Analysis of Factors that Influence Accounting Students Choose Career As A Public Accountant

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Abstract; *The selection of a career for students of accounting was the initial stage of the establishment of a career. After completion of the period of study College, career options for graduates in accounting not addressed only on the accounting profession but there were also other options for a career. There were several factors that affect students' career selection accounting for a career in public accounting. A sample of 115 students accounting for UNISDA and UNISLA. Methods of analysis used was logistic regression with SPSS version 22. The type of data being used was the primary data obtained from the questionnaire respondents. From the results of testing hypotheses obtained that the factors of financial rewards and social values significantly influential partially against the interest of the students in the choosing a career as a public accountant.*

Abstrak; Pemilihan karir bagi siswa akuntansi adalah tahap awal pembentukan karier. Setelah menyelesaikan periode studi College, pilihan karir untuk lulusan dalam akuntansi tidak hanya ditujukan pada profesi akuntansi tetapi ada juga pilihan lain untuk karir. Ada beberapa faktor yang mempengaruhi akuntansi pemilihan karir siswa untuk karir di akuntansi publik. Sampel dari 115 siswa akuntansi untuk UNISDA dan UNISLA. Metode analisis yang digunakan adalah regresi logistik dengan SPSS versi 22. Jenis data yang digunakan adalah data primer yang diperoleh dari kuesioner responden. Hasil pengujian hipotesis diperoleh bahwa faktor imbalan finansial dan nilai sosial berpengaruh signifikan secara parsial terhadap minat mahasiswa dalam memilih karier sebagai akuntan publik.

INTRODUCTION

In the current era of globalization, technological and industrial developments are making rapid progress, many people are making fierce competition in finding work. The large amount of competition makes students forced to develop their abilities and knowledge to achieve their desired careers, careers for accounting students is the first step in determining the future.

Many prospective students are interested in accounting because they have aspirations to become a public accountant. These ideals can change and can also be strengthened when they want to learn, while students who are still foreign to the public accounting profession also want a career as a public accountant. The main purpose of a public accountant conducting an audit is to provide an opinion about the reasonableness of the financial statements made by management. Based on the various types of careers that can be carried out by an accounting degree, it shows that each accounting degree is free to choose what career to be undertaken. Accounting students in choosing a career have various considerations. These considerations are financial appreciation, social values and work environment and it connected with motivation theory because it can drives behavior at achieving inventives (Lubis, 2017). Widyanti & Saputra (2018) in their research stated that financial rewards significantly influence one's interest in becoming a public accountant. Meanwhile, according to Iswahyuni (2018) stated that, the work environment influences the choice of careers as public accountants for accounting students. Febriyanti (2019) concluded that social values have no significant effect because the work of public accountants is not easy and so often ignores social values.

Based on the description in the background, the problem is formulated as follows: Does financial rewards affect career selection as a public accountant for UNISDA and UNISLA accounting students?, Does the work environment influence career selection as a public accountant for UNISDA and UNISLA accounting students? career selection as a public accountant for UNISDA and UNISLA accounting students?.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Motivation

Motivation is a process that starts with a physiological or psychological definition that drives behavior or drive aimed at achieving incentives (Lubis, 2017). A good motivational factor is productive in a long period of time, able to develop in running a career, and structured career paths are considered as important factors. Attitudes toward behavior are defined as positive or negative feelings of individuals about performing behavior.

Theory of Hope

According to Lubis (2017) the theory of hope is also called the valence theory or instrumentalist. The basic idea of this theory is that motivation is determined by the expected results of a person as a result of his actions. The key variables in expectation theory are effort, results (income), expectations (expectations), instruments related to the relationship between the first result level and the second outcome level, the relationship between achievement and rewards for achievement, and valence related to the level of strength and one's desire for certain results.

Understanding of Public Accountant

Public accounting firm is an accounting firm that sells consulting services, especially in the field of audits of financial statements made by clients (companies). Audit of financial statements is intended to meet the needs of creditors, investors, potential creditors, potential investors, and government institutions (especially tax). Asmoro et al (2015) states that public accountants are professional accountants. Public accountants perform four main types of services, including: endorsement, taxation, management consulting, and accounting and bookkeeping services.

