

Career Choice as a Public Accountant in Accounting Students in the City of Semarang Indonesia: Aspects that are Considered.

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**Career Choice as a Public Accountant in Accounting Students in the City of Semarang
Indonesia: Aspects that are Considered**

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Abstract

This study aims to empirically prove aspects that are considered by students of accounting studies to pursue a career as public accountants, these aspects include financial rewards, labor market considerations, professional training, work environments, professional recognition, and social values. The population in this study were students of Accounting in the city of Semarang. Sample selection using a random method, 260 respondents were obtained to be respondents in this study. Data analysis techniques in this study using Structural equation modeling (SEM) with Warp PLS 4.0. The test results prove that labor market considerations, professional training, work environment, and social value variables have significant effects on career interests as public accountants. However, financial reward and professional recognition variables have no effect on career interests as public accountants. The implication of this research is the importance of the role of lecturers to conduct activities that support students having a positive perception about the public accountants profession. In addition, the accounting study program can invite professional public accountants to interact with students so that it will give them broad insights about the public accountants profession as well as to encourage and motivate them by providing real-life examples and success stories of public accountants careers. So that a positive image about public accountants to the public will be created.

Keywords: career interests, consideration aspects, profession of public accountant.

Introduction

In 2015 institutions in Indonesia needed around 226,780 professional accountant services. Whereas based on (www.kompas.com) the number of public accountants in 2015 was 15,940, meaning that with the needs of quite a number of institutions Indonesia could only contribute 7% of the number of existing accountants. It can be said that Indonesia is experiencing a public accountant crisis. Indonesia is a country with relatively few public accountants compared to other ASEAN countries, such as Singapore and Malaysia. In 2016 Indonesia was classified as a low country of public accountants compared to Indonesia's population of 261,111 million (www.kompas.com, 2019). Malaysia has a smaller population than Indonesia but has more public accountants than Indonesia, amounting to 31,815 public accountants, Singapore has 28,891 public accountants, and the Philippines has 18,214 public accountants (www.iaiglobal.or.id). This indicates the lack of public accountants in Indonesia. Public accountant is a person who has received permission from the minister of finance to provide public services, as regulated according to law number 5 of 2011 and regulations stipulated by the minister of finance number 443 / KMK.01.2011 regarding the establishment of the Indonesian public accountant institute as the public accountants profession association Indonesia (IAPI). IAPI, is a legal professional association and every public accountant must be a member of IAPI. The public accountants profession has an important role in the economy, which is to play a role in raising the quality and credibility of governance.

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The need for public accountants is high but inadequate in number, which causes the opening of jobs can be the main attraction to become a public accountant. Rusmita's research (2018) states that 49.3% of students choose a career as a public accountant. This is in line with research from Ghani, et. al. (2008) which states that more respondents choose to become public accountants rather than holding managerial positions. The choice to pursue the public accountants profession, can arise with aspects that are suspected to be a driver, namely financial rewards, labor market considerations, professional training, work environment, professional recognition, and social values. Financial rewards or salaries are one of the factors that can influence career interests as a public accountant. A career as a public accountant can generate a large income. Large income becomes one of the considerations in career selection for accounting students, where a career as a public accountant is a promising profession. Earnings or financial rewards obtained based on the achievements of a company will make the attraction for an employee. Felton et. al. (1994) in his research on the factors that influence the decision making of business school students to choose the profession as a public accountant. The analysis shows that financial rewards or long-term salaries are more considered by students who choose to work as public accountants. Research conducted by Widyanti and Saputra (2018) and Dewayani, et. al. (2017), states that financial rewards have a significant influence on the career choice of accounting students for a career as a public accountant. In contrast to the results of research conducted by Saputra (2016) and Law (2010), it shows that financial rewards do not have an influence on interest in becoming a public accountant. In addition to the above factors, labor market considerations are also one of the factors that influence student interest in a career as a public accountant. The thing that every student considers in job market considerations is job security, which is in the form of how long his chosen career can last long (not easy to be laid off) because as we know, the available jobs are very limited and competition in the world work is very tight, while information about job openings is now easily accessible. Based on research conducted by Widyanti and Saputra (2018) and Dibabe et. al. (2015) found that labor market considerations influenced career interests as a public accountant. However, this is not in line with research conducted by Siskayani and Saitri (2017) and Asmoro, et. al. (2016), who found that labor market considerations had no effect on career interests as public accountants. Professional training is also one of the factors that influences career interests as a public accountant. It takes sufficient work experience for prospective accountants before entering the world of public accountants work. Therefore, professional training is needed so that prospective accountants understand more about the world of work to be faced so that it can produce a fairly good quality of work. Based on research conducted by Siskayani and Saitri (2017) and Rindani (2015) found that professional training influences career interests as a public accountant. The study was not in line with Sari's (2013) study which stated that professional training had no effect on career interests as a public accountant.

