

ANALYSIS of FACTORS INFLUENCING ACCOUNTING STUDENTS' PERCEPTION of STUDENT INTEREST IN BECOME PUBLIC ACCOUNTANTS

Karina Syafzah¹, Fifitri Ali²

¹Program Studi Akuntansi, Politeknik Caltex Riau, Pekanbaru

²Program Studi Akuntansi, Politeknik Caltex Riau, Pekanbaru

e-mail: karina.syahfaz@alumni.pcr.ac.id , fifitri@pcr.ac.id

Abstract

This study aims to determine the effect of social values, family demands, financial rewards, gender and work environment on students' interest in becoming public accountants. The objects of this research are accounting students majoring in D3 Politeknik Caltex Riau (PCR) and accounting students at Universitas Lancang Kuning (UNILAK). The sampling technique in this study used a random sampling technique because this technique is considered more efficient so that it does not make it difficult for researchers to obtain data. The number of samples using the Slovin formula was 186 people. the allocation of the distribution of the number of samples is taken proportionally based on the number of each student majoring in accounting at the two campuses. The data collection method is a survey method by distributing questionnaires. The results of this study indicate that the variables of social values, financial rewards, and work environment have a positive and significant influence on students' interest in becoming public accountants. While the variables of family demands and gender have no effect.

Keywords: Social Value, gender, family demands, student's interest

1. Introduction

Selection of a professional career is the first step in the world of work, career choice is certainly influenced by various things that exist. The process of choosing a career is something that is very interesting to study, because we can find out the reason someone takes a profession. Planning a profession that will later become a career is very important because a student is able to apply his knowledge in a field that suits his education.

According to (Rahayu, 2013) if the careers of accounting students can be known, then accounting education can plan a curriculum that is in accordance with the demands of the world of work. So that when students have completed their studies, students are expected to adapt their abilities more easily to the demands of the job. The accounting profession in the future will face increasingly difficult challenges, so readiness regarding the professionalism of accountants is necessary to support the professionalism of this profession.

There are several types of career choices in accounting. These choices include government accountants, corporate accountants, educator accountants and public accountants. With the various choices of the accounting profession, it shows that to become a public accountant requires us to develop. To become a public accountant in Indonesia, a person is required to take the Public Accountant Certification Examination (USAP).

According to (Dilmy & Farokha, 2002) public accounting is an accounting profession where the accountant serves the public. Public accountants at least have a choice of profession to become an auditor or an accounting consultant. The public accounting profession is a prestigious profession in Indonesia, a public accountant must have a bachelor's degree in accounting and after that is also required to take an exam held by the Indonesian Institute of

Accountants (IAI) registered with the Ministry of Finance to be able to practice as an accountant. This profession also provides opportunities to get challenging and varied jobs because they can be assigned to various places and various companies that have different characteristics and conditions. According to (Aprilyan, 2011) the public accounting profession can be one of the most expensive professions because the biggest source of income for public accountants has shifted from auditing services to management consulting services.

This phenomenon indicates that there is a lack of interest in accounting students to choose a career as a public accountant. Even though professional public accountants are needed to provide reliable financial reports to external parties such as creditors, the government, and capital investors, so currently a certified public accountant profession is urgently needed. In choosing a career, an accounting student will certainly think about several factors before taking what profession or career he will pursue. What is the background and what is expected is an important factor in choosing a student's career. After knowing these things, a new student can choose which profession to take.

One of the factors that can influence the interest of accounting students in the public accounting profession is social values. According to (Sari, 2013) social values are factors that indicate a person's ability in society, or a person's value that can be seen from the point of view of other people in their environment. Everyone's social values are of course different, this also applies to accountants. A public accountant is seen as having more social value than an ordinary accountant. So, the authors are of the view that social values have an influence on the interest of accounting students to choose the profession of becoming a public accountant. This is supported by (Merdeka & Sulistyawati, 2011) who concluded that social values have an influence on the interest of accounting students to choose the profession of becoming a public accountant. This is because someone in carrying out an action will usually judge in advance whether the action, he is going to take is profitable or not (Tandiontong, 2016).

In choosing a career, many factors are taken into consideration for everyone, in this case for accounting students to choose a profession as a public accountant. Often times the career to be chosen has different judgments from society, friends, family and the surrounding environment related to gender. The Women's Studies Encyclopedia in (Wulandary & Ilyas) explains gender as a cultural concept that seeks to make a difference in terms of roles, behavior, mentality, and emotional characteristics between men and women who develop in society. The role of gender is very important in its impact on every activity carried out by humans, and in terms of a career as a public accountant, people often have the view that maybe women are not too good to be public accountants seen from the type of work that can take up their time, this is considering that women have to take care of his family (Wulandary & Ilyas).

