

# The accounting students' perception towards accounting professions

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## ABSTRACT

*This study analyzed the perception of accounting students in various accounting profession by considering their characteristics during the courses taken before the end of the class. It aims to determine their profile in accounting. There are five employment sectors that can be registered by the accounting graduates, such as public accountants, management accountants, educator accountants, government accountants and accounting services office. It also analyzed their options for the accounting profession by considering the salary factor, professional training factors, professional recognition factor, factor of social values, work environment factors and consideration of the labor market. The data were collected using questionnaires directly distributed to them while they were still taking the courses of Accounting Seminar and Research Methodology with a sample of 117 respondents. The data were analyzed using descriptive analysis and methods of Crosstab. The results showed that there is a relationship between age and choice of profession to the subject, and between the genders of choices of profession. Then the main factors considered by the students in the choice of accounting profession is a factor of professional training, namely training before work, professional recognition is an opportunity to thrive, salary and other salaries, labor market of career path length, work environment, namely pressure of work, and social values and the opportunity to interact with others.*

## ABSTRAK

*Penelitian ini menganalisis persepsi mahasiswa akuntansi terhadap berbagai profesi akuntansi dengan mempertimbangan karakteristik mereka selama kuliah yaitu sebelum kuliah terakhir. Hal ini bertujuan untuk menentukan profil mereka dalam akuntansi. Ada lima sektor pekerjaan yang dapat didaftarkan oleh lulusan akuntansi, akuntan publik, akuntan manajemen, akuntan pendidik, akuntan pemerintah dan kantor jasa akuntansi. Penelitian ini juga menganalisis pilihan mereka untuk profesi akuntansi dengan mempertimbangkan faktor gaji, faktor pelatihan profesional, faktor pengakuan profesional, faktor nilai-nilai sosial, faktor lingkungan kerja dan pertimbangan dari pasar tenaga kerja. Data dikumpulkan dengan menggunakan kuesioner yang disebarlang langsung kepada mereka saat mereka masih mengambil kuliah Seminar Akuntansi dan Metodologi Penelitian dengan sampel 117 responden. Data dianalisis dengan menggunakan analisis deskriptif dan metode Crosstab. Hasil penelitian menunjukkan bahwa ada hubungan antara usia dan pilihan profesi untuk subjek, dan antara jenis kelamin pilihan profesi. Maka faktor utama yang dipertimbangkan oleh mahasiswa dalam pilihan profesi akuntansi adalah faktor pelatihan profesional, yaitu pelatihan sebelum bekerja, pengakuan profesional adalah kesempatan untuk berkembang, gaji dan gaji lainnya, pasar tenaga kerja dari panjang jalur karir, lingkungan kerja, yaitu tekanan pekerjaan, dan nilai-nilai sosial dan kesempatan untuk berinteraksi dengan orang lain.*

## 1. INTRODUCTION

Prior to the existence of Professional Education in Accounting (PPAk), the title of accountant was directly awarded only to particular State University

graduates or through the Basic and Professional Accounting National Examination for Private Higher Education graduates. For the State Universities, those who could not provide the accountant's degree

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to the graduates have to take Professional Accounting National Examination. For that reason, there were three models in providing the accountant's degree. This method, however, ended by the end of 2004.

The regulation in accounting profession development or the title of accountant is stipulated in Law No. 2 of 1989 on National Education System which is clarified through Government Regulation (PP) 30/1990 on Higher Education and the Decree of Education and Culture Minister No. 36/U/1993 on the title of Academic and Professional designations. Law No. 2 of 1989 was subsequently replaced by Law No. 20 of 2003.

The series of regulations have fundamentally changed the professional education in accounting. Law No. 2/1989 includes professional education in accounting into professional education group and obtains a title or designation put after the name of the graduates. Furthermore, based on Law No. 20 of 2003, to be able to join the new professional education, the prospective students must have passed their academic education with the title of "Bachelor of Economics", similar to other professional education.

Institute of Indonesia Accountants (IAI), includes an accountants association that has no status in providing education. They have entrusted the professional education to universities that are considered capable to perform the duty. IAI through the Committee of Evaluation and Recommendations of Professional Education in Accounting (KERPPA) selects universities that are interested in organizing Professional Education in Accounting (PPAk), by way of establishing criteria for prospective organizers. This process gave birth to Professional Education in Accounting (PPAk) to follow up the Act No. 34 of 1954 which regulates the provisions regarding the use of the accountant's degree. Thus the state-registered accountant holder is from PPAk.

