



Factors That Affect Career Interest as A Public Accountant

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Abstract:

A persons' career selection is based on the perception, personality, interests, abilities, and background of knowledge possessed by the individual. For accounting students, there are several areas of work that can be used as an alternative to career interests. In general, the desire of accounting students is to become a professional in the field of accounting. There are several factors that affect the career interest of an accounting student. Financial and non-financial aspect are two main reasons for people to choose their career. Financial award, professional recognition, behavior of the student, and the understanding of public accountant law are believed to be able to influence a persons' career interests. The type A behavior is one type of people behavior that used as a behavior variable in this study. The respondents in this study are accounting students that already pass the 7th semester or still in 7th semester that study in the private universities in Denpasar. Data collection techniques are carried out by questionnaire method. The instruments are valid and reliable. The data already free from classical assumption problem. The data was analyzed by multiple linear regression analysis. The result showed that financial award, professional recognition, type A behavior, and the understanding of public accountant law have a positive and significant impact on career interest of accounting students as public accountant.

Keywords: *Financial Award, Professional Recognition, Type A Personality, The Understanding of Public Accountant Law*

INTRODUCTION

Career planning is an important part for the people. The precision of determining and choosing a career becomes an important point, therefore one's career contributes greatly to oneself and is at the core of one's basic values and life goals. But most people do not have good career planning because of the uncertainty of the future. A person's career selection is based on the perception, personality, interests, abilities, and background of knowledge possessed by the individual. For accounting students, there are several areas of work that can be used as an alternative to career interests. In general, the desire of accounting students is to become a

professional in the field of accounting. This happens in line with the need for transparency in the implementation of public activities conducted by government and non-governmental institutions (Farhan, 2019:29).

In Indonesia, the profession of public accountant is considered low interest. This is contrast to the growing need for public accountants. This was reinforced by the Indonesian Institute of Public Accountants (IAPI) which revealed that Indonesia lacks the number of public accountants and still needs the profession in large numbers, in anticipation of the growth of the business sector. Moreover, Indonesia has entered the ASEAN Economic Community since 2015. Various ASEAN companies can conduct their business operations in Indonesia. These companies are believed to need services to express fairness over the financial statements of their businesses. This shows that there are so many companies need the services of a public accountant (Harianti, 2017). As of January 2019, Indonesia has a Certified Public Accountant (CPA) of only approximately four thousand people. When compared to Thailand which has gross domestic product half than Indonesia, has Certified Public Accountant as much as twelve thousand people (www.cnnindonesia.com). The need for a high public accounting profession, makes its own opportunities for students of accounting study programs who have graduated from Higher Education. This causes the profession of public accountant to be one of the professions that can be chosen by graduates of accounting study programs for a career. There are several factors behind the selection of the profession of public accountant by students. Wijayanti (2001) stated that financial or salary awards, professional training, professional recognition, social values, work environment, job security, and ease of access to job openings are some of the factors that can affect students' career interests.

Financial awards are all income in the form of money, direct or indirect goods received by employees in return for services provided to the company (Hasibuan, 2012:118). Companies usually provide financial rewards in the form of wages, incentives, annual bonuses, and other benefits. Public accountants are considered as professions that have bright prospects in the future. Most people, including accounting students, assume that people who work as public accountants will earn a bigger salary than their sacrifices (Felton, 1994 in Rasmini, 2007). A public accountant can set his salary or fee for his own services therefore, a public accountant is considered to have a large salary. This will affect students' career interests because the public accountant profession is believed to have financial certainty. Income or salary is the result obtained as a counterachievement from the work that has been believed fundamentally for most companies as the main attraction to provide satisfaction to its employees (Rahayu, 2003). According to Suyono (2014) financial awards are seen as a gauge to assess the consideration of services that have been provided by employees in return for their obtained. Compensation is directly proportional to motivation. Compensation is closely related to motivation. This indicates that if you want to increase work motivation then increase compensation (Sinambela, 2016:244).

H₁: financial reward has a positive impact on career interests

Professional recognition includes matters relating to recognition of achievements. Recognition of the achievements and success of a job is one of the important aspects of a career (Andersen, 2012). By acknowledging the achievement of work will be able to improve the quality of work produced and can increase motivation in achieving a better career. These factors can improve and grow the development of the company or individual itself. It shows that when a person conducts a career selection, he also considers the extent to which the career can be used as a means of developing self-skills. Previous research conducted by (Merdekawati and Sulistyawati, 2011) obtained the results that professional recognition positively influenced the selection of careers as public accountants. Personality is one form of expression and reaction in behaving (Priyanti et al, 2017). Type A Behaviour is one type of personality that

describes an individual who is achievement-oriented, competitive, works quickly, impatiently and aggressively. Individuals with this dynamic personality type are believed to be suitable in a career as a public accountant. Wany (2011) stated that students who have a personality like perfection, loyal, and often expect recognition for his achievements are likely to choose a career as a public accountant. This individual also likes challenges and is willing to accept complex tasks. This suggests that personality can influence a person's career interests (Laksmi and Hafis, 2009; Merdekawati and Sulistyawati, 2011). Career interests are not only influenced by financial aspects but also from non-financial aspects. Professional recognition as a non-financial aspect is believed to affect one's career interests, one of which is to become a public accountant.

