

## FACTORS AFFECTING THE INTEREST OF ACCOUNTING STUDENTS IN CAREER SELECTION

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### Abstract

This research work aims at analyzing the various factors affecting accounting students' decision in picking an accounting career. The GPA, intrinsic value and financial reward are the factors analyzed in this research work. Data was collected by distributing questionnaires to accounting students of Bina Nusantara University. Using the purposive sampling method, 226 students were selected as research samples while the multiple regression technique was used to test for hypothesis. The results of this study indicates that GPA, Intrinsic Value, and Financial Rewards have significant impact on accounting students' interest in picking a career in accounting.

### INTRODUCTION

Humans all have a purpose in life, one which must be achieved in one way or another in order to have a fulfilled life. In order to move forward, develop yourself, and succeed, you should be able to motivate yourself to work hard with some sense of responsibility, quality and improved performance (Astami, 2010). Motivation is an essential effort needed to complete any anticipated work especially when it comes to picking a career. Accuracy in picking a career path, is an important task in everyone's life. This is because a career, which is a sequence of work carried out over a period of time is a determining factor to one's financial well-being. (Greenberg & Baron, 2000; Setiyowati, 2015). Career planning and development is a process of becoming aware of career-related personal attributes (skills, interests, knowledge, motivations, and other characteristics) as well as the series of stages that contributes to achieving a career (obtaining information on opportunities and options, identifying career goals and establishing action plan to achieve specific targets) (Sirait, 2006). Career selection based on appropriate interests and talents is an essential early stage in career formation and development (Slameto, 2010; Djamarah, 2008).

University graduates are most times faced with challenges of picking from several professions upon graduation from college or university. A graduate can work directly in a company or government agency, work as an entrepreneur, further his or her education, or take a professional course and work as a public accountant. Graduates of accounting discipline in ASIAN countries, face lots of challenges with regards to the new economic era and with the evolution of the especially ASEAN Economic Community (MEA).

This poses lots of challenges for highly skilled accountants, and even worst for those who do not have sufficient skills. Ability to communicate in foreign languages, adapt to the ever new evolving accounting technologies, and a high work ethic are some essential soft-skills that every aspiring accountant must possess in order to survive in the MEA. Other challenges include the demands of governance from users of accountant services, regulations by the government, and the challenge of maintaining trust of the government amid the small number of accountants living in Indonesia. In Indonesia, there are about 452 thousand accountants, however, less than 16 thousand of this number are ascertained to be professional accountants. This is because many accounting graduates majors, tend to deviate into other career paths not in accordance with their profession owing to the high level of competition and change in ones' career interests (Widiatami, 2013).

One of the factors these accounting students put into considerations while picking a career path is their GPA. Smart students tend to choose the type of career that will give them more rewards and incentives early. Generally, every individual's achievement determines the shape of their future (Nurman, Shaloho, Yenni, Pinem, & Ponirin, 1994). In choosing a career path, accounting students are influenced by five factors: intrinsic factors, long-term income and short-term earnings, job market considerations, educational background (high school), and the perceptions of profit and loss ratio in accounting (Kunartinah, 2003). One of the factors that motivates a person when it comes to picking an occupation, is the intrinsic value of that job, that is the satisfaction the person derives from a job. This can be inform of rewards, promotion opportunities, job responsibilities, intellectual challenges, and training. According to Afandi (2016), work satisfaction is a positive attitude of labor based on the assessment of the work situation.

Sembiring (2009) states that the financial rewards, professional training, professional recognition, social values, work environment, labor market considerations and personality are some factors that affects the interest of an aspiring accountant from being a public accountant. The results of is this study indicates that professional recognition significantly influences picking an accounting career in the public/government sector. However, financial rewards, professional training, social values, work environment, labor market considerations and personality traits have no significant effect in choosing an accounting career path in the public/government. In contrast to Ramdani, Arumbarkah & Lestari (2019) research, financial rewards and job market considerations have a significant effect in picking a career as a public accountant for accounting students.

This study is limited to GPA factors, intrinsic value, and financial reward. This is because factors tend to have a significant impact on accounting student interest in picking a career as an accountant. Hence, this research aims at exploring the influence of GPA, intrinsic value and financial reward on accounting students' interest in picking a career as accountants.