In the development of the accounting profession, a new regulation related to the title of Chartered Accountant (CA) has been issued to comply with Statement of Membership Obligations & Guidelines of IFAC, and to add value to state-registered accountants. In obtaining the title of Chartered Accountant (CA), the first direct test was held in February 2014 by the Institute of Indonesia Chartered Accountants (IAI) as a member of the International Federation of Accountants (IFAC). Furthermore, the Ministry of Finance issued PMK 25/PMK.01/2014 on State-registered Accountant that was ratified by Institute of Indonesia Chartered Accountants (IAI) on February 3, 2014. Chapter 19 of

the PMK on State-registered Accountant states that accounting profession certificate is awarded to someone who has passed the profession exam and meets the requirements specified by the accountants association. With the existence of the new rules, the holder of the Certified Accountant (CA), as a registered accounting profession, will have high competitiveness in regional and global arena, and can bring Indonesia to lead in era of ASEAN single market (IAI 2014: 18-19).

The rapid growth of educational institutions in producing educated personnel should be made to maintain the quality and competence of the graduates so that they have the technical competence and sufficient moral to win the job opportunities that are increasingly limited. In general, after completing bachelor's degree in Economics Accounting, the graduates will think of the career options they will achieve. First, they can directly work as company employees, government employees or entrepreneur. Second, they may continue to graduate program. Third, they may take professional education to become public accountants. In other words, after completing Bachelor's degree in accounting they can choose to be public accountants or other professions (Astami 2001: 58).

According to Rahman (2012: 8), the job field that can be done by an accountant is classified into four categories, namely: public accountant, managing or internal accountant, educating accountant and government accountant. The latest accounting job field under the terms of the PMK 25/PMK.01/2014 has legalized the business of Accounting Service Office (KJA) (IAI 2014: 36). Therefore, before graduating, the students should have a plan or idea on what accounting job field they will achieve. Accounting education has a duty to produce professionals in the field of accounting. In order to achieve these objectives, the design of accounting education should be relevant to the labor market, especially for the accounting graduates.

Based on previous research, there have been many factors considered by students in selecting a career. For example, in her research, Rasmini (2007) shows the factors that influence male and female students, regular and extension students, and state and private university students in selecting their career, either public accounting profession or non public accounting profession. Another example, Yendrawati (2007) states that in choosing such a career, accounting students should consider several factors such as financial rewards, professional training, professional recognition, social values, work environment, and labor market. However, in the research conducted by

Merdekawati and Sulistyawati (2011), there are several factors that influence the accounting students in selecting their career, either as public accountant, company accountant, educating accountant, or government accountants. The influential factors are financial rewards, professional training, professional recognition, social values, work environment, labor market, and personality.

## **2. THEORETICAL FRAMEWORK**

### **Theory of Perception**

Self-perception theory assumes that people develop an attitude based on how they observe and interpret themselves. This theory proposes the fact that attitude does not define the behavior, but attitude is formed after the behavior occurs in order to offer a manner which is consistent with the behavior (Arfan and Muhammad 2005: 49). However, according to Rifqi (2008), perception is determined by personal and situational factors called functional factors and structural factors. Functional factors are derived from the needs, past experience and other things included in the so-called personal factors, while situational factors or structural factors are derived solely from the nature of the physical and neurological effects inflicted on the nervous system of the individual.

### **Profession**

It is said as a profession, if the knowledge and ability of a person, after taking an education, can be beneficial to people in everyday life, and in a job that can provide services to the surrounding community.

### **Accounting Profession**

The selection of profession by undergraduate students majoring in accounting is very important and interesting to study. By doing so, the researchers can see the factors that affect their profession selection. The result may indicate the professions that are desired and not desired by the students. If the desired professions are found, it is expected that the curriculum can be planned in accordance with students' choice of profession. Therefore, after completing their study, they are able to customize their capabilities with the job requirements more easily and prepare themselves for the increasing competition.

