

The Influence of Intrinsic Factor, Student Perception, Accounting Learning, Family, and Peers in Accounting Student Interest in Bali, Indonesia to Becoming Professional Accountant

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ABSTRACT: The purpose of this study to determine the influence of factors that affect accounting student interest in Bali, Indonesia to become a Professional Accountant. Using the Theory of Planned Behaviour and Theory of Holland's research focuses on the intrinsic factor, student perception, accounting learning, family, and peers on the interests of students. The sampling method is to use a probability sampling technique with the type used is proportionate stratified random sampling. There are 389 students of undergraduate accounting courses consisting of 13.806 students from The State and Private Universities in Bali, Indonesia. The data was collected by questionnaire. The data analysis technique used is multiple linear regression tests.

Based on the analysis, it was found that the intrinsic factor, student perception, accounting learning, family and peers influence positively and significantly related to accounting student interest in Bali, Indonesia to become a professional accountant.

KEYWORDS : *Professional Accountant; Intrinsic Factor; Perceptions; Accounting Education; Family; Peers; Careers*

I.BACKGROUND OF THE STUDY

The early 21st-century accounting problems in Indonesia occurred quite significantly. Starting with the tax evasion case handled by KAPG KPMG Sidharta & Harsono in 2001 who advised his client (PT. Eastman Christensen) to pay a bribe of US \$ 75 thousand to Indonesian tax officials to obtain tax relief. Furthermore, the Enron case was handled by Anderson's Public Accountant Office in December 2001 which manipulated financial statements and destroyed documents on the bankruptcy of his client. PT. Telkom involving KAP Eddy Pianto & Partners in this case, the audited financial statements of PT. Telkom is not recognized by the SEC (capital market authority holder in the United States) (Ludigdo, 2006). All these cases have implications for the emergence of doubts by many on various key aspects of the ethics of the accounting profession. Furthermore, this is the responsibility of the accountant because the quality of a profession can be measured by the extent to which the responsibility is shown by professionals in it (Sihotang, 2015). Accounting plays an important role in the economy and social because every financial decision must be based on accounting information. It is undeniable that violations and other creative accounting problems among the accountants seem to be evidence of the fragility of accountant integrity (Ludigdo, 2006) and however, this can influence the career interest for becoming an accountant.

A career as an accountant, accounting students are the economics students belonging to the workforce (Rahayu et al., 2003). After completing their education, career choices for accounting graduates are not only to the accounting profession, many choices of professions that can be chosen by them depend on their background factors (Suyono, 2014). These factors are determined by students perceptivity of the careers they are interested in (Ramdani and Zulaikha, 2013). The results of observations of student interest conducted to undergraduate accounting program students in Bali which consists of 9 (nine) state and private universities in Bali, Indonesia. Obtained 618 students or 4.5 percent of the total number of students consisting of 111 male students and 507 female students showing the following results:

Table 1: Observations Interests Being Accountant

Profession	Amount	Male	Woman
Public Accountants	164	31	133
Internal Accountant	225	39	186
Government Accountants	108	16	92
Accounting Educators	27	3	24
Non-Accountants	94	22	72
Total	618	111	507

Source: (Primary Data Processed), 2019

Based on the results of observations in table 1 shows that the profession of public accountants and internal accountants (companies) are still the most choices in student career choices. The teaching of accounting at the college in general tend to lead the student to work as a public accountant (Widhinugroho in Rasmini, 2007). Broadly speaking accountants classified as a Public Accountant, Internal Accountant (Company), Government Accountant, and Accounting Educators (Soemarso, 2004). Choose a career that will be undertaken by students, accounting students have a variety of considerations for choosing what career to be lived. Based on the perception of student interest as a whole it can be arranged an education and training curriculum that is based on interests. Especially the accountant profession in the future faces increasingly severe challenge, it requires careful preparation (Rahayu et al., 2003).

Theory of Planned Behaviour usage can not be separated from the interests of students in choosing a career. Personal Attitudes, Subjective Norms in behaviour and perception control intention is usually found to predict with high accuracy. Together these intentions combined with the Perception of Behavioural Controls can explain the behaviour of the proportion of variation is quite large (Ajzen, 1991). Further Holland's theory, developed by John Holland, who stated that individuals choose a particular profession for the profession could satisfy his personal pleasure orientation. This study emphasizes the intrinsic factor, student perception, accounting learning, family, and peer group influences that will give effect to the accounting students in Bali, Indonesia to become professional accountants.

