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Abstract:
Student's career choice is influenced by various factors including stereotypes and perceptions of a career. Currently, the number of graduates applying to be a public accountant decreased from year to year. This research aims to determine the dominance factors that influence of the public accountant profession and non public accountant selected by accounting department students and profession accounting students.

The research sample is determined by purposive sampling and stratified nonproportioned random sampling with criterion that is, the students of accounting department who have finished of study subject Auditing and Professional Accounting Education students (PAE). The data collected is classified as primer data which is obtained by questionnaire distribution and secondary data which is obtained by non behavioral observation. Data processing is conducted by using discriminant analysis technique.

The result showed that the most significant factor affecting the selection accounting department students and PAE choose their profession as public accountants and non public accountants are number of job offers and work environment. Significant factors that influence the selection of the public accounting profession and non public accountants when viewed by gender is the type of work and student perceptions about the benefits of the public accountant. The differences become significant factors in influencing selection between accounting department students with PAE students in choosing the profession as a public accountant and public accountant non showed no significant factors that influence the selection of the public accounting profession.

THE FACTORS AFFECTED TOWARD PROFESSION OPTIONS AS ACCOUNTANT PUBLIC AND NON ACCOUNTANT PUBLIC SELECTED

Yane Devi Anna
Institut Manajemen Telkom – Bandung - Indonesia
yanedevianna@yahoo.co.id

Sri Rahayu
STIE Ekuitas — Bandung - Indonesia
srirahayunci@yahoo.co.id

ABSTRACT

Student's career choice is influenced by various factors including stereotypes and perceptions of a career. Currently, the number of graduates applying to be a public accountant decreased from year to year. This research aims to determine the dominance factors that influence of the public accountant profession and non public accountant selected by accounting department students and profession accounting students.

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Key words: career, public accountant, non public accountant

Introduction

Rapid development of the business world provides a variety of jobs to the labor force for both economic scholars, especially accounting majors. Developments in the business world must responded by accounting education system for to produce a quality accounting graduates to prepare entry into the world of work. In order to achieve these objectives, the design of accounting education should be relevant to the world of work.

Career is an accumulation and knowledge embedded in skills, expertise, and networks working relationship that is obtained through a series of developments broader work experience (Bird, 1994 in Deasy: 2000). In contrast, Greenberg and Baron (2000:215) states that career includes the sequence of work experience a person over a certain period. Student's career choice is influenced by the stereotype that they form about a variety of careers (Friedland: 1996 in Deasy: 2002). Thus, perceptions and stereotypes career is important to determine of the perception of students' career choices are generally influenced by personal knowledge of the working environment, information from previous graduates, families, faculty, and text book to be read or used (Stole: 1976 in Felton et al: 1994).

Globally, the teaching of accounting in college tend to direct the student to work as a public accountant (Widhinugroho: 1999). Reeve et al. (2008) states that in general the accounting profession is needed in four areas : public accounting, private accounting, non for profit accounting, and educators. Interests and career plans of students who clearly will be very useful in preparing the program for the course material can be delivered effectively for students who need it. Planning a career is very important to achieve success (Berry: 1997; Messmer: 1997; and Paolillo et al: 1982). Therefore, we need a stimulation to make the students began to think seriously about the desired career since he was in college for students to utilize the time and campus facilities optimally.

According to (Felton et al: 1994) the factors taken into account as factors influencing the career selection include five things: the intrinsic value of work, salary, number of job offers, students' perceptions about the benefit of the public accounting profession, and perceptions of students about the sacrifices public accounting profession. The results showed that compared with students who chose public accounting profession, students who choose the profession of non public accountant first consider the intrinsic value of work and higher starting salaries. Students who choose to work as a public accountant is considering long-term salary and job opportunities are more promising. Students who choose the profession of public accountants believe that the rewards of this profession is greater than the sacrifice. Conversely, students who choose the profession of non public accountant think that sacrifice to be a public accountant will be greater than the benefits gained.

In addition to the above factors that influence one's career selection is personality (Lie Charlie: 2008). Human is indeed a character and personality. Personality (Robbins, 2001) is the total number of ways in which an individual reacts and interacts with others. It is often described in terms of character that can be measured that can be shown by someone.

The following data apply for graduate majoring in accounting as a public accountant to one of the Big Four accounting firms:

Table 1
List of Applicants Public Accountant at Deloitte CPA firms

	2006	2007
Number of applications entered	1.906	1.460
Number of tested in. (pass the initial selection)	1.159	735
Amount received (graduating second selection)	292	84
% who pass the initial selection test of the number of incoming applications	61%	50%
% received by the number of incoming applications	15%	6%

Source : Deloitte CPA firms

The challenge for education provider is to increase the likelihood of the education graduates can be accepted in other words, the quality improved. The graduates are also faced with the rivalry between the public university and private university. Generally the user has a list graduate of the university received and who missed out on selection.

