

The Effect of Gender, Financial Awards, Professional Education and Employment Opportunities on Students Interest to Become Public Accountant

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This research aim is to examine the effect of gender, financial reward, profession education and job opportunity on student interest to become a public accountant, both partially and simultaneously. This study uses a quantitative method. The data is collected by questionnaire and measured by a five-point Likert scale. The population was all students of university accounting departments with superior credentials in Bali. The sample was 180 respondents. The sampling technique was quota sampling. The collected data was analysed by SPSS. The study results are as follows: 1). Gender has a significant effect on student interest to become a public accountant, 2). Financial awards have a significant effect on student interest to become a public accountant, 3). Professional education has a significant effect on student interest to become a public accountant, and 4). Job opportunities have a significant effect on student interest to become a public accountant.

Key words: *Gender, Financial Rewards, Professional Education, Job Opportunities, Students interests, Public Accountant.*

Introduction

Indonesia was categorised as a developed country by United States along with 127 other countries, including China, Thailand, Malaysia, Vietnam, South Africa, Ethiopia, and Zimbabwe. Indonesia is no longer to be called a developing country from February 10, 2020. The United States of America (US) only maintains 36 countries that fall into category of developing countries. On other hand, the World Bank, International Monetary Fund (IMF)



and World Trade Organisation (WTO) still place Indonesia as a developing country. Despite the differences in status of country, Indonesia positively has demonstrated its role in the world trade arena with economic development and infrastructure in all fields. The progress of economic development cannot go faster without good development of human resources (HR). One of the human resources to support development is a certified public accountant.

A certified public accountant is a person who has fulfilled the requirements proposed by the state, including the obligation to take a public accountant exam, and then is entitled to a public accountant certificate. A public accountant has the primary responsibility to do an audit function on published historical financial statements for entities with commercial or non-commercial status (Arrens, 2005; Dianita et. al., 2019). The profession of public accountant has been regulated in Law of Republic of Indonesia Number 5 of 2011 on Public Accountants. A public accountant is an accountant who has taken and passed the public accountant certification exam, fulfils the requirements to become a public accountant, and has obtained permission from minister of finance to provide public accounting services, namely attestation services and non-attestation services.

The public accountant profession is needed in development of the business world, especially good and professional corporate governance. A professional accountant can be inside or outside the company as an independent accountant who has special permission to carry out his practice. Indonesia still lacks public accounting professionals who practice professionally.

The Indonesian Institute of Accountants (IAPI) is an independent official body to oversee the public accounting profession in Indonesia that is recognised by the Indonesian government. Amidst intense economic development and in anticipation of growth of the business sector, Indonesia still lacks public accountants and still needs the profession in large numbers. The IAPI Chairperson, Tarkosunaryo said that the number of Indonesian companies based on data from the corporate taxpayers report on Annual Notification Letter (SPT) is 700,000. From that amount, only 30,000 companies use external auditing. That figure is far lower than the condition in Thailand which has 680,000 companies, with 62,000 companies using public accountants.

The existence of CPA in Indonesia is inseparable from the year to year development. The CPAs increase in Indonesia is not more than public accountants in other developing countries. Malaysia has 2,460 people and Singapore has 15,120 people. Developed countries such as India had approximately 16,000 people in 2004, and China approximately 88,000 people in 2009. Graduates of S1 Accounting in Indonesia are 40,000 people per year. Meanwhile, there are only 2,064 CPA certified accountants from IAPI.

The lower number of public accountants in Indonesia can be caused by various factors that might affect one's interest in choosing public accounting profession (Ghani et. al., 2020). These factors include: (1) The legal basis related to the accounting profession and financial accounting reporting is not sufficient to provide a role for public accountants (there is an audit obligation for company (Article 68 of PT Act No.40, for companies with certain gross assets or circulation) but there is no supervision and sanctions if the provisions are not obeyed, only the issuance of Law No. 5 of 2011 on Public Accountants. (2) Market share of audit services is limited than audit needs, (3) Perspectives on professional risk (binding legal risk in audit & assurance services, and (4) High costs (including costs for education, professional examinations, licensing, and ongoing professional training). (Data collected by the World Bank).

