

The Effect of Accounting Knowledge, Family Environment, and Labor Market Considerations on Accounting Student Career Interest as Public Accountants

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ABSTRACT: Choosing a career is certainly an early stage for students in forming a career, especially as a public accountant. Currently, students' interest in choosing a career as a public accountant is still minimal. To obtain a public accounting career, of course, students need to have good accounting knowledge, support from the family environment as well as labor market considerations. The purpose of this study is to provide empirical evidence related to the influence of accounting knowledge, family environment, and labor market considerations on student interest in choosing a career as a public accountant. The population in this study were all students of the accounting study program of the Faculty of Economics and Business, Udayana University in the batch 2018 totaling 235 people. The sampling method used to determine the number of samples is the calculation results using the Slovin formula. The sample used in this study was 70 people. Analysis of the data used in this study is multiple linear regression analysis. The results of this study indicate that accounting knowledge has no effect on student interest in choosing a career as a public accountant, which this study does not support the theory of planned behavior, while family environment and labor market considerations have a positive effect on student interest in choosing a career as a public accountant, so this study supports planned behavior theory and expectancy theory.

KEYWORDS : Accounting Knowledge, Family Environment, Labor Market Considerations, Career Interests

I. INTRODUCTION

The choice of career is a process or individual activity in preparing oneself to enter a career related to work through a series of directed and systematic activity processes to choose a career as desired by the individual (KossekkOllier-Malaterre, 2020).Laksmi& Al Hafis (2019) say that career choice students and the type of career they will choose are interesting things to study because by knowing the career choices students are interested in, it can be seen the reasons why these careers were chosen by the students. Careers that are chosen correctly are able to help individuals achieve success compared to career choices that are not good will certainly cause a feeling of regret and failure in the individual himself (Hatane et al., 2020). Career selection by students is influenced by the desires of the students themselves or can be said to be the interests of the students themselves. Interest is an encouragement that will give attachment to someone's attention aimed at a certain object such as work, lessons, objects, or people (Marsyaf, 2021). Student interest is of course based on several considerations or beliefs that cause students to be interested in a profession. This is based on the theory of planned behavior which states that individual beliefs can influence an individual's behavior. One of the universities, namely Udayana University, which oversees the accounting study program, has conducted a tracer study of alumni students related to the activities carried out by students after graduating as undergraduates which are presented in table 1.

Table 1. Results of tracer study of accounting students after graduation

No.	Activities of the Student After Graduating Bachelor Degree	Total
1.	Work (Full/Part Time)	173
2.	Entrepreneurs	14
3.	Work while self-employed	26
4.	Work while continuing studies	13

Source: Data tracer study of alumni of the FEB UNUD 2022 accounting graduate student

Based on table 1, it can be seen that most of the undergraduate accounting alumni students of the Faculty of Economics and Business, Udayana University carry out their activities after graduates by doing full or part time work. Of course, every graduate of accounting degree is free to choose his profession, one of which is a profession in accounting. The accounting profession is all fields of work that use expertise in accounting. These professions can be grouped into four, including public accountants, internal accountants, government accountants, and educational accountants. One of the accounting professions that is widely discussed is related to the public accountant profession. Public accountants or auditors are accountants who work in public accounting firms. Types of professions that can be carried out by public accounting firms such as checking financial information and discussing financial aspects (Siregar&Siregar, 2021).

However, in the selection of the profession of public accounting, there is still very little interest from students because it is caused by factors such as the very large risks borne by a public accountant while his income does not match the risk burden borne by a public accountant. (Paramita & Sari, 2019). According to the Indonesian Institute of Certified Public Accountants (IAPI), the number of registered members as of 31 January 2021 was 4,639 people consisting of 1,450 Public Accountants, 2,157 CPA (Chartered Public Accountant) holders, 731 young members, novice members 110 people, 58 general members of non-Public Accountant partners, 126 other public members, and 7 honorary members. The lack of interest in accounting students was also found in the pre-survey that was previously conducted by researchers on accounting students in the 2018 class of Udayana University with a number of questions presented in table 2.

Table 2. Pre-Survey Results of the 2018 Undergraduate Accounting Student

No.	Questions	Answer (Percentage %)	
		Yes (%)	No (%)
1.	Do you aspire to become a public accountant?	46%	54%
2.	Are you going to continue your studies to the Master level?	40%	60%
3.	Do you have the desire to work in a Public Accountant Firm?	45%	55%
4.	With your previous educational background, do you have a goal of choosing the profession of a public accountant?	45%	55%

Source: Research data

Based on the results of the pre-survey in table 2, it can be seen that most of the 2018 batch of Accounting students at the Faculty of Economics and Business at Udayana University still does not have the desire to choose a profession as public accountants which result in a minimum of these professions being chosen by students.

