

Attitudes Towards Accountant Professions: The Perception of Accounting Students in Aceh Province

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Abstract: The aim of this research to examine and investigate more specifically about the perceptions of undergraduate accounting students in choosing a profession as a professional accountant. This research used a quantitative research method with multinomial logistic regression analysis, which is the right method to observe student's perceptions in choosing a career as a professional accountant. The population in this study were all accounting students at the final level who were at the Faculty of Business Economics (FEB) Syiah Kuala University Banda Aceh, FEB Malikussaleh University Lhokseumawe, FEB Teuku Umar University Meulaboh and FEB Samudra Langsa University, because at this stage the majority of students may make decisions in choosing the right career for them after they graduate. The results of this study indicated that the accountant as a career variable has a significant effect on the attitudes of accounting students in Aceh province towards choosing accounting professions.

Keywords: attitudes, accountant professional, students of accounting

Introduction

The critical issues of the public accountant in Indonesia is a major concern for the professional organization Indonesian Institute of Certified Public Accountants (IAPI) and the business world. To anticipate the increasing need for professional public accountants, IAPI launched the IAPI *Learning Center* (ILC) which was inaugurated by the Head of the Accounting Professional Audit Division - Center for Financial Professional Development of the Ministry of Finance of the Republic of Indonesia on January 24, 2019. This is in line with the mandate of UU RI No. 5 of 2011 concerning public accountants and PP No. 20 of 2015 concerning the Practice of Public Accountants, which regulates professional education programs.

On average, in a year, around 35,000 graduates of Bachelor of Accounting from various universities in Indonesia, which is a sizeable number. However, when compared to ASEAN countries, it turns out that the number of accountants in Indonesia is relatively low. Chairman of the Indonesian Institute of Public Accountants (IAPI) Aria Kanaka said the Industrial Revolution 4.0 provided good opportunities for accounting graduates. The government has provided legal protection with UU No. 5/2011 on Public Accountants.

The problem is the number of accountants who already have a *Certified Public Accountant* (CPA) is still small. Currently, according to the Chairman of the Indonesian Institute of Public Accountants (IAPI) Aria Kanaka, there are 2,064 CPA certified accountants from IAPI (<https://www.tagar.id/>). Based on the results of previous research, it also indicates that students' interest in continuing their careers as professional accountants is very low (Ilman, MF, Sugiarti, Y., and Sutanto, AC, 2013).

This condition occurs in Aceh Province also. The low interest of accounting students in Aceh Province to continue their careers as professional accountants are also indicated by the inactivity of the only accounting professional education institution in Aceh Province, namely the PPAk (Accounting Professional Education Program) which is at the Faculty of Economics and Business, Syiah Kuala University in 2019. According to the Head of the PPAk Program, Faculty of Economics and Business Unsyiah, Drs. M. Rizal Yahya, M.Ec., Ak., CA., CPA, this is because the rate for passing the CA (*Certified Accountant*) examination is very small, which affects the low interest of prospective students who register to enter the PPAk Program.

Several previous studies examined the factors that influence accounting students to choose to major in accounting (Dalci et al., 2013, Geiger and Ogilby, 2000; Jackling, 2002; Law and Yuen, 2012; Putra, 2017; Ramdhan and Widaningsih, 2017; Samiun, 2017; Sulistyawati et.al, 2013) but the results are still difficult to generalize. Besides, research conducted by Sugahara (2013) found the globalization of accounting education. International Financial Reporting Standards (IFRS) have had a major impact on accounting education in various countries.

Another study conducted by Kuningsih and Harto (2013) examined the difference in job expectations between students who chose careers as public accountants and non-public accountants, found that there were differences in job expectations among them. Several studies have examined several factors that influence students' perceptions of the accounting profession. The factors that influence students' interest in public accountant careers consist of intrinsic and extrinsic factors. The intrinsic factor is found to be important in the choice of a professional accountant's career. Intrinsic factor is related to belief to get other attractive jobs (Dalci et al., 2013; and Law, 2010). The extrinsic factor is the perception of benefits and the opportunities obtained, which are important factors in the perceptions of accounting students (Ramdhan and Widaningsih, 2017; Sulistyawati et.al, 2013).

