

## Undergraduate Accounting Students' Perceptions of Accounting Careers in Indonesia on the Accounting Profession Approach

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### ABSTRACT

Public Accounting is one of the leading courses and programs in Indonesia. However, current data shows that the number of accounting professionals in Indonesia is very small compared to the population. Therefore, it is necessary to make students aware of bookkeeping. The purpose of this research is to find out the influence of accounting students' opinions about the accounting profession on their interest in the accounting profession. A sample of accounting students in the 6th and 8th semesters of the accounting curriculum in Swadaya Gunung Jat University were used as respondents. Research results show that the career choices of undergraduate students are more influenced by student interest variables and accounting majors and hard and soft skills do not seem to affect career choice of undergraduate students in accounting

## **INTRODUCTION**

Accounting is indeed a crucial and powerful profession in the modern calculative economy and society. Accountants play a vital role in helping businesses and organizations manage their finances, comply with regulations, make strategic decisions, and communicate financial information to stakeholders (Build, 2021). Overall, accounting is essential for the smooth functioning and success of businesses in the modern economy, and accountants play a crucial role in ensuring financial stability, compliance, and strategic growth. There are lots of vacancies in the accounting field that are needed by companies. As the nature of business changes due to advances in information technology, today's business practices must adapt to new ways of working. There are many challenges in the accounting profession. Being an accounting student presents challenges in dealing with the flow situation. You need the right in-house skills and qualifications to add value to your professional accounting career development. As a result, some professions will disappear and new professions will emerge that require high-tech knowledge and skills (Kurt, 2019). Almost all business professions are impacted by changes in the technological environment, including the accounting profession. (Stancheva-Todorova, 2019; Surianti, 2020; Vadan et al). Accounting students should make a career decision to focus on the accounting profession. In the era of globalization and millennials, there are many experiences and cases in the world of professional work, one of which is the accounting profession. Accounting students must be able to summarize their points of view to use as learning in their careers. It is not uncommon for many accounting students to change their interest in other professions.

The accounting profession is facing three changes: more advanced technology, globalization of reporting or disclosure standards, and new forms of regulation. Students aspiring to a career in accounting will certainly face these changes in the future. The motivation for this study was to find out whether work-life balance can influence students' perceptions of the career of an accountant. The advantage of this study is that accounting students in Indonesia know that accounting is still necessary in the age of advanced technology. This confirms the fact that there are still companies that employ accounting professionals. Therefore, the accounting career is still bright and many are interested, and the experience of professional accounting education with a certificate is an added value acceptable for any job.

The results of this study can be used by students for job seekers focusing on accounting. It is hoped that the researchers will be able to update and develop previous research with the ideas explored by the researchers. Since previous studies had different variables in accounting, it is not surprising that the researcher raised the title "Accounting Students' Perceptions of Accounting Careers in Indonesia" to an accounting major to make it easier for readers to find information about the topic of this article. . Therefore, the researcher aims to (1) provide students with information about careers in accounting; (2) career opportunities within the company; and (3) improve decision making.

## LITERATURE REVIEW

### *Theoretical Basis*

#### *Behavioral Plan Theory (Agency theory)*

Ajzen (1991) That's an interesting perspective! While highlights importance distinguishing behavioral beliefs, normative beliefs, attitudes, and subjective norms, some researchers have indeed questioned the necessity of such distinctions. The argument for integrating all beliefs about a particular behavior into one overall measure of behavioral disposition suggests that all types of beliefs ultimately influence behavior in some way.

However, distinctions made serve a purpose understanding different factors that influence behavior. By separating out behavioral beliefs, normative beliefs, attitudes, and subjective norms, researchers can gain a more nuanced understanding of how these factors interact and contribute to predicting and explaining behavior.

Ultimately, the decision to integrate or separate these beliefs may depend on the specific research question or context being studied. Both approaches have their merits and can provide valuable insights into human behavior. Additional types of beliefs and related tendencies are distinguished in more detail. Add additional predictors if it appeared to capture most of the variation in intentions or behavior after accounting for the variables in the current theory.

I appreciate your insight into the scholarly work on moral obligation and social pressure as discussed. These studies shed light on the complexities of human behavior and decision-making in relation to moral responsibilities and societal expectations. It's important to consider these factors in understanding how individuals navigate their personal values and ethical principles within the context of social influences. If you have any specific questions or would like to discuss this topic further, feel free to let me know.

