Factors That Influence Students in Choosing a Career AS A Public Account

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Abstract

The purpose of this study was to determine the effect of gender, the influence of parents, student perceptions, labor market considerations, on career choice as a public accountant. This research was conducted by distributing questionnaires to accounting students for 3 universities in Batam. This research is primary research and uses the purposive sampling method as a sample distribution and obtained about 274 respondents for data processing using SPSS. The results of this study indicate that the variables of gender, parental influence, and the job market have no influence on career choice as a public accountant, while student perceptions have an influence on the career choice of a public accountant.

Keywords
Gender, The Influence of Parents, Student Perceptions, Labor Market Consideration and Public Accountant.

1. Introduction
Career selection is a process or activity of individuals in an effort to prepare themselves to enter a career related to work through a series of activities that are directed. and systematic, so as to be able to choose a career as appropriate as desired. When choosing a career, it would be better if someone is looking for information about the profession.

The development of the business world must be responded to by a quality and ready-made accounting education system in the world of work. In order to achieve these goals, the design of accounting education must be relevant to the world of work, especially for undergraduate accountants. Various types of careers that can be pursued by accounting scholars show that every accountant scholar is free to choose what career he will pursue. Most of what we already know in general is that in a career in an accountant there are several routes, including Public Accountant or we can say as auditors. external, nonpublic accountants or internal auditors, educational accountants or teachers, and government accountants or accountants working in government sectors. (Amrain, Hambali, & Wuryandini, Pengaruh Gender, Pertimbangan Pasar Kerja, Lingkungan Kerja, 2021)
  According to educational institutions such as universities, it is important to know what factors influence the career choices of accounting students. Careers in accounting are quite broad and diverse in the consideration of students in choosing the right profession after graduating from their education.

The career selection of the accountant profession is influenced by several factors, including the intrinsic factor of employment, financial rewards, the balance of the job market, social values, and the work environment. An intrinsic profession is the satisfaction received by the individual when or after he does the work, the intrinsic factor of the work can be measured through appreciation, the opportunity to get a promotion, job responsibilities, intellectual challenges and job training (Nuraini, Manajemen Sumber Daya Manusia, 2013).

 Currently, the number of accounting workers in Indonesia is not comparable to the number of accounting graduates, even though the accounting department opens very wide employment opportunities for accountants. Based on data

from the world bank in 2014 the number of accountant graduates in Indonesia as many as 35,000 until   2016 DPP Secretary of the National Association of Indonesian Consultants Adi Prawito in Kompas.com mentioned that the number of accountant graduates in Indonesia as many as 56,125 graduates. But of the many graduates according to the Indonesian Institute of Accountants (IAI) only as many as 19,805 professional accountants are listed, this number is very far compared to neighboring countries. . This can be seen in the following Table 1:

Table 1. Comparison of The Number of Professional Accountants

No	Country	Number of Professional Accountants
1	Thailand	56.125
2	Malaysia	30.236
3	Singapore	27.394
4	Philippines	19.573
5	Indonesian	19.805

Source: iaiglobal.or.id

In fact, the process of becoming an accountant takes quite a long time. For example, to get a license as a Public Accountant requires a fairly long process, starting with   S1 Accounting education, then Accountant Professional Education, following CPA (Public Certification). Accounting) and applying for permission to the ministry of finance. To become a Bachelor of Accounting major takes about 3 years for the fastest and 7 years for the longest. One of the options that can be taken by accounting scholars is to continue to the accounting profession education, to complete accounting profession education (PPA) requires about 9 - 24 years. moon. After completing the PPA, they will get a degree as an Accountant and get an Accountant Register Number from the Ministry of Finance. To get a Register Number from the Ministry of Finance takes 3-4 months from graduation of professional education. The length of the process that must be passed to be able to become an Accountant is the right reason to explain the phenomena of the least number of Accountants in Indonesia. (Sari & Sukanti, 2016)

Public Accountant
The Director of the International Federation of Accountants, which is meant by the profession of an accountant is all fields of work that use expertise in the field of accounting, including the field of work of public accountants, internal accountants who work.   In industrial, financial, or trading companies, accountants who work in government, and accountants as educators. In a narrow sense, the profession of an accountant is the scope of work done by accountants as public accountants who's usual consists of auditing, accounting, tax, and consulting work. Management (IAPI, 2011).

