

Factors Affecting Interest in Accounting Students As Public Accountants (Empirical Study at Indo Global Mandiri University)

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Abstract

This study aims to investigate the factors that influence the interest of accounting students to become public accountants (empirical study at Universitas Indo Global Mandiri, 2017-2019). The data used in this study are primary data collected through questionnaires. Sampling using a purposive sampling technique obtained 69 respondents. The research method used is simple linear regression analysis. The research results prove that attitudes, subjective norms, and control over behavior had a significant effect on the interest variable of accounting students as public accountants. Furthermore, the results evince that simultaneously attitudes, subjective norms, and control over behavior had a significant effect on the student interest variable to become public accountants.

Keywords: attitude, subjective norms, control over the behavior

1. Introduction

One important aspect of healthy adult human life is career. The decision to determine and choose a career becomes an important point in the journey of human life. In this case, in the world of work, there are several professions that accounting graduates can choose from, for example, the public accounting profession. The public accounting profession is a party that bridges the relationship between management and owners or owners of capital. (Dary et al, 2017). Career is a job that provides an opportunity for individuals to progress and develop (KBBI, 2018). Various efforts can be made to realize the desired career. One way is to attend college education. Generally, universities offer various study programs (prodi) that suit the needs of the world of work. Each of these study programs is expected to produce professionals in accordance with their fields (Sinaga, 2019).

Selection of a career for accounting students is the initial stage of career formation, in this case accounting students should be directed to undergo the public accounting profession. The main activities of the public accounting profession are mainly audit activities which aim to provide a fairness opinion on the financial reports prepared by management. The public accountant's opinion is useful for parties related to financial statements, namely the company (management) and parties outside the company (investors, creditors, government and society) in making decisions. The public accounting profession is a profession that is seen as promising bright prospects because this profession provides intellectual challenges and invaluable learning experiences (Maulu, 2017).

Likewise with the accounting study program. As graduates of accounting study programs, accounting graduates are expected to have careers as accountants. In general, accountant careers are grouped into public accountants, educators, government, and companies. A public accountant is a designation for an accountant who works at a KAP and has the main task of auditing the financial statements of an entity. The expectations of accounting students for a career as accountants are high because accounting teaching in Indonesia tends to prepare accounting students for a career as accountants. However, the interest of accounting students

in the accounting profession, especially the public accounting profession, tends to be stagnant and low. In fact, public accountants are classified as one of the professions that play an important role in supporting the economy. This is because the services provided by public accountants are used by various parties, especially investors and creditors as one of the considerations for making economic decisions (Sinaga, 2019).

Based on data from the Ministry of Finance's Center for the Development of Financial Professions, the number of accountants in Indonesia is only 19,805 accountants and of these, only 1383 are willing to become public accountants (PPPK, 2020). Apart from the relatively small number, the growth in the number of public accountants is relatively slow (Sinaga, 2019). The low interest of accounting students in this profession can be seen from the number of public accountants currently available. Law No. 5 of 2011 which states that graduates from non-accounting study programs can work as public accountants as long as they pass the certification exam, it is expected to be able to make students know what the accounting profession is like, and whether there are motivating factors for choosing the accounting profession. There are quite a lot of careers in accounting, including public accountants, accounting graduates have various considerations for what career to pursue. Accounting plays an important role in the social economy, because every financial decision must be based on accounting information. This situation makes accountants a profession that is needed in a business organization environment (Iswahyuni, 2018).

The phenomenon in this study is that the low number of public accountants in Indonesia has received serious attention, both from the government and public accounting professional organizations. Until now, there are only 962 public accountants in Indonesia who have joined 501 public accounting firms. When compared to neighboring countries in the ASEAN region such as Thailand (6,070 public accountants), Singapore (15,120 public accountants), and the Philippines (15,020 public accountants), the number of accountants in Indonesia is still relatively small (Sinaga, 2019). Indonesia is very short of professional accountants. The need for the public accounting profession is increasing. This increase occurred due to the increasing number of parties requiring the services of public accountants. Apart from the business sector, public accounting services are also needed by the government sector and other organizations such as political parties, foundations and cooperatives. Several laws and regulations require these institutions to prepare financial reports that are

2. Literature Review

2.1 Theory of Planned Behavior

Theory of planned behavior is the result of the development of the theory of Theory of Reasoned Action (TRA) initiated by Azjen and Fishbien. Theory of Reasoned Action is a theory that explains that behavior arises because someone has the intention or desire to do it (Anjani and Restuti, 2016).