#### *Empirical Study of Accounting Students' Perceptions of the Accounting Profession*

The acceptance and perception of the accounting profession as trustworthy, respected, and offering challenging career opportunities play a significant role in shaping students' career aspirations. The influence of influential individuals such as accountants in guiding students towards accounting careers highlights the importance of mentorship and role models in career decision-making. The research by Germanou, Hassall, Tournas (2009), Hartwell et al. (2005), and Sugahara and Boland (2006) provides valuable insights into how students perceive the accounting profession and the impact of these perceptions on their career choices. It underscores the importance of promoting a positive image of the accounting profession and showcasing the diverse and rewarding opportunities available within the field.

(Albu, 2013) Key factors influencing the current development of the accounting profession are identified and analyzed to identify several emerging trends. In this study, professional organizations have an important role that influenced the change and development of the accountant's professional image.

This forces accounting students to take action to support their careers. They are interested in the skills acquired during their studies and how they can react as professionals to become experts in their work.

### ***Accounting Profession and Accounting Career***

The accounting profession, all forms of work that use accounting knowledge include accountants, internal accountants working in industrial, financial or commercial enterprises, public management accountants and educational accountants. (Rachmawati International Federation of Accountants, 2018). Apart from this, accounting career is very promising among people due to attractive accounting salaries, so a career is guaranteed for accountants working in various places including companies, institutions and government agencies. Although the field seems narrow at first glance, the job opportunities for accounting graduates are very diverse. An accountant facilitates financial reporting and the recognition of profits and losses in the statement of cash flows. Accounting career prospects include accountants, auditors, financial analysts, tax advisors, financial planners, government auditors, educators, accountants, and financial consultants.

Students usually become accountants when they study at an accounting department in Indonesia. After graduation, accounting students can choose from several lifelong careers, such as CPA, auditor, public accountant, internal auditor, and junior researcher. CPAs are a service profession, especially auditing, and the results of their work are widely used throughout society as important aspects of decision making [1]. Accountants must reduce information asymmetry between principals (owners/investors) and agents (professional managers). The agent has more information than the principal or creditors, as a result of which the agent can make decisions for profit that may harm the interests of investors rather than the wishes of the principal [2].

***H1: The Accounting Profession has a significant positive influence on Accounting Careers.***

### ***Accounting Student Interests and Accounting Careers***

Students are expected to be able to pursue a career in a field that is in line with the major they took during their college education. The large number of career choices makes it difficult for accounting students to make decisions about which career to pursue.

The phenomenon that has recently occurred around us, namely that many students end up working outside the major they took during college or education, as well as accounting students who may in the future also have careers outside the field of accounting. This is supported by a statement written by Winney C Manalu (2021) "The accounting profession is much needed, but there are few enthusiasts". This shows that many people need accounting services, but accounting students have little interest in pursuing a career in the accounting field.

A study by Jones and Wright (2011) shows that accounting majors have a significant positive effect on their initial decision to major in accounting. Byrne, Willis and Burke (2012) also show that students start making career choices already during their studies. The results of Britt (2012) show that creativity has a significant positive effect on the career choices of accounting students.

***H2: Student interest has a significant positive influence on accounting Careers.***

### ***Accounting Student Abilities and Accounting Careers***

Career is an important part of a person's life. Everyone's abilities and interests are of course important when choosing a profession. Planning your career choices is very important and should be done as early as possible because it is the desired career decision and leads to the expected success. Therefore, a person can evaluate his skills and interests by considering different options, setting goals and planning practical development activities through career planning (Sulistiyani and Fachriyah, 2019).

In choosing a career, interests have a significant influence on a person's achievements in a job, position, or career. When completing work, of course, it must be based on the person's interests so that the work can be completed well. Interest in a subject develops gradually over time, not instantly. Therefore we can conclude that someone interested in something will always pay attention to it with pleasure because it is a personal choice based on liking and is not influenced by other people. However, the internal understanding and interpretation of a potential accountant have a significant impact on the choice of profession. Every person tends to control their behavior, which results in various life decisions being made according to their understanding (Al Muddatstsir & Kismawadi, 2017).

