

INFLUENCING FACTORS ACCOUNTING GRADUATES IN CHOOSING OTHER ACCOUNTANT CAREER

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ABSTRACT

This study aims to determine the effect of professional training, personality, labor market considerations, financial rewards and the work environment on the choice of a career other than accountant for accounting alumni of ITS Mandala (d/h) STIE Mandala Jember. The population of this study were alumni of accounting batches 16, 17 and 18. The sample in this study was 52 people. The sampling technique used in this study was purposive sampling, in order to obtain a sample of 52 people from a total of 111 populations. The data collection method used in this study was by distributing questionnaires via the Google form. The data analysis method used is Multiple Linear Regression Analysis. The results of this study indicate that professional training, personality, financial rewards and work environment do not significantly influence the choice of a career other than accountant for ITS Mandala (d/h) STIE Mandala Jember Accounting alumni. Meanwhile, labor market considerations have a significant effect on career choices other than accountants for ITS Mandala (d/h) STIE Mandala Jember Accounting alumni.

Keywords: Professional Training, Personality, Job Market Considerations, Financial Rewards, Work Environment.

INTRODUCTION

Choosing a career for accounting students is the initial stage of forming that career. After successfully completing their studies, the career choice for accounting graduates does not rule out the possibility of having a profession other than accounting because of various factors that are behind it. Considering the development of the existing business world, currently many educated graduates are starting to look at other career paths that are not suitable for their field to pursue later because very high level of competition and changes in one's career interests. According to the Minister of Education, Culture, Research and Technology, Nadiem Makarim, there is only a maximum of 20% of student graduates who work in their study program, while 80% of the graduates work outside their study program.

The development of the business world provides diverse employment opportunities for the workforce. One of the workforce in Indonesia is economics graduates, especially those majoring in Accounting. In general, students majoring in accounting have at least three alternative steps that they can take after completing their Bachelor's degree in their career field. First, after completing an economics education majoring in accounting, a person can immediately work. The fields of work available to graduates are quite varied, including being self-employed and working for government agencies or companies. Second, continuing academic education at Master's level. Third, continue professional education to become an accountant. According to Santhi Dewi (2010:12) Accountant is a professional term and title given to a graduate who has taken undergraduate or bachelor's degree education at the Faculty of Economics majoring in Accounting at a university or college and has also taken Professional Accounting Education (PPAK) . In other words, after completing a bachelor's degree program majoring in accounting, one is free to choose a career that suits one's desires and skills.

In line with the enactment of Law No. 05 of 2011 which states that non-accounting graduates can work as public accountants as long as they pass the certification exam. This is a threat to students who become accounting graduates because of the increasing competition for job applicants in the accounting profession. The emergence of this law was based on the very slow growth of accountants in Indonesia. Until now, Indonesia has a serious shortage of professional public accountants. However, with the economic growth that has occurred, many new companies or institutions have emerged as well as the development of existing companies or institutions. This is very disproportionate to the number of accountants needed. Therefore, educational accountants need to think about and consider students' interests so that the lecture material they deliver can be effective in accordance with the students' goals in pursuing their education (Astami, 2001).

RESEARCH METHODS

The research used is exploratory quantitative research, namely research that wants to explore something new and unknown to the public, so it wants to be studied more deeply regarding current phenomena. The object that will be used as the research target is Accounting Student Graduates who choose to pursue a career in the accounting profession in the 2016-2018 class at the Faculty of Economics and Business, Mandala Institute of Technology and Science. Alumni who will be asked for their responses regarding why they prefer a career in a field other than accounting, using

a non-probability sampling technique, namely Purposive Sampling (Sugiyono, 2022: 131). This research uses a purposive sampling method in determining the sample, which is a sampling method based on certain criteria. Searching for information using questionnaires, observation lists and literature studies, using testing instruments namely, validity, reliability, normality test, multicollinearity, heteroscedasticity, multiple linear regression test, hypothesis test and determination test (R^2). According to Firdaus (2021) multiple linear regression models are used to measure how much influence between the independent variable and the dependent variable. The last step is to test the hypothesis, namely the t test and F test to determine the effect of variables both partially and simultaneously.

RESULT ANALYSIS

Data collection in this research used a questionnaire distributed via Google Form to the 2016, 2017 and 2018 accounting alumni of ITS Mandala (formerly) STIE Mandala Jember with a total of 111 alumni. This data was obtained from the academic section of ITS Mandala (formerly) STIE Mandala Jember, recorded as of June 2023 showing that the number of accounting students from the 2016-2018 class who had graduated was 111 people. With 52 alumni who met the criteria, 22 worked as accountants, 19 were still unemployed and 18 alumni had no response until this research was compiled.

