

**THE FACTORS AFFECTING INTEREST OF ACCOUNTING STUDENTS  
CAREERS SELECTION AS AN ACCOUNTANT**

(A Case Study of Accounting Students 2016 at Universitas Muhammadiyah  
Yogyakarta)

**FAKTOR YANG MEMPENGARUH MINAT PEMILIHAN KARIR  
MAHASISWA AKUNTANSI SEBAGAI AKUNTAN**

(Studi Kasus pada Mahasiswa Akuntansi Angkatan 2016 di Universitas  
Muhammadiyah Yogyakarta)

**UNDERGRADUATE THESIS**

Submitted as a Partial Fulfillment of the Requirement for the Attainment of the  
Bachelor Degree of Economics in International Program of Accounting, Faculty  
of Economic and Business, Universitas Muhammadiyah Yogyakarta



**By**

**CINDY NOVITA EKA PUTRI**

**20160420282**

**INTERNATIONAL PROGRAM OF ACCOUNTING  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

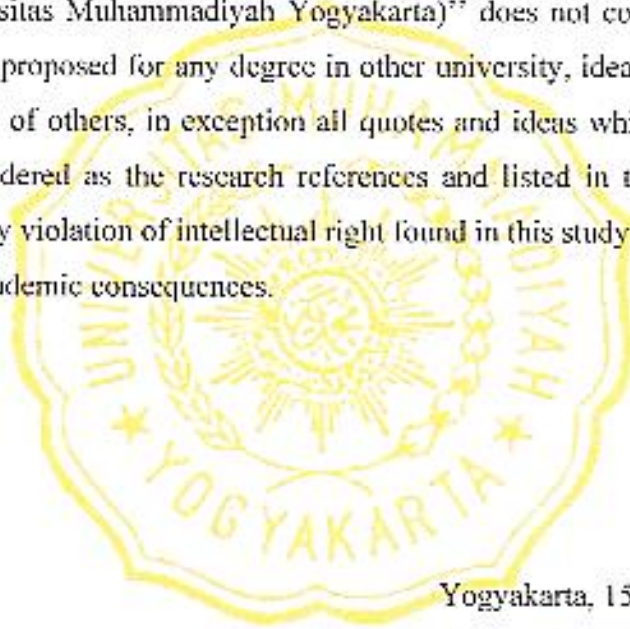
**2019**

## DECLARATION

Name : Cindy Novita Eka Putri

Student Number : 20160420282

I hereby declare that this undergraduate thesis entitled "THE FACTORS AFFECTING INTEREST OF ACCOUNTING STUDENTS CAREERS SELECTION AS AN ACCOUNTANT (A Case Study of Accounting Students 2016 at Universitas Muhammadiyah Yogyakarta)" does not consist any content that ever being proposed for any degree in other university, ideas of any research and publication of others, in exception all quotes and ideas which are purposely taken are considered as the research references and listed in the reference list. Therefore, if any violation of intellectual right found in this study, I agree to accept any relevant academic consequences.



Yogyakarta, 15 Desember 2019



Cindy Novita Eka Putri

## MOTTO

دَعُ مَا يَرِيْبُكَ إِلَى مَا لَا يَرِيْبُكَ

“Tinggalkan apa yang engkau ragukan dan kerjakan apa yang engkau tidak ragu.”

~ **Hadits Shaih (Darussalam)** ~

“Dimana ada kemauan disitu pasti ada jalan, dimana sebuah tekad semakin membaja, rintangan tidak akan jadi penghalang dan kesuksesan kian menjelang”

~ **Aa Gymnastiar** ~

“Dalam lingkup kesuksesan, percayalah dengan kemampuan yang ada pada dirimu, karena semakin kuat keyakinan dan optimis mu, maka semakin kuat pula tekad dan ambisi mu untuk mencapainya” .”

