

FACTORS AFFECTING CAREER SELECTION AS A PUBLIC ACCOUNTANT

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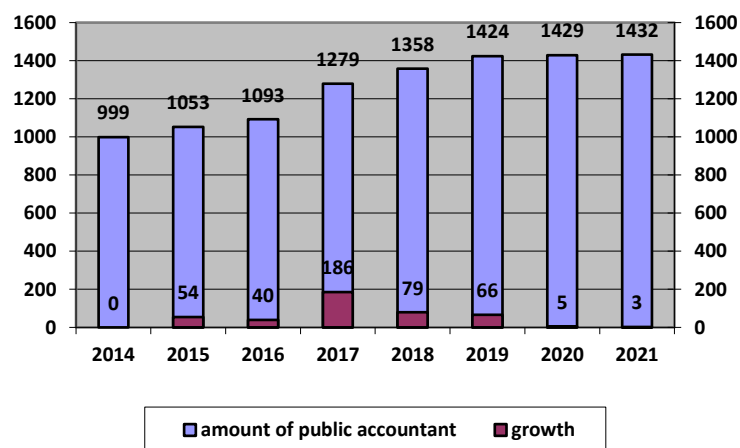
Abstract

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 a quantitative study using 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 have a positive and significant impact on students' interest in choosing a career as a public accountant. The implication of the results of this study is that the Indonesia Public Accountants Associate (IAPI) can give many more information related to the profession of a public accountant to the student. In addition, IAPI as a regulator is expected to guard auditor profession so that it can increase the perception of students in accounting major on profession of public accountants. That thing is expected to increase the interest of accounting students in choosing a career as public accountants.

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

I. INTRODUCTION

The need for a professional public accountant is high but the number of public accountants is not adequate enough in Indonesia. This causes open field jobs that can drive students of accountancy to choose career as public accountant [1]. In practice, only a few graduates of accountancy work as public accountants because there are many other career options for accounting graduates [2]. Figure I shows the growth of public accountants in Indonesia from year to year as of January 2021.



Source: IAPI Directory (Data processed, 2021)

Figure 1. Growth of Public Accountant In Indonesia

Figure 1 shows that the growing number of public accountants in Indonesia from year- to-year experiences enhancement although rather low. In 2017 the number of public accountants in Indonesia shows a drastic improvement. However, the years after the growth of public accountants in Indonesia tends to decrease. Moreover, when viewed in 2020, the number of public accountants in Indonesia only increases by 5 people.

Chosen career for the graduates of accountancy is not only limited to the profession of public accountant for there are many other professions that can be taken. First, students who have passed their bachelor degree can continue their education to the master level, and then get their careers as lecturers. Second, they can create their

profession as entrepreneurs, working as accountants in a company, government, or others. Third, they can continue their professional study to become public accountants [3].

One reason for low-level elected career as public accountants to accounting students due to the process for becoming public accountants is long enough and not easy. After accounting students complete their bachelor education, they continue their study to the Professional Accountant Education (PPA), and then attend the Certified Public Accountant (CPA) exam. After passing the exam they have to propose to the Ministry of Finance for becoming public accountants [4].

That is a description of the reason why there is low-interest of accounting students to choose a career as public accountants. Financial rewards have an important role that can give motivation and drive them to get careers in that profession [5]. Beside the importance to consider financial rewards in the profession election the main goal of individual work is to get wages [6].

There is an appropriate financial award with the desire of an individual to give motivation for permanent work in the profession so that it could minimize an individual to go out from his profession [7]. Study [8]; [9] shows that financial appreciation takes effect to interest accounting students in electing career as public accountants. However, research [3]; [10] proves that financial rewards did not take effect to interest accounting student in an elected 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 to get information that can be accessed by student related to professional vacancy that could speed up the decision retrieval process of the student in electing a career [4]. Studies [12]; [7] show that labor market considerations take effect to interest accounting student in electing career as public accountants. However, in researches [10]; [1] prove that labor market considerations do not take effect to interest accounting student in a career election as a public accountant.