According to Pratiwi and Jati (2020) the theory of planned behavior is based on the assumption that an individual will usually behave in accordance with common sense considerations, that a person will take available information about available behavior indirectly or directly by considering the consequences of the behavior. the. The behavior shown by someone will also affect the behavior of others.

The theory of compliance is that behavior caused by individuals appears because of the intention to behave. Meanwhile, the appearance of intention to behave is determined by 3 factors, namely (Anjani and Restuti, 2016):

1. Behavioral Beliefs

Behavioral Beliefs are individual beliefs about the results of a behavior for these results. Belief and evaluation of these results will form the attitude variable (attitude).

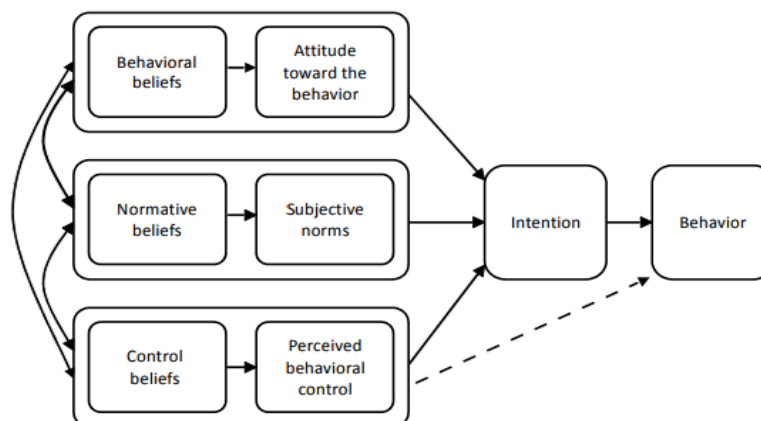
Normative Beliefs Normative Beliefs are beliefs about other people's normative expectations and motivation to fulfill these expectations. These normative expectations form a variable subjective norm (subjective norm).

2. Control Beliefs

Control Beliefs is a belief about the existence of things that support or inhibit the behavior that will be displayed and the perception of how strong the things that support and inhibit this behavior are. Control beliefs form perceived behavioral control variables (perceived behavioral control).

Furthermore, together, attitudes towards behavior (attitude toward behavior) subjective norms (subjective norms), and control over behavior (perceived behavioral control) will result in behavioral intentions (behavior) so that it is hoped that by identifying accounting students' intentions towards the accounting profession public opinion, subjective norms, and control over behavior will be able to predict the intention of accounting students to become public accountants.

According to Jogiyanto (2018), the relationship between Theory of Planned Behavior and this research states that the influence of attitudes, subjective norms, and control over behavior in predicting intentions can vary depending on the behavior and situation being studied. Furthermore, in some applications of Theory of Planned Behavior, research results show that only attitude has a significant influence on intention, but in other studies it is precisely attitude and perceived behavioral control that can predict intention.



Picture 1. Theory of Planned Behavior (TPB)

Source: Ajzen dan Fishben, 1975

2.2 Profession of Public Accountants

Profession of Public Accountants according to the elucidation of Law No. 5 of 2011 concerning Public Accountants, what is meant by the public accounting profession is "the public accounting profession is a profession whose main service is assurance services and the results of its work are widely used by the public as one of an important consideration in decision making. According to the International Federation of Accountants (in Santoso, 2016) what is

meant by the accounting profession are all areas of work that use expertise in accounting, including the field of work of public accountants, internal accountants working in industrial, financial or trade companies, accountants working in the government, and accountants as educators. In a narrow sense, the accounting profession is the scope of work performed by accountants as public accountants which usually consist of auditing, accounting, tax and management consulting work.

Based on Law No. 5 of 2011 concerning Public Accountants article 6 paragraph 1, the requirements that must be met to obtain a license to become a public accountant include:

1. Have a valid certificate of passing the public accounting profession examination.
1. Experienced in the practice of providing assurance services.
2. Domiciled in the territory of the Unitary State of the Republic of Indonesia.
3. Have a Taxpayer Identification Number.
4. Never been subject to administrative sanctions in the form of revocation of a public accountant's license.
5. Never been sentenced with permanent legal force for committing a crime punishable by imprisonment (five) years or more.
6. Become a member of the Professional Association of Public Accountants as determined by the Minister.
7. Not in forgiveness.

