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Factors Differentiating Career Selection among Accounting Students

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Abstract

This research aims to explore factors differentiating career selection among accounting students in selecting their future career. The subjects of this research were 200 accounting students from several public and private universities in Indonesia. Semi-opened ended questionnaires with five Likert scales ranging from 1 (strongly disagree) to 5 (strongly agree) was used in this study. Descriptive statistics were used to describe the characteristics of variables and MANOVA was employed to test research hypothesis. The results of this research show that student career selection significantly varies among financial rewards, professional recognitions, work environments and labor market consideration. Vice versa, only professional training and social values do not affect students in selecting their future career. Findings are discussed and recommendations are provided to policy holders and further researchers.

Keywords: Accounting, Career, Indonesia, Selection, Students, University

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Editorial Board Excerpt: *At the Time of Submission (ToS) submitted paper had a 08% plagiarism which is an excellent indication as far as originality report is concerned and falls under an accepted percentage for publication. The editorial board is of an observation that paper had a subsequent surveillance by the blind reviewer's which at a in a while stages had been rectified and amended by an author in a range of phases as and when required to do so. The reviewer's had in an initial stages comment with minor revision with a following remark which at a short span restructured by an authors (Amra and Sukirno). The comments related to references, conceptual and body text is perceptible both subject-wise and research wise by the reviewers during estimation and further at blind review progression too. All the comments had been combined at a diversity of dates by the authors' in due course of time and same had been incorporated by the author in totaling. By and large all the editorial and reviewer's comments had been integrated in a manuscript at the end and further the paper had been earmarked and decided under* ***"Research Thought"*** *kind as its highlights and accentuate the work in relation to Career Selection among Accounting Students and the factors which played an important role in differentiating.*

1. Introduction

According to Indonesian Accounting Association (IAA), accounting fresh graduates universities in Indonesia were 35.304 in 2010. This number was increased from the prior years, that 24.402 in 2009, 25.649 in 2008, 27.335 in 2007, and 28.988 in 2006. But, a thousand graduate students could not realize their dreams to be a professional accountant.

While IAA stated that Indonesia needs at least 452.000 but in now are only 15.940 professional accountants available. This number is fewer than Malaysia's accountants 30.236, Filipina's accountants 19.573, Singapore's accountants 27.394, and Thailand's accountants 56.125.

Accounting students who have chosen an alternate career, in the way of success usually get problems[11]. A number of accounting students are obstructed to achieve their dreams because they do not know about rights and obligations to be a professional accountant.

Career can determine the happiness, according to Agung[5] "By career, someone could suffice of achievement needs, identity, activity, human relation, and outer livelihood". So, the accuracy of selection and determination of career is the most important point in human life.

Generally, the graduation of accounting bachelor degree students has three alternative choices[2]. First, accounting fresh graduate could directly work in a company, government institution, or non-government institution. Second, accounting fresh graduate advances his study. Third, accounting fresh graduate took profession certification.

Motivation affects people to select a career. Research of Maslow[6] stated that someone willing to do something because of their physiological needs such as eating and drinking, safety

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needs such as self-safety, needs of love such as family, social needs such as position in the environment, and self-actualization such as improving life skill.

Motivation can be caused by perception and willing. Oktavia[11] stated the perception of sacrifice on the profession is a factor that motivates students to select the career. Aprilyan[2] also said that students select a career as there is a positive perception about the career. Nurmayasari[10] explained that willing is one of the factors that motivates the selection.

Research that has been conducted by Wicaksono[16] and Widyasari[17] finds that perception of accounting students could motivate career selection as accountant educator, government accountant, corporate accountant, or public accountant significantly. This is viewed by salary or financial reward, professional training, professional recognition, social value, working environment, Labor market consideration, and personality perception. Research of Merdekawati and Sulistyawati[7,13] stated that professional training. Professional recognition, social value, and working environment affect career selection.

Setiyani[14] stated that salary, professional training, professional recognition, and working environment factors in selecting a career. Besides, social value, intrinsic value, and Labor market consideration are not factors that affecting career selection.

This study provides a broader understanding of previous research findings, different theoretical views, and factors influence career selection among accounting students.

2. Method

A total of 200 accounting students from several public and private universities in Indonesia were participated in this study. This study explores the impact of salaries, professional trainings, professional recognitions, social values, and working environments, and labor markets on career selection among accounting students.

Salaries or financial rewards for some companies are the main attraction of employees[17]. Salaries or financial rewards were measured by three items that are high initial salary, pension fund, fast salary increment[17].

Professional training is aimed to add interests, talents and professional skills. Professional training can be measured with Rahayu[17]: Pre-work training, Professional training, Routine work training, Work experience.

Professional recognition in this study is the recognition of achievements that can increase the position or get more facilities. Professional recognition can be measured with Rahayu[17]: More opportunities to develop, There is recognition when achieving, Requires many ways to promote, Requires expertise to succeed.

