



Career Selection of Professional Accounting: Determination of Internal and External Factors During the New Normal Era in S1 Accounting Graduates in Indonesia

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Abstract: This study examines the accounting graduates (S1) in Indonesia. Specifically, this study examines Determination of Internal and External Factors of Career selection of Professional accounting in this study, the research subjects used were Accounting Students at several universities in Indonesia, especially in Java, namely: the city of Jakarta, the city of Bandung, and the city of Surabaya. This study uses quantitative methods by using the type of research conducted with quantitative approaches and data. Based on the results of research and discussions that have been carried out, conclusions can be drawn: Perception of Professional Accountants has a significant influence on the Career Interest of a student in a career as a Public Accountant. The interest of an accounting graduate who will pursue his career as a public accountant starts from the person's perception of the professional public accountant itself. Knowledge of Accounting has no significant and positive effect on Public Accountant Career Interest. As an accounting graduate who will determine his career as a Public Accountant, it is an absolute requirement to have knowledge of Accounting Science, especially in Financial Accounting Standards and International Financial Reporting Standards. This has a significant and positive effect, where with in-depth and adequate Accounting Science, a person will be right in determining his career to become a reliable and professional Public Accountant.

Keywords: Carrer, Professional Accountant, Financial, Reward.

INTRODUCTION

Indonesia still needs a lot of professional accountants. The Indonesian Institute of Certified Public Accountants (IAPI) revealed that Indonesia has a shortage of public accountants and still needs the profession in large numbers, in anticipation of the growth of the business sector. The comparison between the number of tax payer companies that report SPT with companies that use professional accountants is still far away. This figure is much lower than other countries such as Thailand (CNN Indonesia, 2019).

This deficiency must be filled by undergraduate Accounting students who have the appropriate background and skills for this profession. However, the problem is that so far the number of S1 Accounting graduates has actually been a lot, but not all of them have taken the direction of becoming a professional accountant or public accountant. All who have graduated must have the minimum ability to become a professional accountant. The problem is what causes someone to choose a career as a professional accountant and the unwillingness of the alumni who have graduated to fill the position so that there is a shortage. Seeing the wide scope of professional opportunities and career choices as a public accountant,

Research on choosing an accountant career is not only a problem in Indonesia. The results of research by Ghani et al (2019) in Malaysia show that most accounting graduates work as accountants or accounting-related positions in various industries. Surprisingly, this study shows a worrying sign that accounting graduates are not in the accounting profession, so this study was conducted to obtain empirical evidence about what factors influence students to choose a profession or career as a professional accountant.

LITERATURE REVIEW

This study uses the Theory Of Reasoned Model (TRA Model) and Maslow's Theory of Needs. Problems in determining career choices involve attitudes, needs and others from the respondents or in this case students. According to Law (2010) The Theory of reasoned action (TRA) model explains an origin in the field of social psychology. This model was developed by Fishbein and Ajzen in Law (2010) which says that a person's behavior is determined by intentions. TRA is used as a model that relates attitudes and one's career choice. This model provides a social psychological framework that is useful in explaining types of behavior, and has been recommended as a useful framework for the examination of variables that influence career choice. The career identity process consists of components of exploration, commitment, and reconsideration (Batool & Ghayas, 2020). Eight factors appear to influence the exploration component of career identity. Exploration of career possibilities leads to commitment after being influenced by expected outcomes. (Bhattacharjee & Marak, 2021)

TRA which characterizes human behavior as something "intentional" and rational (rational). Thus, TRA can predict that students' intentions to pursue careers as public accountants and non-public accountants must be closely related to attitudes and subjective norms towards that career. . Where the perception of students will affect the interest in a career as a public accountant and non-public accountants are selected, where the behavioral group has financial rewards and the subjective norms group has labor market considerations. Meanwhile, gender is related to attitude and subjective norms.

Several studies with this theme were carried out by researchers Handayani (2021), Sari et al (2020), Supriyadi et al (2020), Suseno (2019), Wen et al (2018), Lei wen et. al (2018), Humayon et. al (2018) has not shown consistent results to solve research problem.

RESEARCH METHODS

In this study, the research subjects used were Accounting Students at several universities in Indonesia, especially in Java, namely: the city of Jakarta, the city of Bandung, and the city of Surabaya. Meanwhile, the object of research that will be studied is the Interest in Career Choice of Public Accountants from the point of view of internal factors, namely: Perception of Public Accountants and Knowledge of Accounting Science. Meanwhile, from an external point of view, namely: Financial Rewards (Financial Rewards), Market Considerations (Marketability) and Professional Recognition. This study uses quantitative methods by using the type of research conducted with quantitative approaches and data. Quantitative research is a type of research that produces findings that can be achieved using

statistical procedures. While the type of research used in this study is comparative causal research which is included in the associative or relationship section.

