

ACCOUNTING STUDENTS PERCEPTIONS ON FACTORS AFFECTING CAREER CHOICES (Study at STIE Perbanas Surabaya)

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Abstract

A career as an accountant is seen as promising bright prospects because this profession provides intellectual challenges and invaluable learning experiences. This study aims to determine the reasons for the accounting profession's career selection. This study uses the variables of financial rewards, professional recognition, professional training, job market considerations, and personality as factors that influence the choice of profession, namely public accountants, management accountants, accountant educators, and government accountants. The population in this study were all accounting students of semester seven and semester five who were active at STIE Perbanas Surabaya, with a total of 225 students for semester seven and 258 students for semester five. Research samples with non-probability techniques. The data of this study are primary data obtained from distributing questionnaires. Kruskal Wallis analysis technique is used to test the proposed hypothesis. Based on the test results, it was concluded that accounting students who chose the profession as public accountants, management accountants, educator accountants, and government accountants had different perceptions about the factors of financial rewards, professional recognition, professional training, and job market considerations. However, there was no difference in the perception of the personality.

Keywords: *financial rewards, professional recognition, professional training, job market considerations, personality.*

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INTRODUCTION

The rapid development of the business world provides broad opportunities in diverse employment for the workforce, one of which is the workforce in Indonesia is an economics graduate, especially an accounting degree. Accounting education must produce professionals in the field of accounting. Rapid developments in the world of work are always responded to in the accounting education

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system to produce highly qualified accounting graduates in the world of work. According to Bond (WE Online, 2019), an accountant has an essential role in helping the management of the company including in managing business risk. In the face of the industrial revolution 4.0, accountants must be able to adapt quickly under business and technological developments. In Indonesia, the Small and Medium Enterprises (SME) sector has a positive direction of development, but a lack of professional accountants hampers the growth rate. Indonesia has the smallest proportion of professional accountants in the Southeast Asian region. The results of a study conducted by the International Academic Institute for Science and Technology stated that Indonesia needs more than 200,000 professional accountants, but in reality, there are currently only around 10,000 professional accountants. This need causes career selection as an accountant to be very important. This problem will pose risks in the future if allowed to continue. According to a 2018 study by Universitas Negeri Malang (UNM), there is a shortage of accounting graduates joining 500 public accounting firms in Indonesia.

The workforce, especially graduates of economics, has several types of careers that can be undertaken by economics students, especially accounting, namely becoming a public accountant, government accountant, educator accountant, and management accountant (Suryaningrum, 2011). Accounting students who have just graduated are free to choose one of the choices of career types above. Each of these choices has different factors, students who wish careers as government accountants may be influenced by various factors with students who have jobs as a management accountant, it is also possible that these factors are different if students choose a diverse career.

Career choices for the accounting profession include public accountants, government accountants, management accountants, educator accountants, and sharia accountants. Some researchers have provided empirical evidence about the factors that influence the career selection of accountants, namely Rusdiansyah, (2017), Sari (2013), Muliato and Mangoting (2014), Senoadi (2015), and Muhamad et al. (2016). Rusdiansyah (2017) study about the factors that influence the selection of a career as a public accountant is a financial reward, professional training, social values, consideration of the job market, and a personality that has a significant influence on the selection of a career as a public accountant. In Sari's research (2013) it was mentioned that several factors that could influence the choice of the profession as public accountants and non-public accountants, namely the intrinsic value of work, salary, number of job vacancies, work environment, students' perceptions about the benefits of the profession of public accountants, students' perceptions of sacrifice (cost) public accounting profession. Muliato and Mangoting (2014) prove that in career choices as tax accountants, there are differences in financial rewards, professional recognition, professional training, and job market considerations.

Understanding perception of accounting students about the factors that affect them in choosing a career will make any accounting student who will go into the world of business can adequately choose a job that will be executable. Accounting education can also plan a curriculum that is appropriate and relevant to the demands of the world of work, so that accounting students who can graduate and are ready to enter the workforce more easily adjust their abilities with increasingly severe challenges, then readiness regarding professionalism is necessary.

Research is needed to answer the question about what factors influenced students' perceptions in career selection and what careers mostly interest accounting students. The main issue that will be answered in this study is whether there are differences in opinions among accounting students by considering factors of financial rewards, professional recognition, professional training, job market considerations, and personality. Factor-factor that is a crucial factor examined whether having similarities or differences in perception for each student in

Accounting. Therefore, the implication of this research is expected to provide a choice for accounting students who have graduated undergraduate level in choosing a career as an accountant to consider some factors that influence it.