A public accountant or auditor is an accountant who works in a public accountant's office, the type of work that can be done by the auditor is the examination of financial statements and consulting in the field of finance. This type of work reflects an accountant who works in a public accounting firm will always be in contact with a client where the client is someone who requests the services of an auditor who works in a public accounting firm (Wijayanti, 2003) .

The public accountant is a   much-needed profession in Indonesia and is also seen as promising bright prospects for the world of work because this profession provides intellectual challenges and invaluable learning experiences (Apriliyan, 2011). . This profession also provides opportunities to get challenging and varied jobs because it can be assigned in various places and various companies that have characteristics and conditions. which is different. The public accountant profession is among the most expensive professions because the largest source of income from public accountants has shifted from audit services to management consulting services.

 Arrangements regarding the profession of public accountants as stipulated in Law No. 34 of 1954 are considered unable to overcome the problem of shortage of public accountants in Indonesia so in May. In 2011, the government passed law no. 5 of 2011 on public accountants where the explanation of article 6 paragraph 1 letter a, reads: "Who can follow professional education. A public accountant is someone who has a minimum education of Bachelor, diploma IV (D-IV) or equivalent. From the explanation above it can be concluded that to become a public accountant no longer have to come from a Bachelor of Accounting (Lukman & Carolina, 2016).

The career selection of the profession of a public accountant is influenced by several factors, including intrinsic factors of employment, financial rewards, considerations of the job market, social values and work environment. An intrinsic profession is the satisfaction received by the individual as or after he or she does the work. The intrinsic factor of employment can be measured through rewards, intellectual challenges and job training (Nuraini, Persepsi Mahasiswa Akuntansi Mengenai Faktor - Faktor Yang Mempengaruhi Pemilihan Karir Akuntan Publik dan non Publik, 2013).

1.1 Objectives

This research is used to see the influence between the gender, parental influence, perception of student, and labor market consideration on the public accountant career. It can be described as a research hypothesis as described as follows
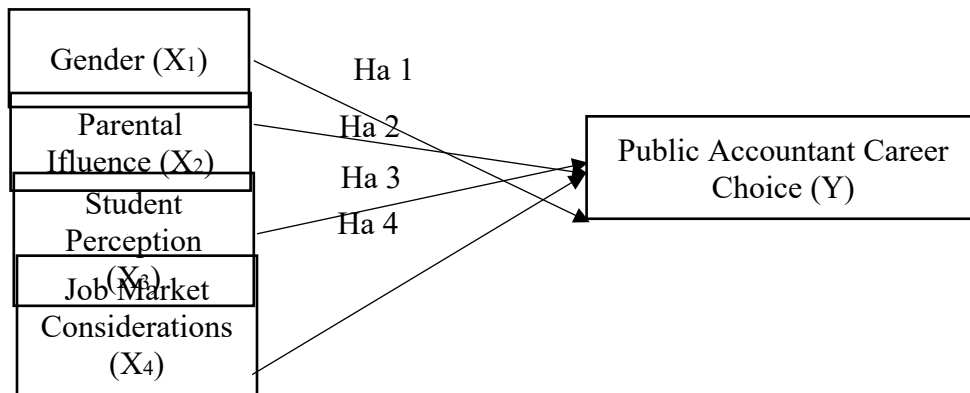

