

# Bu zidni

*by Admin Akuntansi*

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**Submission date:** 07-Nov-2022 03:19PM (UTC+0700)

**Submission ID:** 1946952191

**File name:** zidni\_IJBHES-UTY\_2022\_inggris.docx (90.77K)

**Word count:** 5175

**Character count:** 28937

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**Factors Affecting Career Selection as a Public Accountant**

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**Abstract**

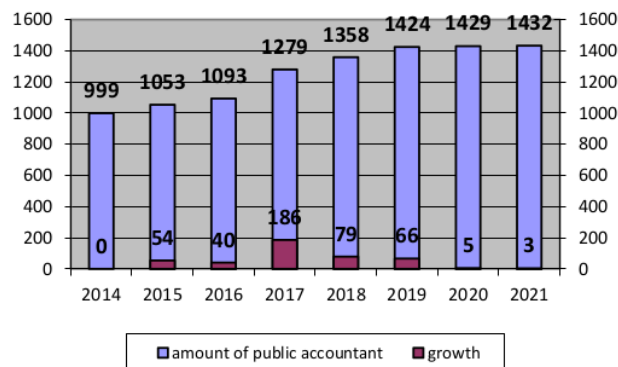
This study aims to determine whether financial rewards, labor market considerations, family environment, professional recognition, and work environment have a positive effect on student interest in choosing a career as a public accountant. The population in this study is students at the University in the Special Region of Yogyakarta. The sampling method used is purposive sampling. This research is study quantitative data with primary data obtained by distributing questionnaires through google forms. The total number of samples is 100 students. A multiple linear regression analysis was used to analyze the influence of financial rewards, labor market considerations, family environment, professional recognition, and work environment on student interest in choosing a career as a public accountant. The results showed that financial rewards and family environment did not affect the students' interest in choosing a career as a public accountant. Meanwhile, labor market considerations, professional recognition, and work environment had a positive and significant impact on students' interest in choosing a career as a public accountant. The implication of the results of this study that is the Indonesia Public Accountants Associate (IAPI) can give more many information related to the profession of a public accountant to the student. In addition, IAPI as a regulator is expected could guard auditor professionalism so that increase the perception of students in accounting majors about profession public accountants. That thing expected could increase the interest of accounting students in choosing a career as a public accountant.

**Keywords:** Labor Market Considerations, Professional Recognition, Work Environment, Public Accountant, Career Interests

**I. INTRODUCTION**

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The need for a professional public accountant is high but the number of public accountants is not enough adequate in Indonesia. This causes open field jobs that can become driving the student in accountancy to choose careers as a public accountant [1]. In practice, only a few graduate accounting students work as public accountants because there are many career options for accounting graduates [2]. The following figure could see the growth of public accountants in Indonesia from year to year as of January 2021:

FIGURE I. GROWTH PUBLIC ACCOUNTANT IN INDONESIA



Source : IAPI Directory (Data processed , 2021)

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Figure 1 above shows that the growing number of public accountants in Indonesia from year to year experiences enhancement though low. In 2017 the number of public accountants in Indonesia is experiencing enough improvement drastically. However, for years next growth amount public accountants in Indonesia tends to decrease. Moreover, when viewed in 2020, the number of public accountants in Indonesia only increased by 5 people.

Choice career for the graduate of accountancy no closed to profession public accountants only, many choice professions that can be taken. First, students who have passed bachelor's can continue education at the master's level and continue their careers as a lecturer. Second, can create their profession as an entrepreneur, work as an accountant in a company, accountant government, or another profession. Third, continue education profession for becomes public [3]

One reason for low-level election career as public accountants to accounting student due to the process for becoming public accountants long enough and not easy. After accounting student complete bachelor education and have passed as bachelor accounting, then continuing Professional Accountant Education (PPA) and must follow Certified Public Accountant (CPA) exam, after having certificate test pass sign profession public accountants then submit permission to the Ministry of Finance for becomes public accountants [4].

The above is a description reason low-interest accounting student choose a career as public accountants. Financial rewards have role important that can give motivation and drive careers in the profession [5]. Besides important to consider financial rewards in the election profession because the goal of main individual work is to get wages [6].