Previous studies have examined the differences in attitudes of men and women towards the accounting profession (Byrne and Willis, 2005; Dalci et al., 2013; Law, 2010, Jackling and Celero, 2006; McDowall and Jackling, 2010), and shown different research results. Byrne and Willis (2005), Dalci et al. (2013) and Law (2010) found that women are more dominant than men in choosing a career in the accounting profession.

Perceptions and stereotypes that exist in society are the important factors that influence an individual's career decisions. The attitude of accounting students towards the accounting profession is partly influenced by their perceptions regarding expectations based on social stereotypes, childhood experiences, and images depicted by professionals (Ramdhan dan Widaningsih,2017). Law (2010) found that attitudes toward subjective behaviour and norms made a significant and independent contribution to predicting career selection in accounting students.

Students' attitudes towards the accounting profession may be influenced by reference groups such as parents, friends or relatives, and teachers. Students' perceptions of choosing a career may also be influenced by the perceptions of those around them (Dalci et.al, 2013). Therefore, Law (2010), and Law and Yuen (2012) explain that the influence of parents makes a significant contribution to student career decisions in choosing a career as public accountants.

Other studies have also shown that an accountant may receive a very attractive salary offer compared to other business professions (Houlder, 2006). The results of this study are in line with the results of a study by Ramdhan and Widaningsih (2017) which confirmed that students associate accountant careers with high financial rewards. Sulistyawati et.al (2013) also revealed that financial factors have the highest influence on the decision of whether to choose a CPA career.

Based on the research background that has been described previously, the formulation of the research problem is what are the perceptions of students at the undergraduate level in choosing a career as an accounting profession. The purpose of this study is to examine the attitudes of undergraduate students in choosing careers as professional accountants, as well as to see if there are differences in opinion based on gender in choosing the accounting profession. The benefits of this research are expected to contribute to accounting educators and educational institutions, namely the Faculty of Business Economics, Department of Accounting that they may provide an insight into how students are interested in career choices, so that with the results of this study, if there is a lack of interest in graduates for a career as professional accountants, then academics/lecturers may play a positive and active role in motivating, providing input and views to accounting students in choosing a career as an accounting professional in dealing with global labour market issues.

Methods

Research Locations

The research location in this study was Aceh Province by selecting all the Faculty of Business and Economics which had status under the State University. This selection is based on the minimum number of accounting graduates in choosing careers as professional accountants and the minimum number of graduates who already have degrees as CA and CPA.

Population and Research Sample

The population in this study were accounting students who had at least entered the final level, namely semester 6 and semester 7 at the Faculty of Business Economics (FEB) Syiah Kuala University Banda Aceh, FEB Malikussaleh University Lhokseumawe, FEB Teuku Umar Meulaboh University, and FEB Samudra Langsa University. The sample is a very important component to be successful in conducting a study (Bless & Higson-Smith, 1995). Krejcie and Morgan (1970) state that for a population of more than 500, the minimum sample size is 217 respondents. This statement is also supported by Cohen, Manion, Morrison, and Morrison (2007), and Cavana, Delahaye & Sekaran (2001). Thus, the number of samples in this study is a minimum of 217 respondents.

Data collection techniques

Data collection in this study was carried out by distributing questionnaires. The items in the questionnaire were constructed based on the framework proposed by Dalci et.al (2013), Putra (2017), Ramdhan and Widaningsih (2017) and Sulistyawati et.al (2013). The questionnaire was distributed to all final year undergraduate accounting students. The questionnaire was distributed to students via google form which was distributed using the WhatsApp group of students at four state universities in Aceh Province, namely FEB Syiah Kuala University, FEB Malikussaleh University, FEB Teuku Umar University, and FEB Samudra University.

Measurement and Operationalization of Variables

Measurement of variables using measurements developed by Dalci et.al (2013). The questionnaire consists of two parts. The first section deals with demographic profiles. And the next questions related to attitudes towards the accounting profession (Dalci et.al, 2013). This measurement has been widely used by several previous researchers at several universities in Iran for years and has been tested for reliability with an alpha coefficient of 0.50.