Figure 1. Frame of Mind

2. Literature Review

The Theory of Reasoned Action Model (TRA Model). (Law, 2010)According to his journal, "The TRA model finds its origins in the field of social psychology" (TRA model explains a origin in the field of social psychology). This model was developed by Fishein and Ajzen in (Law, 2010) a person's behavior is determined by its behavioral intention to perform it. This intention is itself determined by the person's attitudes and their subjective norms towards the behavior. Attitudes in (Law, 2010) are described as attitudes towards behavior that are expressed in positive or negative feelings individually in action. It is determined through the assessment of one's beliefs regarding the consequences arising from the behavior and the evaluation of the desire for consequences.   Formally, the overall attitude can be assessed as the accumulation of the assessment of the desire of certain consequences of the individual for all the expected consequences of his behavior (Law, 2010) .   Subjective norms are defined as individual perceptions of people who are important to individuals thinking in doing their own thinking. The contribution of the opinion of each reference is given consideration with the motivation that a person must fulfill the desire of that referral. Therefore, overall subjective norms can be expressed as the sum or accumulation of a particular assessment of the motivation of perceptions for the individual for all references. relevant (Law, 2010)

 Attitudes and Subject Norms relationship in one's behavior desires can be described as below (Figure 2)
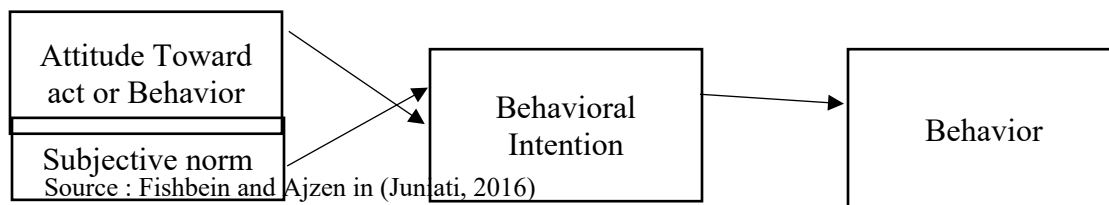
Figure 2. The Theory of Reasoned Action Model

The explanation is more accurate in (Law, 2010) explaining that TRA is used as a model that relates between attitudes and a person's career selection. This model provides a social psychological framework that is useful for enforcing the types of behavior Ajzen and Fishbein in (Juniati, 2016) and has been recommended as a useful framework for termination. variables – variables that affect career selection. TRA characterizes human behavior as intentional and rational. Thus, TRA can predict that students 'intentions to pursue a career should be strongly related to attitudes and subjective norms towards the career itself. The finding of empirical support for the TRA model in terms of accounting career options has important implications for policymakers. If this is a rational decision based on beliefs about the profession, it means that we can appeal to students' reasoning rather than their emotions when trying to attract high-quality candidates to law accounting in (Juniati, 2016)

Hierarchy of Needs Theory, developed by Abraham Maslow is quoted from explaining that everyone has a hierarchy of five needs, namely: (1) Physiological needs, One's need for food, drink, shelter, sex, and other physical needs; (2) Safety needs, The need for security and protection from physical and emotional crimes, and ensuring that physical needs will continue to be met; (3) Love and Belonging, The need for love, sense of belonging, acceptance and friendship; (4) Esteem, The need for internal reward factors such as self-esteem, autonomy, and achievement as well as external reward factors such as status (Siswanto, 2011), recognition, and attention; (5) Self-actualization, The need for growth, the achievement of one's potential and self-fulfillment and the urge to be whatever one wants to be. Of the five needs above esteem and self-actualization are examined through student perception variables (X_3) and safety needs are researched through job market considerations (X_4).

3. Methods

This study is a primary study which means that the data taken in the form of questionnaire data, this study uses *purposive sampling*, which is sampling based on special criteria as a collection of information from population members (Budiharto & Suhartono, 2014), the specific criteria intended to be students. who have obtained audit courses or final semester students who are following the thesis / final project, and data processing using SPSS (Statistical Product and Service) version 25. The population and samples used in this study are undergraduate students of accounting study programs at private universities in Batam, namely Universal University (Uvers), International University. Batam, and Putra Batam University. The selection of these three universities is based on the number of students who apply at the three universities because of the strategic area so that many people know the university. this. The number of students who are active in lectures for the three universities amounts to 1,403 students, subjects are limited only to students majoring in accounting who have complete an audit course or final semester that is taking the Final Project / Thesis course. The spread of questionnaires directly to students from the college concerned. The sample used the Slovin formula (N/1+Ne2) so that the number of samples ranged from 311 respondents. The questionnaire has 5 sections. Section X_1 measured Gender where it contains 4 questions, section X_2 measured Parental Influence where it contains 4 questions, section X_3 measured Student Perception where it contains 4 questions, section X_4 measured Job Market Consideration where it contains 4 questions, section Y measured Public Accountant Career where it contains 4 questions.

