements in accounting require prompt responses from accounting teacher candidates. Thus, they must possess effective time management skills to balance routine tasks with personal growth and the necessary upgrades. Considering the demands and responsibilities carried by accounting teacher candidates, Participant F (AS) expresses:

"Becoming a teacher is not an easy task; it entails significant responsibilities. As a prospective teacher, one must cultivate a sense of responsibility and practice embracing accountability"

Becoming a teacher involves substantial responsibilities and represents a demanding profession. Prospective accounting teachers must exhibit a strong sense of responsibility. Therefore, as accounting teacher candidates, it is imperative for them to cultivate the ability to embrace responsibilities within campus activities.

Changes in the formation of pre-service professional identity during the first, second, and third years

The outcomes of pre-service professional identity formation in the first, second, and third years indicate a significant shift across all participants. The formation process in the first year is heavily influenced by their prior learning experiences in secondary school, the characteristics of their former teachers, and their ideal expectations of a professional teacher. In the second year, the components of professional identity begin to be influenced by their experiences in university education. The role of lecturers and their teaching approaches also impact the perception of accounting teacher candidates regarding the essential competencies they need to develop. Furthermore, the third year represents a phase in which accounting teacher candidates engage in practical teaching experiences. These experiences introduce additional components to their professional identity. The following table presents the observed changes in accounting teacher candidates' identities.

Table 5. Transformation of accounting pre-service teacher professional identity components

Participant	Professional Identity Components each Year		
	First Year	Second Year	Third Year
Partisipan A (RL)	Providing clear explanations of accounting topics	Proficient in integrating interactive games into the learning process	Establishing a supportive relationship with students
Partisipan B (FY)	Inspiring and motivating students	Demonstrating multitasking abilities	Demonstrating effective collaboration with parents/guardians
Partisipan C (DF)	Instilling discipline, patience, and diligence in teaching	Serving as a role model for students	Exhibiting strong soft skills
Partisipan D (SS)	Ensuring clear communication, active listening, and fostering a lively classroom environment while teaching accounting	Effectively implementing lesson plans and adapting to new educational policies	Proficient in time management and adaptable to technology
Partisipan E (SUS)	Having proficient communication skills, being attentive listeners, and creating an engaging classroom atmosphere	Instilling character values and efficiently managing administrative tasks with flexibility, efficiency, sensitivity, and staying up to date with technology	Staying abreast of curriculum advancements

Participant	Professional Identity Components each Year		
	First Year	**Second Year**	**Third Year**
Partisipan F (AS)	It is beneficial for accounting prospective teachers to have prior organizational experience	Exemplifying discipline	Exemplifying accountability and responsibility

Table 5 presents the transformation of components in the accounting pre-service teacher professional identity. Across all participants, a pattern is evident, indicating that in the first year, the desired professional identity for prospective accounting teachers primarily revolved around their teaching proficiency and the ability to effectively explain accounting concepts to students. This formation was influenced by their perceptions of the teaching profession, where the primary task is instruction, as well as their experiences during secondary school. The emerging components such as inspiration, clear explanations, active listening, and others directly relate to their teaching abilities.

In the second year, there is a noticeable shift in professional identity components, although still within the context of teaching. Prospective accounting teachers begin to recognize the importance of incorporating games and interactive activities in their instructional practices. This awareness stems from their personal experiences of dull learning environments, prompting them to believe that accounting teachers should be able to create a vibrant classroom atmosphere. Additionally, a new component emerges, namely multitasking. At this stage, the professional identity of prospective accounting teachers expands beyond teaching skills. Multitasking becomes a crucial ability they should possess, considering the numerous responsibilities inherent in the teaching profession. Furthermore, there is an emphasis on being a role model, flexibility, efficiency, discipline, and staying up to date with technology as integral aspects of professional development for teachers.

By the third year, the formation of professional identity among prospective accounting teachers has shifted towards components beyond teaching responsibilities. They are expected to be supportive companions to their students, effectively collaborate with parents/guardians to monitor student progress, demonstrate strong soft skills, exhibit effective time management and adaptability to technology, stay updated with curriculum developments, and demonstrate a sense of responsibility. The development of leadership skills and soft skills among university students is indeed critical (Samsudin et al., 2022). The components that emerge in the third year reflect a deeper sense of being a teacher, extending beyond mere hard skills in classroom management and subject knowledge.