Felton et al. (1994) found that students who chose to work as public accountants considered financial rewards / long-term salaries and more promising job opportunities. Students who choose the public accounting profession believe that rewards of this profession are greater than their sacrifice. Stole (1976) examines the factors that affect accounting students in choosing the profession of public accountants and corporate accountants, including the factors of financial reward / salary, professional training, social values, professional recognition, work environment, and other factors such as job security and more job offers. His research indicates that students consider the public accounting profession to be better than the corporate accounting profession. The small number of public accountants in Indonesia is a great opportunity that can be considered by accounting students to choose a career as a public accountant. Job opportunities can affect a person's interest in a career. This must be taken into account in employment opportunities for the existence of the Asean Economic Community (AEC) which began in 2015 that allows for foreign accountants to enter Indonesia very easily. AEC makes competition in work opportunities become tighter, especially in the public accounting profession.

The opportunity to pursue a career as a public accountant is still very large, but this profession is less attractive to fresh graduates. In fact, the public accounting profession provides an opportunity for someone to audit financial reports from various business fields such as services, trade and industry. Through the auditing experience, he can become a professional expert or auditor with a relatively large income. This will be different from internal accountants who only work within a company (Ded & Ifa 2016).The Indonesian government and accounting profession need to take immediate action to improve the quantity and quality of accountants who meet professional requirements (Setiyawati and Iskandar, 2020). The interest of this study is to examine what affects accounting students in their career choices, and identify why qualified public accountants become an endangered species. Why do accounting students avoid the profession?

This study contributes knowledge on student career intentions to understand why Indonesian students avoid the public accounting profession and why they do not start careers in public accounting firms. This study shows that background factors such as gender, financial rewards, professional education, and job opportunities will shape career choices that are important for future professions. It shows that career choices are dynamic constructs that can be affected and changed relatively fast. This higher understanding of career choices provides a solution that must be considered by public and professional policy makers, not only in Indonesia but also in other countries, so that outstanding accounting students choose to enter the profession as their first career choice to avoid a professional crisis.

Literature Review

Career intentions can be affected by many cultural and socioeconomic factors, educational experiences, self-efficacy and other views (Fishbein & Ajzen, 2010; Lent, Brown & Hackett 1994). These factors can include: (i) ethnicity; (ii) the environment; (iii) prior education (Fishbein & Ajzen, 2010; Fouad & Arbona, 1994; Lent, Brown & Hackett 1994); (iv) personal values and perceptions about the profession and workplace (Gokuladas, 2010; van Hooft, Born, Taris, & Van der Flier, 2006); and (v) other effects.

a. Interest

Interest is an inner drive that is conscious, based on consideration and feelings, as well as the whole person who causes activities to achieve certain goals related to the needs of his personal life (Abu Ahmadi, 1992: 125). Andi Mappiare (1982: 62) defines interest as a mental device that consists of a mixture of feelings, hopes, convictions, prejudices, fears, or other tendencies to lead individuals to a particular choice. Therefore, it can be concluded that interest is an impulse within or outside the person that can affect oneself to do something.

b. Career

The current study proposes that employee perceptions about career growth opportunities affect turnover in accounting firms through the process of social exchange. There are no studies in accounting literature (or related fields) to examine turnover from this perspective (Naori, Robert, Parker, 2013). Researchers applied psychology and organisational behaviour, organisations and their employees have social exchange relationships where they reciprocate services and benefits (Masterson, Lewis, Goldman, & Taylor, 2000; Rupp & Cropanzano, 2002; Wayne, Shore, & Liden, 1997). Careers discussion is found in some literature, such as psychology, human resources, sociology, and organisational behaviour (see: Adamson, Doherty, & Viney, 1998; Arthur, 2008). Each field defines the concept of career differently with many overlaps (Arthur, 2008). Arthur (2008) defines careers as a sequence of work

experiences during an individual's lifetime. Career development (ie, career growth) is defined in this study as: "development through a series of jobs, to involve more advanced or diverse activities and to create broader or better skills, greater responsibility and prestige, and higher income "(Bloomsbury Dictionary of Business & Management 2007, p. 1353). An individual's career can develop in the same organisation or work

Veithzal Rivai (2011: 266) explained career interests as all work positions held during one's work in a life cycle. Stole (1976) said that professional recognition is considered by students to choose the public accounting profession. This means that choosing a profession, not only aims to seek financial hope, but there is also a desire for recognition of achievement and self-improvement.

