FACTORS AFFECTING CAREER SELECTION OF ACCOUNTING STUDENTS TO BECOME PUBLIC ACCOUNTANTS

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Abstract: The purpose of this research was to know what factors influence accounting students in choosing a career to become a public accountant. Factors that influence career choice to become a Public Accountant are assessed by variables of reward/salary, professional training, professional recognition, social values, work environment, labor market considerations, and personality. Data collection was carried out by distributing questionnaires to accounting students at Universitas Pawyatan Daha Kediri. The sample used was 90 respondents. Data analysis in this study used multiple regression analysis with the help of SPSS version 23.00. The results of this analysis indicate that simultaneously the factors of reward, professional training, professional recognition, social values, work environment, labor market considerations and personality have a significant influence on career choice to become a public accountant. Partially, professional recognition, labor market considerations and personality have a significant influence on career choice to become a public accountant, financial rewards, professional training, social values and work environment do not have a significant effect on career choice to become a public accountant.

Keywords: financial/salary award, professional recognition, social values, work environment, personality and career choice

1. Introduction

The growing business world indirectly provides increasingly diverse job opportunities for all workforces. Especially with an economics degree majoring in accounting, whose quality of graduation is still being questioned by the wider community. Current business practice does not only require academic expertise obtained while in college, but currently students are required to have external knowledge and soft skills that were not obtained while still in college.

The choice of the first career is important, because the chosen career will be a stepping stone for the desired career or the career will lead someone to the expected success. Therefore, career planning is a process by which a person selects career goals and a pathway to achieve those goals. Through career planning, a person evaluates his own abilities and interests, considers various career opportunities, sets career goals, and plans development activities that are practical (Marwansyah, 2012: 223).

The accountant profession in Indonesia according to Averus (2015) in Hutapea (2016) can be grouped into 4, namely: (1) Public Accountants, namely the types of work that can be done by public accounting firms, (2) Educating Accountants, which have the task of educating teaching accounting education, compiling curriculum, accounting education, and conducting research in accounting. (3) Corporate Accountants, namely accountants who work in a company, and (4) Government Accountants, namely accountants who work for government agencies. In other words, after completing an undergraduate education program majoring in accounting, a bachelor of accounting can choose a profession as a public accountant or non-public accountant.

Accountant is a profession which in practice is based on ethical principles. In line with increasing competence and global changes, ethical principles are very important to be implemented today and in the future. IAI's professional ethical principles decided at the VIII congress in 1998, namely: 1).
Membership in the IAI is voluntary, 2). the principles of professional ethics in the IAI code of ethics state the professional recognition of its responsibilities to the public, accountants and colleagues.

The public accounting profession can be one of the most expensive professions because the largest source of income from public accountants has shifted from audit services to management consulting services. However, many accounting students have mismatched expectations of their responsibilities and work as public accountants (Carl and Jhon, 1996 in Ambari, et al. 2017). This indicates that students do not have a deep understanding of the world of work that they will meet later if they pursue a profession, in this case, the public accounting profession.

According to Asmoro, et al (2015) there is several factors behind each individual in career selection consisting of financial rewards, professional training, professional recognition, social values, work environment, market considerations, and personality. These factors are interesting to study because we can find out what factors influence accounting students in choosing careers as public accountants. By knowing the perceptions of accounting students about the factors that influence them in choosing a career, every accounting student who will enter the business world can correctly choose a career and accounting education can also plan a curriculum that is in accordance with the demands of the world of work, so that accounting students who Having graduated and are ready to enter the world of work, it is easier to adjust their abilities to the demands of their work, especially since the accountant profession in the future will face increasingly severe challenges, so readiness regarding professional professionalism needs to be done.

2. Literature Review

Accounting Student

According to Suwarjono (2013: 10) Accounting is a process of identifying, validating, measuring, recognizing, classifying, merging, summarizing, and presenting basic financial data (accounting processing materials) that occur from events, transactions, or operating activities of a unit organization in a particular way to produce relevant information for interested parties. Accounting students are students majoring in accounting who are taking or have taken accounting courses for early semester students and who are currently taking accounting and auditing courses for final semester students. This requirement is based on the assumption that accounting students for final semester students have an understanding of the ethical principles in the IAI code of ethics.

Notion of Career

Career consists of a sequence of experiences or a series of work held during a person's life that provides continuity, tranquility and hope for progress so as to create certain attitudes and behaviors. According to Kunartinah (2003) in Yanti (2014) career can be seen in various ways as follows: 1) a position held by an individual in a position in a company for a certain period of time. 2) in relation to mobility in an organization. 3) the level of life of a person after reaching a certain age level which is characterized by a person's appearance and lifestyle.