The environmental role of the family is very important in growing an interested child. Parents could influence the future career of chosen child [13]. An individual is not by a sudden chooses a career because of appearance interest in a career starting from his family environment. The environment of the family who gave added knowledge about careers that lead to the emergence of interest of an individual to certain career [14]. Studies [15]; [2] show that family environment takes an effect on interest in accounting students in career election as a public accountant. However, researches [16]; [17] prove that family environment does not affect the interest of accounting student in career election as a public accountant.

Professional recognition is one desired factor of an individual on achievements obtained. There is a professional recognition that could give pleasant effect so that it will increase the interest of an individual in the profession, rather than by admitting its work performance done by an individual that will increase generated work quality [7]. Studies [1]; [9] show that professional recognitions take effect to interest accounting student in electing career as a public accountant. However, researches [8]; [18] prove that professional recognition do take effect to interest accounting student in electing career as a public accountant.

Work environment plays an important role in the selection of a career because the students prefer to choose a good work environment, professions that have a good work environment. If a work environment is good then somebody will be more discipline in operating work and automatically will easily work similar with his colleague's work [2]. Studies [10]; [9] show that the work environment takes effect to interest accounting student in electing career as a public accountant. However, researches [19]; [17] prove that the work environment does not take affect on the interest to the accountancy student in electing 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 a career election 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 student interest in electing career as a public accountant.

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 triggered hierarchy needs consisting of 5 (five) levels of needs in accordance with scale priorities, including [20]:

1. **Physiological needs**
These needs are the most basic needs of every individual. These cover needs for cloth, food, and shelter.
2. **Security needs**
These are about stable environments, physical and psychological, such as needs to feel safe in the place where they work through the stable job.
3. **Social needs**
Needs to weave good connections with other people in the environment of their surroundings. The social reception issues are like friendship and trust.

4. Appreciation needs
Needs to build a positive image and respect getting from awards, achievements, and reputations.
5. Self-actualization needs
These are the highest needs in which people show the best of themselves. These needs cover strong desire to realize their ideas (develop and express their potentials).

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 the one that provides a match between what is desired of an individual's interests, abilities, and market opportunities [21]. The choice of an individual's career must be considered by various factors, which needs to be done so that the chosen career does not cause regret in the future [22]. 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.

According to [23] 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 some requirements; Have a valid certificate of passing the public accounting profession examination, and experienced in providing services related to accounting, finance, and management.

The followings describe the career path in the public accounting profession [24]:

- Junior Auditor
The junior auditor is tasked with carrying out detailed audit procedures, as well as making work papers to document the audit work that has been carried out.
- 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.
- Audit Manager
The audit manager is tasked with assisting senior auditors in planning the audit program and audit timing.
- Partners
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 physiological needs are basic needs that formerly must be fulfilled. An individual wishes to increase his financial ability to fulfill physiological needs which include clothing, food, and shelter. The assumption that career of public accountant could get income far above standard wages that could push students to choose a profession later [21]. Research results [25]; [4] show variable appreciation of finance take to a positive effect on career election as a public accountant. It means if the appreciation of financially award to a career is high, the desire to get the career will be high. Based on the above explanation, the hypothesis of this research is namely:

H1: Financial rewards take positive effect to interest student in career election 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 interest students because they are guaranteed from threat Termination Connection Work or normal called layoffs[10]. Based on Abraham Maslow's theory, when an individual must succeed to fulfill physiological needs he will make an individual motivation with security needs. An individual will be motivated to look for stable jobs that have good potential in the future. Research results [25]; show variable labor market considerations influence the career election as a public accountant. Based on several research results above, the researcher submitted second hypothesis:

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

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 [26]. Inside the family, kids get caring, love, guidance, encouragement, role model, and facilities from parents that could help children maximize their potency for future development [17]. The family could influence an individual in deciding future career selection, that is a point to a certain profession [16]. Abraham Maslow's theory of motivation states that psychological needs are included in security needs. This psychological needs could be fulfilled if an individual gets support from family and people around them. Research results [25]; [27] show variable family environment influence career election as a public accountant. It means if support from the family environment is high so the desire to enter the careers will be high. Based on the several research results above, then submitted hypothesis:

H3: Family Environment take a positive effect to interest students in career election as a public accountant.