### **Public Accountant**

An overview of career as a public accountant according to Abdul Halim (2015: 18) is as follows: (1) Junior Auditor, assigned to perform audit procedures in detail, making paperwork to document the audit work that has been implemented. (2) Senior Auditor,

assigned to conduct the audit and be responsible for organizing the audit costs and audit time according to plan, directing and reviewing the work undertaken by junior auditor. (3) Manager, an audit supervisor in charge of helping senior audit and planning programs and timing of the audit: reviewing working papers, audit reports and management letter. (4) Partner, be responsible for the relationship with the client and having overall responsibility regarding auditing.

### **Managing or Internal Accountant**

Managing or internal accountant is an accountant who works in a company or organization. The job of managing or internal accountant is to operate accounting system, to prepare financial statements for the external and internal parties of the company, to draw up a budget, to deal with tax issues, and to conduct internal checks (Rahman 2012: 4).

### **Educating Accountant**

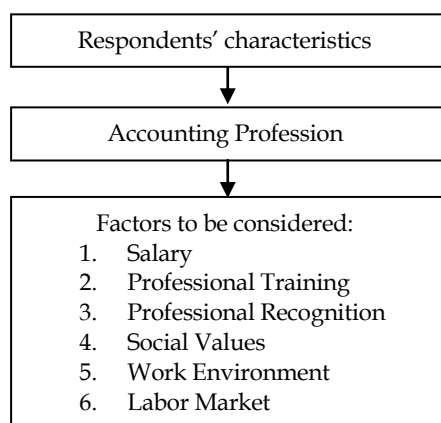
Educating Accountant is an accountant who serves as an educator. He performs teaching duties, prepares accounting education curriculum and undertakes research in the field of accounting (Rahman 2012: 4). The existence of educating accountant is necessary for the advancement of the accounting profession itself because it is in his hand the prospective accountants to be educated. An educating accountant should be able to carry out the transfer of knowledge to his students, have a high level of education and master the knowledge of business and accounting, information technology and be able to develop knowledge through research.

### **Government Accountant**

Government accountant is an accountant who works for government agencies such as government departments, the Finance and Development Supervisory Agency (BPKP), Inspectorate General, and others (Rahman 2012: 4). According to Radiana (2005), in government agencies, an accountant can perform his functions in accordance with the expertise gained from his educational institutions. Government agencies are usually set in the legislation, so that the duty of government accountant is adapted to the existing legislation. An accounting graduate who takes profession as a government accountant has the status of civil servant.

### **Accounting Service Office (KJA)**

A registered accountant who holds a Chartered Accountant's (CA) degree may provide accounting services in the form Accounting Services Office



**Figure 1**  
**Framework**

(KJA). Accounting Services Office (KJA) is a service that serves the public related to accounting services only (non-audit services) such as bookkeeping service, compiling financial reports, management service, management accounting, taxation service, the procedure services agreed over the financial information, information technology system service (IAI 2014: 8). The issuance of PMK 25/PMK.01/2014 has legalized the Accounting Services Office (KJA) to become one of the services that are supervised and regulated by the government, so the industry can make open campaign to develop these services (IAI 2014: 36)

### Professional Recognition

Professional recognition includes matters relating to the recognition of achievements. An accountant who does his duties very well and professionally can obtain professional recognition as considered satisfactory. For professional recognition, students generally want the reward for the achievements they have made. The reward is not only in money, but also in the form of recognition from the institutions where they work. Professional recognition is related to the recognition of achievements in running the duties. There are differences in overview between accounting students who choose a career as a public accountant and non public accountant regarding professional recognition. The students equally assume that the career they choose will give them recognition when they make achievement and they need a lot of specific skills to achieve the success (Reni 2007).

### Social Values

According to Reni (2007), social values are associated with public's view of the profession that the students choose. They are related to public's view of the careers they choose that have social values. These val-

ues include opportunity to perform public service, opportunity to interact with others, personal satisfaction, opportunity to run a hobby, attention to individual attitude, job prestige, and possibility of working with the experts of other fields.