There is an award appropriate financial with desire an individual could give motivation for permanent work in the profession the so that could minimize an individual go out from his profession [7]. Study [8]; [9] show that appreciation of financial takes effect to interest accounting student in election career as public accountants. However, research [3]; [14] proves that financial rewards did not take effect to interest accounting student in an election career as a public accountant.

Job market considerations are one thing to be considered by students in determining a career because every profession has different opportunities [11]. Its easy information that can access to students related vacancy profession could speed up the retrieval process decision student in election career [4]. Study [12]; [7] show that labor market considerations take effect to interest accounting student in election career as public accountants. However, in research [10]; [1] prove that labor market considerations no take effect to interest accounting student in an election career as a public accountant.

The environmental role of the family is very important in growing an interested child. Parents could influence the future career chosen child [13]. An individual no by suddenly choose a career because appearance interest in a career started from his family environment. Environment the family who gave knowledge addition about careers that lead to emergence interest an individual to career certain [14]. Study [15]; [2] show that family environment takes an effect on interest in accounting student in election career as a public accountant. However, research [16]; [17] proves that family environment no takes affected the interest of accounting student in election career as a public accountant.

Professional recognition is one desired factor an individual on achievements obtained. There is a professional recognition could give effect pleasant so that will increase interest an individual in the profession, other than that with admitting it performance work done by an individual will increase quality generated work [7]. Study [1]; [9] show that professional recognitions take effect to interest accounting student in election career as a public accountant. However, research

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[8]; [18] proves that professional recognition do take effect to interest accounting student in election career as a public accountant.

Work environment plays a role important in the selection of a career because the students prefer to choose a good work environment, professions that have a good work environment job tend of interest to students. If a work environment is good then somebody will be more discipline in operating work and automatically will easily work same with colleague's work [2]. Study [10]; [9] show that the work environment takes effect to interest account student in election career as a public accountant. However, research [19]; [17] proves that the work environment does not takes affect interest in the accountancy student in an election career as a public accountant.

From the background above, the number of public accountants in Indonesia is declining. Then from that, research about the interest of an election career as a public accountant needs to be done. this Research aims to know what financial rewards, labor market considerations, family environment, professional recognition, and the work environment take a positive effect on interest students in election career as a public accountant.

## 5 II. LITERATURE REVIEW AND HYPOTHESIS

### A. Motivation Theory

The theory of motivation developed by Abraham H. Maslow explains that every individual has various variety needs that can influence behavior. because of it, Maslow (1984) triggered hierarchy needs consisting of 5 (five) levels of needs in accordance with scale priorities, including:

1. Needs physiological  
These needs are the most basic needs of every individual. Needs these covers needs for cloth, food, and shelter.
2. Needs security  
Needs this is issues environment stable physical and psychological like needs will feel safe in place work through the stable job.
3. Needs social  
Needs to weave good connections with other people in the environment surrounding them. Issues reception social this like friendship or work colleague.
4. Needs appreciation  
Needs to build a positive image and respect so that men need awards, achievements, and reputations.
5. Update self  
Needs this is the highest need when men can show teak himself. Needs this cover needs to realize himself (develop and express potential).

### B. Public Accountant Career Selection

One of the decisions that must be made by students is choosing a career. The most appropriate career choice is one that provides a match between what is desired from an individual's interests, abilities, and market opportunities [20]. The choice of an individual's career must consider various factors, this needs to be done so that the chosen career does not cause regret in the future [21]. Based on Law no. 5 of 2011, Public Accountants are services that are used in making economic decisions and have a broad influence that has an important role in supporting a healthy and efficient national economy as well as increasing transparency and quality of the information in the financial sector. 11

According to [22] an individual who wants to have a career as a public accountant must first seek experience in the public accounting profession under the supervision of a more experienced senior accountant. In addition, public accountants must keep up with technical

developments in order to follow the new standards as a basis for auditing the company's financial statements.

According to Law no. 5 of 2011 concerning Public Accountants Article 6 Paragraph 1, to obtain a license to become a Public Accountant an individual must meet requirements involve; Have a valid certificate of passing the public accounting profession examination, and experienced in providing services related to accounting, finance, and management.