This study was conducted by distributing questionnaires to Accounting Students at several universities in Indonesia, especially in Java, such as: the city of Jakarta, the city of Bandung, and the city of Surabaya. Restrictions on respondents who fill out the questionnaire are students majoring in accounting with specialization in Auditing at the universities where the research samples were taken in the cities that were the research samples. The distribution and return of the questionnaires will be carried out on 10 July 2022 to 31 August 2022 (according to the research schedule/planning in the research proposal). In the field, in distributing this questionnaire, as many as 420 questionnaires were distributed, but there were 78 questionnaires that were not returned. After all the questionnaires were collected, the sample selection process was carried out using a purposive sampling method so that from this process, it was found that there were 5 questionnaires that could not be processed because they were incomplete in filling out the questionnaires. So from the distributed questionnaires there are 337 questionnaires that can be processed for this research data.

FINDINGS AND DISCUSSION

Statistical testing begins by ensuring that all independent and dependent variables pass the classic assumption test which consists of a normality test, a heteroscedasticity test, a multicollinearity test, and an autocorrelation test. After testing the classic assumptions successfully, here are the results, the following are the results of testing all hypotheses.

Multiple linear regression analysis was used to determine the effect of the independent variables on the dependent variable, namely between the independent variables in this study on Accounting Student Interest (Y). To make it easier to read the results and interpret the regression, an equation form is used. The equation or model contains regression constants and coefficients obtained from the results of data processing with the SPSS 26.0 program which is adjusted to the regression equation. The results of the multiple linear regression test are as follows.

The testing process is carried out on the independent variable on the dependent variable on the company's performance as the dependent variable in this study. From the results of the study, it was found that the regression coefficient, t value and partial significance were as follows:

Table 1. Regression Test Result (Without Moderating Variables)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	1.061	.606		1.750
	PER_AKP	.275	.096	.267	2.865
	KNO_ACC	-.134	.132	-.124	1.019
	FIN_RWD	.295	.108	.265	2.715
	PER_PSR	1.072	.072	.995	14.982

a. Dependent Variable: MIN_AKP

Source: Primary data processed by SPSS 26 (2022)

Table 2. Regression Test Result (With Moderating Variables)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
2	(Constant)	.015	.516		.035
	PER_AKP	.138	.066	.133	1.092

KNO_ACC	.087	.090	.081	.967	.334
FIN_RWD	.260	.079	.234	1.284	.001
PER_PSR	.378	.060	.351	1.272	.000
PEN_PRO	.927	.047	.877	1.599	.000
PERAKP_PENPRO	.006	.003	.237	1.817	.020
KNOACC_PENPRO	-.002	.004	-.097	-.569	.570
FINRWD_PENPRO	.001	.003	.038	.268	.789
PERPSR_PENPRO	.028	.002	1.235	12.913	.000

a. Dependent Variable: MIN_AKP

Source: Primary data processed by SPSS 26 (2022)

The Effect of Public Accountant Perception on Public Accountant Career Interest

Based on the results of data processing shows that the significance of $0.003 < 0.050$, thus H_1 is accepted. This shows that the Public Accountant's Perception variable has an effect on the Career Interest of Public Accountants. This study is in line with the research conducted by Sari *et al.* (2020), stated that the perception of a public accountant has a significant influence on a student's career interest in a career as a public accountant. This indicates that a person's perception of a professional public accountant will make a student's interest in a career as a professional public accountant.

The Effect of Knowledge of Accounting on Public Accountant Career Interests

Based on the results of data processing shows that the significance value is $0.309 < 0.050$, thus H_2 is rejected. This shows that the variable Knowledge of Accounting has an effect on Career Interest as a Public Accountant. The results of this study are not the same as the research conducted by Rosalina, et.al. (2020) which states that Knowledge of Accounting has a significant and positive effect on Career Interest in Public Accountants. As an accounting graduate who will be interested in a career to become a Public Accountant, knowledge of accounting, especially financial accounting standards or International Financial Reporting Standards makes it an absolute requirement for accounting graduates to have knowledge of the SAK/IFRS. This is believed to support becoming a reliable public accountant.