Data Analysis Method

Data analysis in this study used multinomial logistic regression. Multinomial logistic regression analysis was used to analyze the relationship between the dependent and independent variables. Multinomial logistic regression is a powerful analysis because it can compare several groups through a combination of binary logistic regression at the same time.

Findings

Research Results

Description of Respondents

From the results of distributing questionnaires via a google form, the collected questionnaires were obtained, a total of 248 people who came from accounting students at FEB Unsyiah, FEB UTU, FEB Unimal, and FEB Unsam. While the minimum respondents were 217 respondents, thus this study already has more respondents than the minimum respondent.

Table 3.1 Respondent Descriptions

No	Gender	Total	Percentage
1	Male	85	34%
2	Female	163	66%
	Total	248	100%

Based on the data above, it can be seen that the highest response rate in women with a percentage of 66% and men at 34%. The level of responsiveness of each university is as follows:

Table 3.2 Number of Respondents per University

No	University	Total	Percentage
1	Unsyiah	161	65%
2	UTU	26	11%
3	Unimal	19	7%
4	Unsam	42	17%
	Total	248	100%

Based on the table above, the largest respondent level is the accounting student of FEB, Syiah Kuala University as many as 161 respondents with a percentage of 65% and the lowest is 18 people with the lowest percentage of FEB Unimal accounting students with a percentage of 7 % of FEB Unimal accounting students.

Table 3.3 Number of Respondents Who Choose Career

No	Choice	Amount	Percentage
1	Management Accountant	59	23%
2	Government Accountants	61	25%
3	Accounting Educator	26	11%
4	Public Accountants	70	28%
5	Non-Accountants	32	!3%
	Total	248	100%

Based on the table, only 13% chose non-accountants because they wanted to become entrepreneurs and develop businesses. And 87% of accounting students from four

state universities in Aceh chose the accountant profession. Of the 87% who chose an accountant career, it is further divided into four accounting professions. Where most are interested to work as a public accountant by 28% because of following the knowledge they have and according to their interests and talents in the field of public accounting. And the lowest is accounting educators at 11%, for those who take career choices as accounting graduates who want to teach in the field of accounting, on the reason that they can continue their studies to a higher level and provide knowledge for others.

Differences in Gender Attitudes Towards the Accounting Profession

Several previous studies have examined the differences in attitudes of men and women towards the accounting profession (Byrne and Willis, 2005; Dalci et.al, 2013; Jackling and Celero, 2006; Law, 2010), and shown different research results. Byrne and Willis (2005), Law (2010) and Sugahara (2013) found that women are more dominant than men in choosing a career in the accounting profession. On the other hand, Dalci et.al (2013) also Jackling and Celero (2006), found no significant difference between men and women in choosing careers as accountants.

Based on previous research that resulted in differences in gender attitudes towards the accounting profession, this study also wants to see gender attitudes towards the accounting profession. Where will be seen how big the difference in accounting career choices between women and men.

Table 3.4 Career Selection of Accounting Profession Based on Gender

No	Career Choice	Number of Women	Percentage	Number of Men	Percentage	Number	Percentage
1	Management Accountant	38	64%	21	# 6%	59	100%
2	Government Accountant	43	70%	18	30%	61	100%
3	Accounting Educators	20	77%	6	23%	26	100%
4	Public Accountants	48	69%	22	31%	70	100%
	Total	149	69%	67	31%	216	100%

From the table, it can be seen that women dominate the choice of accounting careers with the highest percentage of career selection as accounting educators were 77% while only 23% had male chose to teach. Meanwhile, the largest choice of women in public accountants is 48 people or 69% of the 70 people who choose a career as a public accountant.