Normality test

Normality test is a testing technique to determine the normality of data distribution. In this study, researchers used the Kolomogorov-Smirnov Test, where the normality test has test criteria: if $\text{sig} > 0.05$ then the data is normally distributed and if $\text{sig} < 0.05$ then the data is not normally distributed.

Table 1. Normality test results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		52
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,45982629
Most Extreme Differences	Absolute	,069
	Positive	,041
	Negative	-,069
Test Statistic		,069
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on table 4.13, the normality test shows that the asymp.sig(-2tailed) value is 0.200 which is more than 0.05, so it can be concluded that the data in this study is normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. Multicollinearity can be seen from the tolerance value and VIF (variance inflation factor) value. The value commonly used to detect multicollinearity is tolerance < 0.10 or the same as $VIF > 10$. Test results can be shown in the following Table 2:

Table 2. Multicollinearity Test Results

Variable	Tolerance	VIF	Results
Pelatihan Profesional (X1)	0,603	1,660	No Multicollinearity
Personalitas (X2)	0,554	1,803	No Multicollinearity
Pertimbangan Pasar Kerja (X3)	0,768	1,302	No Multicollinearity
Penghargaan Finansial (X4)	0,589	1,698	No Multicollinearity
Lingkungan Kerja (X5)	0,579	1,728	No Multicollinearity

Based on Table 2, it can be seen that the tolerance value is > 0.1 while the VIF value is < 10 , so it can be concluded that each independent variable in this study does not show symptoms of correlation or is free from multicollinearity.

Heteroskedasticity Test

The heteroscedasticity test is carried out to test whether in the regression model there is an inequality of variance and residuals from one observation to another. The way to detect whether there is heteroscedasticity in a model can be done by looking at whether there is a certain pattern on the scatterplot graph. Testing for heteroscedasticity in this research was carried out by looking at whether there was a pattern on the scatterplot graph between SPESID and ZPRED.

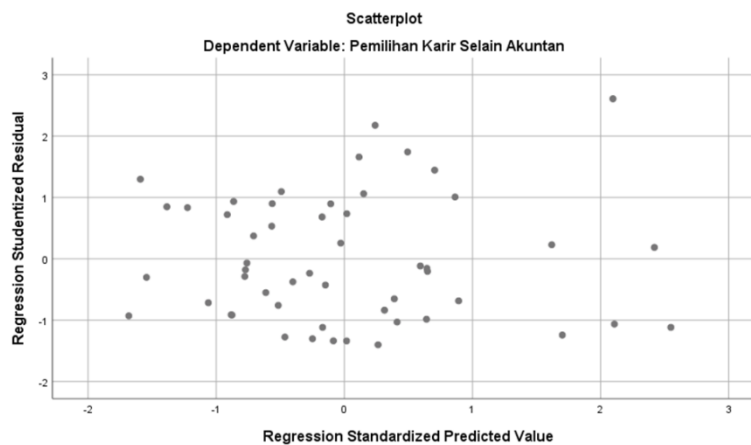


Figure 1. Heteroskedasticity Test Results

Based on Figure 1, it shows that the points in the image are spread above and below the number 0 on the Y axis and do not form a wavy, widening or narrowing pattern, it can be concluded that there is no heteroscedasticity problem.

Multiple Linear Regression

Multiple linear regression is generally used to test the influence of two or more independent variables on the dependent variable, namely professional training (X1), personality (X2), job market considerations (X3), financial rewards (X4), work environment (X5), choosing other accountants' career (Y).

Table 3. Multiple Linear Regression Results

Model		Coefficients				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	6,310	1,812		3,482	0,001
	Professional Training (X1)	0,139	0,116	0,187	1,200	0,236
	Personality (X2)	-0,003	0,092	-0,006	-0,037	0,971
	Job Market Considerations (X3)	0,340	0,111	0,420	3,048	0,004
	Financial Rewards (X4)	-0,042	0,107	-0,061	-0,390	0,698
	Work Environment (X5)	0,117	0,102	0,182	1,147	0,257

a. Dependent Variable: choosing other accountants' career (Y).

Table 4. t Test Results

Variable	Signifikan	Results
Professional Training (X1)	0,236	H1 Rejected
Personality (X2)	0,971	H2 Rejected
Job Market Considerations (X3)	0,004	H3 Accepted
Financial Rewards (X4)	0,698	H4 Rejected
Work Environment (X5)	0,257	H5 Rejected

Based on Table 4, it can be described that professional training has no influence in determining career choices other than accountancy with a significant value of 0.236 or greater than 0.05. Furthermore, personality does not influence the choice of a career other than accountant with a significant value of 0.971 or greater than 0.05. Meanwhile, job market considerations influence the choice of a career other than accountant with a significant value of 0.004 or less than 0.05. Furthermore, financial rewards do not influence the choice of a career other than accountant with a significant value of 0.698 or greater than 0.05 and finally the work environment does not

influence the choice of a career other than accountant with a significant value of 0.257 or greater than 0.05.