H₂: Professional recognition has a positive impact on career interests

Type A personality is one of the personality types introduced by Friedman and Rosenman (1974). Individuals with this personality tend to be more competitive, impatient, ambitious and achievement oriented. When doing their job, this individual often works in haste, it is difficult to relax and become impatient and angry when faced with delays or with people who incompetent (Kristianti, 2017). Individuals with type A personalities always want to achieve something higher and more numerous compared to others.

H₃: Type A personality has a positive impact on career interests

Understanding of the Public Accountant Law is believed to be able to influence one's career decisions. The Public Accountant Law is a series of regulations formally established and ratified by the Indonesian government which in it provides legal protection for both public accountants and users of Public Accountant services in Indonesia (Susanto et al, 2014). In the regulation, it is clearly stated that the rights and obligations of public accountants. Through this understanding, students will have an idea of their responsibilities and rights if they become a public accountant. Darmawati et al (2016) stated that the understanding of the Public Accountant Law has a positive effect on the selection of careers of Accounting students as Public Accountants. Based on this background, researchers want to confirm the results of previous studies. This research is important to provide answers either in favor of or not supporting the theory. This research is also used to confirm the results of previous studies. The low number of public accountants in Indonesia illustrates the low number of students to continue their careers as public accountants. In this study, researchers will explore factors that tend to influence students' career interests as public accountants. The results of the study can be considered both for students and other communities in conducting career interests.

H₄: the understanding of public accountant law has a positive impact on career interests

RESEARCH METHOD

The research site was conducted at a Private Universities in Denpasar city in 2021. Private Universities that used in this research are Mahasaraswati University Denpasar, National University of Education, Warmadewa University, and University of Hindu Indonesia.

Population and Research Samples

The population in this study is accounting students who have been and who are in 7th semester. The reason for the selection of accounting students in 7th semester because it is considered to have obtained auditing courses, so that they understand the basic of auditing. The selection of private universities are conducted by the Ministry of Education and Culture in 2014 that stated that private university is considered more flexible in responding to information about labor market demands in both the public and private sectors (Ministry of Education and Culture, 2014). The population of this study was 1,570 people. The sampling method in this

study is by probability sampling method. Sample determination technique using Slovin formula and adjust the number of samples as many as 94 respondents.

Operational Variable

1) Career Interest

Handoko (2011:122) states that the process of career planning is a stage to identify career goals to be achieved. Interests can be influenced by talent as well as the surrounding environment. The research instrument used is modifying from Putro's research (2012), with the following indicators:

- a. Concentration to become a public accountant
- b. Curiosity about the profession of public accountant
- c. Motivation
- d. Needs

2) Financial Awards

Hasibuan (2012:118) states that financial awards are all income in the form of money, goods that received by employees in return for services provided to the company. Financial rewards are measured by 4 indicators, namely high starting salary, potential salary increase, health benefits and the availability of pension funds.

3) Professional Recognition

Professional Recognition is an award in the form of recognition of an achievement achieved (Katatong, 2018). Professional recognition is measured by 4 indicators that refer to Daulay's research (2016), namely: opportunities to develop, recognition of achievements, requiring many ways to rise through the ranks, and requiring certain skills to achieve success

4) Type A Personality

Individuals with type A personalities are individuals who often work hastily, competitively, performance-oriented, and ambitious (Kristianti, 2017). Type A personality is measured by the Bortner Scale which consists of 14 questions.

5) Perception of the Public Accountants Law

Public Accountant Law No. 5 of 2011 is a regulation made to protect the interests of the public and at the same time protect the profession of Public Accountant (Law No. 5 of 2011). Perception of this regulation is measured by indicators adapted from Dwitantiningrum research (2019) in the form of public accountant rights, public accountant obligations, and sanctions.

Data Collection Methods

The data collection method in this study uses questionnaire techniques. Questionnaires are distributed directly to respondents who in this case are students who are and or have taken semester VII at a Private University in Denpasar. The research instruments in the form of statement items contained in the questionnaire are tested first using validity tests and reliability tests.

Data Analysis Techniques

Research instruments will be tested using reliability and validity tests. After that, the data spread will be tested with a classic assumption test. There are three tests conducted, namely normality, multicollinearity, and heteroskedastisitas. Once the data is free from the classic assumption problem, the test can be continued to the multiple linear regression analysis stage.

RESEARCH RESULTS AND DISCUSSION

Based on the data collection results, there were 77 female respondents and 17 male respondents in this study. Most of the respondents were 20 years old, which is 48 people or 51% of the total respondents.