Testing Statistics Goodness-of-Fit

Table 3.5 Goodness-of-Fit

	Chi-Square	df	Sig.
Pearson	976,644	956	.314
Deviance	731,452	956	1,000 The

The researcher conducted an overall test, which can be seen in table 5 above where the Pearson value of the sig variable is 0.314, which means the model is fit (fit for use) because $P \text{ value} > \alpha$ is $0.314 > 0.05$. In addition to this the researchers to test the significance of the model by using the fittings information model as follows:

Table 3.6 Model Fitting Information

Model	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	763.195			
Final	734.225	28.970	24	.221

Researchers tested the significance of the model, which can be seen on the value of the final variable intercept only the Sig. namely 0.221, which means that all independent variables affect the dependent variable because the value $P \text{ value} > \alpha$ ($0.221 > 0.05$). Furthermore, the researcher conducted a partial test in the following table:

Table 3.7 Likelihood Ratio Test

Effect	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood of Reduced Model	Chi-Square	df	Sig.
Intercept	738.719	4.494	4	.343
Gender	738.150	3.925	4	.416
Akuntan_sebagai_karir	744.746	10.521	4	.033
Aktivitas_pekerjaan_profesi	740.106	5.881	4	.208
Prestige_profesi	739.197	4.972	4	.290
Pengaruh_kelompok_referensi	735.835	1.610	4	.807
Penghargaan_finansial_atau_gaji	736.100	1.875	4	.759

From Table 3.7 above, researchers tested partially, which can be seen in the value of gender, accountants as a career, professional work activities, professional prestige, the influence of reference groups and financial or salary awards on the Sig variable, it can be seen that the value of accountants as a career is smaller than α which means only the accountant as a career is an influential variable significantly to the dependent variable. While others do not affect the dependent variable. Besides, researchers also measure the coefficient of determination (R^2) as follows:

Table 3.8 Pseudo R-Square

Cox and Snell	.110
Nagelkerke	.116
McFadden	.038

Researchers measured the coefficient R², which can be seen in Table 3.8 above where the value of 0.116 means that Nagelkerke the variability of the dependent variable which can be explained by the variability of the independent variable is 11.6% while the remaining 88.4% is explained by other factors outside the model. Thus, it means that the independent variable can explain 11.6% for the dependent variable.

The estimation parameter is to see the extent to which the respondents make decisions in choosing the accounting profession. The following will be explained in table 3.9 below:

Parameter Estimates Model 1

Table 3.9 Parameter Estimates Model 1

Pemilihan_Karir ^a	B	Std. Error	Wald	df	Sig.	Exp(B)	95% Confidence Interval for Exp(B)	
							Lower Bound	Upper Bound
Intercept	.368	2.235	.027	1	.869			
Gender	-.207	.289	.511	1	.475	.813	.462	1.433
Akuntan_sebagai_karir	.064	.457	.020	1	.889	1.066	.436	2.609
Aktivitas_pekerjaan_profesi	-.131	.507	.067	1	.796	.877	.325	2.367
Prestige_profesi	.872	.460	3.602	1	.058	2.392	.972	5.888
Pengaruh_kelompok_referensi	-.142	.224	.401	1	.527	.868	.559	1.346
Penghargaan_finansial_atau_gaji	-.433	.364	1.410	1	.235	.649	.318	1.325

Based on table 3.9 above, the Wald test for each independent variable as follows:

1. Wald Test for Gender
In table 3.9 parameter estimation of Model 1, a significance of 0.475 ($P > 0.05$) means that these parameters are not significant at the significance level $\alpha = 5\%$.
2. Wald Test for Accounting as a Career
In table 3.9 the parameter estimation of Model 1, the gender significance is 0.889 ($P > 0.05$) meaning that the parameter is not significant at the significance level $\alpha = 5\%$.
3. Wald test for professional work activities

In table 3.9 the parameter estimation of Model 1, the gender significance is 0.796 ($P > 0.05$) meaning that the parameter is not significant at the significance level $\alpha = 5\%$.

4. Wald Test for Professional Prestige

In table 3.9 the parameter estimation of Model 1, the gender significance is 0.058 ($P > 0.05$), which means that the parameter is not significant at the significance level $\alpha = 5\%$.

5. Wald Test for the Effect of Reference Group

In table 3.9 the parameter estimation of Model 1, the gender significance is 0.527 ($P > 0.05$) meaning that the parameter is not significant at the significance level $\alpha = 5\%$.