Viethzal Rivai (2011: 269) states the goals and benefits of career planning are follows:

1. Aligning the strategies and requirements of internal employees.
2. Developing employees who can be promoted.
3. Helping to identify and prepare placement of employees abroad.
4. Helping employees who have various backgrounds for company's expectations.
5. Reducing employee turnover.
6. Filtering employee potential.
7. Encouraging employees to continue to grow.
8. Recognising in employees the importance of qualifications, preventing managers from being selfish, and making them aware that the HR department is not the department that determines everything.
9. Deciding employee needs.
10. Assisting in affirmative action planning.

The interest of accounting students to pursue a career as a public accountant shows their interest and desire to become public accountants. The public accounting profession is seen as providing opportunities to get invaluable intellectual challenges and learning experiences. Students' knowledge on the public accounting profession along with a positive view of the profession can identify student interest in a career of public accountant. Professional recognition includes matters related to recognition of achievement. The recognition of work performance can improve the quality of work produced and can increase motivation to achieve better careers. This professional recognition can also be categorised as an award that is financially intangible (Stolle, 1976).

c. Gender

Gender is specific social roles, placed on men and women through habits and interactions between the two that have been going on for a long time (Linda and Adriani, 1997: xxvi).



Mansour (2006: 8) describes the concept of gender as a trait inherent in both men and women socially and culturally. Accounting as a profession traditionally is dominated by men with few women qualified in the professional body (Jackling and Calero, 2006). This is different from what was revealed by Law (2010) who examined in Hong Kong that most women enter the public accounting profession. From Financial System Council in Sugahara, Hiramatsu and Boland (2009) argues that gender balance will occur in the future for the profession.

The development of women as accountants reflects a long struggle to overcome the barriers and boundaries created by rigid social structures, discrimination, gender differences, concept injustice and conflict between households and careers.

Financial Award

Hariandja in Kadarisman (2012: 317) stated that financial award is a remuneration in form of money received by an employee as a consequence of his position to contribute to an organisation. Financial rewards are direct compensation based on the severity of job assignments within the scope of the company through in-depth study of job evaluation activities.

Financial reward in the form of money is given to someone for work and their contribution to help the company to achieve its goals. Kadarisman (2012: 329) said that financial appreciation is one of reasons for someone to work and is the most important reason among others such as to excel, to be affiliated with others, to develop themselves, or to actualise themselves. According to Zaid's (2015) research, financial awards have a significant effect on students' interest in becoming public accountants, this means that if financial rewards get better, it will result in greater student interest in becoming public accountants.

Perspective Theory

Theory Basis and Hypotheses Development

Theory of Reasoned Action (TRA)

Law (2010) said that the Theory of Reasoned Action (TRA) model explains an origin in the field of social psychology. This model was developed by Fishbein and Ajezen who say that a person's behaviour is determined by intention. The intention itself is determined by their subjective attitudes and norms towards behaviour. Attitude is explained as an attitude towards behaviour as outlined in positive or negative feelings of individual action. This is determined through the assessment of one's beliefs about the consequences arising from behaviour and evaluating the desirability of consequences. Formally, overall attitude can be assessed as an

accumulation of desires assessment to certain consequences from individuals for all expected consequences of behaviour (Law, 2010). Subjective norms are defined as individual perceptions of important people for individuals thinking to work.

