



Factors affecting accounting students in choosing careers as public accountants

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ABSTRACT

This study aims to determine the influence of motivation, financial rewards, and professional recognition on the career selection of accounting students in accounting students of the Indonesian Institute of Business and Computer Affairs. This research uses quantitative data types and data sources which are primary data obtained from accounting students of the Indonesian Institute of Business and Computers. The sampling technique of this study is a census where the number of samples in this study is as many as 60 respondents. Data analysis used with the Partial Least Square (PLS) approach. Where PLS is a model of Structural Equation Modeling (SEM) equations based on variations or components. **The results** of this research are motivation and Financial rewards influence accounting students' career choices as public accountants. Professional recognition does not influence accounting students' career choices as public accountants.

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1. INTRODUCTION

Every human being is faced with several life choices that require him to make the one choice that he thinks is best. just like in pursuing a future career, a person will be given several choices that are needed to be able to teach him to make the right decision, including in choosing the desired career. As individuals who want to progress and develop, students are required to do their best to participate in learning on the lecture bench as an effort to anticipate facing tough competition both in the business world and increasingly fierce competition among fellow workers.

Choosing a career for accounting students it means the initial term. After successfully completing their studies, career choices for accounting graduates are not limited to the accounting profession. In determining the career to be pursued, accounting students have various kinds of considerations for choosing what career to pursue (Suryadi et al., 2021).

Influencing factors consist of motivation, financial rewards, professional training, social values, work environment, labor market considerations and personality (Mariana, 2017). Career is an accumulation and knowledge that is embedded in skills (skills), expertise (skills), and a wider work correlation network (Chan, 2012). On the other hand, (Rachmawati, 2016) states that the career includes a sequence of one's work experience over a period of time. certain.

Student career choices are influenced by the understanding they form about various types of careers (Chan, 2012). So originally the researchers used the variables Motivation, Financial Rewards, Professional Recognition to be the research variables.

There are different research results from Try Surya and Putra (2017) which state that there is an influence of motivation on choosing a career as a public accountant. Furthermore, Alhadar's 2013 research stated that motivation has no influence on choosing a public accounting career.

Research by (Rahmawati, 2014) stated that there is no influence of financial rewards on choosing a career as a public accountant. Furthermore, (Ningsih & Adi, 2019) stated that there was no influence of financial awards on accounting students' career choices.

(Sulistiyani & Fachriyah, 2019) in their research results stated that professional recognition had an influence on accounting students' career choices, whereas this was different from the results of research conducted by (Chan, 2012) which stated that professional recognition had no effect on accounting students' career choices.

Based on different phenomena and research results, This study was designed using the hope that by knowing the factors that influence career choice to become a public accountant, the number of accounting graduates who will determine careers as public accountants will be able to increase and meet the needs of the market.

2. RESEARCH METHOD

Motivation

Motivation is a psychological strength from within a person that leads to a person's behavior, effort and perseverance in activities. Here are some definitions of motivation including:

1. According to (Hasibuan, 2011), motivation is something that causes, channels and supports human behavior so that they want to work hard and enthusiastically in order to achieve optimal results.
2. According to (Rivai, 2014), motivation is a set of attitudes and values that influence individuals to achieve specific things according to predetermined goals.
3. According to (Mangkunegara, 2012), motivation is a condition that moves individuals to be able to achieve their goals and motives.

Based on the above understanding, it can be concluded that motivation is a desire, need, goal contained in a person who encourages him to behave in a certain way or take a certain action. High motivation from students will influence the choice in determining their career. Motivation that arises because of influences from outside the person. This motivation has a trigger to make someone motivated.

Financial Rewards

Wheeler in (Astuti, 2014) argues that finding people in business, psychology, and education fields other than accounting assume that accounting offers a higher income than jobs in marketing, general management, finance and banking.

According to (Mulyadi, 2014), The reward system is one of the important control tools used by companies to motivate their personnel to achieve company goals (not individual personnel goals) with behavior that is expected by the company (not behavior that is liked by personal personnel).

From the above understanding, it can be concluded that the financial rewards given are a form of controlling employee behavior so that it is in accordance with what is expected to achieve the goals and objectives set by an organization.

Professional Recognition

Students who choose the profession of public accounting and corporate accounting consider that the profession they choose will provide many opportunities for development. Students who choose the corporate accounting profession think that the achievement recognition for their profession is higher compared to other professions. The above can be interpreted that professional recognition in a career will be able to increase motivation which in turn will also increase work productivity (Chasanah et al., 2021).