II. LITERATURE REVIEWS

Professional Accountant is an individual who is a member of the Indonesian Institute of Accountants, an expert in accounting who carries out activities that require accounting or related skills (IAI, 2016). IAI added that had passed the qualification and is certified as a professional accountant (Example CA). Accountant job can be referred to as the accounting profession, because of the above characteristics. Broadly speaking accountants can be classified into (1) public accountants, (2) management accountants / internal accountants, (3) government accountants, and (4) accountants educators (Soemarso, 2004).

Interest according to Widyastuti (2004) is a desire that is driven by a desire after seeing, observing, comparing and considering the needs that they want. Intrinsic factor is a value derived satisfaction in oneself or after work. The intrinsic value associated performed by others or by himself (Wardhani, 2013). Students perceptions in choosing careers according to Stole in Rasmini (2007) revealed career perceptions and stereotypes are important in determining career choices because students' perceptions are generally influenced by personal knowledge of the working environment information from previous graduates, families, lecturers, and textbook that read and used. Learning is a system that is, an integral component which is interrelated and interacts with each other to achieve an expected outcome optimally by established goals (Wina in Hanafi, 2014). Families or parents are believed to have direct and indirect control over their children (Carlson, 2012). Indonesian culture where parents become figures who always be respected and considered that the happiness of eternal life would be obtained if they respect and love their parents. Peers become an important aspect in the process of socializing and exchanging information also becoming a role model in the life of an individual. (Naz et al., 2014).

III. RESEARCH METHODOLOGY

This study uses a quantitative approach in the form of associative. The approach used to determine the influence of factors that affect student interest in accounting students in Bali to become a professional accountant. The quantitative approach in this study is questionnaires data score responses (written statement) made based on indicators of each variable using a Likert scale with five (5) points "Strongly Disagree", "Disagree", "Neutral", "Agree", and "Strongly Agree" to the respondent. In this study, the data that will be used are primary data and secondary data primary data used in this study are the answers to the questionnaire filling by respondents about research variables, while the secondary data is to obtain information related to research respondents.

The population in this study were active students of undergraduate accounting program students in all State Universities (PTN) and Private Universities (PTS) in Bali as of June 2019 consisted of 13.806 active students. The samples were carried out using a probability sampling technique, the type used is proportionate stratified random sampling, the sampling technique with attention levels (stratum) on elements of the

population. In this study using proportional stratified samples which means the population is divided into homogeneous groups (stratum) on a student. Slovin formula with a sampling error rate of 5% is obtained 389 samples are distributed evenly among the nine (9) State / Private Universities who becomes the object of observation.

Data analysis techniques used in this study using multiple linear regression analysis, which is preceded by testing research instruments namely; validity and reliability testing to produce research data that is not biased (Ghozali, 2006). Continued descriptive statistics and classical assumption test covering; normality test, multicollinearity and heteroscedasticity test. In regression analysis, in addition to measuring the strength of the correlation between two or more variables, also shows the direction of the correlation between the dependent variable and independent variables (Ghozali, 2006). The correlation between independent variables and the dependent variable is expressed as follows:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_4.X_4 + \beta_5.X_5 + e \dots\dots\dots(1)$$

Y = Dependent variable, accounting students interest to become professional accountants

α = Constant

$\beta_1 - \beta_7$ = Coefficient regression

X1 = Independent variable, intrinsic factors

X2 = Independent variable, students perception

X3 = Independent variable, accounting learning

X4 = Independent variable, family

X5 = Independent variable, peers

e = error

IV. ANALYSIS AND DISCUSSION

4.1 Characteristics of Respondents

The gender of the respondent can be used as a reference for assertiveness and involvement that affect emotions to make a decision. The respondents in this study were 326 female students (84 percent) and 63 male students (16 percent). The origin universities and the proportion of the respondent are Udayana University with 73 respondents (18.78 percent), Warmadewa University with 100 respondents (25.60 percent), Mahasaraswati Denpasar University with 82 respondents (21.08 percent), Ganesha University of Education with 40 respondents (10.17 percent), University of National Education with 47 respondents (12.15 percent), Hindu University of Indonesia with 36 respondents (9.25 percent), STIE Triatma Mulya with 6 respondents (1.48 percent), STIMIK Primimara with 3 respondents (0.90 percent), and Dhyana Pura University with 2 respondents (0.59 percent).

4.2 Instrument Testing Results

Validity test is done with the SPSS Program to calculate the correlation. The questionnaire is valid if Pearson Correlation values above 0,30 (Ghozali, 2006). Validity test results showed that all of the instruments used to measure the research variables have Pearson Correlation above 0,30 so that the overall indicators used are valid. The questionnaire is reliable if the questionnaire had a Cronbach alpha value of more than 0,60 (Ghozali, 2006). Reliability test results show that each variable has a value of Cronbach's alpha coefficient of more than 0,60. This shows that all the variables in this study are reliable.