According to Baihaqi (2016:230), knowledge is information that has been organized in memory as part of a structured information system or network. While accounting is an information system, which measures business activities, processes data into reports and communicates the results to decision makers who will make decisions that can affect business activities (Walter et al., 2012). Accounting knowledge can help students choose their interest in an accounting profession, because with extensive knowledge, of course, it is also very much needed for students who want to choose a career as an accountant, because to become a public accountant is very risky and must pass many exams and certifications that must be passed (Afdatil et al., 2021). Accounting knowledge affects students' interest in choosing a profession as a public accountant which can be linked to the theory of planned behavior, namely a student's belief in the ability of his knowledge to influence behavior in choosing a public accounting profession. Based on previous research related to accounting knowledge, according to Puspitasari et al., (2021), it is said that accounting knowledge partially has a positive effect on the interest of accounting students to have a career in the field of public accounting. However, in contrast to the research conducted by Afdatil et al., (2021), accounting knowledge has no effect on choosing a career as a public accountant.

There are other things that can influence students in choosing their careers, namely related to the first environment adapted by an individual. This first environment is called the family environment. The family environment is the first educational environment, because it is in this family that children first receive education and guidance (Hasbullah, 2009:38). The family environment influences students' interest in choosing a profession as a public accountant. Based on the theory of planned behavior, the family environment is categorized as a subjective norm, because it can influence the individual in making decisions regarding career choices. Based on previous research related to the family environment, according to Widyanti&Saputra (2018) and Febriyanti (2019), it is said that the family environment has a positive and significant effect on students' interest in becoming public accountants. However, this statement is inversely proportional to research conducted by Harianti&Taqwa (2017), it is said that family environment has no significant effect on interest in becoming a public accountant.

In addition to the family environment owned by individuals, there are other things that can be taken into consideration in an individual's interest in choosing a career as a public accountant, namely the existence of labor market considerations. Students in choosing a profession will pay more attention to labor market considerations due to economic conditions or situations that tend to be bad so students consider the labor market both in the short term and the long term (Siregar&Siregar, 2021). Things that are considered in the labor market include the availability of jobs and job security as well as access to job vacancies. According to Oktaviani et al., (2020), Labor Market Considerations are all the needs and supply of labor or all demand and supply in society with all the mechanisms that allow for productive transactions between people who sell their labor and employers who need the power. Labor market considerations affect students' interest in choosing a profession as public accountants which can be linked to expectancy theory because consideration for determining career choices will affect individual needs in the future. Based on previous research related to labor market considerations, according to Harianti&Taqwa (2017), Ari et al., (2017), Oktaviani et al., (2020), and Suniantara&Dewi (2021), it is stated that labor market considerations have a significant effect positive towards interest in becoming a public accountant. However, this statement is not in line with the research conducted by Hastuti& Kartika (2017), which states that labor market considerations do not affect students' interest in becoming public accountants.

II. CONCEPTUAL MODEL AND HYPOTHESIS

Accounting knowledge is closely related to knowledge about the process of transaction data in the form of financial reports addressed to stakeholders, such as company management, investors, government, and even the general public, which will later make it easier to understand the report (Afdatil et al., 2021). Accounting Knowledge relates to the theory of planned behavior in which individual beliefs can affect students' interest in choosing a career and the extent to which students believe in their abilities at the level of accounting knowledge. The results of previous research conducted by Puspitasari et al., (2021), it is said that accounting knowledge partially has a positive effect on the interest of accounting students in choosing a career as a public accountant.

H₁: Accounting knowledge has a positive effect on the interest of accounting students in choosing a career as a public accountant.

The family environment plays a very big role in providing support for future choices in development and when making career or job choices (Ningrat&Dewi, 2020). Indirectly, parents can influence their children in determining the career path to be taken at some point in the future. The family environment links the theory of planned behavior to subjective norms in which the environment will have an impact on the individual later in choosing a career so that the career to be pursued will have a good impact on the individual. The results of research conducted by Widyanti&Saputra (2018) and Febriyanti (2019) state that the family environment has a positive and significant effect on students' interest in becoming public accountants.

H₂: The family environment has a positive effect on the interest of accounting students in choosing a career as a public accountant.

