

## The Perception of Accounting Students Toward Career Choice

Sari Rusmita

Faculty of Economics and Business, Tanjungpura University, Pontianak, Indonesia

**Abstract:** This study is aimed to identify the different perception between junior students (1st year) and senior students in choosing career as public accountant, accountant educator, company or government accountants. Besides, it is also to figure out the different perception based on gender differences in choosing career as an accountant. It employs survey method and Kruskal-Wallis's test namely  $\chi^2$ -test to answer hypothesis. The study found that corporate accountant is the most desirable career chosen by 49.3% students, followed by public accountant and government accountant for 22.7% and accounting educator reached 5.3%. In the meantime, the result of hypothetical test conducted in this research showed that  $H_{a1}$  is acceptable and  $H_0$  is unacceptable. It means junior and senior students have different perception in choosing career as public accountant, accounting educator, corporate accountant or government accountant. In addition, it also showed that  $H_{a2}$  is unacceptable dan  $H_0$  is acceptable which means that no difference in student's perception based on gender differences in choosing career as public accountant, accounting educator, corporate accountant or government accountant.

**Key words:** Career selection, accountant, perception, hypothetical, figure, government

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### INTRODUCTION

Accounting graduates have a great working chance since the career of professional accountant is currently needed. It can be seen that labor demand for accountant continue to increase. IAI in 2014 stated that the availability of professional accountant in Indonesia has not met job market demands, the latest data also pointed at least about 452.000 accountants are needed. Meanwhile, the Center for Accountants and Appraisers Supervision-Pusat Pembinaan Akuntan dan Jasa Penilai (PPAJP) of the Ministry of Finance recorded that the available accountants in 2014 were <16.000 (Wellyan, 2015). In other words Indonesia is still lacking the professional accountant.

The demand for professional accountant comes from large and medium scale enterprises. However, the availability of professional accountant in Indonesia is contrary to the demand. Association of Chartered Certified Accountants (ACCA) has more than 15.000 members of professional accountant but the figure is still not sufficient (AICPA., 2000). Albrecht and Sack (2000) and a survey done by public accountant institute (AICPA., 2000) showed that the number of accounting graduates increases.

The increase of accounting graduates will be one of solutions to address the availability of professional accountant. Educational system should respond to the development of the business to produce qualified accounting graduates who are able to compete in work environment.

Students holding the Bachelor degree majoring in accounting may choose four types of careers, particularly public accountant, accounting educator, corporate accountant and government accountant. Of four types, students have freedom in choosing their career after graduating with some consideration. In choosing their career, students can consider these factors: financial rewards, professional training, professional recognition, social value, work environment and personality. Shivaswamy and Hanks (1985), McKenzie (1992) and Nelson *et al.* (2002) as well as Tang and Seng (2016) investigated student's perception in various areas of accounting. The findings pointed no significant difference in the perception of choosing career as accountant.

There are several studies on the selection of profession that found different results. Felton *et al.* (1994) Sugahara and Boland (2006) investigated career selection as accountant or non accountant. Wijayanti (2001) and Warrick *et al.* (2010) in their studies concluded that students prefer public accountant as their career. Differently, Rahayu *et al.* (2003) and Ng *et al.* (2017) adduced that students prefer corporate (private) accountant as their future career. Meanwhile, Nazli and Sulaiman (2013) indicated that students prefer accounting educator as their career.

This research is aimed to know student's perception in choosing career as accountant for their future. It is also a replication of previous studies in order to find out whether the phenomenon occurred in the previous

studies will also occur in this study. Factors considered in choosing the career become indicators to figure out student's perception in choosing their future career. It aims to facilitate students more easily in adjusting their capabilities to meet the work demand in the future; thus, readiness of accounting graduates in facing professional demand in profession is really important.

This study focuses on the attempts of finding the different perception between junior (1st year) students and senior students in choosing their career as public accountant, accounting educator, corporate accountant or government accountant. The study will also see the different perception in choosing career as accountant based on gender differences.