Perception (from Latin perceptio, percipio) is the act of compiling, recognizing, and interpreting sensory information to provide an overview and understanding of the environment. Perception includes all signals in the nervous system, which are the result of physical or chemical stimulation of the sensing organs (Wikipedia, NA). Perception is a process that is preceded by sense, as a stimulus received by the individual through the receptor, namely the insights. The feeling of media is the link between the individual and the outside world. Perception is a stimulus that is sensed by an individual, organized, and then interpreted so that the individual realizes and understands what is detected (Kompasiana, 2015). From these two notions of perception, it can be concluded that perception is a process of understanding that involves the five human senses and then stimulated into the human mind that can create a belief or view of something that is being faced.

There are two motivational theories put forward in this study, which serve as benchmarks or factors that influence accounting students in choosing a career in accounting, the Hierarchy of Needs Theory, and the Motivation-Hygiene Theory. The Need Hierarchy Theory considers human needs as tiered. The lowest or basic level needs are physiological needs, the second need for security, the third-social need, the fourth need for appreciation, and finally the need for self-actualization (Robins, 1996), the human needs that are tiered in the Hierarchy Theory These needs can be used as factors that influence accounting students in choosing a career as an accountant. In this study, the factors that influence career choices are made based on tiered human needs, such as financial rewards, professional recognition, and job market considerations.

The Motivation-Hygiene Theory is one theory that is considered convincing that an individual's relationship to his work is primary, and his work attitude towards the job is crucial for that success or failure (Robins, 1996). In this research, the personality factor is included in the factors that influence career choices because it is under the Motivation-Hygiene Theory and also because the personality factor is also an essential factor in determining perception. Based on this theory, the hypotheses in this study are:

H₀₁: There are no differences in perception between accounting students who choose a career as a public accountant, management accountant, educators accountant, and government accountants in terms of financial reward/salary.

H₀₂: There are no differences in perception between accounting students who choose a career as a public accountant, management accountant, educators accountant, and government accountants in terms of professional recognition.

H₀₃: There are no differences in perception between accounting students who choose a career as a public accountant, management accountant, educators accountant, and government accountants in terms of professional training.

H₀₄: There are no differences in perception between accounting students who choose a career as a public accountant, management accountant, educators accountant, and government accountants in terms of job market considerations.

H₀₅: There are no differences in perception between accounting students who choose a career as a public accountant, management accountant, educators accountant, and government accountants in terms of personality.

Figure 1 shows that career choices, namely career as a public accountant, educator accountant, management accountant, and government accountant, are influenced by several factors, including financial rewards, professional recognition, professional training, job market considerations, and personality. Whether there were differences in perceptions for each accountant's career choice was tested by the Kruskal-Wallis test.