### Work Environment

Work environment is related to the type of work and place of work. A safe and pleasant working environment can improve the performance of an accountant. Merdekawati and Sulistyawati (2011) found that work environment has no significant effect on the choice of the public accounting profession. It seems to depend on employment relationship or working conditions that will be encountered as an accountant. An educating accountant mostly deals with the students, a public accountant mostly deals with corporate clients, a company accountant mostly deals with the financial condition of the company, and a government accountant mostly deals with the companies owned by the government.

### Labor Market

Reni (2007) stated that the students would choose the job, which is not easily terminating the employment. Students usually choose the jobs based on the information they receive from various sources. So, the job that is accessible to many students is usually much desired by the students. According to the result of the study conducted by Ni Ketut (2007), the students consider that career as a public accountant can provide security in working.

The theoretical framework of this study is shown in Figure 1.

## 3. RESEARCH METHOD

### Sampling Classification

In this study, the population is all students majoring in Accounting of STIE Perbanas. The sampling method is using purposive sampling technique that includes the last semester accounting under graduate students of STIE Perbanas Surabaya class of 2010 currently taking Research Methodology Courses and Accounting Seminars. The reason for the inclusion of last semester students is that they have been equipped with the views and insights related to the career as accountant.

### Research Data

This study includes descriptive research. Nasir (2013: 43) stated that the descriptive research method is a method of research that illustrates the situation or event. Thus, this study describes and interprets some aspects such as the existing condition and rela-

tionship, the growing opinion, the ongoing process, the occurring result or effect, or the trends that are taking place. The data examined can be individual opinions of the respondents, where this study is intended to investigate the views, perceptions and assessment of the respondents related to the factors of career selection. The data collection technique and data analysis are in the form opinions of the subject being studied through questionnaires.

Source of data was the primary data using questionnaires, where the respondents filled in the questionnaires related to the research problem. And the questions are related to self-perception of the respondents in assessing their own behavior in relation to others or environment (Nasir 2013: 180)

### **Analysis Unit**

The Students' perception on Accounting Profession includes public accountant, managing or internal accountant, educating accountant, government accountant, and accounting services office. And the factors to be considered include salary, professional training, professional recognition, social values, work environment, and labor market.

### **Analysis Instrument**

#### **Descriptive Analysis**

This analysis describes the descriptive statistics of the research data that has been obtained based on the variables used. In this section, the researchers conducted data tabulation and calculate the tabulation results. After that, descriptive analysis was done on the results of the tabulation so as to be able to see the outline of the results obtained. This analysis is supported by cross tabulation (Crosstab) analysis test with the aim to identify and determine whether there is a relationship between one variable and another (Nasir 2013: 321)

The descriptive analysis presents the mean value of each variable with indicator of the majority of respondents' choices as well as which categories included.

## **4. DATA ANALYSIS AND DISCUSSION**

The respondents of this study are the last semester students majoring in Accounting of STIE Perbanas Surabaya Batch 2010 who had taken or were taking Research Methodology Courses and Accounting Seminar consisting of 117 respondents. Furthermore, through the crosstab test on the characteristics of the respondents, it can be seen the choice of profession desired as shown in Table 1.

Table 1 shows that the majority of respondents are 22 years old, with 51% of female and they have

taken accounting seminar courses (8th Semester). When linked to the choice of profession, it shows that the respondents who choose accounting profession as a public accountant are 38%, as a company accountant and government accountant are 24%, as an accountant who works in the accounting services office are 9%, and as an educating accountant are 6%. Debriefing through several courses has motivated the students to get an overview of the profession. Accounting Seminar course in the last semester contributes to give a view to the accounting profession. The low choice on the accounting profession who works for the Accounting Services Office is presumably caused by the number of students who still do not know the latest accounting profession.

Several factors considered in the selection of accounting profession were based on the descriptive analysis that can be seen in Table 2.