**Objectives and expectation of the study:** The objectives of the study is to discover different perception between junior (1st year) students and senior students in choosing their career as public accountant, accounting educator, corporate accountant or government accountant. Besides, it is also to ascertain different perception in choosing career as accountant based on gender differences.

The research is expected to provide added value in the effort to improve the quality of graduates that will motivate the academics in improving their quality as intellectual worker to adjust market demand, curriculum and future accountant's desire which is relevant to the work environment.

**Literature review:** According to Rahayu *et al.* (2003), the educational system in accountancy has some purposes in general: to prepare the students to be Indonesian human being who upholds Pancasila and the 1945 Constitution of the Republic of Indonesia. To organize the learners to be community members who have faith and piety to The Almighty God have high morals, physically and mentally healthy as well as have academic or professional ability in applying, developing and creating knowledge.

The accounting students as professional candidates should have knowledge, skill and ability in career by Rahayu *et al.* (2003). The students in choosing a career have motivation which encourages them to work and choose an appropriate career. The motivation is defined as willingness to put out high effort leading to organizational goals as conditioned by the ability of effort to fulfill individual needs (Robbins, 1996).

According to Kotler in Chan perception is an individual process in selecting information, organizing interpreting information inputs to create a meaningful picture. Perception simply means a process to understand any information received through five senses (see, touch, listen, feel and smell). According to Wlagiro in Chan

some requirements should be fulfilled to be able to make perception: the existence of the perceived object (physic); sense/receptor is a device for receiving stimulus (physiologic); the existence of caring step is the first step in implementing perception (physiologic).

Career is a position undertaken by individual within his/her working period. An accountant is one of careers carried out by accounting students after they graduate. In choosing career, the students can take these following things into consideration: financial, professional training, professional acknowledgement, social value, work environment and personality. Likely, students who may choose accountant public for their career have different reason from another student who choose other careers.

Carpenter and Strawser (1970) investigated factors influencing the student's career choice and place as they desire. The finding showed that the career choice was influenced by three main factors (of eleven investigated factors) namely: the nature of work, chance to be developed and salary.

The study conducted by Felton *et al.* (1994) found that the accounting students were influenced by some intrinsic factors in choosing their career: salary, job market consideration. Likewise, Andriati (2014)'s research on the factors influencing the accounting students in Java Island in choosing career as public accountant and non public accountant pointed similar findings in intrinsic factors income and job market consideration but the findings in perception factors were different.

The findings displayed by Wijayanti (2001) in her research on the factors influencing career selection by accounting students highlighted seven factors namely financial reward, professional training, social values, professional acknowledgement, work environment, job security and job opportunity. Of seven factors, only financial reward, professional training and social values are taken into consideration by accounting students in choosing their career.

Likewise, the study focusing on student's consideration or factors of choosing career was also conducted by Setiawan (2012), Andriati (2014), William and Chariri (2012), Tang and Seng (2016) as well as Ng *et al.* (2017) and they have similar findings showing student's assumption about being public accountant is more professional than other accountant careers.

The study is going to observe any different perception between junior (the 1st year) students and senior students and according to gender differences in choosing career as public accountant, accounting educator, corporate accountant or government accountant. Hence, the researcher will test the following hypothesis:

- $H_{a1}$ : there are different perceptions between junior (the 1st year) students and senior students in choosing career as public accountant, accounting educator, corporate accountant or government accountant
- $H_{a2}$ : there are different perceptions based on gender differences in choosing career as public accountant, accounting educator, corporate accountant or government accountant

## MATERIALS AND METHODS

The study employs survey method in order to investigate student's perception in choosing career as accountant after they graduate in the manner of identifying four prospective careers: public, educator, corporate and government by spreading questionnaire as research instrument. There are 300 questionnaire disseminated to 100 new students junior and 200 senior students. The population of the study is the students majoring in accounting of Faculty of Economics and Business in Tanjungpura University (FEB UNTAN) in which the sample is the undergraduate students majoring in accounting both junior and senior students. The reason behind the sample selection is the researcher believes that the students have accounting career options, yet the perceptions between new students who freshly attend college and senior students who have acquired accounting knowledge are likely different. Furthermore, observing opinions based on gender differences is supported by the idea that every person has different condition and environment as well as man might have different consideration from woman in choosing career.