4.3 Descriptive Statistics

Descriptive statistics related to the collection and ranking of data describing the characteristics of the samples used in the study, as follows:

Table 2: Descriptive statistics Results

Variables	N	Min	Max	Mean	Std. deviation
Interest in Becoming a Professional Accountant	389	12	20	17.05	2.121
Intrinsic factor	389	14	25	20.53	2,284
Student perceptions	389	18	35	29.56	3,196
learning Accounting	389	15	25	22.24	2,252
Family	389	6	15	12.06	1,942
Peers	389	14	25	20.08	2,421

Source: (Primary Data Processed), 2019

4.4 Classical Assumption Test

Before a regression analysis, it first has performed classical assumption on the model used (Sugiyono, 2017). The classic assumption test is needed for regression models were used as a tool unbiased estimate. The classic assumptions testing in this study include normality test, multicollinearity test and heteroscedasticity test. The following are the results of the classic assumption test:

The normality test in this study uses the Kolmogorov-Smirnov Test and the Normal Probability Plot Test, as follows:

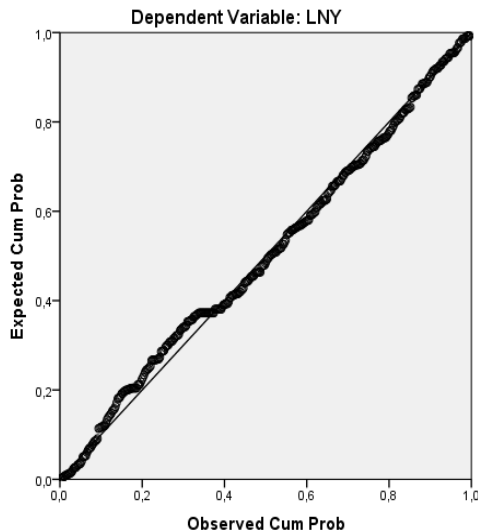


Table 3: Normality Test Results

		Residual unstandardized
N		389
Normal Parameters ^a ,	mean	0,0000000
b	Std. deviation	0,08165203
Most Extreme	Absolute	0,043
Differences	positive	0,027
	negative	-0,043
Test Statistic		0,043
Asymp. Sig. (2-tailed)		0,075c

Source: (Primary Data Processed), 2019

The figure explains that the data points are near or follow the diagonal line, so it shows that the residual value is normally distributed. The research data used is said to be normally distributed if the Asymp. Sig. (2-tailed) is greater than $\alpha = 0,05$. Based on Table 3, the value Asymp. Sig. (2-tailed) of the model equations are tested 0,075 greater than 0,05. It shows the data used in this study had a normal distribution.

Multicollinearity test aims to test whether the regression model found a correlation between independent variables, as well the regression model should not happen correlation between the independent variables. The multicollinearity test results as follows:

Table 4: Test Results Multicollinearity

Model	Coefficients unstandardized		standardized Coefficients	T	Sig.	collinearity Statistics	
	B	Std. Error	beta			tolerance	VIF
1 (Constant)	0,763	0,146		5,213	0,000		
X1	0,109	0,049	0,097	2,242	0,026	0,571	1,751
X2	0,009	0,002	0,216	3,994	0,000	0,370	2,705
X3	0,008	0,003	0,135	3,007	0,003	0,534	1,874
X4	0,118	0,034	0,156	3,425	0,001	0,519	1,927
X5	0,341	0,052	0,321	6,586	0,000	0,453	2,205

Source: (Primary Data Processed), 2019

Based on the results of the multicollinearity test on the table above shows the tolerance value $> 0,1$ or VIF value < 10 . Therefore, it can be concluded that the independent variables in this study are an intrinsic factor (X_1), student perception (X_2), accounting learning (X_3), family (X_4), and peers (X_5) free from multicollinearity or there is no correlation between independent variable.

Heteroscedasticity test aims to test whether the regression model occurred inequality residual variance from one observation to another. A regression model containing heteroscedasticity symptoms can provide distorted prediction results. The test results heteroscedasticity as follows:

Table 5: Test Results Heteroscedasticity

Model	Coefficients unstandardized		standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	4,943	3,885		1,272	0,204
X1	-1,310	1,294	-0,067	-1,012	0,312
X2	-0,057	0,057	-0,082	-0,998	0,319
X3	0,126	0,067	0,128	1,870	0,062
X4	-0,603	0,913	-0,046	-0,661	0,509
X5	-2,341	1,375	-0,126	-1,703	0,089

Source: (Primary Data Processed), 2019

Based on the test results in heteroscedasticity table above, note the significant value of intrinsic factor variable (X_1), students perception (X_2), accounting learning (X_3), family (X_4) and peers (X_5) to a variable absolute residuals are above 0,05 it can be concluded that the data used in this study there is no heteroscedasticity problems.