The following describes the career path in the public accounting profession [23]:

a. Junior Auditor 3

The junior auditor is tasked with carrying out detailed audit procedures, as well as making working papers to document the audit work that has been carried out.

b. Senior Auditor

The senior auditor is tasked with carrying out the audit and is responsible for managing audit fees and audit time in accordance with the plan, directing and reviewing the work of the junior auditor.

c. Audit Manager 5

The audit manager is tasked with assisting senior auditors in planning the audit program and audit timing.

d. Partners 3

The partner has responsibility for the relationship with the client, in addition to overall responsibility for auditing .

### C. Financial Rewards

A financial reward is a reward shaped monetary for an individual on work that has been done. An individual will be interested in appreciating big finances [10]. Abraham Maslow's theory of motivation says that needs physiological is needs more basic formerly must be fulfilled. An individual wishes to increase his financial ability to Fulfill needs physiological which include clothing, food, and shelter. The assumption that career public accountants could get income far above standard wages could push students to choose a profession that later day [20]. Research results [24]; [4] show variable appreciation of financial take to a positive effect on election career a public accountant. It means if appreciation is financially awarded to a career tall so desire to enter a career the high. Based on the above explanation, the hypothesis in research this namely:

H1 : Financial rewards take to positive effect to interest student in election career as a public accountant .

### D. Labor Market Considerations

Job market considerations cover security work in a profession, availability of fieldwork, as well as convenience for an individual who wants to get information related to job vacancies. Security work is one of the factors for career Interested by students because guaranteed from threat Termination Connection Work or normal called layoffs[10]. Based on Abraham Maslow's theory, when an individual must succeed Fulfill needs physiology will make an individual motivated with needs will security. An individual will be motivated to look for stable jobs that that have good potential good in the future. Research results [24]; show variable labor market considerations influence the election careers of a public accountant. Based on several results research abo[20], then submitted hypothesis:

H2 : Job market considerations take a positive effect on interest students in election careers as public accountants.



#### E. Family Environment

A family environment is the main pillar for shaping nature or behavior an individual to grow and develop with good ethics, morals, and morals [25]. Inside the family, kids get caring, love, guidance, encouragement, role model, and facilities from parents, this thing could help children maximize potency for future development [17]. the family could influence an individual in deciding future career selection, that is point at a profession certain [16]. Abraham Maslow's theory of motivation states that need psychics including in needs security. Needs psychic this could be fulfilled if an individual gets support from family and people around them. Research results [24]; [26] show variable environment family influence election career as public accountants. It means if support from the family environment is high so desire to enter careers the high. Based on several results research above, then submitted hypothesis:

H\_3 : Family Environment take a positive effect on interest students in election career as a public accountant.

Professional Recognition

#### F. Professional Recognition

Professional recognition is a confession of success in an individual of the complete job. the Student is interested in public accountants because thinks that professionals will confess successful employee if there is excellent employees [7]. Based on Abraham Maslow's theory motivation individual need confession from other people above performance in operating her job. There is a confession performance on work done will give satisfaction for an individual to his profession. Research results [24]; [20] show that variable professional recognition takes a positive effect on an election career as a public accountant. It means if professional recognition in a career is high so desire to enter a career the high. Based on several results research above, then submitted hypothesis:

H\_4 : Professional recognition takes a positive effect on interested students in election careers as public accountants.

#### G. Work environment

The work environment is the atmosphere an individual moment be in place work that includes nature work, level of competition between employees, and the pressure that exists on a job. Based on the theory of Abraham Maslow, an individual needs social for guard connection good with other people in the environment surrounding. Work environment including needs social must be fulfilled by an individual. An individual needs to consider the work environment on a job that will be chosen because thing this will concern comfort work [27]. Research results [24]; [8] work environment influence election career as a public accountant. It means if the work environment in a career is good so desire to enter careers is high. Based on several results research above, then submitted hypothesis:

H\_5 : Work Environment takes a positive effect to interest students in election careers as a public accountant.

research methods

### 1 III. RESEARCH METHODS

#### A. Population and Sample

This Study is a quantitative study with primary data in the form of a questionnaire. this study uses a population of undergraduate accounting students at a university in the Special Region of Yogyakarta. Purposive sampling is used to take a sample that is with criteria: (1) Students who are still active from the S1 Accounting major at a university that is accredited A and Superior, (2) Students the has passed studying auditing. the Determination amount sample was obtained using Lameshow formula that is totaling 100 respondents. Primary data was obtained with

distribute the questionnaire to the respondent with google forms. Likert scale 1-5 from very no agree to totally agree is used to measure every question from variables.