***H3: Student abilities have a significant positive influence on Accounting Careers.***

### ***Hard & Soft Skills for Accounting Students and Accounting Careers***

According to Strang, KD (2023), in the industrial era 4.0, accounting students must be able to master soft skills and hard skills to compete healthily. Researching soft skills and hard skills can be done using the research hypothesis method on several indicators, such as the intelligence of soft skills possessed.

The process of developing language skills or public speaking is something that accounting graduates need to improve. After testing, the whole process of developing hard skills and soft skills is carried out. Aptitude tests assess how much talent a student already has. In summary, it can be stated that hard skills and soft skills have a positive and significant effect on job readiness.

## **METHODOLOGY**

### ***Population and Sample***

The population of this study focuses on level 3 and 4 accounting students from Swadaya Gunung Jati University, accounting students. Due to writer's block, the population is reduced from the total. The sampling technique uses simple random sampling with the formula:

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

### ***Measurement Scale***

The measurement scale for this study uses a Likert scale. The Likert scale is a psychometric scale commonly used in questionnaires and most commonly used in survey research. The Likert scale response form consists of the words strongly agree, agree, disagree and disagree.

### ***Data Analysis Technique***

In this research, a quantitative approach is used to draw conclusions about the possibility of errors in rejecting the null hypothesis, particularly analyzing numerical data processed using statistical methods with inferential statistics. This approach helps in obtaining the relationship values between the variables studied.

### ***Data Collection Technique***

This research is research using quantitative methods. The research uses primary data collected through an online This is a Google-style survey distributed via messages (WhatsApp). In this study, all variables were measured using a Likert scale with scores of 1 (strongly disagree), 2 (disagree), 3 (agree), and 4 (strongly agree).

### **Attitude**

#### **Attitude Category:**

1. Strongly Agree: 80%-100
2. Agree: 60% -79%
3. Disagree: 45%-59%
4. Strongly Disagree: 0%- 40%

### ***Variable Operationalization***

Research on Research Variables (2015, p.38) concludes a description of the object or function of specific variations determined by the researcher. To prevent errors in data collection, definitions of research variables must be created. The operational definitions of the variables in this research are as follows.

No	Variable	Operational Definition	Measuring instrument	Measurement Scale	Status
1	Accounting Careers	To see the accounting career prospects that are needed in various types of companies, agencies, and governments.	Questionnaire	Likert scale	Valid
2	student interests	As a benchmark for accounting students regarding their interest in their field.			Valid
3	Accounting profession	Able to provide very good job prospects in a career.			Valid
4	Hard & soft skills abilities	to add value points to the abilities we have.			Valid

## RESEARCH RESULT AND DISCUSSION

### *General Description of Research Objects*

The respondents in this research were students in semesters 6 and 8 at Swadaya University Gunung Jati in Cirebon City, and can be seen in Table 1.

**Table 1**  
*Research Respondents*

University	Semester	Percentage
Gunung Jati Swadaya University (UGJ)	6th semester	40%
Gunung Jati Swadaya University (UGJ)	Semester 8	60%

### *Description Statistics*

To start testing the hypothesis, descriptive statistical analysis was carried out using.

The aim is to find out the values of the variables in this research. Below is a statistical table descriptive in Table 2.

**Table 2**  
**Descriptive statistics**

	Item Qty	Theoretical Range	Actual Range	Average	Standard Deviation
Accounting Profession	100	12	16	14.50	1,337
Student Interests	100	28	32	30.47	1,167
Hard & soft skill abilities	100	12	16	14.00	1,570
Accounting Careers	100	29	40	36.32	2,534

*Source: SPSS data*

The data obtained shows that the first variable, the accounting profession, shows that the average is 14.50, and the standard deviation is 1.337. The score value for the accounting profession variable is in the actual range of 16. In the second variable, student interest shows that the average is 30.47, the standard deviation is 1,167. The score value for the student interest variable is in the actual range of 32. Furthermore, hard & soft skill abilities show that the average is 14.00, the standard deviation is 1,570. The score value for the hard & soft skill ability variable is in the actual range of 16. The accounting career variable shows that the average is 36.32, and the standard deviation is 2,534. The actual score for an accounting career is 40.

