

## Scope and Determinant of Career Preferences for Accounting Student at Udayana University

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**ABSTRACT** :The accounting world poses broad career preferences as the times go, attracting students to major in this field. The wide options of career preferences in accounting field have provided the students various career preferences based on their wishes and skills. Adequate insight and information into accounting career preferences will help the students determine the correct accounting career for themselves. This study sought to describe the career preferences of undergraduate accounting students of batch 2018 and 2019 at Faculty of Economics and Business, Udayana University. A descriptive cross-sectional method was used on this study. The data were obtained as the results of the questionnaire administered to the samples meeting the inclusion criteria. The number of samples involved in this study amounted to 143 students, of which 71 students of the 2018 batch and 72 students of the 2019 batch. The results of the study revealed that 114 students (79.8%) chose an accountant career and 29 students (20.2%) choose a non-accountant career. Furthermore, a total of 41 students (35.9%) chose to become internal accountants, 46 students (40.3%) chose to become public accountants, 23 students (20.2%) chose to become government accountants, and 4 students (3.5%) chose to become educator accountants. The career preferences were driven by intrinsic motivation, extrinsic motivation, career exposure, and gender issues.

**KEYWORDS** -career preferences, accounting students, accounting careers, Faculty of Economics and Business, Udayana University

### I. INTRODUCTION

As the worker qualifications go, accounting profession is still considered to be in need of professional development. According to a study conducted by Iswahyuni (2018), it was said that Indonesia still lacks professional accountants, while the need for professional accountants is very high. By 2014 there were at least 226,000 organizations in Indonesia that required the services of an accountant. Meanwhile, the Center for the Development of Accountants and Appraisal Services (PPAJP) of the Ministry of Finance recorded that the available accountants were less than 16,000. This particular information highlights the lack of professional accountants in Indonesia. Graduates of accounting program have the options to pursue a career as accountant or non-accountant. If they choose accountant profession, there are four choices available, namely public accountants, internal accountants, government accountants, and educator accountants. The most appropriate time to plan a career carefully is at the beginning of college study, as these students will study more deeply related to the chosen science and major. Various aspects need be considered in career planning, both internal and external factors. One of the external factors is career opportunities, by having a look at the worker distribution in order to be able to choose and adjust to relevant skills and competencies. By knowing the worker distribution, it will make it easier to position oneself to take the best opportunities and choices by considering various things.

Several studies have been conducted, discussing career preferences of students. One of them was conducted at BundaMulia University, revealing that students' career maturity tends to be mature. From this study, it was revealed that there was a significant difference between work experience and career maturity. In addition, it was also found that there was no difference between gender and career maturity of psychology students (Jatmika, 2017). Another study related to career preferences has also been carried out on undergraduate economic students at Sriwijaya University, where the majority of respondents wanted to have a job in the formal sector on the basis of salary factors and the suitability of educational background with the chosen career (Sudarman, 2018). In the accounting sector, a study that described the career interests of accounting students at five universities in Jakarta, Bogor, Depok, Tangerang, and Bekasi, was done. The results revealed that the careers most in demand by accounting students were mostly corporate accountant, followed as government accountant, thirdly as public accountant, and lastly as educator accountant (Ramdhan, 2017).

Udayana University has visions of Excellent, Independent, and Cultured. In achieving these visions, constructive efforts are obviously needed. One thing that needs to be taken into account is the career of its graduates. A study related to the distribution of career preferences has been carried out in the Medical Study Program and Medical Education at the Faculty of Medicine in 2021, providing an overview of career plan distribution of the students. 95.2% students chose a career preference as a clinician and 4.8% chose a non-clinical profession (Sudewa, 2021). Studies related to the career plan distribution are always useful for seeking information about parameters in choosing a suitable career for graduates of Udayana University.