Another factor that can influence career interests as a public accountant is the work environment, where the work environment itself can have a major influence on the quality of employees (public accountants). Although these factors play an important role, there are still many companies that do not pay attention to this. In this case, accounting students prefer a work environment that has considerable challenges, where if the challenges are successfully solved, students will get their own satisfaction with the results they do. Based on research conducted by Dawayani, et. al. (2017) and Wahyuni, et. al. (2016) found that work environment influences career interests as a public accountant. However, these results are not in line with research by Asmoro, et. al. (2016) and Saputra (2015) who suggest that the work environment does not affect career interests as a public accountant.

Career interest as a public accountant is also influenced by professional recognition factors, where the higher the student's perception of professional recognition the higher the students who choose a career as a public accountant. A career as a public accountant, is considered by students as work that can develop their potential, where students will be motivated by a recognition of the achievements given to what has been done. Based on research conducted by Siskayani & Saitri (2017) and Ambari and Rantaha (2017) found that professional recognition influences career interests as a public accountant. This is not in line with research by Asmoro, et. al. (2016) and Rindani (2015) who find that professional recognition does not affect career interests as a public accountant. In addition, factors that can influence career interests as public accountants are social values. In choosing the profession as a public accountant, students consider social values to be able to interact directly with the surrounding environment and understand the behavior of each individual. For students social values are very important in a career as a public accountant, because this serves as a process of interacting and improving social relations with the surrounding environment. Based on research conducted by Harnovinsah (2017) and Dibabe, et. al. (2015) revealed that social values influence career interests as a public accountant. However this is not consistent with research conducted by Dewayani, et. al. (2017) and Siskayani and Saitri (2017) which reveal that social values do not affect career interests as public accountants.

The phenomenon related to the minimum number of public accountants professions, compared with the number of public accountants in ASEAN countries, is the basis of this research, and other reasons are based on research that has been carried out by previous researchers both research in Indonesia or research abroad, however the results of the study showed differences in the results obtained inconsistently. This is possible because there are differences in respondent, place and year of the study. Therefore, the research question is whether financial rewards, labor market considerations, professional work training, work environment, professional recognition, social values have an influence on career interests as public accountants?

Literature Review and Hypothesis Development

Need hierarchy theory (Maslow, 1954), two factor theory (Herzberg, 2005), Existence, Relatedness, Growth (ERG) theory (Aldefter, 1972), X and Y theory (McGregor, 2000) are used as grand theories in this research. According to Peterson and Plowman one of the factors that makes people want to work is the desire to live, is the most important desire of all humans, to be able to make a living, someone needs to eat and drink, to meet their needs someone must work, by working someone will get reciprocity in the form of salary. This is in line with Maslow (1954) which states that there are 5 levels of needs, one of which is physiological needs, one of which is the need for food and drink, to be able to buy food and drink, humans need money, and money is earned after someone works. In line with this, Aldefter (1972) developed Maslow's hierarchy of needs (1954) by categorizing hierarchy into his ERG theory. One of the ERG theories is existence, this group has an interest in providing basic material for human needs. This includes items which, according to Maslow (1954), are considered as physiological and safety needs. The results of research conducted by Saputra (2015) and Rindani (2015) prove that financial awards influence the interest of accounting students to pursue a career as public accountants. Then the first hypothesis of this research is as follows: H₁: Financial rewards significant effect on career interests as a public accountant.

Job market considerations consist of job security, available employment and easily accessible vacancies. Job security in this case is related to not being easily terminated, because as we know at present the competition in the workforce is very tight so it will be difficult to get a job. While the availability of jobs and ease of accessing job vacancies are related to information on how many vacancies are accessible. This is in line with Maslow (1954), namely the need for security which includes the need for protection, security guarantees, stability, structure, law, order, and free from anxiety and fear. In line with this, Aldefter (1972) in his ERG theory, namely existence, this group has an interest in providing basic material for human needs. This includes items which, according to Maslow (1954), are considered as physiological and safety needs. The results of the study of Widyanti and Saputra (2018) and Dibabe et al. (2015) states that labor market considerations influence the interest of accounting students to pursue a career as a public accountant. Then the second hypothesis of this study as follows: H₂: Labor market considerations significant effect on career interests as a public accountant.