Social values are shown as factors that reveal a person's ability in society or a person's worth that can be seen from the perspective of others in his environment[17]. Social values can be tested with Rahayu[17]: Process to promotion, Opportunity to perform social services, Opportunity to interact with others, Personal satisfaction, Opportunity to run a hobby outside of work, Attention to individual behavior, Prestige work in the eyes of others.

Working Environment is the nature of work, the level of competition, and the number of working pressures are the environmental factors of work that can affect the selection of career[17]. The work environment is measured in terms of work that is routine, attractive, and often overtime. In this study, the working environment is an independent variable which is denoted by the letter X5.

According to Widyasari[17], "Labor market considerations include job security and the availability of employment or ease of accessing job vacancies". Rahayu[17], Labor market considerations can be measured by: Secured working (sparse layoffs), Good Employment opportunities.

Semi-opened ended questionnaires with five Likert scales ranging from 1 (strongly disagree) to 5 (strongly agree) was used in this study. Descriptive statistics were used to describe the characteristics of variables and MANOVA was employed to test research hypothesis.

3. Results and Discussion

3.1 Descriptive Statistics

From the total of respondents (200 students), the most favourit profession selected by students is as a corporate accountant (80 students), followed by as a public accountant (58 students), then as a governmental accountant (54 students) and finally the least favourit profession is as an educator (8 students).

Based on data analysis, it can be seen that salary or financial reward, and professional training are highly considered in selecting students' future career. Meanwhile professional recognition, social values, and labor market are ranked by students in medium category and indicate that those are less considered by students in selecting their future career.

3.2 Hypothesis Testing

Table of Manova test below represents the impact of salary or financial reward, professional training, professional recognition, social value, working environment, and labor market on career selection among students.

Salary or financial rewards become one aspect for students to consider a career in the selection ($F = 4{,}745$; $p = 0{,}003$). Students often wish a big salary. This is because a big salary or financial reward can suffice the needs of daily life and the rest can be saved. A big salary or financial reward also enables a person to be independent without financial help from parents or others[4]. Widyasari[17] revealed that a salary or financial reward is a

Table 1. Manova of factors affecting student career selection.

Variable	F	p	R *Square*
Salary or Financial Reward	4,745	**0,003**	0,068
Professional Training	1,510	0,213	0,023
Professional Recognition	5,027	**0,002**	0,071
Social Value	1,047	0,373	0,016
Work Environment	3,156	**0,026**	0,046
Labor Market Consideration	3,640	**0,014**	0,053

attractive factor that students consider in choosing a profession. Stolle's[1] stated that high starting salaries, pension funds, and award potential can make a person interested in choosing a career. Widyasari[17] stated that students prefer to be a public accountant because of the bigger and faster chance to get a job and make money.

Students will also take into account of professional recognition (F = 5,027; p = 0,002). Such professional recognition provides more opportunities to growth. Recognition for performance will enable people to improve their quality of works and in turn their better career in the future Oktavia[11]. Professional recognition has a significant impact on career selection among students[2,14,16].

Work environment was found differentiate students in selecting their furute career (F = 3.156; p = 0.026). Students are motivated factors such as job can be done quickly or easily completed, the job environment is fun, the job is routine, the job is more challenging, but students avoid a job with high pressure, high competition, and take overtime[8,11,14,17].

This research found that students perceived differently among labor market (F= 3.640; p = 0.014). This finding implies that students tend to choose a job in which provider facilitated detail information about the job. The more detail information abouta job the students can get, the greater the students tend to select the job. Oktavia[11] stated that labor markets motivate students in choosing a career. Widyasari[11] confirmed that detail information about a job equipes students compare among professions before they select the fittest job.

Nevertheless, this research found that professional training does not have impact on career selection among students (F = 1,510; p = 0.213). This finding is in line with the research conclusion made by Prastyawan, Yuniharisa, Nanda and Hutapea[3,9,12,18].

This research also found that social value does not differentiate career choices among students (F = 1,047; p = 0,373). Students perceived that their future career as an accountant will not be considered higher or better in the community[12,14,15].

4. Conclusion and Recommendation

In general statement this study found that financial rewards, recognition, work environment, and labor market considerations became factors significantly considered by students in selecting their future career. On the other hand, students did not significantly consider professional training and social values as factors counted in their future career selection.

The research recommends that firstly, job providers are better to publish their detail information regarding financial rewards, recognitions, work environmentsto job seekers. Secondly, tertiary education institutions are urged to countinously improve their facilities in enabling students to be a qualified and professional corporate accountant, public accountant, government accountant dominantly, or as an educator even. Lastly, fot further researchers are suggested to examine other relevant internal and external factors influence students in selecting their future career.

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Annexure-I

FACTORS DIFFERENTIATING CAREER SELECTION AMONG ACCOUNTING STUDENTS

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