#### ***Normality Test of Histogram Graphs and SPSS P-Plots***

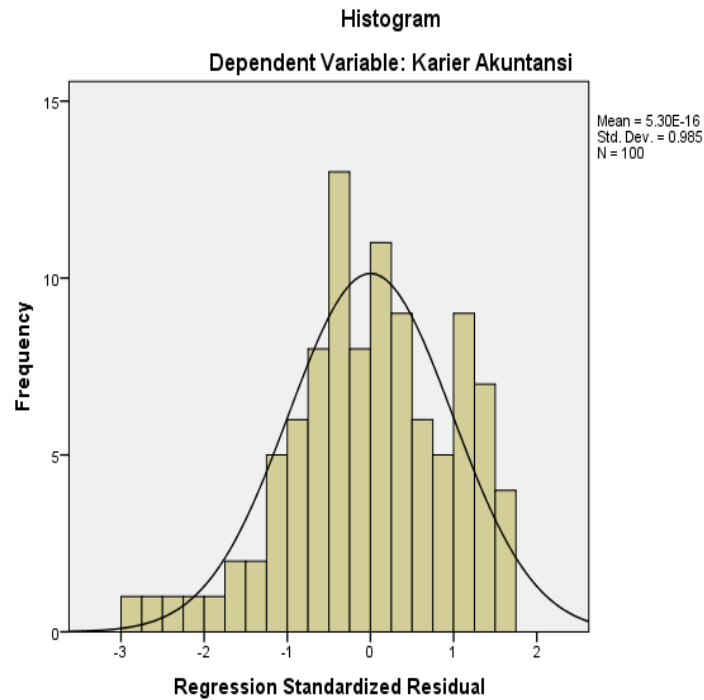
Purpose of SPSS histogram graph and P-plots test:

To find out whether the data is normally distributed or not by looking at the Histogram graph and PP Plots.

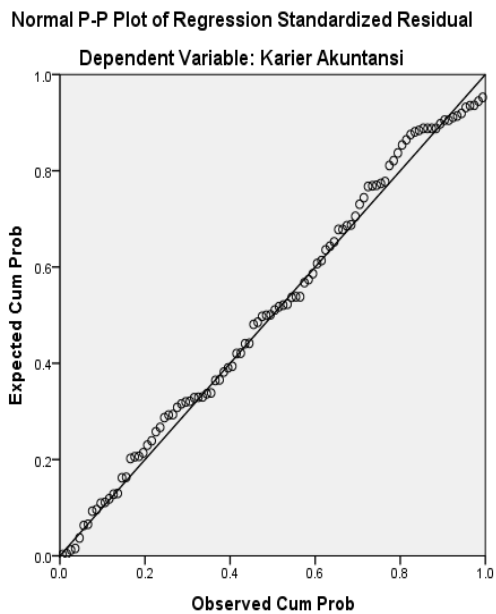
#### ***Basis for Decision-Making***

The normality of data can be seen from the distribution of data on the diagonal axis of the histogram graph of the residuals:

1. Data is said to be normally distributed if the data is spread around the diagonal line and follows the direction of the diagonal line or histogram graph.
2. On the other hand, data is said to be not normally distributed, if the data spreads far from the direction of the line or does not follow the top diagonal line of the histogram graph.



You can see in the chart above that it is shaped like an inverted bell that fills the bell line, which means the data can be said to be normally distributed.



Then the PP graph shows that the points follow and approach the diagonal line, so it can be concluded that the regression model meets the assumption of normality.

Important: Normality tests for SPSS histograms and PP plots can mislead researchers if they are not careful with their interpretation. In general, when looking at the results of the histogram and PP charts, the data is normally distributed, although statistically this means that it is not normally distributed.

Therefore, to support or prove the results of the graphical normality test, it is necessary to perform the Kolmogorov-Smirnov normality test.

**Kolmogorov-Smirnov Normality Test.**

The Kolmogorov-Smirnov normality test is part of the classical assumption test. The purpose of the normality test is to find out whether the residual values are normally distributed or not. A good regression model has residuals that are normally distributed

**Decision Basis**

If the significance value is  $> 0.05$ , then the residual value is normally distributed.

If the significance value is  $<0.05$ , then the residual value is not normally distributed

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residuals
N		100
Normal Parameters, b	Mean	.0000000
	Std. Deviation	2.51129089
Most Extreme Differences	Absolute	,059
	Positive	,045
	negative	-.059
Statistical Tests		,059
Asymp. Sig. (2-tailed)		,200c,d

- a. The test distribution is normal.
- b. Based on calculated data.
- c. Lilliefors correction.
- d. This is the lower limit of true meaning.