After prospective workers have passed the selection process and are accepted, often the ability, potential and skills they have are not as expected, therefore training needs to be carried out in order to achieve productivity. Training and development can be interpreted as a planned effort of the institution to improve the skills, knowledge, and abilities of employees. The reason why job training must be conducted is that newly accepted workers often do not master how to do the tasks assigned, changes in the work environment and workforce, so that the company's competitiveness increases and improves productivity, and synchronizes with existing provisions. The work environment is in harmony with the theory put forward by Maslow (1954), namely the need for self-esteem. The need for self-esteem is divided in two, one of which is self-respect which includes the need for independence, mastery, strength, and confidence competence. The results of research conducted by Saputra (2015) and Rindani (2015) state that professional training influences the interest in becoming a public accountant. Then the third hypothesis of this study as follows: H₃: Professional training significant effect on career interests as a public accountant.

Nitisemito (2002) argues that the work environment as something that exists around the workers, and which can affect him in providing tasks that are charged. The work environment has a large influence on worker productivity. The work environment of the public accountant is more demanding to be able to face a variety of different challenges so as to cause work pressure that results in providing maximum results. Work pressure here relates to the demands of the client by giving a deadline so that it requires an overtime public accountant to complete his task and of course there will be intense competition for each employee. Examples of satisfaction that come from the work environment are a pleasant work environment, a competent supervisor, comfortable working conditions, and the provision of a cafeteria. The work environment is related to the two-factor theory that was coined by Herzberg (2005) and the X theory and Y theory that was coined by McGregor (2000).

Herzberg's two-factor theory (2005), one of which is the intrinsic factor includes orientation to money, recognition, competition, and other people's commands, and the last includes challenges, enjoyment, personal enrichment, interests, and self-determination. Theory X and Y theory (McGregor, 2000), theory X, revealed in general, employees are lazy and are reluctant to work. Such an assumption, to run a management company tends to use the authoritarian style. Theory Y, reveals that in general employees at work love their jobs, work full of responsibilities, be creative, motivated, proud of the work achieved, and like new challenges. The existence of such opinions, to run company management tends to implement a participatory style. Davrani, et. al. (2017) and Wahyuni, et. al. (2016) research shows that the work environment has a positive effect on the interest of accounting students to pursue a career as public accountants. Then the fourth hypothesis of this study as follows:
 H4: Work environment significant effect on career interests as a public accountant.

Professional recognition includes matters relating to recognition of achievement, for example recognition (of achievement) obtained from managers, coworkers, or consumers. Professional recognition is related to one of Maslow's (1954) hierarchies of needs, namely the need for rewards consisting of: prestige, fame, domination, status, honor, being received, appreciation from others, being appreciated, and being important. Professional recognition is also related to the theory put forward by Herzberg (2005), namely the theory of two factors that motivate people to work as an achievement, the work itself, recognition of an achievement, growth or progress that is intrinsic and responsible. The results of research conducted by Siskayani & Saitri (2017) and Ambari and Ramantha (2017) state that professional recognition influences the interest in becoming a public accountant. Then the fifth hypothesis of this study as follows: H5: Professional recognition significant effect on career interests as a public accountant.

A person's ability in society is one of the factors related to social values and the viewpoint of others in his environment can show one's value. Public accountants in providing services require the trust of the people who are their clients. The community will believe in the services provided, if the quality standards applied are high. The job satisfaction of public accountants can be seen by comparing colleagues or other professional colleagues (both work as accountants). Public accountants are usually assigned to various places with different companies so that they can add experience for the accountant itself besides that the opportunity to interact with other experts will be more and more. Social values are related to one of the hierarchical theories of needs proposed by Maslow (1954), which is about the need for self-esteem. There are two kinds of self-esteem needs, which are self respect and getting appreciation from others. Self-respect includes the need for independence, mastery, strength and competence of confidence and obtaining appreciation from others the need for position, fame, domination, status, honor, being accepted, appreciation from others, being appreciated and being important. Social values are also in accordance with the theory of perception, perception is an individual treatment process that is responding, interpreting, describing, to what is seen, heard or felt in the form of actions, opinions, and actions. The perception that arises from the community about a job, the more motivated someone will choose certain types of work, which will certainly create a perception both for the community or someone who does the work themselves for a job. Harnovinsah (2017) and Dibabe, et. al. (2015) states social values, affect the interest in becoming a public accountant. Then the final hypothesis of this study is as follows: H6: Social values significant effect on career interests as a public accountant.

