

The Importance of Choosing the Right Majors in The University and The Respective Career Prospects

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Abstract

High school and vocational school students will continue their education to the university level. At the university level, there are various majors available. The chosen major will most likely determine the career prospects that these students will pursue. Recognizing the importance of this, SMA Muhammadiyah 25 Pamulang and Trisakti School of Management held a seminar on the importance of choosing a major for students in the social humanities track. Two majors were introduced, namely Accounting and Management. The community service activity began with an introduction to the majors and career prospects in Accounting and Management, and ended with a Q&A session. The speakers also asked several questions and made observations to test the students' understanding of the material presented. In general, the community service activity ran very well.

Keywords: Accounting, Financial Statements, Software

1. Introduction

In an era marked by rapid technological developments and the transition towards the 5.0 era, the world of education and careers is experiencing a significant paradigm shift ([Rahmadani et al., 2024](#)). The concept of the 5.0 era, which integrates cyberspace and physical space, emphasizes the importance of innovation and collaboration to solve social problems. Amid this transformation, university graduates are not only required to have academic expertise but also high adaptability, critical thinking, and creativity ([Tanuwijaya & Erstiawan, 2024](#)). Therefore, choosing a university major is no longer a mere formality, but a strategic foundation that will determine an individual's future relevance ([Hendriani et al., 2024](#)). Selecting the right major becomes crucial as it is the first step in preparing oneself to face the challenges and opportunities of this era ([Pramudiyanto et al., 2024](#)). Unfortunately, many high school students are still confused or lack adequate information during this decision-making process ([Dewany et al., 2022](#); [Wijayanti & Lucky Abrorry, 2023](#)). They often choose a major solely based on trends, advice from others, or a lack of understanding of their personal interests and talents ([Wilujeng, 2018](#); [Nelissa et al., 2018](#)). The impact of such mistakes can be significant, ranging

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from dissatisfaction during their studies to difficulties in adapting to the ever-changing demands of the workforce ([Azliyanti et al., 2024](#)).

This issue has prompted various parties, including educational institutions and practitioners, to raise awareness of the importance of early career guidance and counseling ([Mulyani et al., 2021](#)). Effective guidance can help students identify their strengths and weaknesses, as well as map interests relevant to various major options ([Nurhartanto & Wengrum, 2021](#)). This approach enables students to make more informed and strategic decisions, rather than simply going with the flow ([Hasanah, 2023](#)). Realizing effective and data-driven career guidance requires close collaboration among various parties. Schools, parents, and career counseling practitioners must work together to create a supportive ecosystem ([Laden, 2014](#)). Schools can provide a more flexible curriculum and create space for exploration, while parents act as primary supporters in the decision-making process ([Solicha et al., 2020](#)). Emotional intelligence plays a crucial role in high school students' choice of university major. It helps them recognize and manage their own feelings, such as a deep interest in a certain field or anxiety about future prospects ([Rahmawati & Ahmad, 2019](#)). By understanding these emotions, students can make decisions that are more aligned with their personal values and aspirations, rather than simply following trends or social pressure ([Rahmawati & Ahmad, 2019](#)). Therefore, this community service program is presented as a concrete solution to the problem. It is designed to provide comprehensive education and practical guidance to high school students on how to choose a major that suits their potential. Through a series of activities, we aim to empower students to make wise and responsible decisions for their future.

2. Implementation Method

This community service activity was titled "THE IMPORTANCE OF CHOOSING A UNIVERSITY MAJOR." The activity was conducted in the form of a seminar. It took place at SMA Muhammadiyah 25 Pamulang, South Tangerang, on February 7, 2025. The participants were 30 students from the social humanities track. The event was held from 8:30 a.m. to 10:30 a.m. The speakers for this activity were:

1. Mrs. Arleen Herawaty Yuwono, S.E., Ak., M.M., CA.
2. Mr. Yupiter Gulo, S.E., M.M., CRP., CHRA.
3. Mr. Aries Jonathan, S.E., M.Ak.

Mrs. Arleen Herawaty Yuwono, S.E., Ak., M.M., CA. Presented material on careers and prospects in the accounting major. Mr. Yupiter Gulo, S.E., M.M., CRP., CHRA. spoke about careers and prospects in the Management major. Meanwhile, Mr. Aries Jonathan, S.E., M.Ak. concluded the materials that had been presented and answered questions from the audience.