This study sought to provide an overview of the distribution of career interests for undergraduate accounting students at Udayana University, with the aim of providing a reference when considering career preferences, especially in Bali province. Students of batch 2018 and 2019 were considered appropriate as the respondents as they were closer to finishing their study compared to the following batch, taking into account the factors that have been revealed in previous studies.

## II. LITERATURE REVIEW

### 1. Two-Factor Motivation Theory

The Two-Factor Motivation Theory was put forward by Frederick Herzberg in 1959 which stated that the ideal motivation to stimulate business is an opportunity to develop abilities. Herzberg stated that in carrying out work, people are influenced by two factors, namely the hygiene factor and the motivation factor. The hygienic factor concerns the maintenance of human nature as in wanting to obtain physical peace, such as salary, working conditions, interpersonal relationships, quality of supervision, and others. While the motivation factor is related to psychological needs in the form of intrinsic conditions. Herzberg's Two-Factor Motivation Theory has a consistent correlation regarding the factors of career preferences of students in this study. The hygienic factor refers to extrinsic motivation and the motivation factor refers to intrinsic motivation.

### 2. Social Cognitive Career Theory

The Social Cognitive Career Theory developed by Lent (1994) is used to explain the variables that influence career preferences. This theory refers to the process of individuals developing their career selections, vocational interests, and persistence in achieving their careers. This theory elaborates that the variables related to career preferences consist of self-efficacy, outcome expectation, and objective. This theory refers to external motivational factor and career exposure factor as the ones influencing the career preferences of accounting students.

### 3. Expectancy Theory

The basis for choosing a profession is related to the Expectancy Theory proposed by Vroom (1964). In this theory, motivation is the result to be achieved by the individual from his estimation that the action will lead to the expected result. In other words, when the individual really expects something, and the way looks open to achieve that, then there will be an effort to get it. In other words, if students want to choose a profession, knowing their competition and competitors can help them finalize their plans in choosing the best profession. This theory refers to external motivation and career exposure as factors that influence students' career preferences.

### 4. Liberal Feminism Theory

This particular theory was put forward in 1983 by Alison Jaggar in her book *Feminist Politics and Human Nature*, assuming that there is no difference between men and women. Women should have the same rights as men. However, liberal feminism rejects complete equality between women and men. Women are seen as rational agents which are inferior because of their low level of education. In order for women to avoid oppression, they must have the same opportunities and educational rights as men. This theory refers to gender issues as a factor that influences students' career preferences

### 5. Career Preferences

Preference motivates and encourages students to do what they want in a situation of free choice. Every human preference serves to satisfy a human need, so it can be generalized that preferences are expected to be closely related to human thoughts and feelings (Jack Febriand Adel and M. Syuzairi, 2020). Therefore, career preference is a motivation that encourages students to choose a career according to their wishes. Accounting students should also understand the risk preference of each accounting profession. Risk preference will act as an important factor in their career preferences, especially after completing undergraduate accounting education.

### 6. Available Career Preferences

In a study conducted by Satria (2019), careers in accounting are generally categorized into four professional choices, namely public accountants, internal accountants, government accountants, and educator accountants. Public accountants carry out their duties of checking financial statements and providing consultation in the financial sector. Corporate accountants are employees of the companies where they work. Their main responsibility is to determine the policies and procedures applied in the company based on the decisions of the high-ranked officers, determine the protection of company assets, determine the effectiveness and efficiency of the company's activities, and determine the reliability of the company's financial statements.

Government accountants are those serving government agencies. They carry out their functions in accordance with the expertise obtained from educational institutions, namely handling and supervising finances but within the scope of the government. Educator accountants are lecturers or accountants who teach at universities, in addition to having duties in accounting education, such as teaching, compiling accounting education curricula, and conducting research in the field of accounting (Farida, 2017).