According to professional recognition includes matters related to recognition of achievement. This professional recognition can also be categorized as an award that is not financially tangible. Professional recognition is considered by students who choose the public accounting profession. This means that choosing a profession is not only aimed at seeking financial rewards, but also there

is a desire for achievement recognition and self-development (Elviadmi et al., 2022). The elements in professional recognition include: opportunities for development, achievement recognition, opportunities for promotion, requiring certain skills to achieve success.

Career Selection

Career is all work owned or carried out by individuals during their lifetime. Career is a pattern of work and is closely related to experience (position, authority, decisions, and subjective interpretation of work), and activities during an individual's working life (Nurhalisa & Yuniarta, 2020). This understanding emphasizes that a career is not related to success or failure, but rather to attitudes and behavior, and the continuity of individuals in activities related to their work. Career goals are future positions that individuals wish to achieve in their work. So, career success is no longer interpreted as an institutional reward by increasing position in a formal hierarchy. Moreover, at this time careers have experienced a shift towards a boundaryless career. The key to future career success is more reflected in a person's life experience than the position he holds. From the definition of career above, it can be concluded that a career is a work position held by someone during the span of a person's life which is a life goal.

Public accountants are professional accountants who sell their services to the public, especially in the field of auditing financial statements made by their clients. The audit is primarily intended to meet the needs of creditors, investors, prospective creditors, potential investors, and government agencies (Mulyadi, 2014).

Conceptual Framework

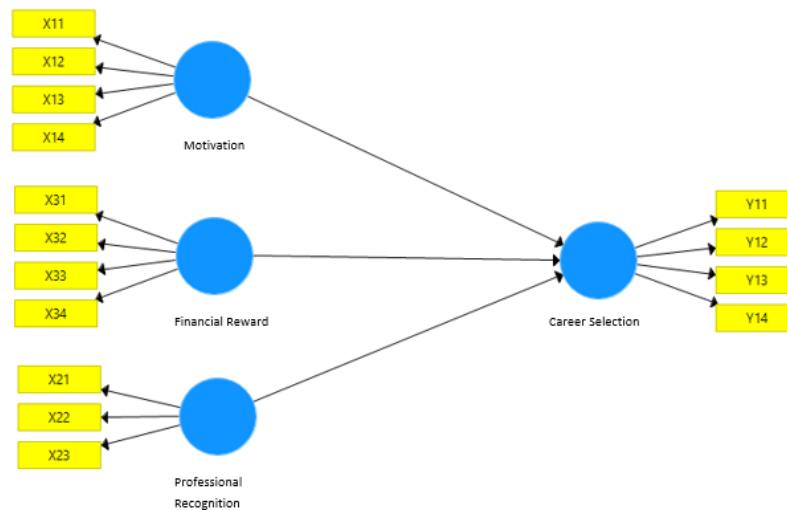


Figure 1. Conceptual Framework

Hypothesis

- H1 :Motivation has an effect on the Career Selection of Accounting Students as Public Accountants.
- H2 :Professional Training has an effect on Career Selection of Accounting Students as Public Accountants.
- H3 :Professional Recognition has an impact on Accounting Students' Career Selection as Public Accountants.

Research sites

Location research will be conducted at the Indonesian Computer and Business Institute, Jl. Pool No. 41, New Memories, Kec. Percut Sei Tuan, Deli Serdang Regency, North Sumatra 20223.

Population and Research Sample

The population in this study were all D3 Accounting students, totaling 60 people. The sampling technique in this study is a census. So that the number of samples amounted to 60 people.

Research design

This type of research is a quantitative descriptive research. According to (Sugiyono, 2018) the clause method is a causal relationship, where the independent variable (the variable that affects) and the dependent variable (is influenced). In addition, the clause method is useful for analyzing the relationship between one variable and another or how a variable affects other variables. The clausal method looks for causal relationships that aim to explain phenomena in the form of influences between variables.

Data analysis

In this study, data analysis used the Partial Least Square (PLS) approach. PLS is a component- or variant-based Structural Equation Modeling (SEM) model. PLS is a powerful analytical method and is often referred to as soft modeling because it eliminates OLS (Ordinary Least Square) regression assumptions, such as data must be normally distributed in a multivariate manner and there is no problem of multicollinearity between exogenous variables.

The multiple regression model is formulated in the following form

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e \quad (1)$$

Information :

Y	= Career Selection
a	= Constant
X1	= Motivation
X2	= Financial Rewards
X3	= Professional Recognition
b ₁₂	= Coefficient
e	= Errors..