When viewed from the gender of his every university consisted of male and female. In this case must be distinguished from this understanding of gender concepts and the limits of sex (Fakih in Lakshmi and Indriantoro: 1999). Another important term is related to gender stereotypes of gender roles or gender roles stereoptype is faith on characteristics that are true about male and female (Eccles and Hoffiman in Lakshmi and Indriantoro: 1999)

In this study examined several factors that can influence the selection of the profession as a public accountant and non public accountant. These factors are the intrinsic value of work, salary, number of vacancies, perceptions about the benefits of public accounting profession, perceptions about the sacrifices the public accounting profession, by developing questionnaire made by Ni Ketut Rasmini (2007). Differences this study with Ni Ketut Rasmini by adding factors that are considered important is personality and social values, which is one of the potential determinants that affect the individual. In this case that the suitability of choosing a job influenced with personality and social values of a person (Wijaya: 2000). These observations were conducted to determine the most dominant factor to be considered in choosing by public accounting profession prospective.

Problem Identification

From the above background, the identification problem in this research are:

1. What is the most dominant factor influencing accounting department students and PAE students choice in selecting as a public accountant and non public accountant?
2. Are there significant differences in the dominant factor influencing choice of a public accountant and non public accountant between male and female?
3. Are there significant differences in the dominant factor affecting student choice among accounting department students with PAE students in choosing as a public accountant and non public accountant?

Research Objectives

This study aims to find out:

1. To find the most dominant factor influencing accounting department students and PAE students choice in selecting as a public accountant and non public accountant.
2. To find out significant differences in the dominant factor influencing choice of a public accountant and non public accountant between male and female.
3. To find out significant differences in the dominant factor affecting student choice among accounting department students with PAE students in choosing as a public accountant and non public accountant.

Literature Review and Hypothesis

Personality and social values are very influential in affecting a person in choosing a career (Wijaya: 2001). Personality (Wijayanti: 2001) states that personality is one potential determinant of a person's behavior when confronted with situations. This proves that personality affects one's behavior. Personality with a statement regarding the suitability of a job with one's personality. Social values shown as a factor that showed the ability of someone in the community or the value of someone who can be seen from the perspective of other people in his neighborhood.

Accounting students as future professionals must have the knowledge, skills and abilities in a career (Bensinger et.al: 1999). In the selection of career students have the motivation that drives them in their work and choosing a suitable career. Motivation is defined as a willingness to issue a high level of effort towards organizational goals conditioned by the ability of an effort to meet the individual needs something (Robin: 1996).

As a concept, a career can be viewed as a position held by an individual in a position in a company within a certain time. Research shows that career through a relatively predictable stages, beginning with early exploration and investigation of career opportunities and end with pensions (Andriati: 2001).

Accountants is one of the profession in the world of work that can be undertaken by students of accounting. In general areas of work that can be undertaken by accountants can be classified into four categories: public accountants, management accountants, educator accountants, and government accountants. The four career can be undertaken by the graduates of accounting S1.

According to (Felton et al: 1994) the factors considered as factors influencing the career selection of covers five areas: the intrinsic value of work, salary, number of job offers, perceptions of student about the benefit of the public accounting profession, and perceptions of students about the sacrifices profession public accountant. The results showed that compared with students who chose public accounting profession, students who choose the profession of non accountant public first consider the intrinsic value of work and higher starting salaries. In contrast, while students who choose to work as a public accountant is more to consider long-term salary and job opportunities more promising. Students who choose the profession of public accountants believe that the rewards of this profession is greater than the sacrifice. In contrast, students who choose the profession of non public accountant think that sacrifice to be a public accountant will be greater than the benefits gained.

AICPA (2004) do the research about comparison between the profession as Certified Public Accountants and the Accounting Profession in the Company. The research examines the accountant who has been pursuing a career in public accounting and in industrial enterprises. As much as 81% of respondents who began his career in public accounting, of whom 92 % of male respondents who chose as public accountants and 74% of female respondents who chose to start his career in public accounting. Another study by the AICPA (2004) revealed a number of considerations in choosing a job differences between male and female. Famale prefer jobs that provide opportunities more in practice, while male are more into account salary and place of work.