Labor market considerations are various aspects of observations made by someone about how good the value and opportunities that occur for a job (Setianto&Harahap, 2017). Labor market considerations are considered if someone is going to enter a career, where labor market considerations are important because to be able to measure the career opportunities desired by that person. If a person's opportunities are limited in a profession because of very tight competition, and minimal job availability, then a person's interest in choosing that profession will decrease (Hardiningsih et al., 2021). Therefore, before deciding on a career, students are expected to consider whether the labor market for that career is broad or not (Nurhalisa&Yuniarta, 2020). Labor market considerations relate to the Expectations Theory, which is based on the expectations that a student has regarding his interests and beliefs in considering a career, he will be able to choose the available jobs according to his abilities so that later the student will not be in the wrong direction about the career he will be pursuing.

The results of previous research conducted by Harianti&Taqwa (2017), stated that labor market considerations had a significant positive effect on interest in becoming a public accountant. This is in line with research conducted by Ari et al., (2017), Oktaviani et al., (2020), and Suniantara&Dewi (2021).

H₃: Labor market considerations have a positive effect on the interest of accounting students in choosing a career as a public accountant.

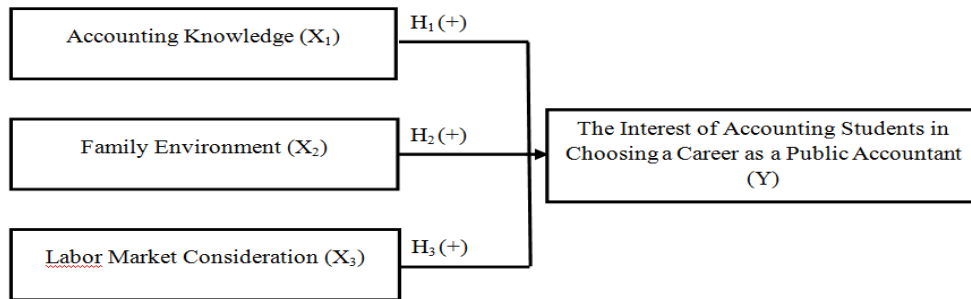


Figure 1. Conceptual Framework

III. RESEARCH METHOD

This research uses a quantitative approach in the form of associative. This research will be carried out on students majoring in accounting at the Faculty of Economics and Business, Udayana University, class of 2018. The population in this study is active undergraduate students of Accounting at the Faculty of Economics and Business, Udayana University, class of 2018, totaling 235 people. The method used in sampling is simple random sampling. Simple random sampling is taking samples from members of the population using a random method without regard to the strata in the population (Sugiyono, 2017: 126). The sample in this study was calculated based on the Slovin formula, as follows.

$$n = \frac{N}{1 + N(e)^2}$$

Information:

n = number of samples

N = total population (235 people)

d = expected level of precision does not deviate (10%)

Thus, it can be seen that the number of samples to be carried out in this study is as follows:

$$n = \frac{235}{235(0,1)^2 + 1} = 70,149 \text{ rounded } 70$$

The method used in data collection is a questionnaire. A 4-point Likert scale will be used in selecting the answers to the research questionnaire to make it easier for respondents to answer the questions that will be given in the questionnaire. The data analysis technique used in this study was multiple linear analysis using the SPSS (Statistics Package of Social Science) application version 25 for windows.

IV. RESULTS AND DISCUSSION

The data in this study were collected by distributing an e-questionnaire (Google Form) to Students of the Bachelor of Accounting Study Program, Faculty of Economics and Business, Udayana University, class of 2018 who have entered their final studies. The distribution of the questionnaire can be seen in the following table.

Table 3. Details of Questionnaire Distribution and Reception

Information	Total	Percentage
Questionnaire distributed	70	100
Unreturned questionnaires	0	0
Returned questionnaire	70	100
Failed questionnaires (incomplete)	0	0
The questionnaire used	70	100
Response rate	70/70 x 100%	100
Useable response rate	70/70 x 100%	100

Source: Primary data processed, 2022

Multiple regression analysis is used to measure the strength of the relationship between two or more variables and also shows the direction of the relationship between the dependent variable and the independent variable. Multiple linear regression analysis techniques were used in this study to determine the relationship between the independent variables (X1), (X2) and (X3) with the dependent variable (Y). The following is a table of multiple linear regression analysis in this study:

Table 4. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,428	2,346		1,035	0,304
Accounting Knowledge (X1)	-0,015	0,112	-0,010	-0,132	0,895
Family Environment (X2)	0,484	0,088	0,432	5,515	0,000
Labor Market Consideration (X3)	0,603	0,082	0,574	7,355	0,000

Source: Primary data processed, 2022

Based on the results of multiple regression analysis in table 4, the regression equation is obtained as follows:

$$Y = 2,428 - 0,015 X1 + 0,484X2 + 0,603X3 + \epsilon$$

If the significance value is less than 0.05, then the independent variable has a positive effect on the dependent variable. Conversely, the significant level of the variable is more than 0.05, so the variable has no significant effect on the dependent variable.