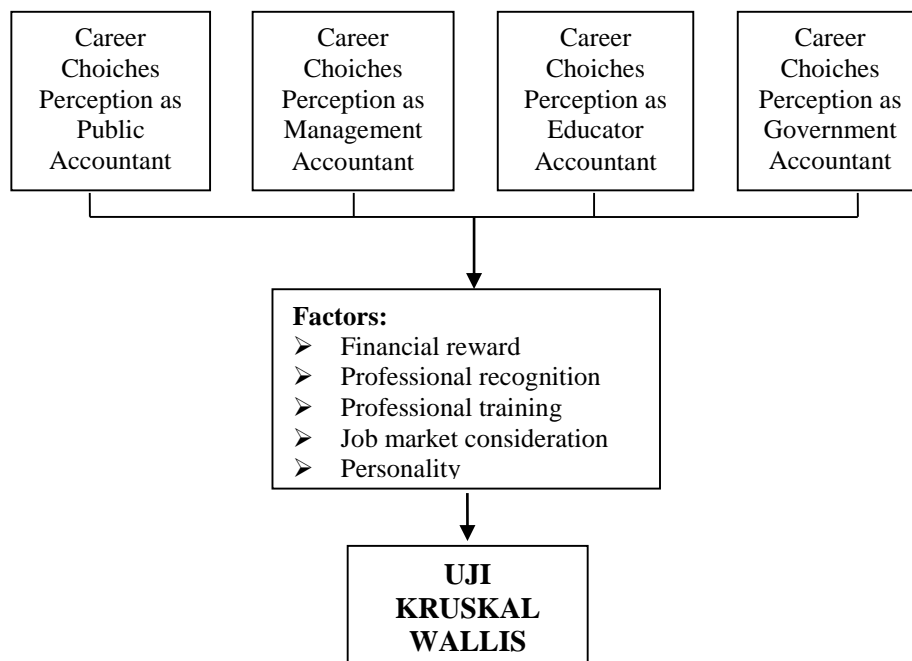


Figure 1. Research Model

RESEARCH METHODS

Operational definition and Variable Measurement

The operational definition in this research is career understanding with variables that influence the above characteristics, while there are four careers taken. In the field of work that can be done by public accountants, accountants educators, government accountants, management accountants. Jobs for accounting students are grouped into four groups because the four groups allegedly have different characteristics.

Financial reward

Financial rewards are a performance of the work that has been fundamentally believed for most companies as the main attraction to provide satisfaction to its employees. Measurements are in line with what is expected by asking questions that include high initial salaries, potential salary increases, and the availability of pension funds (Muhamad et al., 2016; Rusdiansyah, 2017).

Professional recognition

Professional recognition includes matters relating to acceptance of achievement. Professional attention is tested by using four questions, including more opportunities to develop, there is recognition of achievement, requires many ways to move up, and requires specific skills to achieve success (Muhamad et al., 2016; Rusdiansyah, 2017).

Professional training

Professional training covers matters relating to increasing expertise. Professional training was tested with four questions regarding pre-work training, professional training, routine work training, and work experience (Muhamad et al., 2016; Rusdiansyah, 2017).

Job Market Considerations

Job market considerations include job security and availability of employment or ease of access to work. Job market considerations are tested with two questions, namely regarding job security, and the ease of accessing job openings (Muhamad et al., 2016; Rusdiansyah, 2017).

Personality

Personality is one of the potential determinants of individual behavior when dealing with specific conditions/situations. This condition proves that personality influences one's behavior. Personality is tested with one question that is about the suitability of the job with the personality owned by someone (Umar, 2014).

Accounting Career Choices

Career choices are the several careers that will be chosen by students, where students can select one of several jobs including a career as a public accountant, educator accountant, management accountant, government accountant (Suryaningrum, 2011)

The measurement scale uses Likert-scale with 5 points as follows:

Strongly disagree 1 2 3 4 5 strongly agree

5 = Strongly agree (SS)

4 = Agree (S)

3 = Neutral (N)

2 = Disagree (TS)

1 = Strongly disagree (STS)

Population and Sample

The population in this study were students of the faculty of economics majoring in accounting at STIE Perbanas Surabaya, totaling:

- Semester 7 = 225 students
- Semester 5 = 258 students

The sampling technique used in this study was using the probability sampling technique with the formula from Taro Yamane in Sigh and Masuku (2014), with the number of samples:

- Semester 7 = 225: $483 \times 219 = 102.02 \text{ à } 102$ people
- Semester 5 = 258: $483 \times 219 = 116.98 \text{ à } 117$ people

Analysis Techniques and Hypothesis Testing

Reliability and Validity Test

The reliability test aims to ensure that the research instrument can be relied upon as a measuring tool. The internal consistency reliability uses Cronbach's Alpha with a score higher than 0.60. A validity test is used to determine the extent to which the measurement tool (questionnaire) measures what is desired. The evaluation criteria are if the r count is positive and r count $>$ r table, then the item or variable is valid.

Hypothesis testing

The Kruskal-Wallis test does hypothesis testing. This method is a nonparametric rank test that aims to determine the statistically significant difference between two or more groups of independent variables on the dependent variable with the numerical data (interval/ratio) scale and ordinal scale (Statistikian, 2017). The Criteria is if the significant level $<$ 0.05, then there are differences in perceptions between accounting students who choose careers as public accountants, management accountants, educator accountants, and government accountants in terms of financial awards, professional recognition, professional training, job market considerations, and personality.

RESULTS AND DISCUSSION

Results

Description of Respondent Characteristics

This study is processed on the answers of the accounting students distributed in the STIE Perbanas Surabaya. The questionnaires were distributed to the 230 respondents, which includes 110 surveys for the 7th semester and for and 120 inquiries for the 5th semester. From a total of 230 questionnaires were returned as many as 221 questionnaires because of the distributed questionnaires is not entirely answered correctly. The details are recorded in Table 1.