4.5 Test Multiple Linear Regression Analysis

This study uses multiple linear regression to determine the influence of intrinsic factors, student perceptions, accounting learning, family, and peers on the interest of accounting students in Bali to become professional accountants. The recapitulation of the results of multiple linear regression analysis is as follows:

Table 6: Summary of Results of Multiple Linear Regression

	Coefficients		standardized Coefficients beta	t	Sig.
	unstandardized B	Std. Error			
(Constant)	0,763	0,146		5,213	0,000
X1	.109	0,049	0,097	2,242	0,026
X2	0,009	0,002	0,216	3,994	0,000
X3	0,008	0,003	0,135	3,007	0,003
X4	0,118	0,034	0,156	3,425	0,001
X5	0,341	0,052	0,321	6,586	0,000
Adjusted R square			0,581		
F Count			108,756		
F Sig			0,000		

Source: (Primary Data Processed), 2019

Based on the information in Table 6 below shows the regression coefficients of the independent variables and the dependent variable constant value the multiple linear regression equation as follows:

$$Y = 0,763 + 0,109.X1 + 0,731.X2 + 0,008.X3 + 0,118.X4 + 0,341.X5 + e \dots\dots\dots (1)$$

- 1) The constant value 0,763 shows that if the intrinsic factor, student perception, learning accounting, family, and peers is equal to zero, then the accounting student interest in Bali, Indonesia become a professional accountant will be amounting at 0,763 there is a pattern of increasing the students' interest in becoming professional accountants.
- 2) coefficient regression β_{1-7} intrinsic factors (X_1) amounted to 0,019, students perception (X_2) amounted to 0,009, accounting learning (X_3) amounted to 0,008, family (X_4) amounted to 0,118, peers (X_5) amounted to 0,341 341 means that if the independent variable increases, will increase in the interest of students to become professional accountants, assuming other variables constant.

The coefficient of determination in this study shows adjusted R-square. The adjusted R-square value in this study was 0,581. The coefficient of determination value of the test results can be seen in Table 6, it can be described that 58,1 percent of the variation in accounting student's interest in becoming professional accountants can be explained by intrinsic factors, student perception, accounting learning, family, and peers. While the remaining 41,9 percent of the accounting student's interest in becoming a professional accountant is influenced by other variables outside the regression model used.

. Based on the test results shown in Table 6, the feasibility of the model shows that the F test value of 108.756 with a p-value (Sig. F) of 0.000 is less than the value of $\alpha = 0.05$ (Table 6). This shows that the equation model in this study deserves to be used.

T statistical test is done by comparing the probability value (p-value) of each variable with $\alpha = 0,05$ as shown in Table 6. Based on Table 6 shows the results of testing the effect of the value of each independent variable on the dependent variables can be described that value independent variable t significance is less than $\alpha = 0,05$. This means that the variable intrinsic factor, student perception, accounting learning, family, and peers influence positively and significantly affect accounting student interest in Bali in becoming professional accountants.

V.HYPOTHESIS AND RESULT

5.1 The influence of intrinsic factors on the accounting students interests in becoming professional accountants

The analysis showed that the intrinsic had a factor significant positive effect on student interest in becoming professional accountants. The greater the desire and the value of self-satisfaction in students led to an interest in becoming a professional accountant higher. These results are consistent with the hypothesis that intrinsic factors positively affects student interest in Bali in becoming professional accountants. Planned of behaviour theory assumes that the control perception in a person's behaviour has implications on the interests and the motivational also in Holland theory states that individuals seeking work environment and allows to carry

out the will and skills. As a result, the type of intellectual seeking intellectual environment, and so adjusted to the attitude and their value in taking the role.

The results are consistent with research by Gibson, Ivancevich and Donnelly (1997) which states that intrinsic factors include intellectually challenging work, is in a dynamic environment, encourage creativity, give freedom or autonomy. Similar results were found by Law research (2010) states that a significant effect on intrinsic factor in the selection of students into a career to be a public accountant and general accountant rather than a non-accountants career. Based on these results it can be concluded that in determining the interest in becoming a professional accountant might be influenced by working with challenging situations as well as intellectual and dynamic situations, work that demands to prioritize skills, skill and creativity into a career. The interest in becoming a professional accountant might also be based on job satisfaction in the future.