The Effect of Accounting Knowledge on Accounting Students' Career Interests as Public Accountants

Based on the research results in table 4, it is known that the significance test value is $0.895 \geq 0.05$, then H1 is rejected. Based on the results of testing the hypothesis above, it can be concluded that the accounting knowledge variable partially has no effect on the career interest of accounting students as public accountants. This proves that the knowledge of accounting learned by accounting students does not determine the individual to consider a career based on the knowledge that has been taken during college, especially courses in accounting. So, this research disagrees with Afdatil et al., (2021) which explains the linkage of accounting knowledge in the process of transaction data in the form of financial reports addressed to stakeholders, such as company management, investors, government, even the general public, who will later easier to understand the report.

This research does not support the theory of planned behavior related to the belief that the level of knowledge possessed by these students does not underlie their interest in choosing a career as a public accountant. The results of this study are in line with research conducted by Afdatil et al., (2021), it is stated that accounting knowledge has no effect on choosing a career as a public accountant. However, this statement is not in line with research conducted by Puspitasari et al., (2021), it is said that accounting knowledge partially has a positive effect on the interest of accounting students for a career in public accounting.

The Effect of Family Environment on Accounting Students' Career Interests as Public Accountants

Based on the research results in table 4, it is known that the significance test value is $0.000 \leq 0.05$, then H2 is accepted. Based on the results of testing the hypothesis above, it can be concluded that the family environment variable partially has a positive effect on the career interest of accounting students as public accountants. This shows that students who have an interest in becoming public accountants will increase with the support given to their families so that these students are able to pursue a career they are interested in, so the results of this study are in line with the theory of Ningrat&Dewi (2020) which suggests that the family environment has an important role very large to provide support for future choices in development and when making career or job choices. The results of this study support the theory of planned behavior related to subjective norms because the environment will affect the characteristics of an individual in choosing a career.

The results of this study are in line with research conducted by Widyanti&Saputra (2018) and Febriyanti (2019) stating that the family environment has a positive and significant effect on students' interest in becoming public accountants. However, this statement is inversely proportional to research conducted by Harianti&Taqwa (2017), it is said that family environment has no significant effect on interest in becoming a public accountant.

The Effect of Labor Market Considerations on Accounting Students' Career Interests as Public Accountants

Based on the research results in table 4, it is known that the significance test value is $0.000 \leq 0.05$, then H3 is accepted. Based on the results of testing the hypothesis above, it can be concluded that the labor market consideration variable partially has a positive effect on the career interest of accounting students as public accountants. This shows that students who have an interest in becoming public accountants will increase with the number of job vacancies available so that these students can choose jobs according to what they are interested in, so the results of this study are in line with the theory of Setianto & Harahap (2017), namely the consideration of the labor market in various aspects of the observations made by someone about how good the value and opportunities that occur in a job. The results of this study also support the theory of expectation regarding the expectations that a student has of his interests and beliefs in considering a career according to his abilities.

The results of this study are in line with research conducted by Harianti & Taqwa (2017), stating that labor market considerations have a significant positive effect on interest in becoming a public accountant. This is in line with research conducted by Ari et al., (2017), Oktaviani et al., (2020), and Suniantara & Dewi (2021). However, this statement is not in line with the research conducted by Hastuti & Kartika (2017), which states that labor market considerations do not affect students' interest in becoming public accountants.

V. CONCLUSION

Based on the results of the research and data analysis, it can be concluded that accounting knowledge has no effect on the career interest of accounting students as public accountants. This means that the existence of accounting knowledge possessed by accounting students will not affect the student's decision in choosing a career as a public accountant. The family environment has a positive and significant effect on the career interest of accounting students as public accountants. This means that the higher the support given by the family for a job, the more positive impact the student will have in pursuing a career. Labor market considerations have a positive and significant effect on the career interest of accounting students as public accountants. This means that by considering the labor market properly, students can make decisions in choosing a career as a public accountant.

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