However, in this study the authors used public accounting variables. The reason for choosing this variable is because accounting students tend to choose public accountants as their career choice, as previously explained, there are quite a lot of advantages and opportunities for the public accounting profession. Another reason is because with the information that there are more and more companies that are established both as individuals and companies in the form of legal entities, the services of a public accountant will be increasingly sought after. This causes more job opportunities available as a public accountant because it is needed. In addition, public accountants can promise to be more professional in the field of accounting, working for public accountants is easy to get promotions, the rewards are in accordance with the efforts given. Personal satisfaction can be achieved at career stages, job security is guaranteed and high appreciation in society (Astuti, 2014).

The role of gender is very important in its impact on every activity carried out by humans, and in terms of a career as a public accountant, sometimes people think that maybe women are not very good if they become public accountants seen from the type of work that can take up women's time taking care of their family (Wulandary & Ilyas).

2. Literature Review

2.1 Accountant Profession

According to Regar in a quote (Aprilyan, 2011) defines that the accounting profession is all areas of work that use expertise in accounting, including the field of work of public accountants, internal accountants who work in industrial, financial or trade companies, accountants who work in the government sector, and accountants as educators. Experience in working as a public accountant is very useful because audit work provides knowledge of all kinds of companies, especially in terms of audit treatment, the work of this public accountant itself requires them to travel out of town to fulfill client requests.

2.2 Public Accountant Profession

The profession of a public accountant is regulated by Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants. In article 3 and explanation of article 3 of the Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants it is explained that a public accountant is a profession that can provide insurance services which include audit services on historical financial information, review services on historical financial information, performance audit services, internal audit services, tax services, financial statement compilation services, bookkeeping services, agreed procedure services on financial information, and information technology system services.

2.3 Student Interest in Becoming a Public Accountant

Interest is a desire that is driven by something in the form of observation and comparison with the desired needs (Benny & Yuskar, 2006). Furthermore, the Indonesian ledger dictionary defines interest as a desire to pay attention to or do something. (Slamento, 2013) states that interest is a feeling and an interest in something or activity, without anyone ordering it and not arising suddenly or spontaneously. Rather, it arises because of participation, knowledge, and habits. Ask also to interpret the situation associated with their own needs or desires.

2.4 Relations between Social Values and Students' Interest in Becoming Public Accountants

Someone in carrying out an action usually assesses in advance whether the action he is going to take is profitable or not (Tandiontong, 2016). So, it can be assumed that before choosing a profession, students will consider anything other than the income that will be obtained from that profession. This is because in addition to income, students think that if they become public accountants, they will get high social values that do not exist in other professions. Therefore, social values are considered as one of the factors that can influence students in choosing and being interested in becoming public accountants. This is supported by the research of (Merdeka & Sulistyawati, 2011) which concluded that social values have an influence on the interest of accounting students to choose the profession of becoming a public accountant. From this description it can be drawn a hypothesis that social values influence the interest of accounting students to choose a career as a public accountant which will be formulated as the first hypothesis as follows:

H1: Social values influence students' interest in becoming public accountants.

2.5 Relationship between Family Demands and Students' Interest in Becoming Public Accountants

The interest of accounting students to become public accountants is also influenced by the family environment. This is inseparable from the role of parents who want the best job for their children in the future. During the lecture period before the selection of majors or majors in the family environment, in this case, parents usually play a big role in determining the majors to be taken by their children. The family environment, especially the intervention of parents in determining the choice of majors, is a family demand. So that family demands can be one of the factors that can influence the interest of accounting students to choose the profession of becoming a public accountant. As well as research (Ningsh, 2021) which concludes that the family environment has an influence on the interest of accounting students to choose the profession of becoming a public accountant. From this description, a hypothesis can be drawn, namely that family demands influence the interest of accounting students to choose a career as a public accountant which will be formulated as the second hypothesis as follows:

H2: Family demands affect students' interest in becoming public accountants.

2.6 Relationship between Financial Rewards and Students' Interest in Becoming Public Accountants

According to (Choirunnisa, 2017) income is the result of the contradiction of work which has been fundamentally believed for some companies as the main attraction for providing satisfaction to their employees. A company will ensure that all elements of employees can direct their actions towards achieving company goals, so company management will provide remuneration in the form of salaries, bonuses, and benefits to provide satisfaction to employees so that they can provide good performance.