Based on the reliability and validity test in Table 2, it can be seen that they are reliable and valid. Most students "agree" with the factors taken into consideration in the selection of profession after graduation. The highest response to the 6 (six) factors is the factor of professional training (3.21). This means that professional training is becoming the main consideration for students in the development of the accounting profession, especially training before starting the work. However, the lowest response to the factors taken into consideration by the students is the factor of social values, by taking into account the need for the opportunity to interact with others. However, seeing from the highest mean value of each factor, it can be seen that job pressure is highly considered by the students in selecting the profession. Therefore, based on Table 1 and table 2, the relationship can be explained as follows:

### **Factor of Salary**

Salary, as the financial reward, is the result obtained from the contra-achievement of work that has been believed to be fundamental for most companies that becomes the main attraction in giving satisfaction to the employees. There are four (4) questions in measuring this factor: initial salary, salary increases, pension fund, and award beyond the salary. The majority of the students expect more on the award beyond the salary, followed by the pension fund and salary increases when linked with the career option of the accounting profession. Initial salary is not a major concern. This is quite understandable because when it is still at the first time for the graduates to start working (such as a public accountant, a company accountant, a government accountant, in accounting service office, or an educating accountant), they

**Table 1**  
**Results of Crosstab Test on the Correspondents' Characteristics**

Choice of Profession	Age	Gender	Course
Public Accountant	22	Female	Accounting Seminar
Managing/internal Accountant	22	Male	Accounting Seminar
Educating Accountant	22	Male	Research Methodology
Government Accountant	21	Male & Female	Accounting Seminar
Accounting Service Office	22	Male & Female	Accounting Seminar

Source: Processed Data.

**Table 2**  
**Descriptive Analysis of Supporting Factors of Accounting Profession**

Supporting Factors	Majority	Mean	Category	Total Mean	Category
Salary	Award beyond salary	3.15	Agree	2.93	Agree
Professional Training	Training before starting work	3.27	Strongly agree	3.21	Agree
Professional Recognition	Opportunity to develop	3.21	Agree	3.08	Agree
Social Values	Opportunity to interact with others	3.13	Agree	2.88	Agree
Work Environment	Work pressure	3.91	Strongly agree	2.91	Agree
Labor Market	Long career path	3.09	Agree	2.92	Agree

Source: Processed Data.

still have no enough experiences. Thus, they cannot expect for the high salary. However, the major consideration is on the award beyond the salary with regard of their performance. This is in line with the profession as a public accountant whose job is very complicated. For the students, those who have good performance can get award beyond their salary. The relationship between salary factor and the majority of students who expect to be a public accountant is in line with the research conducted by Dian Putri Merdekawati and Ardiani Ika Sulistyawati (2011).

### Factor of Professional Training

Professional training is associated with the increased skills and abilities as measured by four (4) questions, namely training before starting work, professional training, regular training, and work experience. Based on the respondents' answers, it indicates that the majority of students wish that they can get training before starting work. This supports the majority of the students' choice on their desire to become a public accountant, followed by a company accountant and government accountant that require high skills and experiences in running the profession.

The students realize that there are still many demands of skill required to meet the expectations of profession they choose. Therefore, in addition to training before starting work, the students also expect for professional training in accordance with the competence of profession they choose. While regular training and work experience are not chosen by the students. This is consistent with the research done

by Rahayu (2003) that the career as a public accountant is considered requiring more vocational training to enhance the professional capabilities and gain various work experiences.

### Professional Recognition

Professional recognition is the recognition of the achievements as measured by four (4) questions, namely opportunity to develop, recognition of achievement, promotion, and expertise to achieve success. The majority of the students stated that the factors of opportunity to develop and recognition of achievement are highly considered in determining the choice of profession. Through this consideration, the students hope that it can support the success in their profession after passing as a public accountant.

It is known that professional public accountant requires high experience and expertise. Therefore, their professional recognition is needed to support their career, so the choice for professional recognition on the expertise to achieve success has not become the first choice of the students. As the fresh graduates, what they expect is to obtain the opportunity to develop, especially in such a long career path as a public accountant, managing or internal accountant, and government accountant. Therefore, the acquisition of professional recognition is taken into consideration. In that condition, the students can achieve a successful professional accountant. This is consistent with the research done by Reni (2007) in which the students consider that the career they choose will give recognition if they get

achievement and require a lot of specific skills to achieve the success.

### **Factor of Social Values**

Social values are seen as the factor that reveals a person's ability in the community. This is measured through five (5) questions, namely opportunity to do social activities, opportunity to interact with others, opportunity to run a hobby, prestigious job in the other field careers, and the opportunity to work with the experts of other fields. The results show that the students have the high social values, especially for the opportunity to interact with other people, followed by the opportunity to do social activities and the opportunity to work with people who are experts in other fields. This indicates that the students who want to become a public accountant have social values as the supporting factor of the profession. Without social values, it would be difficult for them to develop their career or profession, in particular related to the interactions with others and work with people who have expertise in other fields.