F. Professional Recognition

Professional recognition is a confession of success in an individual of the complete job. The Student is interested in public accountant because he thinks that professionals will confess successful employee if there is excellent employee [7]. Based on Abraham Maslow's theory individual motivation needs performance confession from other people on the performance of operating his job. There is a performance on work done which will give satisfaction alone for an individual to his profession. Research results [25]; [21] show that variable professional recognition takes a positive effect on an career election as a public accountant. It means if professional recognition in a career is high so desire to enter a career will be high. Based on several results research above, then submitted hypothesis:

H4: Professional recognition takes a positive effect to interest students in career election as a public accountant.

G. Work environment

The work environment is the atmosphere in which an individual moment be in work place that includes work nature, level of competition among employees, and the pressure that exists on a job. Based on the theory of Abraham Maslow, social needs of an individual guard good connection with other people in the surrounding environment. Work environment including social needs must be fulfilled by an individual. An individual needs to consider the work environment on a job will be chosen because this thing will concern work comfort [28]. Research results [25]; [8] work environment influences career election as a public accountant. It means if the work environment in a career is good so desire to enter careers will be high. Based on several results of researches above, then submitted hypothesis:

H5: Work Environment takes a positive effect to interest students in career election as a public accountant.

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. The determination of sample amount was obtained using *Lameshow* formula, because the population is large, and the exact number is unknown [21]. The following is the *Lameshow* formula:

$$n = \frac{z^2 p(1-p)}{d^2} \quad (1)$$

Where:

n = Number of samples

z = Standard value = 1.96

p = Maximum estimate = 50% or 0.5

d = alpha (0.10) or 10% sampling error

so that,

$$n = \frac{z^2 p(1-p)}{d^2}$$

$$n = \frac{1.96^2 \times 0,5(1-0.5)}{0.1^2}$$

$$n = 96$$

Based on the calculation using the formula above, the minimum sample is 96. The purposive sampling method is used as a sampling method because not all populations have the same opportunity to be sampled. Purposive sampling is used to take a sample with criteria: (1) Students who are still active in the S1 Accounting major at a university which is accredited A and Unggul, (2) Students who has passed studying auditing. The details of the number of questionnaires received are presented in table I. Primary data was obtained by distributing the

questionnaire to the respondents using google forms. Likert scale 1-5 from totally disagree to totally agree is used to measure every question from variables.

TABLE I. AMOUNT OF RESEARCH QUESTIONNAIRE

Description	Amount	Percentage
Received questionnaire	111	100%
The questionnaire does not meet the sample criteria	11	9.91%
The questionnaire can be processed	100	90.1%

Source: Primary Data Processed, 2022

B. Variable Measurement

Indicator measurement of dependent and independent variables as following in the table II:

TABLE II. VARIABLE MEASUREMENT

Variable	Indicator
Financial Reward (FIN)	1. Availability of pension funds
	2. High starting salary
	3. Potential salary increase
Labor Market Considerations (LAB)	1. Jobs are easily accessible
	2. Job promotion
	3. Job security
Family Environment (FAM)	1. Parental support
	2. Parents attention
	3. Work in the family
Professional Recognition (PRO)	1. Opportunity to grow
	2. Possibility of working with other experts
	3. Recognition of achievements
Work Environment (WOR)	1. Fun work environment
	2. Routine work
	3. Work done faster
	4. Competence among employees
Interest in a career as a public accountant (INT)	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 this research is conducted using SPSS v.26 software help. The data analysis technique used in this research is multiple linear regression analysis with the following formula:

$$INT = \alpha + \beta_1 FIN + \beta_2 LAB + \beta_3 FAM + \beta_4 PRO + \beta_5 WOR + e \quad (2)$$