### 7. Factors Influencing Career Preference Selection

According to a study conducted by (Raharja and Liany, 2020), there are several factors that influence the career preference selection for accounting students, including intrinsic motivation, extrinsic motivation, career exposure, and social values. Meanwhile, the third party factor has a positive effect on the career selection of accounting students, but not statistically significant. Another study conducted by Srirejeki (2019) revealed that career prospects, financial rewards, and perceived behavioral control/perceived difficulty as a professional accountant can significantly influence students' intentions to pursue a career as a professional accountant. Other studies revealed that intrinsic motivation and career exposure are positively related to career paths. However, extrinsic motivation and the influence of third parties do not have a significant relationship with career path. These particular results are supported by a previous study (Ng et al., 2017). Another study was conducted by Effendi (2018), revealing that third party factor, especially parents, has a significant influence on career selection.

In addition, an important in choosing an accounting career is academic performance. In line with a study conducted by Suwaldiman (2019), it revealed the academic performance of students in the financial accounting course group. A related study also stated that a high learning environment variable is able to create a learning environment that improves the quality of education for students (Hatane, 2020). Another interesting factor found in the study of Ramdhan (2017), stating that one factor that influences the selection of an accountant career is gender differences. Male students prefer a profession of corporate accountants, then public accountants, then government accountants, and lastly educator accountants. Female students prefer a profession of corporate accountants, then government accountants, then educator accountants and public accountants both in the last position.

## III. METHODS

This descriptive study employed a quantitative approach. According to Sugiyono (2017), this kind of approach is based on the philosophy of positivism, used to examine certain populations or samples, where data collections are done using research instruments, followed by quantitative or statistical data analysis with the aim of testing predetermined hypotheses. Sugiyono (2017) also added that this approach poses problem formulation that expresses the description and understanding and knowing the good value of one or more independent variables without making comparisons with other variables. Here, this study sought to provide an overview of things that affect the career preferences of accounting students of batch 2018 and 2019 at the Faculty of Economics and Business, Udayana University. An observational study refers to a study in which the authors only make observations, without providing intervention on the variables to be studied.

## IV. RESULT AND DISCUSSION

The results of this study, from 143 respondents, revealed that there were 114 (79.7%) respondents who chose career preferences as accountants. Specifically, 41 (35.9%) respondents chose to become internal accountants, 46 (40.3%) respondents chose to become public accountants, 23 (20.2%) respondents preferred government accountants, and 4 (3.5%) respondents chose to become educator accountants. The remaining 29 (20.2%) respondents chose a career as non-accountants. The following table presents the summary of the above results:

Career Preference	Total	Percentage
<b>Accountant</b>	<b>114</b>	<b>79.8%</b>
Internal Accountant	41	35.9%
Public Accountant	46	40.3%
Government Accountant	23	20.2%
Educator Accountant	4	3.5%
<b>Non Accountant</b>	<b>29</b>	<b>20.2%</b>

### 1. Internal Accountant

There were 41 respondents selecting a career preference as internal accountants. Viewed from the intrinsic motivation factor, 87.8% of them stated that they chose this career because they felt competent and had accounting-related skills/abilities, 92.6% chose this career because they liked accounting-related courses. As for

extrinsic motivation factor, 19.6% of respondents chose a career as internal accountants because of pressure from other parties (17% family and 2.4% non-family) while the remaining 80.4% chose a career as internal accountants without being pressured from other parties. 78% of them chose a career as internal accountants because they considered the profession to have quite high salary, ranged from IDR. 5,000,000 to 7,500,000.

Meanwhile, in terms of career exposure factor, 82.9% of respondents stated that they already knew the duties or responsibilities of internal accounting profession. As many as 73.2% respondents chose internal accountant because they had plans to take complimentary certification for the internal accounting profession and 65.9% of them stated that they had attended seminars/workshops/scientific meetings with the topic of a career as internal accountant. Meanwhile, in terms of gender issues, 100% disagreed with the statement that women should stay at home and only be housewives. 73.2% of respondents did not agree that men should be prioritized to have a job.