3. Results of the Activity

In this community service activity, Mrs. Arleen Herawaty Yuwono, S.E., Ak., M.M., CA. had the opportunity to present the topic "The Profession of the Accounting Major." In her presentation, she elaborated in greater depth on accounting professional ethics, accountant professions, auditors, tax accountants, and accounting information systems. According to Mrs. Arleen's explanation, accounting professional ethics is a branch of knowledge that discusses good or bad behavior in the practice of the accounting profession. This profession requires training and mastery of specialized knowledge that characterizes an accountant. Professional ethics plays a vital role as a guide for accountants in carrying out their duties, as well as



regulating behavior to ensure that accountants maintain integrity and professionalism. Without clear codes of ethics, there is a possibility of unprofessional conduct, such as the unilateral termination of employment without responsibility.



Figure 1. Trisakti School of Management Community Service Team

Next, Mrs. Arleen explained that there are four ethical principles that every professional accountant must uphold. The first is integrity, which is the obligation to be honest and straightforward in all professional relationships and business activities, as integrity is the main foundation for building trust and reputation in the accounting profession. The second is objectivity, which requires accountants not to allow bias, conflicts of interest, or undue influence from others that could affect professional judgment or business decisions. This principle is crucial to ensure that professional considerations remain independent and fact-based.

The third principle is professional competence and due care, which requires accountants to continuously maintain and enhance their professional knowledge and skills at the required level. In addition, accountants are expected to perform their duties diligently, carefully, and in accordance with applicable technical and professional standards.

Lastly, the confidentiality principle obliges accountants not to disclose confidential information without proper authorization, except when required by law. Accountants are also prohibited from using such information for personal gain or for the benefit of third parties. In practice, accountants must maintain confidentiality in social environments by not disclosing information

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to family members or business associates, and by ensuring that client information remains protected. Furthermore, accountants have a responsibility to ensure that all staff members comply with this principle of confidentiality.



Figure 2. Mrs. Arleen Herawaty as Speaker

The next material delivered by Mrs. Arleen was related to the accounting profession. In her presentation, she explained that an accountant has the primary responsibility of preparing a company's financial statements, which include the balance sheet, income statement, and cash flow statement. These reports present the company's overall financial condition and serve as the basis for management to make strategic business decisions, such as investments, business expansion, or cost efficiency measures. In addition, accountants are tasked with ensuring that all financial statements are prepared in accordance with applicable accounting standards, such as the International Financial Reporting Standards (IFRS) or the Indonesian Financial Accounting Standards (PSAK). Compliance with these standards is essential to ensure that the financial information presented is accurate, transparent, and trustworthy for shareholders, investors, and other stakeholders.

In more detail, an accountant's responsibilities cover the following aspects:

1. Provider of financial information – Financial accountants are responsible for presenting complete and accurate data that companies can use to improve performance. They also record bookkeeping regularly and utilize accounting technology to minimize recording errors.

2. Financial control tool – With clear and timely financial reports, companies can respond more quickly and effectively to profit or loss conditions.
3. Supporting stakeholders' decision-making – Valid and reliable financial information is essential for shareholders and other stakeholders to support decision-making processes, such as investment-related decisions.
4. Liaison with external parties – The role of an accountant is not limited to the internal scope of a company. Accountants also act as a communication bridge with external parties, such as government agencies and other stakeholders, to ensure the fulfillment of information needs from various parties.

To support their competence, accountants can obtain various professional certifications, such as Chartered Financial Analyst (CFA), Certified Management Accountant (CMA), and Certified Sustainability Reporting Specialist (CSRS). These certifications demonstrate specific expertise in their respective fields and can enhance the credibility of accountants in their professional practice.

Next, Mrs. Arleen discussed the auditor profession, defined as a professional responsible for examining the financial statements of a company, government agency, or other organization. The primary purpose of this examination is to ensure that the financial data presented is accurate and has been prepared in accordance with applicable regulations and accounting standards. The auditor's responsibilities include assessing the accuracy of financial statements, ensuring there are no violations of tax laws, and evaluating whether the company's accounting system operates effectively and in accordance with procedures.

