CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

The purpose of this study is to find out what factors influence Accounting students in selecting career as an accountant. In this study, there were 4 variables tested, namely: professional training, prospect, personal interest, and family influence. This finding shows only personal interest that has a positive influence and is considered by Accounting students in selecting a career as an accountant. The rest, such as professional training, prospect, and family influence does not have a positive influence and are not considered by Accounting students in selecting a career as an accountant. Based on the results of data analysis and discussion, it can be concluded as follows:

1. The professional training factor does not influences Accounting students in selecting a career as an accountant. This finding is in line with the previous research conducted by Trihutama (2015) that states professional training does not have significant influence on the Accounting students career selection. Trirorania (2004) also states professional training does not have influence in the Accounting student career selection as an accountant. In respondents’ careers, they assume that professional training is not the factor that influences their career selection as an accountant. It is because they do not consider
professional training factor when they want to select their career. Therefore, professional training for Accounting students is not a factor that has a positive influence on the students career selection as an accountant.

2. The prospect factor does not influence Accounting students in selecting a career as an accountant. This finding is in line with the previous research conducted by Ahmed (2017) stating that prospect does not have influence on the career selection of Accounting students. In respondents’ careers, they assume that prospect is not the factor that influence their career selection as an accountant. It is because they do not consider prospect factor when they want to select their career. Therefore, prospect for Accounting students is not a factor that has a positive influence on the students career selection as an accountant.

3. The personal interest factor influences Accounting students in selecting a career as an accountant. This finding confirms previous researches conducted by Umar (2014) stating that the personal interest is the factor influencing the Accounting student career selection as an accountant. Anojan (2013) also states that personal interest factor is the greatest influential factor compared to family, professional, market oriented factors, and factors related to university. In respondents’ careers, they assume that personal interest is the factor that influence their career selection as an accountant. They consider personal interest
factor when they want to select their career because they think that it is important. Therefore, personal interest for Accounting students is a factor that has a positive influence on the students career selection as an accountant.

4. The family influence factor does not influence Accounting students in selecting a career as an accountant. This finding is in line with the previous research conducted by Wally (2013) stating that family influence does not have significant influence on the Accounting students career selection. Wally says family is less significant and unimportant. In respondents’ careers, they assume that family influence is not the factor that influence their career selection as an accountant. It is because they do not consider family influence factor when they want to select their career. Therefore, family influence for Accounting students is a factor that does not have a positive influence on the students career selection as an accountant.

B. Limitations

In this study there are some limitations that might affect the results of this study. These limitations include:

1. In answering the problem of what factors influence Accounting students' interest in a career as accountant, researcher only focus on 4 variables, namely professional training, prospect, personal interest, and family influence.
2. This research was conducted only at one private university, Universitas Muhammadiyah Yogyakarta.

3. The technique used is a survey technique using questionnaires. This study did not use interview techniques so that the conclusions were the results of questionnaires filled out by respondents only and probably the respondents did not fill out the questionnaires seriously and could create misleading results.

C. Suggestions

Based on the result of the limitation, the researcher suggests:

1. Adding variables other than the four variables that have been tested. It is intended that the independent variables can explain the dependent variable more extensively.

2. Adding and collecting more sample from other universities that will be examined, both public and private universities in Yogyakarta Special Region. It makes the research results can be used at the provincial level.

3. Not only collecting data through questionnaires distributed to respondents, but also by conducting interviews so that the data obtained is more accurate.