3. RESULTS AND DISCUSSIONS

Results and Discussion

Reliability and Validity Test

Reliability test is the extent to which measurement results using the same object will produce the same data (Sugiyono, 2018). The reliability test of the questionnaire in the study used the split half item method and was divided into two groups, namely the odd item group and the even item group. Then each group's score for each item is added up so as to produce a total score. If the correlation is 0.7, it is said that the item provides a sufficient level of reliability, conversely, if the correlation value is below 0.7, it is said that the item is less reliable.

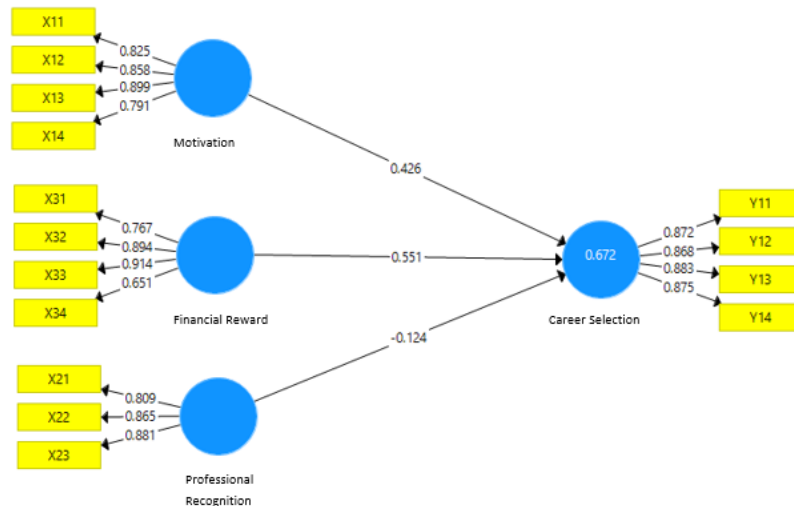


Figure 2. Path Diagrams

Based on the figure, it shows that all research variables have a validity value above 0.361. Therefore the indicators used in this research variable are said to be reliable.

Table 1. Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Motivation	0.865	0.872	0.908	0.713
Career Selection	0.897	0.898	0.929	0.765
Professional Recognition	0.811	0.815	0.888	0.726
Financial Rewards	0.824	0.855	0.885	0.661

Based on the table, it shows that all research variables have a composite reliability value and Cronbach's alpha above 0.70. Therefore the indicators used in this research variable are said to be reliable.

Structural Model Testing

Structural model testing was carried out to see the relationship between constructs, significance value and R square of the research model. The R-square value can be used to assess the effect of certain independent variables on the dependent variable. The estimated value of Rsquare can be seen in Table 4.4 below.

Table 2. R Square

	R Square	R Square Adjusted
Career Selection	0.672	0.654

Based on the table, it is known that the R-Square value for the variable Career selection of accounting students as public accountants (Y) is 0.436 which can be interpreted that the magnitude of the influence of the variable selection of career accounting students as public accountants is influenced by knowledge and financial awards is 67.2% while the remaining 32.8% will be explained by other variables outside of this study.

Direct Influence Analysis.

Whether or not a hypothesis is accepted, it is necessary to test the hypothesis using the Bootstrapping function in SmartPLS 3.0. The hypothesis is accepted when the significance level is less than 0.05 or the t-value exceeds the critical value (Prana Ugiana Gio, Irna Triannur Lubis, Wida Akasah, Rezzy Eko Caraka, 2022). The t statistics value for a significance level of 5% is 2.00

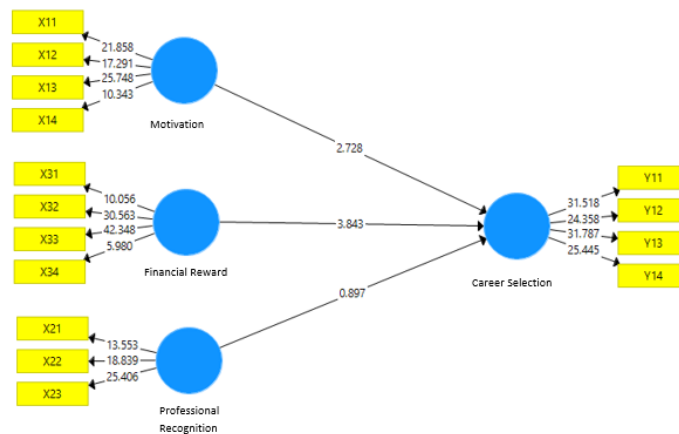


Figure 3. Path Diagram Coefficient

Table 3. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O STDEV)	P Values
Motivation → Career Selection	0.426	0.427	0.156	2.728	0.007
Professional Recognition → Career Selection	-0.124	-.0113	0.138	0.897	0.370
Financial Rewards → Career Selection	0.551	0.540	0.143	3.843	0.000

From the table above it can be seen that the original sample values, p values or t statistics are used as a reference for making decisions on the hypothesis being accepted or the hypothesis being rejected. The hypothesis can be accepted if the t statistics value $>$ t table or p value $<$ 0.05.