Ni Ketut Rasmini (2007) do the research about the factors that influence the selection of the public accountant and non public accountant on accounting students with more outlines five factors described by Felton et al. (1994) into the elements. The results of this study that on average, respondents who chose public accounting profession is more to consider five factors, but not statistically significant. Factors statistically significantly different between respondents who choose the profession of public accountants with non public accountant is the nature of work and student perceptions regarding the public accounting profession.

This research refers to research Rasmini Ni Ketut (2007) by measuring the factors selection public accountant and non public accountant on students of department accounting using these factors: the type of work, salary, number of job offers, job environment, students' perceptions of public accountant and student perceptions of sacrifice public accountant. In this study questionnaire was developed by adding personality factors and socio-cultural values as a reflection of a person's personality. According to Lie Chaelie (2008) that one's personality determines one's career journey, one will be easier to achieve success if one's career with the nature and character of himself. Someone could have forced himself to pursue a career as opposed to the personality. Human personality is complex and relative, is not homogeneous and absolute. Personality and social values are very influential in affecting a person in choosing a career (Wijayanti: 2001).

Albrecht and Sack, 2000 (Ellya Benny and Yuskar 2006) states that the low starting salaries in the profession will cause a decrease in the number one selection professional careers. Economic motivation is an urge that arises in a person to improve his personal skills in order to achieve the desired financial reward.

Suspected variables affect the choice of profession as a public accountant and non public accoutant consists of the type of work, salary, number of job offers, work environment, and student perceptions of the sacrifices and benefits of public accountants as variable and free choice of profession of public accountants and non public accountant profession as dependent variable. The operational definition of each variable is as follows Wijaya (2001) and Ni Ketut Rasmini (2007):

1. Type of work (X1), represents the characteristics of jobs that will be considered by students in choosing a profession.
2. Salary (X2) is a benefit received by employees.
3. The number of jobs offer (X3), in relation to the amount of labor demand in the job.
4. Work environment (X4) which is a condition or situation surrounding or located around the workplace.
5. Personality (X5), states that personality is one potential determinant of a person's behavior when confronted with situations/circumstances.
6. Social values (X6) is shown as a factor that showed the ability of someone in the community or the value of someone who can be seen from the perspective of others in their environment.
7. Perceptions students the benefit of the public accounting profession (X7) is a student response to a public accountant from the side benefits.
8. Perceptions of students to sacrifice public accountant (X8), namely student opinion against the sacrifice (cost) of the public accounting profession.

For variable selection of a public accountant and non public accountant, a public accountant is individual practitioners or members of the public accounting firms that provide professional auditing services to clients. Professional non public accountant is the kind of career that can be taken by graduate students of accounting other than as a public accountant.

The hypothesis to be examined empirically in this study are as follows:

H1: There are significant differences regarding the factors that influence the selection the profession as a public accountant and non public accountant.

H2: There were significant differences in the dominant factor regarding the factors that influence the selection the profession as a public accountant and non public accountant between male and female

H3: There is a dominant factor difference between accounting department students and PAE students about the factors that influence the selection as a public accountant and non public accountant.

Research Method

The method used in this research is survey method. Survey research is a study that takes a sample from a population and use the questionnaire as a tool of collecting data. Data processing is conducted by using discriminant analysis technique.

The population in this study are all students of department Accounting and all student of PAE at Widyatama University. Samples were determined by using purposive sampling technique with the criteria that students already taking subject auditing. The number of samples by using stratified random sampling nonproportioned.

Finding and Discussion

To determine the dominant factor affecting the choice of public accountant and non public accountant use deskriminan analysis with eight factors: the type of work, salary, number of job offers, work environment, personality, social values, perceptions of student about benefit to the professionalism of public accountants and perception of students about sacrifice public accountant profession.

The result of the calculation of the Standardized Canonical Discriminant Function coefficients as follows:

Table 2

Results Coefficient Function Deskriminan X to Y

	Standardized Canonical Discriminant Function Coefficients	Wilks' Lambda	F	df1	df2	Sig.
X1	-0.413	0.990	1.035	1	106	0.311
X2	0.025	0.979	2.325	1	106	0.130
X3	-0.078	0.961	4.253	1	106	0.042
X4	1.069	0.894	12.575	1	106	0.001
X5	-0.226	0.980	2.193	1	106	0.142
X6	0.167	0.986	1.516	1	106	0.221
X7	0.420	0.969	3.351	1	106	0.070
X8	0.066	0.981	2.088	1	106	0.151

Results obtained from analysis deskriminan is a significant factor influencing the respondents in choosing the profession of a public cccountant and non public accountant can be determined of test results Wilks' Lamda.