Relationship between attitudes and norms subjects in desire to behave can be described as follows: TRA is used as a model related to attitudes and one's career choice. This model provides a social psychological framework that is useful to explain the types of behaviour (Ajzen and Fishbein, 1980; Sheppard et al., 1988; Sable et al., 2006 in Law 2010), and has been recommended as a useful framework to examine the variables to affect career selection (Cohen and Hanno, 1993 in Law 2010). TRA characterises human behaviour as intentional and rational. TRA can predict the students' intention to pursue a career as a public accountant or non-public accountant related to attitude and subjective norms of that career. Student perceptions will affect the career interest to become public accountants and non-public accountants. The group behaviour has financial rewards and group subjective norms have labour market considerations. The gender has a relationship with attitude and subjective norms.

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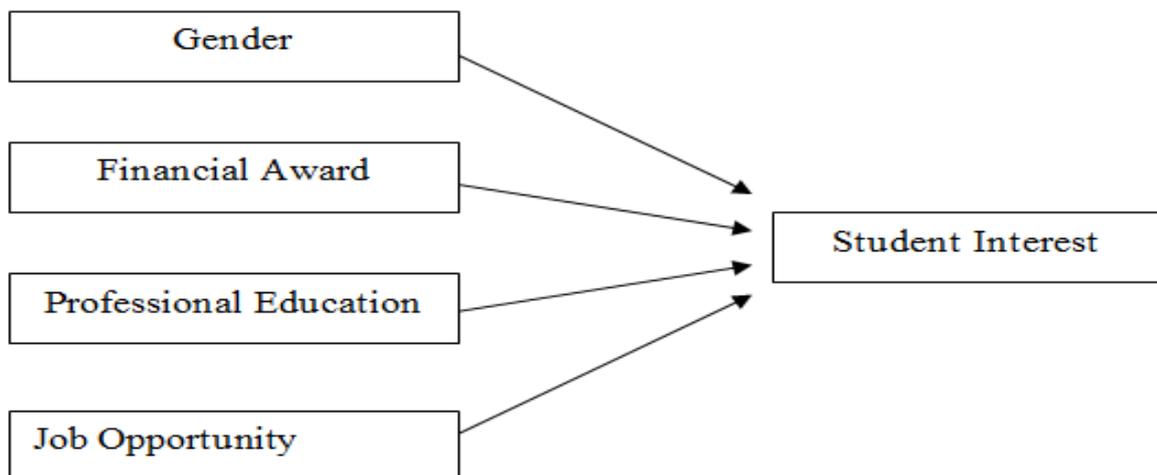
Theory of Hope

The theory of expectation from Vroom (1964) explained that the strength that motivates a person to work actively depends on a reciprocal relationship between the things desired and needed with the work results. Vroom (1964) places more emphasis on work outcomes than needs.

Research Model and Hypothesis

The research framework of this research can be stated below.

Figure 1: The Research Framework



Based on the theory and research framework in this study, the hypotheses can be formulated below.

- H1: Gender affects student interest to become a public accountant
- H2: Financial award affects student interest to become a public accountant
- H3: Professional education affects student interest to become a public accountant
- H4: Job Opportunity affects student interest to become a public accountant
- H5: Gender, financial awards, professional education and job opportunities simultaneously affect student interest to become a public accountant

Research Method

The research location is in Bali Province. The research subjects are students from accounting departments of excellent and accredited Universities in Bali. They are Denpasar National Education University, Ganesha Education University, Udayana University, Mahasaraswati University Denpasar, Warmadewa University and Hindu Indonesia University Denpasar.

The study population are all students of accounting departments of excellent and accredited Universities in Bali. The samples are 180 respondents and selected by quota sampling technique. The samples from populations with certain characteristics based desired quota are selected (Sugiyono, 2012: 67).

Data is collected by questionnaire measured by Likert scale. The collected data is analysed by multiple linear regression analysis and classical assumption test analysis facilitated by SPSS version 20.0 program. The regression results are used to test the hypothesis.

Research Results and Discussion

Demography Analysis

Demography analysis show that the majority of respondents are women (57.2%) followed by men (42.8%). All respondents have an age range from 19-24 years of age. The regression analysis is done after the data fulfils the Classical Assumption Test.