Discussion

Accounting pre-service teacher professional identity refers to how prospective accounting teachers describe themselves in terms of their role as educators. The narrative analysis conducted with

the six participants reveals several components of professional identity formation. These components undergo transformations from the first to the third year, aligning with the principles of identity theory, which suggests that identity evolves through contextual factors and interactions between inputs, standards, comparators, and behavioral outcomes.

Burke and Stets (2009) proposed four main components in the formation of identity: input, identity standard, a comparator, and output. Input refers to an individual's perception of what needs to be done as a member of a particular environment. For example, as a prospective teacher, the input would be the perception of what a prospective teacher should do. The second component is identity standard, which represents a set of meanings that reflect the ideal conditions expected by the environment for a specific role. The third component is the comparator, which involves comparing the input with existing standards or the common behavior observed in a specific environment. The differences between the input and the standard serve as an "error signal" that can be used for improvement. The final component is output, which refers to behavior in a given situation that emerges as a response to the error signal. The comparison between input, standard, and comparator leads to different behaviors from the input when an individual makes adjustments to bridge the gaps between these components.

The results of this research confirm identity theory that every person has multiple identities and every professional identity has several identity components. As previously stated, there are differences in professional identity components for first, second and third year students. This also proves the identity theory which states that identity is evolving. As previously mentioned, individuals possess multiple identities corresponding to the roles they play in various contexts they experience. Mathe and Hapazari (2019) stated that everyone has multiple roles in their lives and also some people have self-regulated learning and self-efficacy that are correlated each other (Ulfatun et al., 2021).

This is also true for teachers, as each teacher has various roles both as an individual and within the professional context (Syah et al., 2022). Hence, it is evident that prospective accounting teacher students possess multiple identities.

This research reconfirms that professional identity is very dependent on certain professional settings. For example, the professional identity among pharmacy students are unique patient-centered approach (Kennie-Kaulbach et al., 2023); confidence in the ability to work autonomously; feedback, mentoring, and reflection on experiences (O'Sullivan et al., 2023). While in the English teacher the professional identity components are enthusiastic; action anchor; temporal dimension; and contextual mediation (Yang et al., 2021); navigating the new area based on her previous experiences and also expanding her perceptions of teacher identities (Gao & Cui, 2021). The result can support the human development by using digital technology (Sabil et al., 2023) and literacy and numeracy ability (Jatmika et al., 2020; Prijowuntato et al., 2022).

The study identifies professional identity components that contribute new characteristics previously unexplored in the literature. One of the participants exhibited three key components: passive, reflective, and active learner, as identified by Yuan and Mak (2018). Other participants expressed three professional identities: learning teacher, university student, and growing literacy teacher. These findings reinforce previous research indicating that the formation of pre-service teacher professional identity is influenced by various factors, including the teaching practices of instructors and experiences during the teaching and learning process.

However, further quantitative research is necessary to deepen our understanding of accounting pre-service teacher professional identity. While this qualitative study uncovered components such as multitasking and active listening, it is essential to confirm these findings through statistical exploratory factor analysis (EFA). This analysis will help determine if these components exhibit consistent patterns and contribute to specific constructs. Consequently, it is possible that some of the identified components in this study may undergo refinement as the research progresses.

The primary objective of this research is to investigate the professional identity of accounting teachers through the narratives provided by six participants from both public and private universities. It is anticipated that the components of professional identity identified in this study may possess distinct characteristics that could vary when examined in different university contexts. Additionally, it is important to note that this research specifically concentrates on accounting teacher candidates, and therefore, the participation of individuals pursuing other subject areas is not included in the scope of this study.

CONCLUSION

The formation of professional identity among accounting pre-service teachers undergoes development and transformation throughout their academic journey. In the initial year of their studies, the emphasis of their professional identity lies in self-development to enhance their teaching capabilities. This is manifested through their proficiency in explaining accounting concepts, inspiring students during learning sessions, fostering discipline, and exhibiting effective communication skills. As they progress into the second year, their professional identity continues to evolve within the context of their learning experiences, encompassing skills such as multitasking, serving as role models, and promoting character values. By the third year, when students actively engage in practical teaching experiences, the professional identity of accounting teachers tends to shift towards a sense of vocation and embodying the role of a teacher. Notable components observed include establishing a friendly rapport with students, collaborating with parents or guardians, demonstrating strong interpersonal skills, and displaying effective time management abilities.

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