6. Wald Test for Financial Rewards or Salaries

In table 3.9 of the parameter estimation of Model 1, the gender significance is 0.235 ($P > 0.05$) meaning that the parameter is not significant at the significance level $\alpha = 5\%$.

7. In the table above, you can see a model regarding a person's decision in choosing a career as an accountant or non-accountant.

$Y = 0.368 - 0.207 \text{ Gender} + 0.064 \text{ Career} - 0.131 \text{ Profession} + 0.872 \text{ Prestige} - 0.142 \text{ references} - 0.433 \text{ salary}$

Based on the equation model 1 above, it can be said that some are negative and some are positive in choosing a career as an accountant. Meanwhile, the conclusion of the first model, based on the parameter estimation results of the six variables forming model 1, does not have a statistically significant model affecting the dependent variable. This shows that each independent variable used does not individually influence the accountant career choice model.

Discussion

Based on the results of the previous analysis, it is known that of the 248 respondents consisting of 161 accounting students of FEB Syiah Kuala Banda Aceh University or 65%, 26 students of FEB UTU Meulaboh or 11%, 19 accounting students of FEB Unimallhokseumawe or 7% and 42 accounting students of FEB UnsamLangsa or 17%. Researchers should conduct direct research at the four universities, but because of the COVID-19 pandemic, researchers coordinated with representatives of the Accounting Study Program at each university through the zoom and telephone application and sent a google form link to be distributed to all students. Of the 248 respondents, 85 male accounting students or 34% and 163 female accounting students or 66%, this is because in principle there are more female students than male accounting students and a high level of awareness mostly owned by female students. For the selection of accounting careers chosen by the respondents, 216 people chose careers as accountants or 87% and 32 people chose the non-accounting profession or 13%. For the reasons given by the respondent why they did not choose an accountant career, which was asked openly, the reasons for not choosing an accountant career were because they wanted to be an entrepreneur or have their own business so they were not tied to other people, some chose to major in accounting because of the wishes of their parents, joined friends and do not like to work in the field of accounting.

For career options in the accounting profession, there are four choices, namely management accountants who work in companies, government accountants who work in government agencies such as the BPK, BPKP, inspectorates, and other government agencies, educational accountants are accountants who teach accounting at higher education (accounting lecturer), as well as Public Accountants who work with regulations or standards from professional organizations, namely the Indonesian

Accountants Association (IAI). Of the 216 people who chose the accounting profession career, 59 people or 23% chose management accountants, 61 or 25% government accountants, 26 teaching accountants or 11%, and 70 public accountants or 28%. This shows that accounting students at all universities have indeed chosen a career in the accounting profession according to the knowledge they already have. Meanwhile, the conclusion of the first model, based on the parameter estimation results of the six variables forming model 1, does not have a statistically significant model affecting the dependent variable. This shows that each independent variable used does not individually influence the accountant career choice model.

And partially, only accountants as careers have an effect on the choice of the accounting profession with a significance value of 0.033 which is smaller than the value of $\alpha = 0.05$. Meanwhile, other variables, namely gender, professional work activities, professional prestige, the influence of preference groups, and financial or salary rewards do not affect the choice of the accounting profession.

Based on the results of this research, it finds that of the six variables studied for their influence on the attitudes of accounting students at four state universities in Aceh province, only the variable of accounting as a career choice affected the perceptions of accounting students in choosing a career as an accounting profession. The Findings of the current study also support the findings of Jackling and Celero (2006) and Dalci et al (2013).

Conclusion

Based on the discussion in the previous chapter, the following conclusions can be drawn gender attitudes towards the accounting profession are influenced by the number of respondents who are women as much as 66% of the total respondents so that the results of data processing are more women who choose all accounting professions. Of the six variables studied for their influence on the attitudes of accounting students at four state universities in Aceh province, only the variable of accounting as a career choice affected the perceptions of accounting students in choosing a career as an accounting profession.

For future research, students should be involved in private universities in Aceh Province to observe the comparison of the attitudes of students majoring in accounting. Conduct an in-depth interview so that the root of the problem, accounting students do not choose the accounting profession, is known with certainty, and solutions probably are found in the future.

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