### **Reliability Test**

Reliability test is used as a measuring tool so that it can be used twice to measure the same symptom and the measurement results are relatively the same. The measuring device is said to be reliable. Reliability testing in this study is done using the alpha formula. This reliability test was conducted on a laptop using SPSS 25. This study tested the reliability of 100 respondents.

**Table 3**  
**Reliability Testing Results**

Variable	Alpha
Accounting Profession	0.584
Student Interests	0.08
Hard & soft skills abilities	0.717
Accounting Careers	0.673

*Source: Primary data processed in 2024 by SPSS*

From the data above, it shows that all variables have an alpha coefficient greater than 0.6, so it can be said that all the concepts for measuring the variables used in this research are reliable. For the next 1, the items in each variable concept are suitable for use as measuring tools in statistical testing.

### **Validity Test**

The a validity test is used to assess whether a measuring instrument truly measures what it intends to measure. It helps ensure that the instrument accurately captures the concept or construct being studied. There are different types of validity tests, such as content validity, criterion validity, and construct validity, each serving its own purpose in evaluating the accuracy of the measuring instrument. Validity testing is done using the correlation formula. It can be seen from the validity test that none of the observed indicators could explain the variable. This can be recognized from the r-table by a higher correlation value, ie.  $df-N-2-98$ , or you can see an r-table value of 0.1966.

### **Hypothesis Test**

#### **Accounting Profession**

The hypothesis put forward:

H1: There is no influence on accounting students perceptions of the accounting profession. Testing using the one-way test for accounting profession variables can be presented in the following table:

**Table 4**  
**One-way ANOVA Testing of the Accounting Profession Variable**  
**ANOVA**

T.X1

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	21,101	11	1,918	1,083	,384
Within Groups	155,899	88	1,772		
Total	177,000	99			

The results of the one-way ANOVA statistical test show that overall there is no influence on the perception of undergraduate students majoring in accounting regarding their desire to become an accounting professional in terms of the test results.

### ***Student Interests***

The hypothesis put forward:

H2: There is no influence on student interest related to professionalism. Testing using the one-way test for accounting profession variables can be presented in the following table:

**Table 5**  
**One-Way ANOVA Testing of Student Interest Variables**  
**ANOVA**

T.X2

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	27,311	11	2,483	2,031	,035
Within Groups	107,599	88	1,223		
Total	134,910	99			

In Table 5 it is known that the results of the one-way ANOVA statistical test show that overall there is an influence on the interest of students majoring in accounting as seen from their desire to work as an accounting professional in terms of the values above, this is proven by a significance value of 0.000 ( $<0.05$ ), so the hypothesis is rejected.

***Hard & Soft Skill Ability***

The hypothesis put forward:

H3: There is no influence on the hard & soft skills of students majoring in accounting as public accountants. Testing using the one-way test for accounting profession variables can be presented in the following table:

**Table 6**  
***One-way ANOVA testing of Hard & Soft Skill Ability variables***  
**ANOVA**

T.X3

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	27,602	11	2,509	1,020	,436
Within Groups	216,398	88	2,459		
Total	244,000	99			

The results of the one-way ANOVA statistical test show that overall there is no influence on hard & soft skills as an accounting professional in terms of the test results. The results of this research show that undergraduate accounting students choose a professional career and are further influenced by student interest variables, while the accounting profession and hard & soft skills do not influence the perception of undergraduate accounting students in choosing an accounting career as a professional accountant.

**CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of research regarding undergraduate accounting students' perceptions of accounting careers in Indonesia using the accounting profession approach, it can be concluded that overall there is no influence of undergraduate accounting students in pursuing a career in accounting as seen from the accounting profession and hard & soft skills, while in terms of interest, Students influence their desire to have a career where their parents encourage their desire to become an accountant. The researcher suggests that future research is expected to use respondents from all universities in Cirebon in particular so that the research results can be widely generalized and have a significant positive impact on Bachelor of Accounting students.

**ADVANCED RESEARCH**

In writing this article the researcher realizes that there are still many shortcomings in terms of language, writing, and form of presentation considering the limited knowledge and abilities of the researchers themselves. Therefore, for the perfection of the article, the researcher expects constructive criticism and suggestions from various parties.

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