Table 1. Questionnaires Returned

No.	Semester	Distributed	Questionnaires Returned		Percentage
			Completed	Not completed	
1	Semester 7	110	105	5	95,45
2	Semester 5	120	116	4	96,66
Total		230	221	9	98,22

Source: Primary data processed

Based on table 1, it can be seen that not all questionnaires distributed to respondents can be returned completely and correctly. From 230 surveys distributed, only 221 questionnaires were filled out correctly.

From table 2, the characteristics of respondents based on the selected profession can be seen that from the total respondents of 221 students, divided into two semesters (seven and five). The 7th semester choose profession as a public accountant as many as 27 students (25.71%), as a management accountant as much as 32 students (30.48%), as an educator accountant as many as 26 students (24.76%), and as a government accountant as many as 20 students (19.05%). Student of the 5th semester who chose the profession as a public accountant is 16 students (13.79%), as a management accountant as many as 26 students (22.42%), as an educator accountant as 20 students (17.24%), and as a government accountant as many as 54 people (46.55%).

Table 2. Respondents Characteristic Based on Career Choices

No.	Description	Number of Respondent		Percentage (%)	
		Semester 7	Semester 5	Semester 7	Semester 5
1	Public Accountant	27	16	25,71	13,79
2	Management Accountant	32	26	30,48	22,42
3	Educator Accountant	26	20	24,76	17,24
4	Government Accountant	20	54	19,05	46,55
Total		105	116	100,00	100,00

Source: Primary data processed

Description of Financial Reward

The report of financial reward in table 3 is based on the results of the questionnaire conducted on 221 respondents, the 7th semester 105 respondents, and the 5th semester 116 respondents, distributed at STIE Perbanas Surabaya.

Table 3. Results of Financial Rewards

No.	Statement	Average Answer Score				
		Pub	Man	Edu	Gov	Mean
1	From your career chosen, you expect a high salary	3.09	4.35	2.17	4.41	3.51
2	From your career chosen, you expect pension fund	1.93	2.48	4.65	4.42	3.37
3	From your career chosen, you expect your salary will increase rapidly	3.79	4.52	2.67	4.35	3.83
Mean		2.94	3.78	3.17	4.39	3.57

Source: Questionnaire data processed

Based on the results in table 3, the answers regarding financial rewards indicate that respondents who chose careers as Government Accountants expect the highest financial rewards, with a score of 4.39. Respondents who chose the profession Public accountant to expect financial rewards the lowest, with a score of 2.94. Overall, respondents believe that financial rewards are a sufficient consideration in choosing a career, with an average rating of 3.57 on a scale of 1-5.

Description of Professional Recognition

Based on the results in table 4, the answers regarding professional recognition shows that respondents who chose careers as Management Accountants expect the most significant professional attention, with a score of 4.52. Respondents who chose the Government Accountants profession to expect the lowest professional recognition, with a score of 3.36. Overall, respondents believe that professional attention is a consideration in choosing a career, with an average rating of 3.96 on a scale of 1-5.

Table 4. Results of Professional Recognition

No.	Statement	Average Answer Score				
		Pub	Man	Edu	Gov	Mean
1	In your opinion, the career you choose gives more opportunities to develop	4.44	4.50	3.48	3.05	3.87
2	In your opinion, the career you choose has recognition for achievement	3.49	4.59	2.59	3.32	3.50
3	In your opinion the career you choose requires many ways to move up the rank	4.56	4.33	4.41	4.20	4.38
4	In your opinion the career you choose requires certain skills to achieve success	4.44	4.67	4.46	2.88	4.11
Mean		4.23	4.52	3.73	3.36	3.96

Source: Questionnaire data processed

Description of Professional Training

Based on the results in table 5, the answers for professional training indicate that respondents who choose a career as a Public Accountant expect the highest professional training, with a score of 4.50. Respondents who want to be an educator profession expect the lowest professional training, with a score of 2.68. Overall, respondents believe that professional training is sufficient consideration in choosing a career, with an average rating of 3.42 on a scale of 1-5.