Instrument Test Results

Based on the analysis, the result showed that all of the instruments in this research are reliable with the significance value greater than 0.6. Based on the analysis, the result showed that all of the instruments in this research are valid with the significance value greater than 0.3.

Classical Assumption Test Result

Normality Test Result

The asymp.sig (2-tailed) value is 0.089. The data is normally distributed when the coefficient of asymp.sig (2-tailed) is greater than alpha 0.05. The result shows that the data in this research is normally distributed.

Multicollinearity Test Result

Table 1. Multicollinearity Test Result

Variabel	Collinearity Statistics	
	Tolerance	VIF
Financial Award (X ₁)	0,821	1,438
Professional Recognition (X ₂)	0,212	1,192
Type A Behavior (X ₃)	0,887	1,188
Understanding of Accountant Public Law (X ₄)	0,880	1,185

Table 1 shows that the tolerance value of financial rewards, professional recognition, Type A Behavior, and understanding of the law of public accountants in a row amounted to 0.821; 0.212; 0.887; and 0.880. The VIF value of the four variables in a row is 1.438; 1.192; 1.188; and 1.185. Tolerance results greater than 10 percent (0.10) and VIF of less than 10 indicate that there is no multicollinearity problem in this study.

Heteroscedasticity Test Result

Table 2. Heteroscedasticity Test Result

Variable	Significance Value
Financial Award (X ₁)	0,187
Professional Recognition (X ₂)	0,238
Type A Behavior (X ₃)	0,653
Understanding of Accountant Public Law (X ₄)	0,572

Table 2 shows that the significance value of financial awards, professional recognition, type A personality and understanding of public accountant laws variable successively are 0.187; 0.238; 0.653; and 0.572. A good regression model does not contain heteroskedasticity symptoms or has a homogeneous variance. The model can be said no symptoms of heteroskedasticity because it has a significance value above 0.05.

Coefficient of Determination Test Result

Based on the result, 42.4% of career interest variables are influenced by financial award variables, professional recognition, type A personalities, and an understanding of public accountant laws. A total of 57.6% of career interest variables were influenced by other variables outside of research.

Multiple Linear Regression Analysis Results

Table 3. Multiple Regression Analysis Result

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. Error			
(Constant)	-3,961	2,813			
Financial Award (X ₁)	0,112	0,111	0,231	1,235	0,001
Professional Recognition (X ₂)	0,287	0,176	0,341	2,228	0,025
Type A Behavior (X ₃)	0,890	0,254	0,333	3,112	0,002
Understanding of Accountant Public Law (X ₄)	0,245	0,112	0,112	3,211	0,000
The significance value of F	0,000				

The results showed that financial awards have a positive and significant effect on the career interests of accounting students as Public Accountants. Maslow's motivational theory states that one of an individual's needs is a physiological need in the form of fulfillment of clothing, food, and boards. These needs can be met by working. The higher the financial award, the greater a person's ability to meet his physiological needs. When a public accountant has been able to complete an assignment, in general the concerned will be given a bonus in addition to his salary every month in accordance with the employment agreement. Chan (2012) stated that working at a Public Accounting Firm tends to generate higher incomes. The bigger and more companies or clients that use the services of public accountants, the higher the revenue received. This will certainly contribute to the increasing desire of students majoring in Accounting to choose his career as a public accountant.

Professional recognition had a positive and significant effect on the career interests of accounting students as Public Accountants. Professional recognition includes matters related to recognition of achievements (Setiyani, 2005). If an individual performs well, they will be recognized for their achievements. Promotion of position will contribute to the improvement of the image of the individual. In accordance with Maslow's theory of motivation, an individual needs appreciation for himself. The better the award, this will certainly motivate the student to choose his career as a public accountant. This research also shows that the non-financial aspect also affects one's career interests.

The results of the analysis showed that type A personality has a positive and significant effect on the career interests of accounting students as Public Accountants. Wany (2011) stated that students who have a personality like perfection, loyal, and often expect recognition for his achievements are likely to choose a career as a public accountant. Some of these traits are identical to individuals who have type A personalities. Individuals with type A personalities will work dedicatedly in situations with high time pressure (Kumar et al., 2015). A public accountant is often required to work under tight budgetary pressures. Tight budgetary pressures occur due to an imbalance between the available audit time budget and the real-time need to complete the entire audit program (Wintari et al., 2015).

The results of the analysis showed that the understanding of public accountant law has a positive and significant effect on the career interest of accounting students as Public Accountants. Legal clarity on a profession will increase the attractiveness of a profession to be

used as a career choice, especially by students majoring in accounting. This is because if a profession is clear in the eyes of the law then the social value of a profession will increase in the eyes of the public. Certainty of the law is believed to attract interest from students to choose a profession as a public accountant.

CONCLUSION

This research shows that financial awards, professional recognition, type A personality, and understanding of public accountant laws have a positive and significant effect on the career interests of Accounting students as Public Accountants. Future research can consider non-Accounting students as research samples. It is stated in the public accountant law that nowadays non-accounting students can become Public Accountants.

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