Classical Assumption Analysis

The analysis results show that value of Asymp. Sig. (2-tailed) is 0.247, which is greater than 0.05, which indicates that data is normally distributed. It can be concluded that the model meets the normality assumption (Ghozali, 2013: 160). Multicollinearity test results shows all independent variables have a tolerance value > 0.10, as well as the results of calculation of VIF values, all variables have a VIF value < 10. This means that in the regression model there are no symptoms of multicollinearity. The heteroscedasticity test results show that each model has a significance value greater than 0.05. It means the regression model does not have similarity in variance from one observation to another observation.

Multiple Linear Regression Analysis

The regression analysis results are shown in table 1 below.

Table 1: Results of Multiple Linear Regression Analysis

Variable	T	B	p-value	Description
X1. Gender	2.180	.662	.031	Positive and Significant
X2. Financial Reward	5.094	.314	.000	Positive and Significant
X3. Profession Education	3.172	.172	.002	Positive and Significant
X4. Job Opportunity	6.230	.295	.000	Positive and Significant
Constant = 1.296				
Determination Coefficient (R^2) = 0.532 or 53.2%				
F-count=49.793				
P-value =0.000				

Source: Primary data processed, 2020.

Based on Table 1, the multiple regression equation is obtained as follows:

$$Y = 1.296 + 0.662X_1 + 0.314X_2 + 0.172 X_3 + 0.295X_4$$

The constant coefficient of 1.296 means that if the gender, financial rewards, professional education and employment opportunities are at zero (0) then the student interest to become a public accountant is constant at 1.229. The R^2 is 0.532, this means that 53.2% variance of the student interest to become a public accountant variable can be explained four independent variables of gender, financial rewards, professional education and job opportunities. while the rest 46.18% is explained by other causes outside the research model. The hypotheses tests result can be explained below.

The regression coefficient value of gender is 0.662 with a significance value of 0.031. It means that any increase in gender variable can increase the interest of accounting students. If the gender variable increases by 1 unit, the student interest to become a public accountant will also increase by 0.662. The significance value of $0.031 < 0.05$ proves that hypothesis H1 of gender affects student interest to become a public accountant is accepted.

From this study it can be interpreted that gender has an important role in increasing the interest of accounting students. This is not in line with research conducted by Sugahara, Hiramatsu and Boland (2009), and Jackling and Calero (2006) showing that gender has no significant effect on students to prefer a career as a public accountant than those who do not choose a career as a public accountant. That is, in both men and women alike, there is no difference for the tendency to choose a career as a public accountant and non-public accountant. So, the probability of a man being inclined to choose to be a public accountant is the same as the probability of a woman to be inclined to choose to be a public accountant,

and vice versa. But there are some basic characters that cannot be compared between men and women, namely emotions and thought patterns (Andersen, 2012).

The rewards regression coefficient value of financial reward is 0.314 with a significance value of 0.000. This means that any increase in variable financial rewards can increase the interest of accounting students. If the financial rewards variable increases by 1 unit, the student interest to become public accountant will also increase by 0.314. The significance value of $0.000 < 0.05$ proves that hypothesis H2 of financial award affects student interest to become public accountant is accepted.

From this research it can be interpreted that higher the financial rewards, the higher the interest of accounting students to later work as public accountants. Financial awards are related to motivation theory, namely the expectancy theory. According to Robbins and Judge (2009: 231), the most widely accepted explanation of motivation is the theory of hope from Victor Vroom. According to Robbins (2006), expectancy theory assumes that strength of a tendency to act in a certain way depends on expectation that the action will be followed by a certain output and depends on the attractiveness of that output to the individual. The key to expectancy theory is understanding individual goals and the relationship between performance and reward. The reward in this case is financial rewards or salaries. According to Byars and Rue (2000: 120), income or salary is the result obtained as a counter-performance from work that has been fundamentally believed for most companies as the main attraction to provide satisfaction to its employees. The results of this study are supported by previous research conducted which shows that partially significant income effects career selection to become a public accountant. Another study was conducted by Kurniawati (2016), which showed that financial rewards partially had a significant effect on career selection as a public accountant by accounting students. The results of this study were consistent with results of Suyono's (2014) study, which stated the financial reward factor had a significant effect on career selection as a public accountant. These results are able to prove that financial rewards are one of important variables that effect the interest of accounting students to become public accountants.