## **LITERATURE REVIEW**

The act of picking a profession by individuals is related to the theory of motivation, and the theory of hope (Vroom in Kozlowski, 2012). According to the theory of hope, the tendency to act in a certain way is dependent on the strength of the hope which is accompanied by the outcome and attraction of

that result to the individual (Robbins, 2014). Employee motivation is defined as the outcome of the result associated with the length an individual can go in order to achieve success and rewards. According to Manor and Desiana, (2018), motivation is highly imperative to achieve revenue. A worker will be motivated to give maximum effort when working if he is sure to be rewarded handsomely after performing greatly. A good performance evaluation will ultimately encourage the rewards of an organization through salary increase, financial promotion or other forms of rewards. An accounting student is interested to pursue a career that gives personal satisfaction (Yudhantoko, 2013).

Accounting students will input maximum efforts with the best behavior just to ensure they get the desired results during the career selection process. A person will certainly be motivated with the hope that they will eventually get what they want. Self-fulfillment can be defined as an individual's ability to fulfil his or her needs related to individual growth and development i.e., physiological, safety and security, social, self-esteem and self-actualization. To meet attain greater heights, people must work or have a career to earn salaries or other compensations (Maslow in Hamid, 2014).

Career interest is the act of establishing a career path that would be lived in the future. According to Kuningsih and Harto (2013), accounting majors are in great demand. From 129 respondents obtained, bachelors, postgraduate, and average students are driven by their desire to become an accountants. These set of respondents, are motivated by the fact that accountants are in great demand in Indonesia. As many as 75% of respondents chose accounting because of its high demand in Indonesia while the remaining 25% of respondents chose it because they are interested in dealing with finance. Tempo published the results of a national survey to find the disciplines most interested to prospective students, and accounting was the second favourite discipline chosen by these prospective students. It is mainly because the demands of every industry and organization, would become incompetent without the presence of an accounting personnel. Owing to the high competitive nature involved in securing an accounting job accounting graduates have resulting to competing in the world of work.

A career can be viewed, as a sequence of positions occupied by a person during his life, or as a change in values, attitudes and motivations that occurs as one becomes older. These features focus on the individual with the assumption that each individual has multiple levels of control over his own destiny, therefore, the individual should be able to manipulate the opportunities to maximize success and satisfaction derived from his career in office (Kunartinah, 2003). A career is also a series of changes in attitudes, values and behaviours and motivations that occur to each individual over the course of life. Career enables individuals to discover their skills, career goals and needs for development. According to Law No. 5 of 2011 about Public Accountants, accounting profession is not only available to graduates from the accounting department alone, but also graduate from non-accounting departments as long as they are able to pass the certification exam. According to Widiatami (2013), government agencies, private firms, and various educational and financial institutions, cannot employ all the huge number of accounting graduates produced by institutions every year. Therefore, accounting students should also think of other career paths even they are not

able to secure a job in the field by making use of the knowledge gained during lectures.

Achievement Index (GPA) is the student's performance index calculated at the end of every semester that is used to determine the success level achieved from all the courses taught in that semester. GPA is an achievement index calculated at the end of a complete educational program or at the end of the second semester and beyond. It is usually in the range of 00.00 - 4.00. The result of the measurement obtained through learning can be expressed in quantitative value in the form of numbers 1 to 5 or A, B, C, D, E. The level of test value is arranged according to rank and formulated in the form of Achievement Index. Pawlewski (2015) beams that there are eight factors that influence a person's career selection; one of which is the person's GPA. Achievements and GPAs gained while in college also determines the career selection path of that individual. GPA shows a person's interest rate in his education and his interest in taking the next career path. Students' academic achievement is assessed on the basis of independent tasks, the value of Mid Semester Exam, and the value of the final semester exam. These are used to obtain the final value of Semester. They are all presented as a letter value. The value of the letter will be used to calculate the Achievement Index. If only the value of last semester examination is measured, the results of Semester Achievement Index will be obtained. Similarly, measuring the value of the entire results obtained throughout the semester will produce the GPA.