Simultaneous Test (F Test)

The F test is used to see the significance of the influence of the independent variables simultaneously on the dependent variable with a significance requirement of 5%.

Table 5. F Test Results

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	33,648	5	6,730	4,509	,002 ^b
	Residual	68,659	46	1,493		
	Total	102,308	51			
a. Dependent Variable: choosing other accountants' career						
b. Predictors: (Constant), Professional Training, Personality, Job Market Considerations, Financial Rewards, Work Environment.						

Based on table 5, it shows that the Anova table test results are significant at 0.002. This value is less than 0.05, so it can be concluded that there is a simultaneous influence of the variables professional training, personality, job market considerations, financial rewards, work environment on the choice of careers other than accounting by accounting alumni from the 2016, 2017 and 2018 classes.

Coefficient of Determination (R²)

The results of the coefficient of determination are as follows:

Table 5. Coefficient of Determination (R²) Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,573 ^a	0,329	0,256	1,222
a. Predictors: (Constant), Professional Training, Personality, Job Market Considerations, Financial Rewards, Work Environment.				

The results of the tests carried out obtained an Adjusted R Square value of 0.256. This shows that the percentage contribution of the variable influence of professional training, personality, job market considerations, financial rewards and work environment on career choices other than accounting is 25.6% and the remaining 74.4% is influenced by other factors.

INTERPRETATION

1. Influence of Professional Training on Career Choices Other than Accountancy.

The research results show that the professional training variable does not have an influence on choosing a career other than accounting. The hypothesis stating that there is an influence of professional training on choosing a career other than accounting is rejected. Lubis (2012:40) writes that to implement employee empowerment, organizations usually develop and determine the organization's vision and mission. Apart from that, the company also carries out strategic planning and various kinds of training related to empowerment, such as building teamwork, continuous quality improvement, special skills training related to work, and so on. In simple terms, professional training is a must in order to empower employees in an organization. The results of research conducted by Mariana (2017), Ramdhan, et al (2017), Nurjannah (2019) and Wongsodihardjo, et al (2020) show that professional training does not have a significant effect on students' career choices as accountants or non-accountants.

2. Influence of Personality on Career Choices Other than Accountancy.

The research results show that personality variables do not have an influence on choosing a career other than accounting. The hypothesis stating that there is an influence of personality on career choices other than accounting is rejected. Lubis (2012:67) personality refers to the part of a person's psychological characteristics that determines and reflects how that person responds to their environment. The main application of personality theory in organizations is predicting behavior. Behavioral testing is determined by the amount of effectiveness under work pressure, who seems trustworthy, who handles criticism well, and so on. All of these are forms of understanding personality. Results of research conducted by Ardianto, et al (2014), Nurjannah (2019). Wongsodihardjo, et al (2020) and Pratiwi (2021) show that there is no difference in students' perceptions regarding choosing a career in accounting or non-accountancy, so that the personality variable shows no significant influence on choosing a career as an accountant and non-accountant for accounting students and alumni.

3. Influence of Job Market Considerations on Career Choices Other than Accounting.

The research results show that job market consideration variables have an influence on choosing a career other than accounting. The hypothesis stating that there is an influence of job market considerations on choosing a career other than accounting is accepted. Lubis (2012:50) needs theory explains that each individual has a variety of needs that can influence their behavior. In practice, these are parts of the psychological needs theory that will be dominated by other needs if they are not met. Psychologically, the needs needed by humans are a sense of security, comfort, convenience and so on. With that in mind, job market considerations are a requirement that job applicants are looking for. The results of research conducted by Ardianto, et al (2014), Lestari (2016), Sadeli, et al (2016), Hermawan, et al (2018), Wongsodihardjo (2020) and Pratiwi (2021), show that the results of the job market consideration variable have a significant effect on interest. student career choices with varying degrees of influence.

4. Influence of Financial Rewards on Career Choices Other than Accountancy.

The research results show that the financial reward variable has no influence on career choices other than accounting. The hypothesis stating that there is an influence of financial rewards on choosing a career other than accounting is rejected. The 1950s was a successful period in developing motivational concepts. These three theories are the hierarchy (rung) theory of needs, theory X and Y, and hygiene motivation theory. These theories are preliminary for at least two reasons: 1) they represent a foundation from which contemporary theories develop and 2) managers practice using these theories and terms to explain employee motivation on a regular basis. Thus, a person's motivation in the world of work can be influenced by the financial rewards he or she will receive. (Lubis 2012:49). The results of research conducted by Mariana (2017), Ramadhan, et al (2017), Dary, et al (2017), Nurjannah (2019), Wongsodihardjo, et al (2020) and Pratiwi (2021) show that financial awards have no influence on accounting students' interest in State Universities and Private Universities so that the financial reward variable does not show a significant influence on career choices to become public accountants and non-public accountants.