5.2 The influence of students' perceptions on the accounting students interests in becoming professional accountants

The analysis showed that student perceptions had a significant positive effect on student interest in becoming professional accountants. The greater the students knowledge, the understanding of students, and combinations that come from outside the student cause interest in becoming a professional accountant higher.

This study confirmed the planned of behaviour theory which assumes that control perception has implications motivational behaviour towards interest. This belief of the existence of factors that would facilitate or enhance the performance of the behaviour. People who believe that they do not have the resources that available or do not have the opportunity to do certain behaviours may not form a strong interest in behaviour to do so even if they have a positive attitude toward their behaviour and believe that others would agree if they do the behaviour. This research study enhances Sulistaini (2012), which provides the majority of students perceptions of the results leads to the positive side but did not give significant results, added to indicate that one's intention to behave not solely guided by its attitude towards something. However, Lubis (2010) explains the positive perceptions that accounting students have might come from the knowledge, information, opinions of a particular party, and past experiences accumulated during their studies. As is the case in this study were positive and significant results. This study is in line with Sugahara (2006) and Warsitasari (2016) that that perception has a positive and significant influence.

Based on these results it can be concluded that in determining interest in becoming a professional accountant might be influenced by knowledge, experience, way of thinking, the usefulness of which is based on the opinions formed, and so forth.

5.3 The influence of accounting learning on the accounting students interests in becoming professional accountants

The analysis showed that accounting learning had a significant positive effect on student interest in becoming professional accountants. The more positive accounting learning to these students, the higher the interest of becoming a professional accountant. In line with the holland theory which explains individuals studying the work environment, practising their skills and abilities, expressing attitudes and values, and accepting the problems and roles accordingly.

This study is in line with the statement Sukardi (1987) written in his book that the knowledge will increase someone choice. Lubis (2014) explains that learning occurs as a result of the motivation, experience, and repetition in response to the situation. The combination of motivation, experience, and repetition in responding to this situation occurs in the form of classical influence, the influence of operant circumstances, and social learning. This study confirmed the statement.

Based on these results it can be concluded that in determining the interest of students into professional accountant might be affected by training career development, repetition or repetition of routine to a material, information learning support that is not only obtained from the learning process, but it can also be obtained from a variety of sources that are in line with the assumptions of control perception of behaviour in the planned of behaviour theory.

5.4 The influence of families on the accounting students interests in becoming professional accountants

The analysis showed that the family had a significant positive effect on student interest in becoming professional accountants. The greater the student's family support led to an interest in becoming a professional accountant higher. In line with the theory of planned behaviour of normative beliefs generate social pressure or subjective norm, which agreeing with the expectations and motivation of the other person. Selection of a career in children is also influenced by parental habits, home environmental conditions, parental background and family education, especially parents.

This study is also in line with Eccless (2017) which results in the beliefs and behaviour of parents that have a positive impact on their children. Interest according to Zulfa (2014) is an acceptance of a relationship with oneself with something outside themselves. Expectations that are given will form opinions that created a

desire to behave. So, based on this research and cultural family support is applied in the family affects the interest of a student in the decision to choose a career. As for the interest of students become professional accountants in addition to the form of support from families in material and non-material might be influenced by the condition of the family, the family's social and economic status.

5.5 The influence of peers on the accounting students interests in becoming professional accountants

The analysis showed that the peers had a significant positive effect on student interest in becoming professional accountants. The greater the influence of peers on these students leads to higher interest in becoming a professional accountant. This study confirms research of Kristiono (2014) that peers have a role as a process of individual social development, as a second choice consideration after parents in terms of giving direction, because the outcome indicators that have been answered by the respondents stated that the peer has an important role in career selection an individual. Besides as a comparison, peers also become confide and their laments and exchange information.

Following the belief in behaviour in the planned of behaviour theory will behave in under the things he likes including being better than his peers which lead to more self-esteem confidence. Based on this study, it can be concluded that the interests of students becoming professional accountants can be influenced by kinship with peers, which in addition to being rivals is also a control of social behaviour.

VI. CONCLUSION

Based on the result of the analysis and discussion that has been described in the previous chapter on the influence of intrinsic factor, student perception, accounting learning, family, and peers on the interest of accounting students in becoming professional accountants, it can be concluded that all independent variables in this study affect positively and significantly to interest accounting students to become professional accountants. The higher and big desires, attitudes, values within the student satisfaction, knowledge, understanding students, the combination of which come from outside the student, learning accounting, information, repetition, motivation to respond to the situation, family support and expectations to students, influence peer as evidenced from the control of social behaviour towards these students affect the interest in becoming a professional accountant is higher.

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