This is supported by (Merdeka & Sulistyawati, 2011) who concluded that financial rewards affect the interest of accounting students to choose the profession of becoming a public accountant. From this description it can be drawn a hypothesis that financial rewards influence the interest of accounting students to choose a career as a public accountant which will be formulated as the third hypothesis as follows:

H3: Financial rewards affect students' interest in becoming public accountants.

2.7 Gender Relations with Students' Interest in Becoming Public Accountants

In essence, all the work does not have to differentiate which can be done by women and men if a person feels capable of doing it so that gender equality will be created. The better or positive the information received by individuals related to their gender regarding the public accounting profession, the higher their interest in becoming a public accountant. The results of the study (Wulandary & Ilyas) state that gender roles have a significant effect on choosing a career as a public accountant or non-public accountant. From this description it can be drawn a hypothesis that gender influences the interest of accounting students to choose a career as a public accountant which will be formulated as the fourth hypothesis as follows:

H4: Society's gender influences students' interest in becoming public accountants.

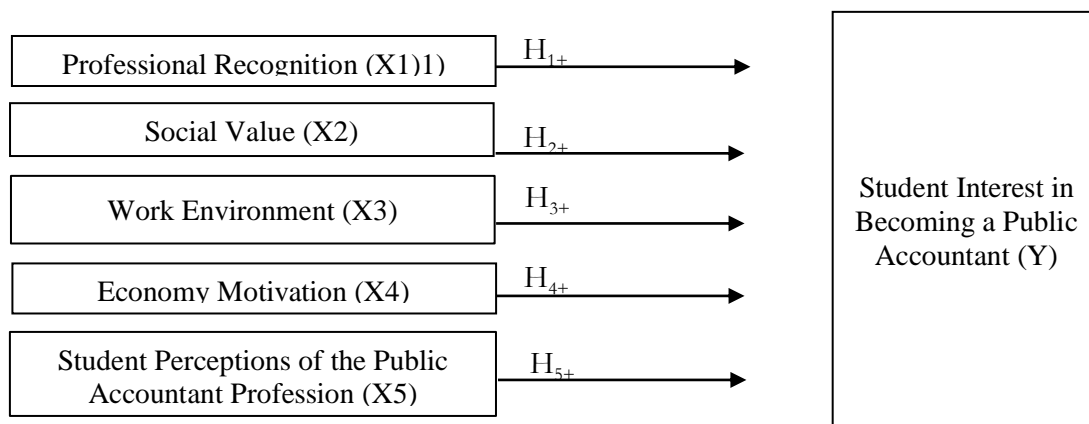
2.8 Work Environment Relations with Students' Interest in Becoming Public Accountants

In choosing a professional career, students usually consider in advance how the work environment will be faced before they take the profession. Therefore, the work environment is a consideration for students to choose a profession as a public accountant. This is supported by research (Margareta & Aprina, 2020) which concludes that the work environment has a positive and significant effect on students' interest in pursuing a career as a public accountant. In choosing a professional career, students usually consider in advance how the work environment will be faced before they take the profession. Therefore, the work environment is a consideration for students to choose a profession as a public accountant. This is supported by research (Margareta & Aprina, 2020) which concludes that the work environment has a positive and significant effect on students' interest in pursuing a career as a public accountant. From this description it can be drawn a hypothesis that the work environment influences the interest of accounting students to choose a career as a public accountant which will be formulated as the fifth hypothesis as follows:

H5: The work environment influences students' interest in becoming public accountants.

2.9 Research Model

Based on the results of previous research, the authors decided on several factors (independent variables) in this study that would influence students' interest in becoming public accountants which would be described in the research model as shown in Figure 1 Research Model as follows:



3. Research Method

The population selected was all 170 students of D4 Tax Accounting Department Students at the Politeknik Caltex Riau (PCR) and 206 students from Universitas Lancang Kuning (UNILAK) from Accounting Department. So that the total population is 376 people until 2021. The reason for choosing the two campus locations was in taking the population, this was aimed at seeing the interest of the students at the two campuses in the careers they would later pursue, namely choosing to become public accountants. The author assumes that the accounting student population:

1. They are considered to already have knowledge and have attended courses on accounting so that they are equipped with accounting knowledge to work as public accountants and are also believed to be able to provide valid answers.

2. Those who have become or have received accounting student status are of course believed to have had plans or thoughts regarding their future career choices which will be carried out after graduation.

The sampling technique used in this study was by using random sampling.