The Concepts of Career

According to Hapsoro & Hendrik (2018), the basic concept of a career can be interpreted in three stages of understanding: Career as a sequence of promotion or transfer

to positions that require more responsibilities and Careers as Relationship between variables.

1. Effect of Financial Awards on Career Selection as a Public Accountant
The results of Widyanti & Saputra (2018) note that financial rewards significantly influence interest in becoming a public accountant.
H1: Financial rewards affect career choices as a public accountant

2. Effect of Work Environment on Career Selection as a Public Accountant
According to Iswahyuni (2018) stated that the work environment influences the choice of careers as public accountants for accounting students.
H2: Work Environment influences Career Selection as a Public Accountant

3. Effect of Social Value on Career Selection as a Public Accountant
Febriyanti (2019) concluded that social values do not have a significant effect because the work of public accountants is not easy and often ignores social values.
H3: Social Values do not affect Career Selection.

This is because the Public Accountant's work instructions form a clear pattern of systematic progress. Career as someone's work history or a series of positions held while working. In other words, a person's career depends on performance. Good performance will enhance one's career. Performance is the result obtained from what employees do on the tasks assigned in accordance with their role in the company. Performance as a result obtained by an organization both profit-oriented and non-profit organizations obtained during a certain period of time (Darmayanti, 2018). From previous research the writer can describe the conceptual framework as shown below:
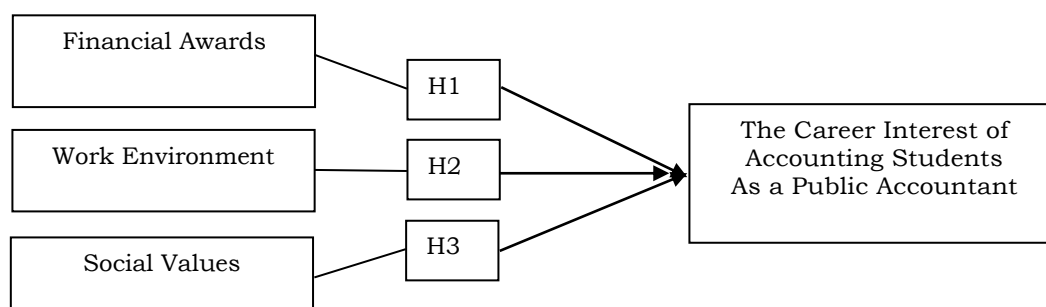
Figur 1. The Framework of Conceptual

RESEARCH METHODOLOGY

The Research Approach
This study uses a quantitative approach. Quantitative approach is a research approach obtained through data collection (Sugiyono, 2015). Trying to produce conclusions that explain how the influence of accounting students on factors that influence the choice of students to choose to work as a public accountant

The Research Object
The object of this research is the accounting students of the Islamic University of Darul 'Ulum Lamongan (UNISDA) and the Lamongan Islamic University (UNISLA) who are preparing their thesis because they are considered to have plans or thoughts about the career direction they will take after graduating.

Types and Data Sources
Data sources taken in this study are primary data. According to Sugiyono (2015) "the source of data in research is the subject from which data can be obtained".

Method of collecting data

While the data collection techniques in this study are by distributing questionnaires to Accounting students at UNISDA and at UNISLA who are preparing a thesis.

Population and Techniques of Sampling

Definition according to Sugiyono (2015) "population is an area of generalization consisting of objects / subjects that have certain quantities and characteristics determined by researchers to be studied and then drawn conclusions".

The population in this study were UNISDA and UNISLA Accounting Students. According to Sugiyono (2015) "the sample is part of the number and characteristics possessed by the population". The sample in this study were final year accounting students. The reason for determining this sample is that UNISDA and UNISLA Accounting students at the final level have taken an audit course.