It indicates that the students of STIE Perbanas are already aware of being lack of experience and expertise. In pursuing their profession, there must be supporting factors, such as social values. The result of the research conducted by Reni (2007) suggests that the students who choose a career as a public accountant and educating accountant assume that the profession they choose can provide more on the opportunity to do social activities and need more opportunity to interact with others.

### **Factor of Work Environment**

The work environment here is related to the nature of work, level of competition, and the amount of work pressure as measured through six (6) questions. The results show that the respondents are aware that the working environment has a role to the career advancement in developing the profession as an accountant desired. This can be seen from the respondents' answers related to the enormous work pressure, frequent overtime work and routine work.

The choice as a public accountant, that requires professionalism, cannot be separated from the work pressures and overtime in addition to the demands of the completion of routine work. However, the lowest answer which is related to the working environment is the job that is easy to complete. This indicates that the student's perception on the profession as a public accountant is not an easy task, so it is possible that there must be work pressure and overtime.

### **Labor Market**

Labor market includes the availability of job opportunity, career flexibility and promotional opportunities. This is measured through three (3) questions, namely job security, accessible job market and long career opportunity. The results show that the students consider the job market in selecting the profession as a public accountant. As for the very high consideration is the existence of a long career. The choice as a public accountant, company accountant, or government accountant is due to the consideration of having a long career to provide a guarantee of employment in the development of their career. The research conducted by Ni Ketut (2007) shows that the students consider a career as a public accountant is able to provide guaranteed job security.

Based on the choice of accounting profession, it shows that the majority of students want to be a public accountant, followed by company accountant, and government accountant. The lowest percentage of choice is being an accountant at accounting services office and educating accountant. This is due to the factors that are taken into consideration by the students in choosing profession as an accountant. The factor that is considered by the majority of the students is professional training, and followed by professional recognition factor. This shows that the fresh graduates, who have just plunged into the accounting profession, require a lot of training before entering the world of public accounting.

To be a public accountant should follow several steps or further education, such as the Certified Accountant, and then Certified Public Accountant. In addition, while working in public accounting firm, someone needs also to pass a long career path in order to be a professional accountant. Starting from being a junior accountant, a senior accountant, manager, and eventually could become a partner. Professional recognition is also needed by the students to accelerate in acquisition of opportunity to develop, and obtaining recognition when they get achievement.

The long career of public accountant also becomes the students' considerations, especially related to work pressures that may be experienced. Therefore, to achieve the desired career as an accountant should be started from joining training prior to employment, obtaining opportunity to develop, and obtaining award beyond the salary. The interaction with others is also taken into consideration to ensure the acquisition of a long career, in addition to be ready with the work pressure. Initial salary is not a major consideration because the students realize that they have not had full competence

as demanded by the accounting profession expected. Therefore, the students consider more on the long term, the pension fund, and salary increases.

## 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

It can generally be concluded that the accounting professions that attract many respondents includes such as: the first is Public Accountant, the second is Company or internal Accountant, the third is Government Accountant, the fourth is Accounting Services Office and the last is Educating Accountant, with the majority of respondents are female, 22 years old, and have taken accounting seminar courses.

The selection of Accounting Profession considers certain factors, such as factor of salary especially on the award beyond salaries, factor of professional training especially on the training before starting work, factor of professional recognition especially on the opportunity to develop, factor of social values especially on the opportunity to interact with other people, factor of working environment especially on the work pressure, factor of job market especially on the long career.

The limitations of this study are as follows:

1. The sample in this study was so limited that the result cannot provide generalization of the results to the entire study population and therefore, it needs to be developed in a broader context.
2. The questions in the questionnaire are so brief that make the respondents still need repetition in understanding the questions before giving their decision. It was lack of characteristic identification on the questionnaires that have not been categorized whether the respondents take their major in Financial Accounting, Management Accounting, or Information Systems Accounting.

Further research is suggested as follows. They can use a larger sample size to get a generalization of the results of all studies with a wider research context. Besides, they can also add other factors that could be expected to influence the accounting students in the selection of professional careers.

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