The tasks carried out by an auditor include understanding a company's accounting system, assessing whether the company's controls are functioning properly to prevent reporting errors, examining financial statements carefully, and gathering evidence to provide an opinion on the accuracy of the financial statements. In her presentation, Mrs. Arleen also explained several types of auditors based on their scope of work and responsibilities:

1. Internal Auditor – Works within an organization or company, with the main task of reviewing internal documents and financial statements. Internal auditors are responsible for ensuring that the company's financial information is presented accurately and in accordance with internal company policies.
2. Forensic Auditor – Has a special role in examining documents related to alleged criminal acts, especially those involving fraud, such as tracing illicit funds or other suspicious transactions. Forensic auditors play an important role in financial investigations.
3. External Auditor – An independent party from outside the company, usually working for a public accounting firm. They are tasked with auditing the company's financial statements to provide a professional opinion on the accuracy of their presentation.

In carrying out their profession, auditors must uphold professional ethics, which include the principles of independence, objectivity, and freedom from conflicts of interest. These ethics are important to ensure that the audit process is conducted neutrally, transparently, and in compliance with applicable regulations and standards. Additionally, auditors are required to possess high competence, such as critical thinking skills, analytical abilities, understanding of complex issues, strong initiative, and leadership qualities. These capabilities are essential for

thoroughly assessing financial statements and ensuring their compliance with relevant accounting standards.

As a form of recognition for their expertise and professional competence, auditors can obtain various certifications, including Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Public Accountant (CPA), and Certified Sustainability Reporting Assurer (CSRA).

The next topic presented by Mrs. Arleen was the tax accountant profession. Tax accountants are responsible for overseeing all tax obligations of companies or individuals to ensure compliance with existing tax regulations. Tax accountants also provide advice and effective tax strategies to maintain clients' financial health. To support their work, tax accountants use their knowledge of accounting and tax regulations to handle various tax aspects such as audits, planning, and developing strategies that are financially beneficial for clients.

A tax accountant's responsibilities include:

1. Preparing tax documents such as income tax returns.
2. Preparing quarterly and annual tax reports accurately and on time.
3. Providing effective advice for clients' financial health.
4. Assisting clients in financial planning and tax audit processes.
5. Monitoring company activities to ensure compliance with tax regulations.
6. Collaborating with the company's finance team and coordinating with tax authorities to obtain tax-related information.
7. Developing tax strategies to legally minimize the company's tax burden.
8. Reviewing and ensuring the accuracy of tax-related documents.
9. Managing the company's tax data.

In performing their duties, tax accountants must comply with applicable tax laws and regulations. They must not engage in illegal practices such as tax evasion. Tax accountants are also obligated to be honest, professional, and maintain their integrity as tax practitioners. Furthermore, client information confidentiality must be strictly maintained to uphold professionalism. Certifications that support tax accountants' expertise include Certified Tax Consultant (CTC), Chartered Tax Advisor (CTA), and Brevet A, B, and C.

The final topic presented by Mrs. Arleen was the information systems accountant profession, in which professionals work in two fields—accounting and information systems. Information systems accountants are responsible for designing, managing, and securing information systems. Their responsibilities include overseeing and ensuring that systems operate in a structured manner, are safe from data breaches, and are efficient. Information systems accountants also assist in system audits to ensure that the data generated is accurate and reliable.

In addition, they are responsible for integrating the financial system with other systems within the company. To maintain professionalism, information systems accountants must ensure the confidentiality and security of company data, operate processes transparently, and avoid manipulating information to preserve integrity. They can also enhance their skills by obtaining the Certified Information Systems Auditor (CISA) certification.



Figure 3. Students Participating in the Community Service Activity

The presentation continued with Mr. Yupiter Gulo, S.E., M.M., CRP., CHRA., who delivered material on The Management Profession. He elaborated further on the definition of management, professional codes of ethics, management concentrations and their respective professions, as well as management information systems.

According to Mr. Yupiter, management is the process of managing, planning, and organizing resources to achieve an organization's or company's strategic objectives effectively and efficiently. He then explained the importance of a professional code of ethics, which serves to ensure that everyone works fairly, honestly, and responsibly. A professional code of ethics consists of rules and principles that must be followed by everyone working in a specific field. With such a code in place, workers can clearly understand what is permitted and what is prohibited, helping maintain trust and professionalism in their work.