The data collection method in this study is to use a questionnaire. The researcher visited the respondent directly while giving or distributing a list of questions in the form of a questionnaire which was given directly to the respondent according to the criteria. Then asked his willingness to answer the questionnaire. The list of questions used is a structured question so that the respondent only needs to put a cross (X) on the selected answer sheet, then the respondent immediately returns the list of questions after being filled in to the researcher which will then be processed by the researcher. Respondents were asked to answer the questions in the third section using a Likert scale

4. Result and Discussion

According table 1, it can be explained the results of the hypothesis test by using the t test for each independent variable which consists of: Social Values (X1); Family Claims (X2); Financial Award (X3); Gender (X4) and Work Environment (X5) on the dependent variable, namely Student Interests in Becoming Public Accountants (Y), as follows:

Independent Variable	t _{count}	t _{table}	Sig	α	Result
Professional Recognition	5,622	1,653	0,000	0,05	Significant Influence
Social Value	0,979	1,653	0,329	0,05	No Significant Influence
Work Environment	2,319	1,653	0,022	0,05	Significant Influence
Economy Motivation	1,542	1,653	0,125	0,05	No Significant Influence
Student Perceptions of the Public Accountant Profession	5,866	1,653	0,000	0,05	Significant Influence

Source: Processed results of primary data SPSS

Relations between Social Values and Students' Interest in Becoming Public Accountants

Based on the results of testing the first hypothesis in this study, it shows that social values have a significant influence on students' interest in becoming public accountants with the help of the SPSS statistical program, it is known that the independent variable social values (X1) on students' interest in becoming public accountants has a regression coefficient with a sign a positive value of 0.374 with a tcount of 5.622 and a ttable of 1.653; where the value of tcount > ttable with a significance degree of $0.000 < \alpha 0.05$. Then the results of the descriptive statistical test showed that the average respondent's answer to the Social Values variable was 2.7392 or agreed.

Thus, H1 which states that social values affect students' interest in becoming public accountants, is acceptable. The results of this research are in line with research (Sari, 2013) which revealed social values are factors that indicate a person's ability in society, or a person's value that can be seen from the point of view of other people in their environment. Everyone's social values are of course different, this also applies to accountants.

Relationship between Family Demands and Students' Interest in Becoming Public Accountants

Based on the results of testing the second hypothesis in this study, it shows that family demands do not have a significant influence on students' interest in becoming public accountants. With the help of the SPSS statistical program, it is known that the independent variable of family demands (X2) on students' interest in becoming public accountants has a

regression coefficient with a positive sign of 0.051 with a tcount of 0.979 and a ttable value of 1.653; where the value of tcount < ttable with a significance degree of $0.329 > \alpha 0.05$. Then the results of descriptive statistics show that the average respondent's answer to the family demands variable is 2.4657 or does not agree. Thus, H2 which states that demands affect students' interest in becoming public accountants, is rejected.

Every family has a function, namely to make success and success for the children who have been raised by their parents. In carrying out this function, usually a family has planned everything to develop the potential of their own child so that the child's future can be guaranteed. But not always the plans or paths that have been prepared by the family can develop the true potential of the child. This is because the planning in the end will be a demand for the child to run that way. In this case the child as a student of course acts as a member of the same family, who always interacts with other family members, especially parents. The family is the first and foremost place of education for the growth and development of a child's life (Tu'u, 2014).

These results are supported by (Cahyo, 2016) who also concluded in his research that the family demands variable, in this case the family environment, does not significantly influence career choice as a public accountant.

The Relationship between Financial Rewards and Students' Interest in Becoming Public Accountants

Based on the results of testing the third hypothesis in this study, it shows that financial rewards have a significant influence on students' interest in becoming public accountants. With the help of the SPSS statistical program, it is known that the independent variable financial reward (X3) on students' interest in becoming public accountants has a regression coefficient with a positive sign of 0.134 with a positive value with a tcount of 2.319 and a ttable value of 1.653; where the value of tcount > ttable with a significance degree of $0.022 < \alpha 0.05$. Then the results of the descriptive statistical test showed that the average respondent's answer to the financial reward variable was 2.7527 or agreed. In this study, it was categorized into 3 types of statements which on average answered agree and showed that the desire of accounting students to get a high initial salary, salary increases, availability of pension funds and fast salary increases became the motivating factors for students to become public accountants. This is because the high initial salary, salary increase, and the availability of pension funds will motivate student interest in becoming a public accountant to be greater due to fulfilling one's financial needs. Thus, H3 which states that financial rewards affect students' interest in becoming public accountants, can be accepted.