*B. Variable Measurement*

Indicator measurement of dependent and independent variables as following:

TABLE I. MEASUREMENT VARIABLE

Variable	Indicator
Financial Award (X1)	1. Availability of pension funds 2. High starting salary 3. Potential salary increase
Labor Market Considerations (X2)	1. Jobs are easily accessible 2. Job promotion 3. Job security
Family Environment (X3)	1. Parental support 2. Parents attention 3. Work in the family
Professional Recognition (X4)	1. Opportunity to grow 2. Possibility of working with other experts 3. Recognition of achievements
Work Environment (X5)	1. Fun work environment 2. Routine work 3. Work done faster 4. Competence among employees
Interest in a career as a public accountant (Y)	1. Improve accounting knowledge 2. High work discipline 3. Can use the accounting knowledge that has been learned 4. Have high work standards 5. The public accounting profession has a good future 6. Guaranteed job security

*C. Data Analysis Techniques*

The analysis technique performed in this study covers statistics descriptive analysis, data quality test, and multiple linear regression analysis. Data analysis on research this conducted with SPSS v.26 software help. The data analysis technique used in this research is multiple linear regression analysis with the following formula:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

**IV. RESULTS AND DISCUSSION**

*A. Descriptive Statistical Analysis*

Test this used to discuss the description of the answer that has been collected from 12 pondents on each of the variables studied. Analysis result statistics descriptive to variable in this study could be seen in table 2 below:

TABLE II. RESULTS OF DESCRIPTIVE STATISTICAL ANALYSIS

Variable	mean	Category <sup>a</sup>
X1	4.20	Agree
X2	3.96	Agree
X3	2.95	Disagree
X4	4.08	Agree
X5	3.83	Agree
Y	4.18	Agree

<sup>a</sup>Interval is 0.8 which means the distance between the top edge of the class and the bottom edge of the class is 0.8

Source: Primary data processed, 2022

From figure 2 above, it can be seen that the average respondents' answers to questions in the variables of financial rewards, labor market considerations, professional recognition, work environment, and interest in a career as a public accountant agree. While the average answers to questions in the family environment variable is less agree.

#### B. Data Quality Test

Test validity on research this use the *Pearson Correlation* approach with a level of 5% significance. Data can be said to be valid if score significance < 0.05 or 5% and vice versa, if score significance > 0.05 or 5% then invalid [28]. Test results validity that has been conducted show that whole variable in this study this that is financial rewards, labor market considerations, family environment, professional confession, and work environment is valid.

reliability test in this research use *Cronbach Alpha* value > 0.6. Reliability test results on all variable study show the whole variable have *Cronbach Alpha* value more than 0.6 then whole variables used in research this is reliable or could reliable.

#### C. Hypothesis testing

Hypothesis test conducted with analysis multiple linear regression with the results that can be shown in table 3 below:

TABLE III. MULTIPLE LINEAR REGRESSION TEST RESULTS

Variable	Regression Coefficient (β)	t	Sig .	Note .
Constant	7,268	2,954	0.004	
Financial Awards ( X <sub>1</sub> )	0.005	0.033	0.974	Hypothesis not supported
Labor Market Considerations ( X <sub>2</sub> )	0.381	2,119	0.037	Hypothesis supported
Family Environment ( X <sub>3</sub> )	-0.145	-1.332	0.186	Hypothesis not supported
Professional Recognition ( X <sub>4</sub> )	0.783	4,603	0.000	Hypothesis supported
Work Environment ( X <sub>5</sub> )	0.322	2,526	0.013	Hypothesis supported
F	16,041		0.000	
R Square	0.460			



12. Adjusted R Square	0.432			
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Source: Primary data processed, 2022

Based on table 3 above, can be known if the score *Adjusted R Square* on this research is 0.432. It can be said that variation from variables independent in this research could explain influencing factors interest election career as public accountants for the student by 0.432 or 43.2%. Whereas for the other 56.8% who did not explain in the study this was influenced by other variables outside the variables studied.