2.3 Student Interests About the Profession of Public Accountants

Interest is a process that involves and interprets the stimulus shown by the five senses. The process of perception starts from receiving stimulation (stimulation) by a person through the receiving device (five senses), proceed to the center of the nervous system, namely the brain. The stimulus is then interpreted so that the individual realizes, understands, and understands what is in his senses. Students while carrying out lecture activities in tertiary institutions receive information related to the public accounting profession both formally and informally (Santoso, 2016). Perception can be summed up as a journey process since the recognition of an object through the sense organs until a clear, understandable and acceptable picture of the object is obtained in our consciousness. A person's perception is not always the same and correct, but can differ from objective reality. This information can give different perceptions to each student according to their personality characteristics and intellectual knowledge (Santoso, 2016).

3. Research Method

The data source used in this study is primary data with data collection techniques using questionnaires. The population in this study was Accounting Students in their 5th and 7th semesters of the Faculty of Economics, Indo Global Mandiri University. The population in this study amounted to 229. A sample of 69 is the minimum number that must be met. Sampling is done by determining the value of precision (d) which is set at 10%, as has been widely used in social studies. Sampling in this study using purposive sampling method. The criteria used to determine the sample in this study are:

1. Respondents in this study were active accounting students at Indo Global Mandiri University.
2. Respondents in this study class 2017 - 2019.
3. Respondents must be 5th and 7th semester students.

4. Findings and Discussions

4.1 Simultaneous Test (Test F)

The F test aims for all independent (free) variables included in the model to have a joint effect on the dependent (bound) variable. Table 4.14 which shows the results of the F test as follows.

Table 1. Simultaneous test (F test)

ANOVA^a

Sum of Squares	df	Mean Square	F
118.053	3	39.351	19.946
128.236	65	1.973	
246.290	68		

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Source: Data output SPSS 25

From the calculation of the simultaneous test statistics (Test F) in the table above it can be seen at a significance level of 0.05 with df 1 (4-1) = 3, and df 2 (100-35) = 65. The results obtained for the table are 5.14. So, $F_{\text{count}} > F_{\text{table}}$ (19,946 > 3.13) and significance < 0.05 (0.000 < 0.05), then H1, H2, H3 are accepted so, it can be concluded that jointly influence the behavior of accounting students as public accountants.

4.2. Partial test (t)

Testing the hypothesis using the t statistical test to test the significance of the regression coefficients of the effect of each independent variable individually or individually (pasrially) on the dependent variables namely testing the significance of the effect of attitudes, subjective norms, control on social behavior towards the behavior of accounting students as public accountants. Table 4.13 below presents the results of the t statistical test in this study, namely:

Table 2. t test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.109	2.761		1.850	.069
	X1	.569	.103	.570	5.517	.000
	X2	.080	.126	.062	3.638	.026
	X3	.142	.084	.173	4.689	.096

a. Dependent Variable: Y

Source: Data Output SPSS 25

From the calculation results in table 2 the significance test with the t statistic obtained probability (p) = 0.000. because $p < 0.05$ aka H1 is accepted. Based on the results of testing the hypothesis above, it can be concluded that the attitude variable has a partial positive effect on the behavior of accounting students as public accountants.

From the calculation results in table 2 the significance test with the t statistic obtained probability (p) = 0.026 because < 0.05 then H2 is accepted. Based on the results of testing the hypothesis above, it can be concluded that the subjective norm variable has a partial positive effect on the behavior of accounting students as public accountants.

From the calculation results in table 2 the significance test with the t statistic obtained probability (p) = 0.096. because $p < 0.05$, then H3 is accepted. Based on the results of testing the hypothesis above, it can be concluded that the control variable for behavior has a partial positive effect on the behavior of accounting students as public accountants.

5. Conclusion

This study aims to determine whether the influence of attitudes, subjective norms, and control over behavior on the interest of accounting students as public accountants. Respondents in this study amounted to 69 students studying at Indo Global Mandiri University in the city of Palembang. Based on the data collected and the results of the tests that have been carried out, the following conclusions can be drawn.

1. Partially, attitude has a positive effect on the behavior of accounting students as public accountants. This is shown from the t test with a probability value (p) = $0.000 < 0.05$.
2. Partially, subjective norms have a positive effect on the behavior of accounting students as public accountants. This is shown from the t test with a probability value (p) = $0.526 < 0.05$.
3. Partially, control over behavior has a positive effect on the behavior of accounting students as public accountants. This is shown from the t test with a probability value (p) = $0.096 < 0.05$.
4. Attitudes, Subjective Norms, Control over Behavior simultaneously influence the interest of accounting students as public accountants, the results obtained are 19,946 with a significant level of 0.000, less than 0.05

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