~ **Cindy Novita Eka Putri** ~

## **DEDICATION**

The name of Allah the most Gracious, Most Merciful, praise the presence of Allah SWT who has bestowed Rahman and Rohim so many valuable things that I have without ever separated from the many conveniences You give. Prayers and greeting is always devoted to the great Prophet Rasulullah SAW. From the sincere heart, I dedicate this work to:

**~ Supervisor ~**

**Caesar Marga Putri**

Thank's for support and help in making this thesis

Thank's for taking the time to guide me

**~ Beloved Family ~**

**Cincinia Dewi Anggraeni (Mother)**

Who always give me support, pray, and material

Thanks for the prayer that never floated in the third destroyed your night

Thanks for your glory every second in my tread

Thank's for the love that will never destroyed

**Eddy Paslah (Father)**

Who always give me support, pray, and material

Thank's for an unlimited time to guide me

Thank's for a great milestone amplifier my religious

Thank's for the love that never could be portrayed in your activity

**~ Alma mater ~**

Accounting

Faculty of Economics

Universitas Muhammadiyah Yogyakarta

**~ JAZAKUMULLAH KHOIRON JAZA ~**

## PREFACE

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this Undergraduate Thesis entitle “Factors Affecting The Interest of Accounting Student Career Selections as An Accountant” can be finished. On this occasion with great humility, I would like to kindly thank all people below who have given me helps and guidance so that this report can be smoothly finished.

1. Rektor of Universitas Muhammadiyah Yogyakarta.
2. Dekan of Faculty of Economics and Businesses Universitas Muhammadiyah Yogyakarta.
3. Head of Accounting Education Department, Faculty of Economics and Businesses, Universitas Muhammadiyah Yogyakarta.
4. Caesar Marga Putri, S.E. M.Sc., my supervisor who has patiently guided me until my undergraduate thesis finished.
5. My parent who already supported and helped me in arranged my Undergraduate Thesis.
6. Students of FEB Universitas Muhammadiyah Yogyakarta in Yogyakarta who has given chance to the researcher to do research.
7. All of the parties that cannot be mentioned one by one who has given power, support, help and prayer during this undergraduate thesis arrangement.

Hopefully, Allah SWT bestows charity and reward for your kindness, Ameen. The researcher’s wish this thesis will be useful for many parties.

Yogyakarta, 08 Januari 2020  
Researcher,

Cindy Novita Eka Putri  
NIM: 20160420282

## TABLE OF CONTENTS

|   |             |
|---|-------------|
| <b>THE FACTORS AFFECTING INTEREST OF ACCOUNTING</b>     |             |
| <b>STUDENTS CAREER SELECTION AS AN ACCOUNTANT .....</b> | <b>i</b>    |
| <b>APPROVAL PAGE .....</b>                              | <b>ii</b>   |
| <b>DECLARATION .....</b>                                | <b>iv</b>   |
| <b>MOTTO AND DEDICATION .....</b>                       | <b>v</b>    |
| <b>DEDICATION .....</b>                                 | <b>vi</b>   |
| <b>ABSTRACT .....</b>                                   | <b>vii</b>  |
| <b>PREFACE .....</b>                                    | <b>ix</b>   |
| <b>TABLE OF CONTENTS.....</b>                           | <b>x</b>    |
| <b>LIST OF TABLES.....</b>                              | <b>xiii</b> |
| <b>LIST OF FIGURES .....</b>                            | <b>xiv</b>  |
| <b>CHAPTER I INTRODUCTION .....</b>                     | <b>1</b>    |
| A. Background .....                                     | 1           |
| B. Research Questions .....                             | 9           |
| C. Research Objectives .....                            | 9           |
| D. Research Benefits .....                              | 10          |
| <b>CHAPTER II LITERATURE REVIEW .....</b>               | <b>11</b>   |
| A. Theoretical Basis .....                              | 11          |
| 1. Maslow’s Hierarchy Of Need Theory .....              | 11          |
| 2. Expectancy Theory.....                               | 12          |
| 3. Definition of Interest .....                         | 13          |
| 4. Definition of Career.....                            | 14          |
| 5. Professional Training.....                           | 16          |
| 6. Prospect.....  | 17          |
| 7. Personal Interest .....                              | 17          |
| 8. Family Influence .....                               | 17          |