Based on table 3 above, can be known that the score probability significance of this study is 0.000. Probability value significance the smaller than 0.05, then could be interpreted that the independent variable in this study together takes effect to interest election career as a public accountant.

Based on table 3 above, the results H1 test is variable appreciation financial no take effect to interest student in election career as a public accountant. This thing could see from score significance  $> 0.05$  ( $0.974 > 0.005$ ). This result is in accordance with the study [10] which states that Students consider factors financial rewards, not as the benchmark for entering careers as a public accountant. Students more want experience gained during work than high wages [17]. The statistical test descriptive was seen that most of the respondent not enough agree with the question that mentions that students expect wages high start. This thing proves that experience work is more aimed at students to add and apply the knowledge they get on the bench lectures.

The results of the H2 test state that variable labor market considerations take a positive effect and are significant to interest students in election careers as a public accountant. Can be seen from score significance variable is  $< 0.05$  ( $0.037 < 0.05$ ) and positive beta value of 0.381. This thing in accordance with Abraham Maslow's theory that an individual will be motivated to look for a stable job that is jobs that have potential good in the future. Research results this is also suitable with the study [7] which states that moment this student expects professional security work guaranteed so that no vulnerable caught Termination Connection Contract (PHK). Professional public accountants have a powerful pull, think this because in the industrial era like the moment this will many stand-up companies big, sure just companies that need service for audit report their finances. This thing causes more big job market opportunities in the profession because many companies in need services to increase trust holder interest [9].

H3 test results state that variable environment family no take effect to interest student in election career as public accountants. Can be seen from score significance variable is  $> 0.05$  ( $0.186 > 0.05$ ). This result is in accordance with the study [16] & [16]; [17] possibility family environment no influence on election career an individual because big small encouragement family no will influence decision accounting student in to do election career Thing this caused when on the bench study already taught for behaving independently in operating something job. Then from that also possible in election career, the student will more entrust it to himself in accordance with interest from each student [16].

H4 test results state that variable professional recognition takes to effect positive and significant to interest student in election career as public accountants. Can be seen from sig variable is  $< 0.05$  ( $0.000 < 0.05$ ) and positive beta value of 0.783. This thing in accordance with Abraham Maslow's motivation theory which states that an individual need confession from other people above performance in operating her job. This result is in accordance with the study [9] which states that the profession of this public accountant there is a confession on skill special obtained after following the education profession.

H5 test results state that variable work environment takes to positive effect and significant to interest student in election career as public accountants. Can be seen from score significance

variable is  $< 0.05$  ( $0.013 < 0.05$ ) and positive beta value of 0.322. This thing in accordance with the theory of Abraham Maslow, an individual has needs social for guard good connection with other people in the environment surrounding. Work environment including needs social must be fulfilled by an individual. This result is in accordance with the study [10]; [9] Students will feel satisfied moment complete jobs that have challenges more because get encouragement to work more actively so that the challenges given could be resolved. Another reason environmental for work influences choice of this profession due to this student think have fun environment to work so that student no stressed in work [8].

## V. CONCLUSION

Based on great research conducted so could be concluded variable financial rewards and family environment do not take effect to interest students in election career as public accountants. Whereas variable labor market considerations, professional recognition, and work environment take to positive effect and significant to interest student in election career as public accountants.

There are limitations study namely the data obtained only originated from questionnaires distributed online using google form. Also, research this only is perception student accounting not yet of course plunge as a public accountant. Suggestions for study next that is expected add method other than a questionnaire for better result. Also recommended for the next research to examine the students who must do practice field in Public Accountant Office (KAP).

the Implication of the results of this study IAPI can give more information related to the profession of a public accountant to the student. In addition, IAPI as a regulator is expected could guard auditor professionalism so that increase the perception of accounting students about the profession of a public accountant. That thing expected could increase interest in accounting students in choosing a career as a public accountant.

## ACKNOWLEDGMENT

This study could be conducted with support from various parties. A Writer would say thanks to the study program of accounting at Universitas PGRI Yogyakarta and all respondents who have filled in the questionnaire of this study

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