4. Data Collection

The number of questionnaires distributed was 311 questionnaires. However, what can be used in this study is only 274 questionnaires because the remaining 37 questionnaires are not filled completely.

5. Results and Discussion

The distribution of respondents will be detailed researchers starting from gender, age, university, being undergoing the final task, and the desire to become a public accountant. Based on the data obtained, it is known that as many as 70 respondents (25.5%) are male and 204 respondents (74.5%) are female. A total of 72 respondents (26.3%) aged around 17 -19, 120 respondents (43.8%) aged 20 -22, and as many as 82 respondents (29.9%) aged 23 -25. For the University as many as 83 respondents (30.3%) came from Universal University (Uvers), 94 respondents (34.3%) came from Putra Batam University, 97 respondents (35.4%) came from Batam International University. A total of 146 respondents (53.3%) were taking the final project (Thesis) and as many as 128 respondents (46.7%) were not taking the final task. A total of 149 respondents (54.4%) answered that they wanted to become public accountants and the remaining 125 respondents (45.6%) did not want to become public accountants.

The following test is a test of validity and reliability using a confidence level of 95%, resulting in a Validity test for all statements having a value between 0.733 – 0.799 and greater. rather than 0.119 which means all statements are declared to pass the valid test and for the rehabilitation test obtained ranges from 0.754 – 0.781 and greater than 0.119 which means all statements have passed realability test.

5.1 Numerical Results
    Classic Assumption Test
    a.   Normality Test

Internal Normality testing is (Sugiyono, 2018) a test to assess the distribution of data on variables or data groups whether it is distributed normally or not, testing can be said to be normal if the significant value is more than 0.05.

Table 2. Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		274
Normal Parametersa,b	Mean	.0000000
	Std. Deviation	1.90952246
Most Extreme Differences	Absolute	.119
	Positive	.119
	Negative	-.052
Kolmogorov-Smirnov Z		.119
Asymp. Sig. (2-tailed)		. 076

Based on the results of the test above obtained a kolmogorov-Smirnov Z value of 0. 119 with an Asymp Sig (2-tailed) value of 0.076 which is above 0.05 that it can thus be concluded that this study is of normal distribution

    a.   Multicollinearity Test
This test is used to see if there is a correlation between independent variables, where this test is done by looking at the values of Variance Inflation Factor (VIF) and Tolerance. If the VIF value < 10 and Tolerance > 0.10 then it is concluded that there is no multicollinearity. (Table 3)

Table 3. Multicollinearity Test
Coefficientsa

	Type	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Gender	.989	1.011
	Parental_Influence	.985	1.016
	Student_Perception	.992	1.008
	Job_Market_Consideration	.981	1.019

a. Dependent Variable: Pemilihan_Karir_Akuntan_Publik

From the table above it can be seen that each variable has a Tolerance value of > 0.10 and a VIF value of < 10, it can be concluded that this study did not occur multicollinearity.

    b.   Heteroskedastity Test

Used to test whether in the regression model there is a difference in variants of 1 study with other studies this test can be represented by the glejser test if the sig value > 0.05 then not   Heteroskedasticity occurs

Table 4. Heteroskedastity / Glycer Test

Coefficientsa

Type		t	Sig.
1	(Constant)	-1.483	.139
	Gender	1.977	.079
	Parental_Influence	-.402	.688
	Student_Perception	2.289	.093
	Job_Market_Consideration	1.274	.204

a. Dependent Variable: Abs_RES

From table 4 above it can be seen that the sig value of each variable > 0.05 then it can be concluded that this study is free of heteroskedasticity tests.