The intrinsic value of a job is an individual's level of satisfaction while doing the work or after doing the work. This is usually caused by reward factors, promotions, job responsibilities, intellectual challenges, and training (Sari & Sukanti, 2016). The available nature of the work cannot be separated from intrinsic factors which directly gives satisfies the person doing the work. Job satisfaction is a person's emotional attitude towards the job. This attitude is reflected in morale of work, discipline, and work performance. Job satisfaction can be enjoyed while working, out of work, and a combination of both. Job satisfaction can be enjoyed by getting praises at the work place, by the way you are treated at work, and the working environment. According to Gibson (1997) intrinsic factors include: 1) intellectual challenges (ability to overcome challenges at work) 2) Be in a dynamic environment. 3) Creativity 4) Autonomy.

The financial rewards associated with work contracts have been fundamentally believed by most companies to being a major source of used to attract and satisfy their employees. Rational financial compensation becomes a fundamental need for job satisfaction. Hariandja (2002) opines that the Financial Award is remunerations in the form of money received by employees part of his contribution to the organization. Wungu and Brotoharsojo (2003) stated financial reward as one of the component associated with service or income reward with the basis of the giving dependent on the way in which the employee discharges his duties. Financial rewards are direct compensation which is in line with the determination showed by the employee in the discharge of light office duties within the scope of the company. This, however, requires an in-depth review through the assessment of the activities with respect to the positions. Hasibuan (2013) states that financial rewards represent compensation paid periodically to

employees. The financial reward is intended to be paid to employees on a monthly basis (Syuhadak, 1995). However, Law No. 43 of 1999 about Ordinance of Civil Service stated that the financial reward is a reward for the work carried out by a person. A financial reward is a reward given to a person for his work and contribution in helping the company achieve its goals. Veithzal and Mulyadi (2012) describes the components of financial rewards are 1) Salary, in the form of money, 2) Wages, are direct financial rewards paid per unit of output, 3) Incentives, rewards exceeding predetermined targets, 4) No Compensation Direct (Fringe Benefit), is an additional compensation as an effort to improve the welfare of employees.

Research on the factors that determine the career selection of accounting students has already been carried out by previous researchers. According to Sari & Sukanti (2016), the variables used in carrying out those previous researches are payment of Intrinsic Value, Work Environment, and Market Consideration. In this case all the above listed factors used creates an impact in a student's ability to choose an accounting career. Zaid (2015) also conducted a research on the factors that influence accounting student interest in choosing a career in accounting and non-accounting. From his findings, gender, financial awards, and job market considerations are some factors responsible for students' inability to picking a career in accounting. All of the factors used significantly, influenced the interest of accounting students in picking a career in accounting Chan (2012) examines the factors that affect the selection of careers into a public accounting organizations by accounting. In this case financial rewards, professional training, professional recognition, social values, work environment, labor market considerations, personality, and academic achievement were the various factors used. Based on the data analysis obtained as well as research studies, it was concluded that professional training and personalities have a significant effect on students' interest in becoming a public accountant. The more professional training received, the higher the suitability of work and personality, and the higher the interest in becoming a public accountant. The variables of financial reward, work environment, labor market consideration and academic achievement have no significant effect on students' choice of becoming a public accountant.

## **MATERIAL AND METHODS**

Research was conducted at Bina Nusantara University in Accounting Department from February to May 2017. Data obtained showed the various consequences that arise and also traces the factors responsible for these actions. The consideration is usually after several semesters, and when thinking of a career path to follow after graduation. The sampling technique used is the purposive sampling method, where the population of the sample meets the criteria according to this research. Only active accounting students of year 2013 and 2014 and those in 6th semester and above were believed to have completed the relevant basic courses in accounting major from a questionnaire distributed to these students.

Table 1. *Score Modified Likert Scale*

Positive Questions		Negative Questions	
Answer	Score	Answer	Score
Strongly disagree	1	Strongly disagree	5
Disagree	2	Disagree	4
Agree	3	Agree	3
Strongly Agree	4	Strongly Agree	2
More Strongly Agree	5	More Strongly Agree	1

The questions asked were related to GPA, Intrinsic Value of Work, Financial rewards, and interests. A total of 26 questions were asked. 1 question was related the GPA variables, 11 questions were related to the Intrinsic Value variable, 5 questions were related to represent financial reward variables, while 9 questions were related to interest variables. The question has been used in Zaid (2015) and Sari & Sukanti (2016) studies.