Table 1. The Definition Operational Variable

No	Type of Variable	Definition	Scale	Indicators	References
1.	Financial Awards (X1)	A reward received by someone after work.	Likert	1. High starting salary 2. Potential salary increases 3. There is a bonus at the end of the job 4. The availability of pension funds	(Merdekawati & Sulistyawati, 2011)
2.	Work Environment (X2)	The place where employees do activities every day.	Likert	1. The nature of work (routine, attractive, and often overtime) 2. The level of competition between employees 3. The amount of pressure	(Andi, 2012)
3.	Social Values (X3)	Factors that reveal a person's ability to the community	Likert	1. The opportunity to interact with other people 2. The Personal satisfaction in carrying out the profession 3. The opportunity to run a hobby 4. Pay more attention to behavior individual 5. The feeling that his career is more prestigious than other careers	(Merdekawati & Sulistyawati, 2011)

Hypothesis Testing

To test the hypothesis of the influence of factors in career selection decisions as a public accountant for UNISDA accounting students and UNISLA accounting students using logistic regression analysis. The use of logistic regression analysis because the dependent variable (career choice) is a dummy, where this variable is stated in value 1 to indicate career interest as a public accountant and value 0 indicates no career interest as a public accountant. The strength of this analysis is that it does not need to test the normality of the data and at least the assumptions needed to justify the results of the study.

FINDINGS AND DISCUSSION

The Research result
Goodness of Fit.

This test is needed to ensure the compatibility of the prediction model with the estimated data. A good logistic regression model is if there is no difference between the observational data and the data obtained from the predicted results. Testing for the absence of differences between predictions and observations was carried out using the Hosmer Lemeshow test with the chi square method approach. Thus, if the test results

obtained are not significant, it means there is no difference between the estimated logistic regression model data and the observation data. Hosmer Lemeshow test results obtained a chi square value of 9.902 with a significance of 0.315 (> 0.05) which means that there is no difference between the estimated logistic regression model data and the observation data. this means that the model is correct without the need for model modification.

The significance of the predictor test results showed a chi square value of 12,629 with a significance of 0,000. Significance value of less than 0.05 indicates a significant effect of the seven variables in explaining career selection variables at the 5% level. The estimated value of career selection that can be explained by the independent variables can be obtained by the Nagelkerke R Square value of 0.141.

Overall fit test.

In block 1 testing or testing by entering four predictors, the value of 22 log likelihoods is 153,025 while the initial 22 log likelihoods are 140,396. Therefore, there is a significant reduction in log likelihood of 12,629. This means that a model with seven predictors is a good model. The significance of the decrease in log -2 probability can be seen in the omnibus coefficient model test.

Table 2. Overall fit test

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	140.396a	.104	.141

Source: Edited, 2019

Logistic regression test results.

The form of the logistic regression equation can be written as follows

$$\text{Ln} \frac{P}{1-P} = 1{,}629 + 0{,}238 \text{ PF} + 0{,}083 \text{ LK} - 0.323 \text{ NNS}$$

$$\text{Relationship Level Efficiency} = \frac{\exp(B)}{1+\exp(B)}$$

Partial Influence Testing

To find out the influence of the significance of each variable can be seen from the value of exp (B) (identical to the chi square test). Significance value of less than 0.05 indicates that this variable has a significant effect: the coefficient of the financial reward variable (X1) of 0.560 is positive. This shows that if there is an increase in one unit of PF, the probability of influence on the interests of UNISDA and UNISLA accounting students is 0.560 assuming that the value of other independent variables is considered constant or unchanged, the coefficient value of the work environment variable of 0.520 is positive, meaning that if there is an increase in one unit of work environment, the probability of influence on the interests of UNISDA and UNISLA accounting students will increase by 0.520 assuming that the value of other independent variables is considered constant or unchanged. The coefficient value of the influence of the work environment variable of 0.520 is positive, which means that if there is an increase in one unit of work environment, the probability of influence on the interest of UNISDA and UNISLA will increase by 0.520 assuming that the value of the other independent variables is considered constant or unchanged.

Hypothesis Testing

Hypothesis 1 (one) testing is done using logistic regression analysis. Based on the results of the logistic regression test, the exponent coefficient value is 0.560 with a significance value of 0.034. This figure shows a significance level of less than 0.05 so it can be concluded that the financial reward variable partially influences the interest of accounting students at UNISDA and UNISLA to become public accountants.

Hypothesis 2 (two) testing is done using logistic regression analysis. Based on the results of the logistic regression test, the exponent coefficient value is 0.520 with a significance value of 0.249. This figure shows a significance level greater than 0.05 so it

can be concluded that the work environment variable partially does not affect the interest of UNISDA and UNISLA accounting students to become public accountants.