5. Influence of Work Environment on Career Choices Other than Accounting.

The results of the coefficient of determination are as follows The research results show that work environment variables do not have an influence on choosing a career other than accounting. The hypothesis which states that there is an influence of the work environment on choosing a career other than accounting is rejected. Lubis (2012:47) in the theory of social judgment explains that humans can create changes in individual attitudes in understanding the structure involving other people's attitudes and making approaches to at least turn threats into opportunities. In the work environment, competitive attitudes between employees, the nature of work, or other things are still often found, so adjustments are needed to the environment in which one works. The results of research conducted by Ardianto, et al (2014), Mariana (2017), Ramadhan, et al (2017), Nurjannah (2019) and Pratiwi (2021) show that the work environment simultaneously does not have a significant effect on choosing a career as an accountant and non-accountant. to accounting students and alumni.

CONCLUSION

This research discusses the influence of professional training, personality, job market considerations, financial rewards and work environment on career choices other than accounting using multiple linear regression methods and using purposive sampling techniques. The number of samples in this study was 52 respondents. Based on the test results and discussion in chapter 4, the following conclusions can be drawn:

1. The results of data processing from the professional training variable show that professional training has no partial influence on choosing a career other than accountancy. According to researchers, there are different points of view regarding professional training itself, where researchers think that professional training for an accountant is boring and tends to be complicated because it may not be needed in the world of work. However, the respondents' answers show disagreement about this, they think that taking professional training will increase productivity, flexibility and professionalism at work so that respondents' disagreement

regarding the variable of professional training is a consideration in choosing a career other than accounting.

2. Choosing a career other than accounting. Based on the findings of researchers, personality is able and able to adapt to the needs of the accounting profession because it is not impossible as long as we can quickly adapt to where we are. The large number of samples, namely 52 respondents, chose work that was not in accordance with their study program from the total population, namely 111 alumni, because competition in applying for jobs was one of the considerations in choosing a career as an accountant, so they decided to work outside of accounting rather than being unemployed.
3. The results of data processing from the job market considerations variable show that job market considerations have a partial influence on choosing a career other than accounting. The research findings show that job market considerations are one of the factors that influence the choice of a career as an accountant, because the majority of respondents answered that competition to become an accountant is tight because seeing the development of the business world and the business world has resulted in many competitors emerging, not to mention vacancy information. There is a lack of work in terms of publishing by the company so that minimal information is obtained. These are some of the factors that cause alumni to prefer working in other fields rather than becoming an accountant.
4. The results of data processing from the financial reward variable show that financial rewards have no partial effect on choosing a career other than accountancy. The research findings show that financial rewards are still a person's main goal in choosing a job because of the life needs and desires that must be met, therefore the large salary given, the pension funds provided or the allowances provided by the company, up to the rapid increase in salary in The job is a strong factor in someone preferring a job that is established and of course has good prospects in the future, this can be found in a career as an accountant.
5. The results of data processing from the work environment variable show that the work environment has no partial influence on choosing a career other than accounting. Based on the findings, the work environment is no longer a factor for alumni to consider in making career decisions in the accounting field, as proven by the results of tests conducted by researchers. Because everyone must consider the pros and cons of something they are going to decide on. To become an accountant you will be faced with work that often involves overtime, working under pressure, competition between employees and other things. This is all thought about before someone chooses a career as an accountant. This was not a problem for the respondents because they were able and able to do so.

IMPLICATIONS

Based on the research results and conclusions of this study, it shows that professional training, personality, financial rewards and work environment do not have a significant influence on choosing a career other than accounting. However, job market consideration variables have a significant influence on career choices other than accounting. In connection with the results of this research, the following implications can be stated:

1. The development of the business world is increasing, economic growth is also developing, and in the future there will be more and more requirements for an accountant's workforce, therefore re-sharpen your skills in the field of accounting.

2. The number of respondents shows the number of alumni who work outside their major. If we look at the responses from the sample, the researcher can read that, in terms of personality, the respondents have the ability to become an accountant, but respondents prefer to work which can be said to have a lower career path than becoming an accountant. The researcher suspects that this is because he does not dare to take the risk of giving up his current job, so his fear is higher than the hope he is holding on to, which is ingrained in him a sense of pessimism instead of optimism in every step he takes.

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