Motivation

Motivation comes from the Latin word "movere" which means encouragement or moving. Motivation is very important for each individual to have in him because motivation causes individuals to work hard and enthusiastically to achieve optimal results. Some definitions of motivation from several experts (Kaswan, 2013): 1) According to Luthans (1995: 141) motivation is a process that begins to be carried out by a person because of psychological and physiological needs so as to drive behavior or impulse to achieve a goal or drive to achieve a goal. 2) According to Schermerhorn in Sondang P. Siaian (2000: 34) suggests that motivation is a term that describes the strengths within a person which explains the level, direction, strength of the developing business in work. 3) According to Veithzal (2004: 455) motivation is a series of attitudes and values that influence individuals to achieve specific things in accordance with individual goals. These attitudes and values are invisible which provide the strength to encourage individuals to behave in achieving their goals.
3. Research methods

3.1 Types of research
This type of research is a type of quantitative research, namely a type of research whose data source is in the form of information and answers given by respondents in this case are undergraduate accounting students at UNISKA.

3.2 Location and object of research
This research was conducted at Pawyan Daha Kediri University which is located at Jl Soekarno Hatta No. 49 Kediri Regency. The subjects of the study were undergraduate students majoring in accounting in the final semester.

4. Statistics Result

<table>
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<th>Standardized Coefficients</th>
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a. Dependent Variable: Y

a. Partial test between the variable professional recognition (X1) on the career choice of accounting students to become public accountants (Y), with a significance value = 0.547. Because the significance value is 0.547 > 0.05, it can be concluded that H0 is accepted and H1 is rejected, so it can be said that the variable Free financial rewards / salary partially do not have a significant effect on career choice of accounting students to become public accountants.

b. Partial test between the variable professional recognition (X2) on the career choice of accounting students to become public accountants (Y), with a significance value = 0.425. Because the significance value is 0.425 > 0.05, it can be concluded that H0 is accepted and H1 is rejected, so it can be said that the independent variable of professional training partially does not have a significant effect on the career choice of accounting students to become public accountants.

c. Partial test between the variable professional recognition (X3) on the career choice of accounting students to become public accountants (Y), with a significance value = 0.012. Because the significance value is 0.012 < 0.05, it can be concluded that H0 is rejected and H2 is accepted, so it can be said that the independent variable of professional recognition partially has a significant effect on the career choice of accounting students to become public accountants.

d. Partial test between the variable social values (X4) on the career choice of accounting students to become public accountants (Y), with a significance value = 0.061. Because the significance value is 0.061 > 0.05, it can be concluded that H0 is accepted and H4 is rejected, so it can be said that the independent variable social values partially does not have a significant effect on the career choice of accounting students to become public accountants.

e. Partial test between work environment variables (X5) on the career choice of accounting students to become public accountants (Y), with a significance value = 0.684. Because the significance value is 0.684 > 0.05, it can be concluded that H0 is accepted and H5 is rejected, so it can be said that the independent variables of the work environment partially do not have a significant effect on the career choice of accounting students to become public accountants.
f. Partial test between variables of labor market considerations (X₆) on career choice of accounting students to become public accountants (Y), with a significance value = 0.028. Because the significance value is 0.028 <0.05, it can be concluded that H₀ is rejected and H₆ is accepted, so it can be said that the independent variable of job market considerations partially has a significant effect on the career choice of accounting students to become public accountants.

g. Partial test between personality variables (X₇) on career choice of accounting students to become public accountants (Y), with a significance value = 0.002. Because the significance value is 0.002 <0.05, it can be concluded that H₀ is rejected and H₇ is accepted, so it can be said that the personality independent variable partially has a significant effect on the career choice of accounting students to become public accountants.

5. Conclusion
Based on the research results, it can be concluded that not all independent variables are factors that will be considered by accounting students at Uniska in choosing a career in public accounting. Simultaneously the factors of financial reward, professional training, professional recognition, social values, work environment, labor market considerations and personality have a significant influence on career choice to become a public accountant. Partially, professional recognition, labor market considerations and personality have a significant influence on career choice to become a public accountant, while financial rewards, professional training, social values, and work environment do not have a significant effect on career choice to become a public accountant.

6. Research limitations
There are some limitations in this study as follows:

a. This research only uses a questionnaire as a research instrument, so that the conclusions drawn are only based on the data collected through the questionnaire.

b. Respondents used in this study were only students majoring in accounting from the Faculty of Economics, University of Pawyatan Daha so that the results could not be generalized more broadly.

c. The number of student respondents is two generations (90 people), because the questionnaire is distributed only to students who choose a career in public accounting.

7. Suggestion
The suggestions given for future research are as follows:

a. To support the results of this study, it is suggested that further researchers conduct similar research by adding other variables that can influence the career choice of accounting students to become public accountants so that the research results can be more complete.

b. For further researchers it is recommended to expand the sampling area in order to obtain better conclusions.

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