Research Method

The population in this study were accounting study program students in the city of Semarang. Determination of the sample used randomly to the final semester accounting student in the city of Semarang. Obtaining data through primary data by distributing questionnaires to respondents. Measurement of these variables uses a Likert scale where each statement is given a score or point, namely: Strongly Disagree (STS), score = 1; Disagree (TS), score = 2; Neutral (N), score = 3; Agree (S), score = 4; Strongly Agree (SS), score = 5. Analysis technique using Partial Least Squares-Structural Equation Modeling (SEM) analysis is used to perform path analysis (path analytic) with latent variables (Ittner et al., 1997; Papadopoulos & Amemiya 2005 ; Lee et al. 2011).

Result and Discussion

The number of respondents obtained in this study were 260 respondents. Respondents with male gender totaled 80 respondents or as much as 30.77% and respondents with female gender totaled 180 respondents or as much as 69.77%.

Table 1. Hypothesis Testing Results

Path	Direct Effect		Remark
	Coefficient	p-value	
FR → CIPA	-0,037	0,275	H ₁ is rejected
LMC → CIPA	0,132	0,015**	H ₂ is accepted
PT → CIPA	0,086	0,080*	H ₃ is accepted
WE → CIPA	0,178	0,002***	H ₄ is accepted
PR → CIPA	0,069	0,130	H ₅ is rejected
SV → CIPA	0,358	<0,001***	H ₆ is accepted
Model Fit Indicators			
Average Path Coefficient (APC)	0,143	0,005**	
Average R-square (ARS)	0,470	<0,001***	
Average Variance Inflation Factor (AVIF)	2,179		

Source : the processing results of PLS, 2019

Note: *, **, and *** indicate significance (one-tailed) at the 0,10; 0,05; and 0,01 levels, respectively.

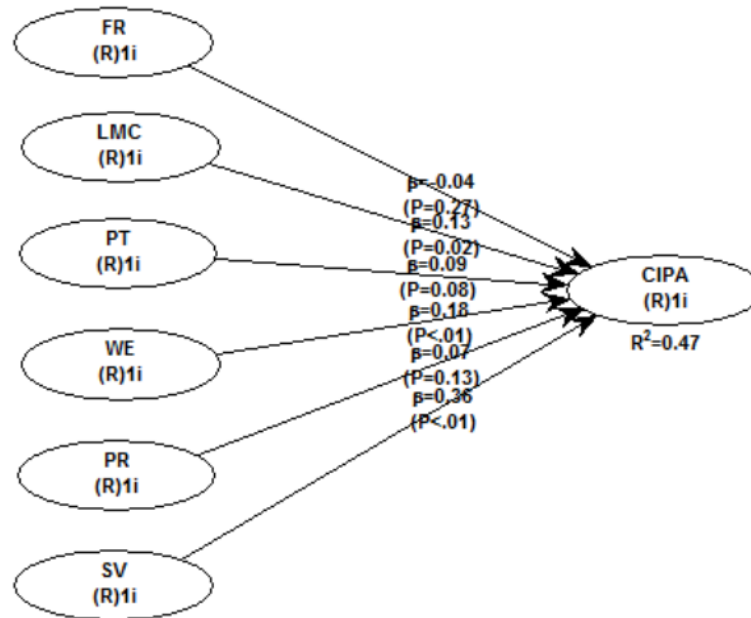


Figure 1. Result Research

Table 1 shows that the variable financial rewards does not influence career interests as a public accountant. The reason is that in reality the income from the public accountants profession is still minimal but very risky, the risk in question is that accountants must be able to maintain independence. This is in line with research findings from Harnovinsah (2017), many students still think that public accountants do not give a relative salary increase. Likewise, as has been revealed from the results of Felton's (1994) research that long-term salaries are more considered by students who are interested in a career as public accountants. The results of this study are in line with the results of research conducted by Saputra (2016) and Law (2010), showing that financial rewards do not have an influence on interest in becoming a public accountant. In contrast to research conducted by Widyanti and Saputra (2018) and Dewayani, et. al. (2017) states that financial awards have a significant influence on the career choice of accounting students for a career as a public accountant.