Hypothesis Test

    a.   Test t

Table 5. Test t

Type		t	Sig.
1	(Constant)	7.227	.000
	Gender	.927	.355
	Parental_Influence	.658	.511
	Student_Perception	2.266	.024
	Job_Market_Consideration	-1.035	.302

a. Dependent Variable Choosing_career_as_public_accountant

The results of the t test above are
1. The t count for Gender is 0.927 < 1.9689 and a sig value of 0.355 > 0.05 ho is accepted which means there is no influence between gender and the career selection of public accountants.
2. The t-count value for Parental Influence is 0.658 < 1.9689 and the sig value is 0.511 > 0.05 which means there is no influence between parental influence and the career selection of public accountants.
3. The t-count score for student perception is 2.266 > 1.9689 and a sig score of 0.024 < 0.05 which means that there is an influence between student perception and the selection of public accountant careers.

4. The t calculated value for job market considerations is -1.035 < 1.9689 and a sig value of 0.302 > 0.05 which means there is no influence between job market considerations and the selection of public accountant careers.

Table 6. Multiple Regression Equations

Type		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	13.480	1.865
	Gender	.055	.059
	Parental_Influence	.041	.062
	Student_Perception	.140	.062
	Job_Market_Consideration	-.062	.060

1. Dependent Variable: Choosing_career_as_public_accountant

Based on the test results in Table 6 above, the regression equation is obtained as follows:

$$Y = 13,480 + 0.055X1 + 0.041X2 + 0.140X3 – 0.062X4 + e$$

The constant value of 13,480 is a fixed value which means that the career selection of public accountants will increase by 13,480 points if other variables do not increase, variables gender (x1)   increased by 0.055 / 5.5%, parental influence variable (x2) increased by 0.041 / 4.1%, student perception variable (x3) increased by 0.140 / 14% and variable Employment market considerations (y) decreased by -0.062 / - 6.2 %

Table 7. Determination Test

Summaryb Model

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	. 358a	. 225	. 210	1.924

a. Predictors: (Constant), X4, X1, X3, X2

b. Dependent Variable: Y

Based on Table 7 above, it can be concluded that independent variable relationships have a strong enough relationship with career selection as a public accountant, where an R value of 10 is obtained. 0.358 / 35.8%. While the determination coefficient of Adjusted R Square value 0.210 / 21% is represented by the variables that researchers provide in this study while the remaining 79% is represented / explained by variables. Other than this research.

6. Conclusion

Based on data collected from 274 students majoring in accounting for 3 universities, it shows that gender (X_1) have no influence on the career selection as public accountants, this research is supported by (Lukman & Carolina, 2016) research which stated gender have no influence with career selection.as public accountant. Parental influence (X_2) have no influence on the career selection of public accountants this result is different from (Lukman & Carolina, 2016) research which stated parental influence have an influence on the career selection as public accountants this

could have happened due to different area and samples taken, Job market consideration (X_4) have no influence on the career selection of public accountants accountants this result is different from (Amrain, Hambali, & Wuryandini, 2021) research which states that Job market consideration have an influence on the career selection as public accountant this could have happened due to different area and samples taken. Students Perception (X_3) having an influence on the selection of public accountant careers this research is supported by (Lukman & Carolina, 2016) research which stated Job Market have an influence with career selection as public accountant.

From these conclusions, the suggestion that can be given are as follows:

1. Gender does not affect career choice, therefore there is no limit in terms of gender when you want to become a public accountant
2. The influence of parents does not affect career choice; therefore, students have their own considerations in choosing the career they want to get
3. Student perceptions affect career choice, this is in accordance with the variable X_2 where the influence of parents has no impact on choosing a career
4. Job market considerations have no effect because students are not dependent on what is needed in the job market, but they want to become public accountants because of their own opinion

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Biography

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