Table 2. *Validity Test*

Indic	Coef	Conclusion	Indic	Coef.	Conclusion	Indic	Coef.	Conclusion
Intrinsic Value			Financial Reward			Student Interest		
IV1	0,726	Valid						
IV2	0,673	Valid						
IV3	0,365	Valid				0,566		Valid
IV4	0,555	Valid				0,802		Valid
IV5	0,610	Valid				0,784		Valid
IV6	0,444	Valid				0,641		Valid
IV7	0,673	Valid	FR1	0,671	Valid	SI1	0,755	Valid
IV8	0,700	Valid	FR2	0,461	Valid	SI2	0,407	Valid
IV9	0,499	Valid	FR3	0,720	Valid	SI3	0,574	Valid
IV10	0,685	Valid	FR4	0,784	Valid	SI4	0,614	Valid
IV11	0,726	Valid	FR5	0,765	Valid	SI5	0,720	Valid

Using 226 samples we were able to generate an r-table of 0,138. The result obtained proved that the validity test has passed the standard. Reliability test obtained proves that the Cronbach's Alpha > 0.60 for each instrument. The result obtained from the research is reliable.

Table 3. *Reliability Test*

Indicator	Coef.	Conclusion
Intrinsic value	0,814	Reliable
Financial reward	0,704	Reliable
Student interest	0,835	Reliable

## RESULTS AND DISCUSSIONS

### Overview of Research Objects

This study takes the population of accounting students of Bina Nusantara University. Student sample was used to interpret the students in choosing a career in accounting. The sample consisted of students who take accounting course at Bina Nusantara University from sixth semester to eight. It also showed that students who started studying accounting between 2013 and

2014 are still active as of January 2017. In this case, it was assumed that the respondents already have an idea and knowledge of the problem being tested. The numbers of students in 2013 and 2014 are 240 and 280 respectively. This resulted to a sample size of 226 with using Slovin formula with content of 104 and 122 numbers of students of each force. About 250 questionnaires were distributed with about 19% to 7.6% percent not returned. 5% to 2.21% weren't properly filled leaving only a total of 226 questionnaires (90.19%) properly filled. Analysis obtained reviews 15 respondents to being in the lowest interest group, 139 respondents in moderate interest category, and 72 respondents in the high interest.

The GPA of Praise ( $\geq 3.51$ ) is 29 or 13%, the with a very satisfactory GPA (2.76 - 3.50) is 140 people or 62%, 44 or 19% had a satisfactory GPA between 2.50-2.75, 10 people had a GPA between 2.0-2.49, while 3 people out of the total of 250 people had a GPA  $\leq 1.99$ . Majority of the respondents provide answers. About 13 respondents were in low intrinsic value category, 195 respondents in moderate intrinsic value category, and 18 respondents in high intrinsic value category. As many as 15 to 16 respondents answered with about 76 respondents answering all the categories. None of the respondents were in the category of low financial reward groups. 143 respondents were in the category of medium financial awards, and 83 respondents in the category of high financial rewards.

### Result of Regression Equation

$$ICS = -0,518 + 2,065GPA + 0,419IV + 0,504FR$$

The constant value of -0.518 means that any independent variables outside the fixed model will decrease student interest by 0.518 units. The regression coefficient 2.065 can be used to interpret the fact that an increase in GPA of one point causes an increase in student interest by 2.065. Then, the regression coefficient of intrinsic value of 0.419 can be interpreted to increase the intrinsic value by one point causing an increase by 0.419. The regression coefficient of financial reward of 0,504 shows an increase of financial award by one point causing an increase of interest to equal 0,504.

**Table 2 Results of Simultaneous Significance Test (F Test) and Partial Test T**

Model	Sum of Squares	Df	Mean Square	F	T	Sig.
Regression	2517.187	3	839.062	41.980		.000 <sup>b</sup>
Residual	4437.171	222	19.987			
Total	6954.358	225				

  

Model	T	Sig.
(Constant)	-.178	.859
GPA	2.699	.007
IV	6.096	.000
FR	4.281	.000

F test results show that GPA, intrinsic value, and financial reward together have a significant effect on Accounting Students Interest in picking and accounting career in accountancy. The t-calculated GPA, Intrinsic Value, and Financial Value are greater than t-table 1.97 with significance level (t test)

equating to 0.000. This means that there all factors creates an impact on the career selection of all accounting students.