For the variable number of jobs offer (X3), the results show the value of Wilks' Lamda is 0.961 with a significance value of 0.042. Because the significance value less than 0.05, it can be concluded that the factors of the job offer significantly affect the choice of respondents in determining the accounting profession of public and non public accountant. Jobs offered to the public accountant offers a great opportunity that can be achieved after graduation.

For work environments variables (X4) results show the value of Wilks' Lamda is 0.894 with a value of significance 0.001. Because the significance value less than 0.05, it can be concluded that environmental factors significantly influence the choice of respondents work in determining the accounting profession of public and non public accountant. Work environment as a public accountant providing an atmosphere conducive to continuous learning and increase knowledge and expertise particularly in the field of accounting.

To determine the dominant factor affecting the choice of profession of public accountants and non public accountants based on gender use analysis deskriminan with 8 factors in common with the first hypothesis.

The result of the calculation of the Standardized Canonical Discriminant Function coefficients coefficients as follows:

Table 2
Results Coefficient Function Deskriminan X to Y

	Standardized Canonical Discriminant Function Coefficients	Wilks' Lambda	F	dfl	df2	Sig.
X1	0,919	0,934	7,476	1	106	0,007
X2	-0,433	0,995	0,578	1	106	0,449
X3	-0,156	0,997	0,303	1	106	0,583
X4	0,050	0,990	1,017	1	106	0,316
X5	0,132	0,979	2,327	1	106	0,130
X6	0,107	0,974	2,831	1	106	0,095
X7	0,316	0,958	4,602	1	106	0,034
X8	0,007	0,990	1,070	1	106	0,303

For type of work variable (X1) results show the value of Wilks' Lamda is 0.934 with a significance value of 0.007. Because the significance value less than 0.05, it can be concluded that environmental factors significantly influence the choice of respondents work in determining the accounting profession of public and non public accountant. Public accounting profession is challenging because of the type of work required to do a perfect job with the attitude of prudence.

For the variable student perceptions about the benefits of the public accountant (X7), the results show the value of Wilks' Lamda is 0.958 with a value of significance 0.034. Because the significance value less than 0.05, it can be concluded that students' perceptions of factors about the benefits of the public accountant significantly affect the choice of respondents in determining th public accountant and non public accountant. Public accountant is required to have competence and expertise continue to grow, it will provide an opportunity to become consultants who can be trusted, besides that if someone has experience in public accounting firm will is believed to have had the capability and expertise in the field of accounting.

Famale prefer type of work, while male are more into perceptions about the benefits of the public accountant. In addition, male are more ambitious in a career than women.

To determine the factors that influence the selection of professional public accountants and non public accountants based on accounting department and PAE use of discriminant analysis with 8 factors in common with the first hypothesis and second hypothesis. The result of the calculation of the Standardized Canonical Discriminant Function coefficients coefficients as follows :

Table 4
Results Coefficient Function Deskriminan X to Y

	Standardized Canonical Discriminant Function Coefficients	Wilks' Lambda	F	dfl	df2	Sig.
X1	-0.726	0.997	0.367	1	106	0.546
X2	-0.018	0.997	0.295	1	106	0.588
X3	0.147	0.988	1.240	1	106	0.268
X4	0.770	0.978	2.400	1	106	0.124
X5	0.142	0.996	0.382	1	106	0.538
X6	-0.491	0.994	0.674	1	106	0.414
X7	0.158	1.000	0.037	1	106	0.848
X8	0.326	0.992	0.865	1	106	0.355

The results obtained from discriminant analysis performed seen a significant factor influencing the selection of the public accounting profession views based on respondent education can be determined from test results of Wilks' Lamda. For Type of work (X1), salary (X2), the number of jobs offer (X3), work environment (X4), personality (X5), social values (X6), perceptions students the benefit of the public accounting profession (X7) and Perceptions of students to sacrifice public accountant (X8) showed that the vada all showed significant value above 0.05. Due to the significant value greater than 0.05, it can be concluded that the factors X1 through X8 are not significantly affect the choice of the public accounting profession views on education

So the factors that influence the profession of public accountants and non public accountants based on education programs that accounting department and PAE students showed no significant difference in the selection of the public accounting profession.

Conclusion

The testing conducted on the basis of data collected, it can be concluded that a significant factor in selecting a profession as a public accountant and the non-public accountants as follows:

1. The most significant factor affecting the selection accounting department students and PAE choose their profession as public accountants and non public accountants are numbers of jobs offer and work environment.
2. Significant factors that influence the selection of the public accounting profession and non public accountants when viewed by gender is the type of work and student perceptions about the benefits of the public accountant.
3. The differences become significant factors in influencing selection between accounting department students with PAE students in choosing the profession as a public accountant and public accountant non showed no significant factors that influence the selection of the public accounting profession.

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