There are 8 questions displayed in the questionnaire that employs likert scale, each question is rated 1 represents not agree, 2 represents agree and 3 represents very agree in the consideration of choosing career. Score 1 shows that the student does not consider the question at all in choosing his/her career, Score 2 indicates that the student considers the question while Score 3 means students highly consider the question in choosing his/her career. The hypothesis in the study employs Kruskal-Wallis test specifically  $\chi^2$ -test.

## RESULTS AND DISCUSSION

**Sample description:** The research samples were 300 samples categorized into two levels: 100 respondents from junior student level and 200 respondents are senior

student level. The findings show that the students who chose public accountant as their career are 20 people (20%) of junior student and 48 people (24%) of senior students while only 1 person (1%) of junior students and 14 people (7.5%) of senior students chose accounting educator, 48 people (48%) of junior students and 100 people (50%) of senior students selected corporate accountant and there are 31 people (31%) of junior students and 38 people (18.5%) of senior students fell for government accountant.

Besides, the samples were also grouped by gender differences in which male students are 112 people (37.3%) and female ones are 188 people (62.7%). Of total respondents, 68 people (22.7%) consisted of 27 male students (24.11%) and 41 female students (21.81%) chose public accountant as their career. Meanwhile, there were 16 people (5.3%) consisting of 5 male students (4.46%) and 11 female students (5.85%) wanted to be accounting educator, 148 people (49.3%) consisting 58 male students (51.79%) and 90 female students (47.9%) selected corporate accountant while 68 people (22.7%) from 22 male students (19.65%) and 46 female students (24.47%) chose government accountant.

It can be concluded that the career of corporate accountant is the most preferred career by students based on student levels or gender differences and then public accountant and government accountant. In short, accounting educator is the least preferred by students. The findings are in line with Rahayu *et al.* (2003) and Nd *et al.* (2017) producing one similar result that the students prefer corporate (private) accountant for their future career.

The examination of research hypothesis employed Kruskal-Wallis test by seeing Chi-square value in order to assess different opinion between junior and senior students as well as examine opinion differences based on gender differences in choosing career as an accountant. The results of hypothesis testing can be seen in Table 1.

The first hypothesis testing result shows that  $H_{a1}$  is acceptable and  $H_0$  is unacceptable, this result shows that there are different perceptions between junior students (1st year) and senior students in choosing a career as public accountant, accounting educator, corporate accountant or government accountant. The decision of the hypothesis was obtained from smaller probability value compared to critical limit value ( $0.016 < 0.05$ ). Based on this result, it can be concluded that there are different perceptions between junior students (1st year) and senior students in choosing a career as an accountant.

Table 1: Results of hypothesis testing

| Hypothesis (H <sub>1</sub> )   | Kruskal Walli's test | Probability | Hypothesis decision  |
|--|----------------------|-------------|--|
| There are different perceptions between junior students (1st year) and senior students in choosing a career as public accountant, accounting educator, corporate accountant or government accountant | 5.83                 | 0.016       | H <sub>a1</sub> is acceptable and H <sub>0</sub> is unacceptable |
| There are different perceptions based on gender differences in choosing a career as public accountant, accounting educator, corporate accountant or government accountant                            | 0.52                 | 0.47        | H <sub>a2</sub> is unacceptable and H <sub>0</sub> is acceptable |