|   |           |
|---|-----------|
| 9. Accountant Profession .....  | 18        |
| 10. Public Accountant .....   | 19        |
| 11. Government Accountant .....   | 20        |
| 12. Corporate Accountant.....   | 20        |
| 13. Educator Accountant .....   | 21        |
| B. Formulation of The Hypothesis .....  | 22        |
| 1. The Effect of Professional Training on Student Interest in Career<br>Selection ..... | 22        |
| 2. The Effect of Prospect on Student Interest in Career Selection.....                  | 23        |
| 3. The Effect of Personal Interest on Student Interest in Career<br>Selection .....     | 24        |
| 4. The Effect of Family Influence on Student Interest in Career<br>Selection .....      | 25        |
| 5. Research Model.....  | 27        |
| <b>CHAPTER III RESEARCH METHODS .....</b>   | <b>29</b> |
| A. Research Object.....   | 29        |
| B. Population and Sample of Research .....  | 29        |
| 1. Population .....   | 29        |
| 2. Sample.....  | 29        |
| C. Data Source and Data Collection Technique .....                                      | 31        |
| D. Operational Definition of Research Variables Measurement .....                       | 32        |
| 1. Dependent Variable .....   | 32        |
| 2. Independent Variable.....  | 34        |
| E. Instrument Testing Technique .....   | 36        |
| 1. Descriptive Statistic .....  | 37        |
| 2. Validity Test.....   | 37        |
| 3. Reliability Test.....  | 38        |
| F. Data Analysis Technique .....  | 38        |
| 1. Determining The Amount of Samples .....  | 38        |
| 2. Collecting Data Based on Questionnaires.....   | 38        |
| 3. Calculating Validity and Reliability .....   | 39        |

|   |           |
|---|-----------|
| 4. Descriptive Statistic Analysis.....                    | 39        |
| 5. Logistic Regression Test.....                          | 39        |
| 6. Hypothesis Test.....                                   | 41        |
| 7. Conclude.....  | 42        |
| <b>CHAPTER IV DATA ANALYSIS AND DISCUSSION.....</b>       | <b>43</b> |
| A. Description of Research.....                           | 43        |
| B. Data Analysis.....                                     | 44        |
| 1. Determination of The Number of The Sample.....         | 44        |
| 2. Data Collection Results.....                           | 44        |
| 3. Calculation of Descriptive Statistics.....             | 47        |
| 4. Calculation of Validity Test and Reliability Test..... | 49        |
| 5. Logistic Regression Test.....                          | 54        |
| 6. Hypothesis Test.....                                   | 56        |
| C. Discussion.....  | 61        |
| <b>CHAPTER V CONCLUSIONS AND SUGGESTIONS.....</b>         | <b>64</b> |
| A. Conclusions.....                                       | 64        |
| B. Limitations.....                                       | 66        |
| C. Suggestions.....                                       | 67        |



## LIST OF TABLES

|  |    |
|--|----|
| Table 1. Likert Scale Score .....                                      | 32 |
| Table 2. Item Indicator Table .....                                    | 32 |
| Table 3. Questionnaire Distribution and Returns .....                  | 42 |
| Table 4. Characteristics of Respondents Based on the Career Types..... | 44 |
| Table 5. Characteristics of Respondents Based on Gender.....           | 45 |
| Table 6. Characteristics of Respondents Based on Age.....              | 45 |
| Table 7. Characteristics of Respondents Based on GPA .....             | 46 |
| Table 8. Descriptive Statistic Test .....                              | 47 |
| Table 9. Validity Test Results of The Professional Training .....      | 48 |
| Table 10. Validity Test Results of The Prospect .....                  | 49 |
| Table 11. Validity Test Results of The Personal Interest.....          | 49 |
| Table 12. Validity Test Results of The Family Influence .....          | 50 |
| Table 13. Reliability Test Results of Professional Training .....      | 50 |
| Table 14. Reliability Test Results of Prospect .....                   | 51 |
| Table 15. Reliability Test Results of Personal Interest.....           | 51 |
| Table 16. Reliability Test Results of Family Influence .....           | 52 |
| Table 17. The Results of Model Summary Test.....                       | 53 |
| Table 18. The Result of Hosmer and Lemeshow Test.....                  | 53 |
| Table 19. The Results of Variables in the Equation Test.....           | 54 |

## LIST OF FIGURES

|  |    |
|--|----|
| Figure 1. The number of accountant development and KJA in Indonesia..... | 3  |
| Figure 2. Research Model .....   | 28 |