The regression coefficient value of professional education is 0.172 with significance value of 0.002. It means that any increase in variable of professional education can increase the interest of accounting students. If the professional education variable increases by 1 unit, the student interest to become public accountant will also increase by 0.172. The significance value of $0.0002 < 0.05$ proves that hypothesis H3 of professional education affects student interest to become a public accountant is accepted.

The results of this study are supported by previous research conducted by Gusti et.all (2013), and Sugahara, Hiramatsu and Boland (2009), namely students' perceptions of the public

accounting profession have a significant and positive effect on students who tend to choose careers as public accountants rather than non-public accountants. On the other hand, based on the argument that length of formal education is an important effect on moral development of individuals (Kohlberg 1981), many researchers argue that level of education has a positive impact on ethical decision making processes (eg Browning and Zabriskie 1983; Kracher et al. 2002; Pierce and Sweeney 2010). However, some researchers (eg Dubinsky and Ingram 1984; Marques and Azevedo-Pereira 2009) have not found a significant relationship between the two. However, again, it is generally not recommended that an increase in education level be negatively related to ethical decision making.

The regression coefficient of employment opportunities is 0.295 with a significance value of 0.000. This means that any increase in variable of professional education can increase the interest of accounting students. If the employment opportunity variable increases by 1 unit, the student interest to become a public accountant will also increase by 0.295. The significance value of $0.000 < 0.05$ proves that hypothesis H4 of professional education affects student interest to become a public accountant is accepted.

From this study it can be interpreted that higher job opportunities will increase the interest of accounting students to become public accountants. In Maya (2013) and Suyono (2014), the results of study show that labour market considerations have a significant effect on the interests of being a public accountant. The results of this study are also consistent with Socioeconomic Theory which says that social conditions such as, parents, friends, teachers, social status and economic conditions such as, job opportunities / labour market, salary amount, and the like have an impact on student career choices. These results are able to prove that labour market considerations are one of the important variables that effect the interest of accounting students to become public accountants. On one hand, results of this study differ from findings (Suryani, Helliari, Amanda, Carter, Medlin, 2018) that environment provides opportunities to learn about and find certain types of careers. Familiarity breeds the desire and hope that someone might go and work there too. So, in a rural environment where there are several accounting firms, locals don't want a career there; parents don't work there, and students don't want to work there. Specifically, findings show that parents often expect their children to follow the same career as themselves in the same local environment.

The F count of this model is 49.793 with a significance value of 0.000, it means that simultaneously the independent variables of gender, financial reward, profession education and job opportunity simultaneously affect student interest to become a public accountant. The significance value of $0.000 < 0.05$ proves that hypothesis H5 of gender, financial awards, professional education and job opportunities simultaneously affect student interest to become a public accountant professional is accepted.

Conclusions and Suggestions

This study examines the effect of gender, financial awards, professional education and job opportunities on student interest to become a public accountant, both partially and simultaneously. The conclusion can be stated below.

1. Gender has a significant effect on student interest to become a public and professional accountant. In this research, women are more interested in a career as a public accountant than men.
2. Financial rewards have a significant effect on student interest to become public and professional accountant. This means that higher the financial award, the higher the interest of accounting students to have a career in becoming a public accountant.
3. Professional education has a significant effect on student interest to become a public and professional accountant professional. This means that better professional education will be able to increase the interest of accounting students to pursue a career as a public accountant.
4. Job opportunities have a significant effect on student interest to become a public and professional professional. This means that higher employment opportunities will increase student interest to become a public and professional accountant.
5. The independent variables of gender, financial reward, profession education and job opportunity simultaneously affect student interest to become a public accountant.

This research result can facilitate the Denpasar National Education University, Udayana University, Warmadewa University, Mahasaraswati University Denpasar, University, Educate Ganesha Singaraja, Hindu Indonesia University Denpasar to increase student interest to become a public accountant. This research has some limitations as not all variables are included in the analysis. Future researchers should include more variables to get more comprehensive results on the factors affecting the student interest to become a public accountant.



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