Table 2: Result of student's different perceptions testing

| Indicators                   | Mean rank         |                     |                      |                       | Test results | Probability |
|------------------------------|-------------------|---------------------|----------------------|-----------------------|--------------|-------------|
|                              | Public accountant | Educator accountant | Corporate accountant | Government accountant |              |             |
| Financial                    | 159.16            | 116.62              | 155.23               | 139.51                | 6.143        | 0.105       |
| Professional training        | 167.91            | 142.16              | 151.53               | 132.81                | 7.609        | 0.055       |
| Professional                 | 145.48            | 132.94              | 156.80               | 145.94                | 2.412        | 0.491       |
| Professional acknowledgement | 155.02            | 159.06              | 151.57               | 141.62                | 1.369        | 0.713       |
| Social values                | 151.85            | 131.14              | 148.93               | 157.13                | 2.948        | 0.503       |
| Working environment          | 150.94            | 183.38              | 145.29               | 153.66                | 3.825        | 0.281       |
| Personalities                | 161.21            | 114.25              | 151.48               | 146.18                | 5.414        | 0.440       |

The second hypothesis decision is H<sub>a2</sub> is unacceptable and H<sub>0</sub> is acceptable, It means there are no different perceptions based on student's gender differences in choosing a career as public accountant, accounting educator, corporate accountant or government accountant. This can be seen on probability value of 0.52 which is bigger than critical value of 0.05 (0.52>0.05). It can be concluded that there is no different perceptions in choosing career as an accountant in the future for both gender. This result is in accordance to the research conducted by William and Chariri (2012) which found no differences in perceptions of choosing accountant as a career between male and female student respondents.

The student's different perceptions in choosing career as an accountant are influenced by some factors such as financial, professional training, professional acknowledgement, social values, working environment and personalities. These factors have become one of indicators for students in deciding their choice of accountant career in this research. The result of student's different perceptions in choosing accountant career can be seen on Table 2.

The testing result of student's different perceptions based on factors used as indicators in choosing career as shown on Table 2, 7 factors used as consideration for students in choosing accountant as a career are not significant because the probability value of each indicator is above the critical value 0.05. It can be concluded that the seven indicators are not absolute in influencing students in choosing accountant careers.

Referring to the testing result of student's different perceptions on each indicator, there is a tendency for students in choosing accountant career which shown on different mean ranks. Based on financial indicator, the students tend to choose public accountant as their future career. It is shown by mean rank value of 159.16 which is higher than other accountant careers. It can be concluded that students chose public accountant because it gives more guarantee financially compared to corporate accountant, government accountant and accounting educator.

Based on professional training indicator, students tend to choose public accountant then followed by corporate accountant, accounting educator and government accountant as their career. This shows that the students chose public accountant as their future career because they consider the importance of having professional training to support their career as public accountant. Furthermore, the career of public accountant also needs to keep improving his/her professional ability through training and work experience.

Professional indicator for students who chose corporate accountant as their careers were taken more important into their consideration in choosing future accountant career which then followed by government accountant, public accountant and accounting educator. Differently, professional acknowledgement indicator was chosen by students who preferred accounting educator as their career than another accountant career. Students perceived that the professional acknowledgement of accounting educator is more acknowledgeable and has bigger chance in improving their capacity building and expertise to gain success.

Table 3: Result of student's different perception testing on junior-senior students indicator

| Test results                  |         |                       |            |                              |               |                     |               |
|-------------------------------|---------|-----------------------|------------|------------------------------|---------------|---------------------|---------------|
| Explanation                   | Wage    | Professional training | Profession | Professional acknowledgement | Social values | Working environment | Personalities |
| <b>Mean rank</b>              |         |                       |            |                              |               |                     |               |
| Junior students               | 155.220 | 146.030               | 158.080    | 147.090                      | 150.850       | 141.820             | 147.420       |
| Senior students               | 148.180 | 152.700               | 146.770    | 152.180                      | 150.330       | 154.770             | 152.020       |
| Kruskal-Wallis testing values | 0.577   | 0.520                 | 1.467      | 0.291                        | 0.006         | 1.934               | 0.251         |
| Asymp. Sig                    | 0.447   | 0.471                 | 0.226      | 0.589                        | 0.956         | 0.164               | 0.616         |