## **2. Public Accountant**

A total of 46 respondents chose a career preference as public accountants. Viewed from the intrinsic motivation factor, 82.6% stated that they chose this career because they felt competent and had accounting-related skills/abilities, 91.3% chose this career because they liked accounting-related courses. In terms of extrinsic motivation factor, 26.1% of respondents chose this career due to pressure from other parties (24% family and 2% non-family) while the remaining 73.9% chose a career as public accountants without any pressure from other parties. As many as 69.6% chose this career because they considered the profession as a public accountant to have a high salary, ranged from IDR 5,000,000 to 7,500,000.

In terms of career exposure factor, 91.3% stated that they already knew the duties or responsibilities of the public accounting profession. 69.6% chose this career because they had plans to take complimentary certification for the public accounting profession, and 52.2% stated that they had attended seminars/workshops/scientific meetings with the topic of selecting career as an accountant. Meanwhile, in terms of gender issues, 97.8% disagreed with the statement that women should stay at home and only be housewives. 73.2% of respondents disagreed that men should be prioritized to have a job.

## **3. Government Accountant**

There were 23 respondents selecting a career preference as government accountants. Viewed from the intrinsic motivation factor, 87% of them stated that they chose this career because they felt competent and had accounting-related skills/abilities, 95.7% chose this career because they liked accounting-related courses. As for extrinsic motivation factor, 8.7% of respondents chose a career as government accountants because of pressure from other parties (100% family) while the remaining 91.3% chose a career as government accountants without being pressured from other parties. 78% of them chose a career as government accountants because they considered the profession to have quite high salary, ranged from IDR. 5,000,000 to 7,500,000 and IDR 7,500,000 to 10,000,000.

Meanwhile, in terms of career exposure factor, 87% of respondents stated that they already knew the duties or responsibilities of government accounting profession. As many as 65.2% respondents chose government accountant because they had plans to take complimentary certification for the internal accounting profession and 52% of them stated that they had attended seminars/workshops/scientific meetings with the topic of a career as accountant. Meanwhile, in terms of gender issues, 97.8% disagreed with the statement that women should stay at home and only be housewives. 73.2% of respondents did not agree that men should be prioritized to have a job

## **4. Educator Accountant**

A total of 4 respondents chose a career preference as educator accountants. Viewed from the intrinsic motivation factor, 75% stated that they chose this career because they felt competent and had accounting-related skills/abilities, 100% chose this career because they liked accounting-related courses. In terms of extrinsic motivation factor, 25% of respondents chose this career due to pressure from other parties (100% family) while the remaining 75% chose a career as educator accountants without any pressure from other parties. All of the respondents choosing this career stated that they considered the profession as educator accountant to have a high salary, ranged from IDR 5,000,000 to 7,500,000.

In terms of career exposure factor, 100% stated that they already knew the duties or responsibilities of the educator accounting profession. 75% chose this career because they had plans to take complimentary certification for the public accounting profession, and 50% stated that they had attended seminars/workshops/scientific meetings with the topic of selecting career as an accountant. Meanwhile, in terms of gender issues, 100% respondents disagreed with the statement that women should stay at home and only be housewives. Also, 100% of respondents disagreed that men should be prioritized to have a job.

## V. CONCLUSION

This study obtained an overview of career preferences for students of batch 2018 and 2019 at the Accounting Study Program at Udayana University. It was revealed that 114 students (79.8%) chose a career preference as accountants, specifically public accountants as many as 46 respondents (40.3%), internal accountants as many as 41 respondents (35.9%), government accountants as many as 23 respondents (20.2%), and educator accountants as many as 4 respondents (3.5%). The majority of respondents chose a career as public accountants on the basis of intrinsic motivation. While viewed from the external motivation factor, the majority of respondents chose a career as internal accountants and public accountants. The respondents choosing a career based on career exposure factor mostly planned to become public accountants. From gender issues, it led to the majority choosing a career as public accountants. Meanwhile, 29 respondents (20.2%) chose a career as non-accountants.

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