Table 5. Results of Professional Training

No.	Statement	Average Answer Score				
		Pub	Man	Edu	Gov	Mean
1	In your opinion the career you choose requires job training before starting work	4.60	3.86	3.00	3.07	3.63
2	In your opinion the career you choose needs to take part in training outside the institution to improve professionalism	4.67	3.34	2.65	2.34	3.25
3	In your opinion the career you choose requires regular training within the Institute	4.28	3.05	2.63	2.41	3.09
4	In your opinion the career you choose can gain varied work experience	4.44	3.98	2.45	3.99	3.72
Mean		4.50	3.56	2.68	2.95	3.42

Source: Questionnaire data processed

Description of the Job Market Consideration

Based on the results in table 6, the answers regarding job market considerations indicate that respondents who chose careers as Educator Accountants consider the highest job market considerations, with a score of 4.55. Respondents who chose the Public Accounting profession felt the lowest job market considerations, with a score of 3.16. Overall, respondents believe that job market considerations are the critical reason for choosing a career, with an average rating of 3.65 on a scale of 1-5.

Table 6. Results of Job Market Considerations

No.	Statement	Average Answer Score				
		Pub	Man	Edu	Gov	Mean
1	Do you think the type of work you choose is more secure job security (not easily laid off)	3.67	2.69	4.65	4.42	3.86
2	Do you think the type of work you choose is employment that is easily known or accessed	2.65	4.55	4.46	2.08	3.44
Mean		3.16	3.62	4.55	3.25	3.65

Source: Questionnaire data processed

Description of Personality

Based on the results in table 7, the answers about personality indicate that respondents who chose a career as a Public Accountant consider personality as the highest criterion, with a score of 4.65. Respondents who chose the Educator Accountant profession considered personality as the lowest criterion, with a score of 4.30. Overall, respondents think that personality considerations are a crucial reason for choosing a career, with an average rating of 4.42 on a scale of 1-5.

Table 7. Results of Personality

No.	Statement	Average Answer Score				
		Pub	Man	Edu	Gov	Mean
1	Do you think the type of work you choose reflects the personality of a person who works professionally	4.65	4.40	4.30	4.42	4.44
Mean		4.65	4.40	4.30	4.42	4.44

Source: Questionnaire data processed

Validity and Reliability Test

The validity test results prove that all statements for the variable financial rewards, professional recognition, professional training, job market considerations, and personality have a corrected item-total correlation value higher than r -table 0.138. Thus it can be concluded that all questionnaires for all variables in this study have been valid. The reliability test results of each independent variable examined in this study were higher than the r table value of 0.600. This value shows that the entire instrument has been reliable, so the answers given by respondents can be trusted.

Hypothesis Test – Kruskal Wallis Test

The results of the Kruskal Wallis test for the accounting profession on factors of financial reward, professional recognition, professional training, job market considerations, and personality are presented in table 8.

Based on table 8, the value in column Asym. Sig. is 0,000, which is far below 0.05, then H_0 is rejected. This result means that there are apparent differences in perception between public accountants, management accountants, educator accountants, and government accountants on factors of financial reward, professional recognition, job market considerations, and personality. Thus it can be concluded that the first to fourth of null hypotheses are not proven right. This result

means that there are differences among accounting careers on financial rewards, professional recognition, professional training, and job market considerations. However, the hypothesis test of personality variables shows the value of Asymp. Sig. 0.050, which is not greater than 0.050, then H0 is accepted. This result means there is no difference in perception between public accountants, management accountants, educator accountants, and management accountants on the professional recognition factor. Thus the fifth null hypothesis is proven right.

Table 8. Kruskal – Wallis Test of Hypotheses

Variable	Chi-Square	df	Asymp. Sig.	Decision
Financial Reward	167.885	3	.000	H ₀₁ rejected
Professional Recognition	156.699	3	.000	H ₀₂ rejected
Professional Training	115.321	3	.000	H ₀₃ rejected
Job Market Considerations	104.582	3	.000	H ₀₄ rejected
Personality	7.830	3	.050	H ₀₅ accepted

Source: Data processed

Discussion

Differences in financial reward

Based on the results of hypothesis testing that has been done using the Kruskal Wallis test to find out the differences between accounting students who choose the profession as public accountants, management accountants, educator accountants, and government accountants in terms of financial factors, unfortunately there are differences in views or perceptions among students who choose the profession. These results are consistent with research by Putri and Dharma (2016), Muhamad et al. (2016), Setianto and Harahap (2017), Harnovinsah (2017), and Ticoi and Albu (2018) which prove that there are differences in accountants' career choices over financial rewards. However, this result is different from the effects of Prabowo's research (2015). Prabowo (2015) proved that no differences in the factors of financial rewards for students who choose the profession of public accountants, management accountants, accountants educators, and government accountants. Based on the results of questionnaires for economic reward factors, on average, they want a higher starting salary and expect the salary increases rapidly, the difference lies in the pension fund which is only found and expected for government accountants and educators career choices.