Hypothesis testing 3 (three) is done using logistic regression analysis. Based on the results of the logistic regression test, the exponent coefficient value is 0.420 with a significance value of 0.003. The figure shows a significance level smaller than 0.05 so it can be concluded that the social value variable partially has a significant influence on the perception of UNISDA and UNISLA accounting students becoming public accountants.

Table of Classification

To clarify the description of the accuracy of the logistic regression model with observational data, it can be shown by a classification table in the form of a cross tabulation table between the predicted results and the observation results.

Table 3. Table of Classification

Predicted		
Interest in becoming a Public Accountant		Percentage Correct
No	Yes	
15	29	34,1
19	62	87,3
Overall Percentage		67,0

Source: Edited, 2019

To clarify the description of the accuracy of the logistic regression model by observing the table above, it can be seen in the prediction column that chooses to disagree as many as 15 students who are not interested in careers as public accountants, while the observations are 29 students, so the accuracy of logistic regression analysis in predicting is equal to 34.1%. Predictors chose to approve as many as 9 students with a predicate interested in a career as a Public Accountant, while observations were as many as 62 students so the classification accuracy was 87.3%. So this model as a whole can predict an accuracy level of 67.0% which can be shown by the classification table in the form of a cross tabulation table between the predicted results and the observations.

Discussion

Hypothesis 1 test results indicate that financial reward or income partially influences career selection as a public accountant. This means that accounting students in choosing careers pay attention to high starting salaries, pension funds, faster salary increases, the amount of benefits provided and bonuses to be received. This is supported by research conducted by (Widyanti & Saputra, 2018). From the research findings, it is known that financial rewards significantly influence the interest to become a public accountant. This means that the interest to become a public accountant will increase along with the increase in financial rewards. This is consistent with the theory of hope that motivation is determined by the expected results of a person as a result of his actions.

Hypothesis 2 test results indicate that the work environment does not have a partial influence on career selection as a public accountant. This shows that students are not too concerned with a pleasant work environment. The work environment as a public accountant who has high work pressure and often overtime is less attractive to students. The work environment is where employees do activities every day. The work environment that is not conducive sometimes gives a feeling of insecurity, uncomfortable and allows employees to work less optimally. A good work environment is one that can create work morale, so work productivity increases. Meanwhile, the benefit of working with motivated people is that the work can be done right. The work environment has no effect because for some people it is necessary to be a public accountant to work overtime in doing work to achieve the target. In addition, public accountants mostly complete work in teams, so that the support and interaction of a harmonious project team environment will help get the job done well. So that high competition does not affect one's career choice to become a public accountant. This is supported by research conducted by (Merdekawati & Sulistyawati, 2011) that factors

regarding the work environment do not significantly influence the career choices of accounting students as public accountants.

Hypothesis 3 test results show that social values affect career choice as a public accountant. Social values are related to people's views about the field of work in which we are involved. People assume that the work of being a public accountant has a higher value than other jobs because being a public accountant has a high salary. This is because the public accounting profession has an important role in a company. Working as a public accountant is more valued and has its own place in the community. Someone will choose a career that carries out its social function as a human being. Interaction conducted by public accountants is not only with fellow accountants, the opportunity to interact with experts other than in the field of public accountants is greater. But it is inversely proportional to students' opinions about social values of being a public accountant because students do not need praise from the community because the most important thing for students is to work optimally and get the job done properly and correctly. This is supported by research conducted by research (Merdekawati & Sulistyawati, 2011) that social values influence career choice. This is consistent with the motivation theory that a good motivational factor is productive over a long period of time, able to develop in carrying out a career, and a structured career path is considered an important factor.

CONCLUSION AND SUGGESTIONS

The results of this study show empirical evidence that:
1. Partially, financial rewards have a significant influence on the interest of accounting students at UNISDA and UNISLA in choosing a career as a public accountant.
2. Partially, the work environment variable does not significantly influence the interest of accounting students at UNISDA and UNISLA in choosing a career as a public accountant.
3. Partially, the social value variable has a significant influence on the interest of accounting students at UNISDA and UNISLA in choosing a career as a public accountant.

Limitation
The sample used is only accounting students at UNISDA and UNISLA so that it cannot be generalized with other students outside of UNISLA and UNISDA.

Suggestion
Further researchers are advised to add research variables and use student objects from other tertiary institutions.

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