Research findings related to labor market considerations show conformity to Maslow's (hierarchy of needs) theory and ERG Aldefter's (1972) theory, which states that one level of demand theory is the need for security which includes the need for protection, security assurance, stability, structure, law, order and free from anxiety and fear. Similarly, Aldefter (1972) developed Maslow's hierarchy of needs (1954) by categorizing hierarchy into his ERG theory. one of the ERG theories is existence, this group has an interest in providing basic materi² for human needs. This includes items which, according to Maslow (1954), are considered as physiological and safety needs. The findings of this study are in line with Widyanti and Saputra (2018) and Dibabe et. al. (2015) which states that labor market considerations significantly influence the interest in becoming a public accountant. However, the findings of this study are not in line with Wahyuni (2016).

This study proves that the variable professional training has a significant effect on career interests as a public accountant. This research is in accordance with the theory put forward by Maslow (1954), namely the need for self-esteem. The need for self-esteem is divided in two, one of which is self-respect which includes the need for independence, mastery, strength, and confidence competenc². This research is in accordance with the research of Siskayani and Saitri (2017) and Rindani (2015), namely that professional training has a significant influence on the interest of accounting students to pursue a career as public accountants. But this is not in line with the results of Sari's study (2013).

Based on table 1, work environment variables significantly influence career interest as a public accountant. The findings of this study are in accordance with the two-factor theory proposed by Herzberg (2005) and X and Y theory (McGregor, 2000). Herzberg's two-factor theory (2005), one of which is the intrinsic factor includes orientation to money, recognition, competition, and other people's commands, and the last includes challenges, enjoyment, personal enrichment, interests, and self-determination. Theory X and Y theory (McGregor, 2000), theory X, revealed in general, employees are lazy and are reluctant to work. Such an assumption, to run a management company tends to use the authoritarian style. Theory Y, reveals that in general employees at work love their jobs, work full of responsibilities, be creative, motivated, proud of the work achieved, and like new² challenges. The existence of such opinions, to run a management company tends to implement a participatory style. The results of this study are in line with research by Dawayani, et al (2017) and Wahyuni, et al (2016), showing that the work environment has a significant effect on career interests as a public accountant. In contrast to Asmoro, et al (2016) and Saputra (2015).

The evidence from table 1 shows that the professional recognition variable does not af³ct the career interests as a public accountant. The reason is that students do not consider professional recognition in choosing a career to be a public accountant, because the career process of being a public accountant is difficult and prolonged in promotion, in addition students need speed and ease in getting a job. The findings of this study are in line with Asmoro, et. al. (2016) and Rindani (2015) prove that professional recognition or professional appreciation does not have an influence on students' interest in pursuing a career as a public accountant. But not in line with the results of research from Siskayani & Saitri (2017) and Ambari and Ramantha (2017).

Variable social values significantly influence career interest as a public accountant can be seen in Table 1. This evidence is in line with Maslow's hierarchy of needs theory (1954), regarding the need for self-esteem. There are 2 kinds of self-esteem needs, namely respecting oneself and getting appreciation from others. Self-respect includes the need for independence, mastery, strength and competence of confidence and obtaining appreciation from others the need for position, fame, domination, status, honor, being accepted, appreciation from others, being appreciated and being important. This research is also in line with the theory of perception, the perception arising from the community of a job, the more motivated someone to choose certain types of work, which certainly will create a perception for both the community or someone who does the work itself for a job². The results of this study are consistent with the results of Harnovinsah (2017) and Dibabe, et. al. (2015) states that social values have a significant effect on career interests as public accountants. But different things are shown by the results of research by Asmoro, et. al. (2016) and Rindani (2015).

Conclusion ¹

The test results prove that labor market considerations, professional training, work environment, and social value variables have significant effects on career interests as public accountants. However, financial reward and professional recognition variables have no effect on career interests as public accountants. So the implication of this research is the importance of the role of lecturers to carry out activities that support students to have a positive perception about the public accountants profession.

In addition, the accounting study program can invite professional public accountants to interact with students so that it will give them broad insights about the public accountants profession as well as to encourage and motivate them by providing real life examples and success story of a public accountants career. This is in line with the research of Ticoi and Albu (2018) which emphasizes the importance of the factors that motivate the choice of the profession as accountants and the image of accounting in society in driving these motivations.

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