Table 4: Result of student's different perception testing on gender indicator

| Test results                  |         |                       |            |                              |               |                     |               |
|-------------------------------|---------|-----------------------|------------|------------------------------|---------------|---------------------|---------------|
| Explanation                   | Wage    | Professional training | Profession | Professional acknowledgement | Social values | Working environment | Personalities |
| <b>Mean rank</b>              |         |                       |            |                              |               |                     |               |
| Male                          | 147.120 | 158.260               | 148.520    | 149.780                      | 142.010       | 141.630             | 158.400       |
| Female                        | 152.510 | 145.880               | 151.680    | 150.930                      | 155.540       | 155.790             | 145.800       |
| Kruskal-Wallis testing values | 0.358   | 1.897                 | 0.121      | 0.016                        | 2.291         | 2.447               | 1.996         |
| Asymp. Sig                    | 0.549   | 0.168                 | 0.727      | 0.901                        | 0.165         | 0.118               | 0.158         |

For social values indicator, students tend to choose to work as government accountant to public, company or accounting educator. Students view working as government accountant is more prestigious compared to other accountant careers and they also assumed that government accountants do more interaction with others.

Accounting educator career tend to be chosen by students as their future career if observed on working environment indicator and followed by government, public and corporate accountants. Students view working as accounting educator as easier to do because it is a routine activity which has its own challenge because they will do more interaction with others. Students consider personality indicator in choosing career as public accountant. This is pictured as a person who works professionally and properly matching to the person's personality traits.

Table 3 shows that the average senior students considered the importance of professional training, professional acknowledgement, working environment and personalities in choosing their career in the future different from junior students who give priority on indicators such as financial, professional and social values in considering the career they will choose in the future. It means that the senior students give more priority on gathering varied work experience in their career and in achieving success in their career they need to have skills or special ability and job opportunity in order to have competitiveness. Based on asymp. Sig. values of seven indicators does not have significant differences which can be used as determinant in choosing career in the future.

Based on the result shown on Table 4, it is clear that female students are more dominant in considering financial, profession, professional acknowledgement, social values and working environment as their consideration in choosing their career. This shows that in choosing their career, female students considered more on high wage and income and also gave priority on acknowledgement on their achievement in working. Female students also give priority on special skill to achieve success and view the career they have chosen as more prestigious than other careers. They also viewed that the job opportunity of accountant career is easy to discover. Meanwhile, the male students consider more on professional training and personalities indicators in deciding their future careers. It is because male students believe that improvement of professionalism and varied work experience are important and they presume that one's personality reflects his/her personality in working professionally.

## CONCLUSION

This research divides accountant careers into four divisions, they are public accountant, accounting educator, corporate accountant and government accountant. The most favourable or preferred career is the corporate accountant, followed by public accountant, government accountant and accounting educator. In this research the accounting educator is the least preferred by students based on student's level and student's gender differences. This result is in accordance to the research conducted by Rahayu *et al.* (2003)

and Ng *et al.* (2017) which depict students preferred working as corporate accountant (private) as their career in the future.

Hypothesis testing conducted in this research result  $H_{a1}$  is acceptable and  $H_o$  is unacceptable which means there are differences in junior student's (1st year) perception and senior student's perception in deciding which career they will take as public accountant, accounting educator, corporate accountant or government accountant.  $H_{a2}$  is unacceptable and  $H_o$  is acceptable which means there are no differences on student's perception based on their gender in choosing career as public accountant, accounting educator, corporate accountant or government accountant and this result is in accordance to the research conducted by William and Chariri (2012).

The difference in student's perception on choosing accountant career shows that the students as future accountant have high hope and different objectives. This can be a valuable input for institutions that will hire accountant to provide a program or policy related to student's hope and objectives in order to give motivation to accountant to work better and more productive.

This research was only conducted by using questionnaire to find out student's perception without giving further and deeper explanation from each respondent. Therefore, the discussion only conducted around the questions given on the questionnaire. For the next research, deeper study hopefully can be conducted on the questions given in order to have more reliable result. Besides interviewing the respondents is also a good idea to deepen the study and to include opened questions in the questionnaire, so that, respondents have a chance to explain their perceptions in detail.

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