Where:

- INT = Interest in a career as a public accountant
- α = constant
- β_1 = Regression Coefficient of Financial Reward
- β_2 = Regression Coefficient of Labor Market Consideration
- β_3 = Regression Coefficient of Family Environment
- β_4 = Regression Coefficient of Professional Recognition
- β_5 = Regression Coefficient of Work Environment
- FIN = Financial Reward
- LAB = Labor Market Consideration
- FAM = Family Environment
- PRO = Professional Recognition
- WOR = Work Environment
- e = estimation errors

IV. RESULTS AND DISCUSSION

A. Descriptive Statistical Analysis

This test is used to discuss the description of the answer that has been collected from respondents on each of the variables studied. Analysis result on statistics descriptive to variable in this study could be seen in table III. 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 is agree. While the average answers to questions in the family environment variable is disagree.

B. Data Quality Test

Test validity on this research uses 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 [29]. 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 IV. Based on table IV, 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 on career election interest as public accountant for the student by 0.432 or 43.2%. Whereas for the other 56.8% who did not explain in the study that this was influenced by other variables outside the variables studied.

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

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

TABLE III. RESULTS OF DESCRIPTIVE STATISTICAL ANALYSIS

Variable	Mean	Category ^a
FIN	4.20	Agree
LAB	3.96	Agree
FAM	2.95	Disagree
PRO	4.08	Agree
WOR	3.83	Agree
INT	4.18	Agree

^aInterval 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

TABLE IV. MULTIPLE LINEAR REGRESSION TEST RESULTS

Variable	Regression Coefficient (β)	t	Sig .	Result
Constant	7.268	2.954	0.004	
Financial Awards (FIN)	0.005	0.033	0.974	not supported
Labor Market Considerations (LAB)	0.381	2.119	0.037	supported
Family Environment (FAM)	-0.145	-1.332	0.186	not supported
Professional Recognition (PRO)	0.783	4.603	0.000	supported
Work Environment (WOR)	0.322	2.526	0.013	supported
F	16.041		0.000	
R Square	0.460			
Adjusted R Square	0.432			

Source: Primary Data Processed, 2022

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

H3 test results state that family environment variable takes no effect to interest student in career election as public accountant. *Can* seen from the score of significance variable is > 0.05 ($0.186 > 0.05$). This result is in accordance with the study [16]& [16]; [17] possibility family environment has no influence on career election to an individual because big or small family encouragement will have no influence on accounting student decision in career election. This thing happens because they have already been taught in their learning for behaving independently in operating some job. It is also possible in career election, the student will entrust it to himself in accordance with interest from each student [16].

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

H5 test results state that variable work environment takes positive effect and significant to interest student in career election as public accountant. *Can* seen from the score of significance variable is < 0.05 ($0.013 < 0.05$) and positive beta value of 0.322. This thing is in accordance with the theory of Abraham Maslow that an individual has social needs to guard good connection with other people in the environment surrounding. Work environment including social needs must be fulfilled by an individual. This result is in accordance with the study [10]; [9] Students will feel satisfied at the moment when they complete their jobs that have more challenges because they get encouragement to work more actively so that the challenges given could be resolved. Another environmental reason for work influence choice of this profession is that the students think they will have fun environment to work so they do not get stressed in work [8].

V. CONCLUSION

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

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

The implication of the results of this study that the Indonesia Public Accountants Associate (IAPI) can give more information related to the profession of a public accountant to the student. In addition, IAPI as a regulator is expected to guard professional auditor so that it can increase the perception of accounting students on the profession of a public accountant. That thing is expected to increase interest in accounting students in choosing a career as public accountants.

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