### **Discussion of Research Results**

Based on the data obtained from research sample, the figure showed that 64% students have GPA between 2.75 and 3.50. These set of students are believed to have already chosen accounting as a career. This finding was fair because several institutions require an accounting bachelor to have a 3.0 GPA. The GPA in turn, significantly affects the interests of accounting students choosing accounting as a career path. Students with such grades will be motivated into choosing a career in accounting. This is also shown by the research value obtained from the value of t-count 2,699 and a significant level of 0.007. This indicates that the GPA variables have a partial and significant effect on the interest of accounting students in picking accounting as a career path. Therefore, the higher the GPA, the more the interest shown by these accounting students. However, the results of this study are not in line with Chan (2012) research which stated that the GPA had no positive or significant influence on students choosing accounting as a career.

The intrinsic value significantly affects the interest of accounting students in selecting accounting as a career path. T-calculated 6.096 as the intrinsic value with a 0.000 significance level. It is, therefore, concluded that the intrinsic value influences the interest of accounting students in career selection. In line with Sari & Sukanti (2016) research, the intrinsic value significantly influences the interest of accounting students in career selection as an accountant. Therefore, the higher the intrinsic value the higher the interest of accounting students in picking accounting as a career path. According to the International Federation of Accountants in Absara (2011), an accounting profession are all areas of employment that use accounting skills, including the field of public accountant work (Bahri, 2016; Mulyadi, 1998), internal accountants working in industrial, financial, or trade companies, accountants who work in government agencies, and accountants as educators. An accountant is a person who performs accounting services, prepares financial statements, pays taxes, checks financial records and develops financial plans. An accountant also does personal bookkeeping (for companies) and for general bookkeeping (for CPA companies) (Gade, 2005). The flexibility associated with this profession encourages accountants. Financial rewards have a significant effect on students' interest in picking accounting as a career. This is evidenced from the t-count 4,281 and the significant level of 0.000. Financial rewards are concluded to influence the interest of accounting students in picking accounting as a career. The results of this study are in line with the results of Sari & Sukanti (2016), which beams that intrinsic value significantly influence the interest of accounting students in picking accounting as a career. Similarly, Zaid (2015) found that financial rewards have a positive and significant influence on accounting student interest in picking accounting as a career. Thus, the higher financial reward, the higher the interest of accounting students in picking a career in accountancy.

### **CONCLUSIONS**

This study aims to examine the factors that affect the interest of accounting students of Bina Nusantara University in picking an accounting career in

accountancy. Factors tested include GPA, Intrinsic Value, and Financial Award. Samples in this study are students of Bina Nusantara University S1 Program of Accounting Department of force 2013 and 2014. The total sample used is 226 students.

Based on the results of statistical tests and analysis, it can be concluded that the GPA has a positive and significant impact on the career selection process. This result in line with Chan's (2012) study which beams that the higher the GPA score the higher the interest of accounting students in picking accounting as a career Secondly, the Intrinsic Value has a positive and significant effect on the interest of accounting students picking a career in accounting. This is in line with Sari & Sukanti (2016) research, where an increasingly intrinsic value will increase student interest in career selection as an accountant. The higher the Intrinsic Value the higher the urge to picking accounting as a career path by students. Thirdly, financial rewards can increase the interest of accounting students in choosing accounting as a career. According to Zaid (2015) when there is a high financial reward associated with becoming an accountant, students will definitely have increased urge to choose a career path in accounting. He further stated that GPA, Intrinsic Value, and Financial Award have also have various effects on accounting student interest in picking a career path in accounting.

At the time of completing the questionnaire respondents were not available hence, it was not possible to explain all the questions to them especially those that posed problems to them. This study uses questionnaires to ensure that the data collected only describes the opinions of and interests of accounting students in picking accounting as a career, therefore the respondents' answers cannot be controlled by researcher related answers that do not show the real situation.

The variables used in measuring student interest are only limited to GPA, Intrinsic value and Financial Award although there are many other factors influence students interest in picking accountancy as a career path. Due to the limited time of the research, the test was only carried out on students of the accounting department of Bina Nusantara University.

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