In the field of management, there are three main concentrations:

1. Financial Management – This concentration focuses on how companies manage their money, assets, and investments to achieve financial goals that are healthy, stable, and profitable. Financial management involves planning, managing, and monitoring cash flow, as well as making financial decisions that can impact the company's finances. The three main professions in this concentration are financial analyst, risk manager, and Chief Financial Officer (CFO).
 - A financial analyst analyzes a company's finances to identify investment opportunities and financial trends that can benefit the organization.
 - A risk manager must possess strong analytical skills and in-depth knowledge of financial regulations, as they are responsible for analyzing, assessing, and managing risks that could threaten the company's finances.

- The CFO is an executive-level position responsible for all aspects of the company's financial operations.
Relevant certifications for this concentration include Financial Risk Manager (FRM), Chartered Financial Analyst (CFA), and Certified Financial Planner (CFP).
- 2. Human Resource Management – This concentration focuses on managing and developing employee potential within an organization. Professions in this concentration include HR Manager and Talent Acquisition Specialist.
 - The HR Manager oversees and manages all human resource management activities within a company, such as recruitment, training, and performance appraisal.
 - The Talent Acquisition Specialist is responsible for sourcing, identifying, and selecting the best candidates whose skills match the company's needs.
Relevant certifications for this concentration include Certified Human Resources Professional (CHRP), Society for Human Resource Management – Certified Professional (SHRM-CP), and Professional in Human Resources (PHR).
- 3. Marketing Management – This concentration focuses on a company's sales strategies to retain customers, understand market dynamics to avoid falling behind competitors, and manage the company's brand. Professions in this concentration include:
 - Marketing Manager, who develops strategies to promote products, increase brand awareness, and attract customers, while collaborating with other teams to help achieve the company's sales targets.
 - Digital Marketing Specialist, who focuses on promoting products online through social media, online advertising, and websites, as well as creating engaging promotional content and measuring campaign effectiveness.
Relevant certifications for this concentration include Google Analytics Certification, Chartered Institute of Marketing (CIM), and Digital Marketing Certification.



Figure 4. Mr. Yupiter and Mrs. Arleen as Speakers

The next material presented by Mr. Yupiter was about management information systems. According to his explanation, a management information system is a technology used by companies to collect, process, store, and distribute the information needed to support decision-making processes.

Management information systems consist of several types, including Supply Chain Management (SCM), Enterprise Resource Planning (ERP), and Executive Support System (ESS).

- Supply Chain Management focuses on planning, organizing, and scheduling the flow of products from production to distribution to consumers.
- Enterprise Resource Planning is the process of gathering and organizing business data using integrated software.
- Executive Support System provides executives with essential information related to company performance.

In addition, blockchain technology is also part of management information systems. Blockchain functions to record and store transactions in a distributed and secure manner, enhancing data security, transparency, and operational efficiency—such as in the use of cryptocurrencies.



Figure 5. Active Participants Asking Questions Receiving Prizes

Mr. Aries Jonathan delivered the final session. In this session, the students actively asked questions about career prospects as accountants and managers. One of the questions raised was whether artificial intelligence (AI) could replace the active role of humans, and whether this development would threaten the professions of accountant and manager.

Mr. Aries Jonathan explained that this is precisely why accountants and managers must have adequate knowledge of information systems. Today, we can no longer deny the urgency of information technology in both assisting and disrupting the work of an accountant or manager. Technical competencies must be complemented with skills or knowledge about technological

advancements so that accountants and managers can play a more active role in carrying out their duties.

4. Conclusions

This community service program aims to explain the importance of choosing the right majors in university and their related career prospects. Two majors were introduced, namely Accounting and Management. The audience consisted of students majoring in social humanities at SMA Muhammadiyah 25 Pamulang.

The program was successfully carried out. All the speakers delivered their materials effectively, and there was also a question-and-answer session. At the end, the speakers asked some questions to the audience to test their comprehension. Students who could answer correctly were given prizes. It is hoped that this community service program can contribute to increasing high school students' knowledge regarding university majors and their respective career prospects.

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