Differences in professional recognition

Based on the results of hypothesis testing that has been done using the Kruskal Wallis test to find out the differences between accounting students who choose the profession as public accountants, management accountants, accountants educators, and government accountants in terms of professional recognition factors there are differences in views or perceptions among students who choose that profession. Students' perceptions of the professional recognition factor prove that students who wish careers as public accountants and management accountants consider that the job they want provides many opportunities for growth. However, for recognition of achievement, according to students who choose careers as management accountants, it is given more than other professions and for the promotion of students who wish careers as public and corporate accountants require many ways and expertise to achieve it. These results are following research by Setianto and Harahap (2017), Putri and Dharma (2016), and Prabowo (2015), which proved that there were differences in the accountants' career choices over professional recognition.

Differences in professional training

Based on the results of hypothesis testing that has been done using the Kruskal Wallis test to find out the differences between accounting students who choose accounting careers in terms of professional training factors, it is obtained that professional training factors have differences in perceptions among students who wish the profession. In the professional training factor, students who choose careers as public accountants assume that their job requires more job training, while students who want the profession of management accountants, educators, and government need but with a slightly lower pressure than public accountants. These results are consistent with research by Setianto and Harahap (2017), Putri and Dharma (2016), and Muhamad et al. (2016), which proved that there were differences in accountants' career choices over professional training.

Differences in job market considerations

Based on the results of hypothesis testing that has been carried out using the Kruskal Wallis test to determine differences in perceptions between accounting students who choose the profession as public accountants, management accountants, educators accountants, and government accountants in terms of job market considerations, the results show that job market considerations differ among students who choose the profession. Job market considerations factors, students who want the educator profession and the government consider job security from work in his career safer than other occupations, for public accountants less job security but with a slightly safer emphasis from a career as a management accountant who is very vulnerable to the layoffs of the profession which is easily accessible to outsiders. These results are following research by Uyar et al. (2011), Putri and Dharma (2016), Setianto and Harahap (2017), and Prabowo (2015), which proved that there were differences in accountants' career choices based on market considerations.

Differences in personality

Based on the results of hypothesis testing that has been carried out using the Kruskal Wallis test to determine differences in perceptions between accounting students who choose the profession as public accountants, management accountants, educators accountants, and government accountants in terms of job market considerations, the results show that personality does not differ among students who choose the profession. This result proves that for any accountant profession selected, the personality factor is essential to consider. These results are consistent with research by Ali and Tinggi (2013), which proves that personal interests do not affect career choices. This evidence is different from the results of Dibabe et al. (2015), Ng et al. (2017), and Muhamad et al. (2016), which proves that internal factors influence career choices. The same thing is confirmed by Setianto and Harahap (2017), which demonstrates that personal factors influence accountants' career choices.

CONCLUSION

Based on questionnaires, most respondents would prefer the government accounting profession than the public accounting profession, educators, and management accountant. The result in this study shows that accounting students who choose the career as public accountants, management accountants, educator accountants, and government accountants have different perceptions about financial reward, professional recognition, professional training, and job market considerations, but no difference in the perceptions of personality.

This research has been done as well as possible, but there are still some limitations in the study, namely the situational constraints, in the form of the situation felt by respondents when filling out the questionnaire will influence the way of answering the surveys. Some respondents also felt less enthusiastic in filling out the questionnaires.

Further research with the same theme, it is recommended that respondents not only from one university but several universities so that there is a diversity of perceptions and can be used as a comparison between one university with another. Besides, the area of research needs not only in Surabaya but also in the other region, so that results can be generalized. For accounting students who are interested in working as public accountants, management accountant, educators, and government accountant, are expected to be able to obtain information about financial reward, professional recognition, professional training, and the job market. Knowing information as much as possible about the benefits and disadvantages of the work for each accounting career will help students in facing the work life. Thus, they can adjust and provide optimal work performance.

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