The first hypothesis is that motivation influences the career choice of accounting students as public accountants. It can be seen that the T value of the Motivation statistic for choosing an accounting student's career as a public accountant is $2.728 > 2.00$ or it can be seen from the P value which is $0.007 < 0.05$ indicating that the motivation variable has a significant effect on the career choice of accounting students as public accountants. Thus the first hypothesis is accepted, it can be interpreted that the motivation variable has a significant influence on the career choice of accounting students as public accountants. The rise and fall of the score of the motivation variable will have a significant influence on the career choice variable of accounting students as public accountants.

The second hypothesis is that financial rewards influence the career choice of accounting students as public accountants. It can be seen that the T value of the Moderation of Financial Rewards statistic for choosing an accounting student's career as a public accountant (Y) is $3.843 > 2.00$ or it can be seen from the P value which is $0.000 < 0.05$ indicating that the variable Financial Rewards influences the career choice of accounting students as public accountants. Thus the second hypothesis is accepted, this means that the variable Financial Rewards has a significant influence on the career choice of accounting students as public accountants.

The third hypothesis is that professional recognition has no effect on the career choice of accounting students as public accountants. It can be seen that the T value of the Professional

Recognition statistic for choosing an accounting student's career as a public accountant (Y) is 0.897 < 2.00 or it can be seen from the P Value which is 0.370 > 0.05 indicating that the Professional Recognition variable has no effect on the career choice of an accounting student as a public accountant. Thus the third hypothesis is rejected, this means that the Professional Recognition variable does not have a significant influence on the career choice of accounting students as public accountants.

Discussion

The Effect of Motivation on Accounting Students' Career Selection as Public Accountants

The first hypothesis proposed is to examine the effect of motivation on career choices as public accountants by accounting students. The t statistic value of motivation for career choice of accounting students as public accountants is 2.728 > 2.00 or it can be seen from the P value which is 0.007 < 0.05. Thus, the results of this study succeeded in accepting the first hypothesis which states that motivation influences career choice as a public accountant. The results of this study are in line with (Nurhalisa & Yuniarta, 2020), which revealed that financial rewards are one of the variables considered by accounting students in choosing a profession. In contrast to (Rachmawati, 2016) which states that economic motivation has no significant effect on the interest of accounting students to choose a profession as a public accountant.

The Effect of Financial Rewards on Student Career Selection accounting as a public accountant

The second hypothesis of this study states that financial rewards have a significant effect on the career choice of accounting students as public accountants. The T value of the Moderation of Financial Rewards statistic for choosing an accounting student's career as a public accountant (Y) 3.843 > 2.00 or it can be seen from the P Value which is 0.000 < 0.05, which means that financial rewards have a significant effect on the career choice of accounting students as public accountants. Based on this, the second hypothesis is accepted.

The results of this study are in line with research conducted by (Herawaty & Hernando, 2021) and (Mariana, 2017) where financial rewards have no effect on the career choice of accounting students as public accountants. However, this is not in line with (Astuti, 2014) where financial rewards influence the career choice of accounting students as public accountants.

The Effect of Professional Recognition on Student Career Selection accounting as a public accountant

The third hypothesis of this study states that professional recognition has a significant effect on student career choices as public accountants. The T value of the Professional Recognition statistic for choosing an accounting student's career as a public accountant (Y) 0.897 < 2.00 or it can be seen from the P Value which is 0.370 > 0.05, which means that professional training has no significant effect on career choice of accounting students as public accountants. Based on this, the third hypothesis is rejected.

The results of this study are in line with research conducted by (Herawaty & Hernando, 2021) where professional recognition has no effect on the career choice of accounting students as public accountants. However, this is not in line with (Astuti, 2014) where professional recognition influences the career choice of accounting students as public accountants.

4. CONCLUSION

Based on the research that has been conducted, namely that motivation has an influence on choosing a career as a public accountant, financial awards have an influence on choosing a career as a public accountant, recognition has no effect on professionals choosing a career as a public accountant. The Implication Future researchers are advised to expand the scope of research by taking samples of accounting students from other private universities and are advised to further develop this research by also examining other factors that influence career choice as a public accountant. Sugestions of this research show that professional organizations, especially

accountants, accounting educators, corporate accountants and government accountants can increase their positive impression of their profession. Apart from that, universities must also think about ways or methods to motivate their students according to the interests of different groups, so that it is hoped that this motivation can meet the expectations of each student..

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