The Effect of Financial Rewards on Public Accountant Career Interests

Based on the results of data processing shows that the significance value is $0.309 > 0.050$, thus the hypothesis is rejected. This shows that the Financial Reward variable has no effect on Career Interest as a Public Accountant. The results of this study are in line with research conducted by Oktaviani & Ami (2020) which states that Financial Rewards do not have a significant effect on Career Interest of a graduate majoring in accounting for a career as a Public Accountant. As an accounting graduate who will be interested in a career to become a Public Accountant, the Financial Reward (Financial Reward) is not one of the factors that make it an absolute requirement for an accounting graduate to have an interest in becoming a public accountant as an interest in his career in the world. professional. The results showed that the research was not in line with the research from Jaya et. al (2018), Hapsoro & Hendrik (2018).

The Effect of Marketability on Public Accountant Career Interests

Based on the results of data processing shows that the significance value is $0.000 < 0.05$, thus this hypothesis is accepted. This shows that the variable Market Consideration (Marketability) has a significant and positive effect on Career Interest as a Public Accountant. The results of this study are in line with research conducted by Rosalinda *et al.* (2020), Dipa et al (2020), Hapsoro & Hendrik (2018) which states that Market Considerations

(Marketability) have a significant effect on the Career Interest of a graduate majoring in accounting for a career as a Public Accountant.

As an accounting graduate who will be interested in a career to become a public accountant, market considerations can be considered as one of the absolute requirements for accounting graduates who have an interest in becoming a public accountant as an interest in their career in the world. professional. So that accounting graduates do not need to worry about working and having a career as a professional Public Accountant.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the results of research and discussions that have been carried out, conclusions can be drawn: Perception of Professional Accountants has a significant influence on the Career Interest of a student in a career as a Public Accountant. The interest of an accounting graduate who will pursue his career as a public accountant starts from the person's perception of the professional public accountant itself. Knowledge of Accounting has no significant and positive effect on Public Accountant Career Interest. As an accounting graduate who will determine his career as a Public Accountant, it is an absolute requirement to have knowledge of Accounting Science, especially in Financial Accounting Standards and International Financial Reporting Standards. This has a significant and positive effect, where with in-depth and adequate Accounting Science, a person will be right in determining his career to become a reliable and professional Public Accountant.

Financial Rewards have no significant effect on Career Interest of a graduate majoring in accounting for a career as a Public Accountant. For an accounting graduate who will determine his career path to become a professional Public Accountant, the Financial Reward is not a factor to be considered in determining a career as a Public Accountant. Market Consideration (Marketability) has a significant effect on Career Interest of a graduate majoring in accounting for a career as a Public Accountant. This can happen due to consideration of external factors that are considered by prospective accounting graduates to pursue and start their professional careers as a Public Accountant.

Professional awards in this study have a moderating role between the influence of Professional Accountants Perceptions and Market Considerations on Interest in becoming a professional accountant. In this study, the factor that makes a prospective student interested in pursuing the profession as a professional accountant is the professional award that will be received when they work as professional accountants in the future. Therefore, the professional award in this study strengthens the relationship between Perceptions of Professional Accountants and Market Considerations on Interest in becoming a professional accountant.

Recommendation

Based on the discussion and conclusions obtained, the researcher suggests several things that are expected to help education providers in increasing knowledge and interest in the profession of a Public Accountant in an accounting graduate. The advice given by the researcher is based on the results of his research as follows: (a) For prospective accounting graduates to have an interest and start pursuing and carrying out their professional career as a Public Accountant, they have good and in-depth knowledge of accounting science and certifications, especially those related to the world and accounting science; (b) For a Public Accounting Firm (KAP) which is a company that accommodates professionals who will have a career as a Public Accountant, there are several factors that need to be considered and improved. This is in particular regarding professional awards and market considerations which will be considered by an accounting graduate to choose and carry out his career as a

Public Accountant; (c) For further research, it is expected to be able to re-examine the variables that have not succeeded in showing a significant effect on employee performance, and are expected to add other variables that can affect career interest as a public accountant, both internal factors and external factors; (d) For further research, it is expected to be able to add samples which are respondents who fill out research questionnaires or students who will be used as research samples. This is done in order to get better analysis results or by comparing students at various universities in each city; (e) It is recommended that the questionnaires be distributed not only on the island of Java but also on the island of Sumatra and Kalimantan which will become the capital of the archipelago in the future, so that this study can analyze whether the interest in a career as a professional Public Accountant is also owned by prospective accounting graduates abroad. Java Island

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