The financial rewards received by employees greatly determine people's interest in working for an organization or company by becoming a certain profession. The existence of large financial rewards is the main goal in choosing a profession, and the public accounting profession is considered a profession that has more value in the eyes of society so that it gets a high salary. Public accountants in practice do not only audit one client at a time, this is an opportunity to obtain higher financial rewards received by public accountants. These factors can motivate student interest in becoming public accountants to be greater. So that financial rewards have an influence on the interest of accounting students to choose the profession of becoming a public accountant. This result is supported by the research of (Merdeka & Sulistyawati, 2011) which also concluded that financial rewards influence the interest of accounting students to choose the profession of becoming a public accountant.

Gender Relations with Students' Interest in Becoming Public Accountants

Based on the results of testing the fourth hypothesis in this study, it shows that gender does not have a significant effect on students' interest in becoming public accountants. With the help of the SPSS statistical program, it is known that the gender independent variable (X4) on students' interest in becoming public accountants has a regression coefficient with a positive sign of 0.073 with a positive value with a tcount of 1.542 and a ttable value of 1.653; where the value of tcount < ttable with a significance degree of $0.125 > \alpha 0.05$. Then the results of descriptive statistics show that the average respondent's answer to the gender variable is 2.7977 or agree. Thus, H4 which states that gender influences students' interest in becoming public accountants, is rejected.

The role of gender is very important in its impact on every activity carried out by humans, and in terms of a career as a public accountant, people often have the view that maybe women are not too good to be public accountants seen from the type of work that can take up their time, this is considering that women have to take care of his family (Wulandary & Ilyas). These differences in perception often categorize which jobs are appropriate to a person's gender in view of a job as unsuitable for men or women.

Work Environment Relations with Students' Interest in Becoming Public Accountants

Based on the results of testing the fifth hypothesis in this study, it shows that the work environment has a significant influence on students' interest in becoming public accountants with the help of the SPSS statistical program, it is known that the independent variable work environment (X5) on students' interest in becoming public accountants has a regression coefficient with a positive sign of 0.134 is positive with a tcount value of 5.866 and a ttable value of 1.653; where the value of tcount > ttable with a significance degree of $0.000 < \alpha 0.05$. Then the results of the descriptive statistical test showed that the average respondent's answer to the work environment variable was 2.8508 or agreed. In this study it was categorized into 4 statements which on average agreed that the public accounting profession has many challenges, has a pleasant work environment even though it has high work pressure but makes someone more eager to be the best. A pleasant work environment makes a person more focused on doing work and every challenging job will make someone more experienced and broaden their horizons. Thus, H5, which states that the work environment affects students' interest in becoming public accountants, is acceptable.

According to (Sari, 2013) the work environment is something related to the nature of work, the level of competition and the amount of work pressure. The work environment relates to things that exist in work such as work pressure, work routines or work challenges. The work environment is something that must be faced by people who will work. The work environment is very supportive in choosing a career. Public accountants have a work environment that is slightly different from ordinary accountants, this is because public accountants do not always audit just one company but can have many companies. In choosing a professional career, students usually consider in advance how the work environment will be faced before they take the profession. Therefore, the work environment is a consideration for students to choose a profession as a public accountant. So that the work environment affects students' interest in becoming public accountants. These results are supported by the research of (Margareta & Aprina, 2020) which also concluded that the work environment has a positive and significant effect on students' interest in pursuing a career as a public accountant.

5. Conclusion and Suggestion

5.1 Conclusion

Based on the research results, it can be seen that the variables of social values, family demands, financial rewards, gender and work environment as a whole have an effect of 62.9% on students' interest in becoming public accountants. While the results of the t test for each independent variable on students' interest in becoming public accountants are as follows:

1. Social values have a significant positive effect on students' interest in becoming public accountants.
2. Family demands have no significant positive effect on students' interest in becoming public accountants.
3. Financial awards have a significant positive effect on students' interest in becoming public accountants.
4. Gender has no significant positive effect on students' interest in becoming public accountants.
5. The work environment has a significant positive effect on students' interest in becoming public accountants.

5.2 Suggestion

The suggestions that can be given to future research are as follows:

1. Future research is expected to be able to use both closed questions and open questions as well as interview data as research instruments, so that the research results obtained are more complete and make it easier to conclude the results of research analysis.
2. As necessary input for further research, it is expected to develop other variables that are not used in this study such as personality, job prospects, professional training, and labor market considerations, as well as expanding research objects at other campuses in Pekanbaru.

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