

## **FACTORS INFLUENCING STUDENTS' CHOICE OF ACCOUNTING AS A MAJOR IN PEKANBARU CITY**

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### **ABSTRACT**

*There has been a decline in the intention of High School students in choosing accounting as a further study recently, including in Indonesia. High school students tend to think that the field of accounting has no future and will be replaced so that their intention in entering the field of accounting decreases. This research wants to analyze the variables of Personal Characteristics, Career Perceptions, and Social Environment on Students' Intention in choosing an accounting major. The research chose students in Pekanbaru City as subjects. The research uses primary data by distributing digital questionnaires. Data collection methods use the Convenience and Snow-ball methods. Data was collected from 110 respondents and analyzed by multiple regression. The research results show that career perception does not influence students' intention in choosing an accounting major, while personal characteristics and social environment variables influence the intention of High School students in choosing accounting as a further study in university. The implication of this research is that the role of schools and universities should be clearer about accounting major. Schools and universities should convey that accounting careers are still attractive and definitely needed in the business world so that high school students can change their characteristics in choosing an accounting major.*

**Keywords:** *Environment, Career, Personal Characteristics, Intention.*

### **1. INTRODUCTION**

As the world develops, education is an increasingly important thing. The series of formal education that must be followed by the community includes starting from early childhood education, kindergarten, elementary, junior high, and high school. Some people continue their education to a higher level, namely university, but there are also those who immediately choose to work. Education is an important factor for the progress of the nation. Currently, the minimum education qualification for various formal workplaces is a college graduate. Therefore, universities develop the potential for people to enter the world of work and improve their abilities.

When studying at a university, the first thing to consider is choosing a major. Selection of majors must be adjusted to individual hobbies and intentions, also taking into account various other factors such as career opportunities, self-potential, financial capabilities, individual personality, and suggestion from those around them. All of these things are taken into consideration when deciding on a major.

Mistakes in choosing a major can have fatal consequences. Fatal mistakes that can occur if someone chooses the wrong major include difficulty to have achievements in that field, easily feeling lazy, bored, insecure, and tend to find it difficult to finish college. If a student is choosing the wrong major, it will make the student become doubtful in determining their future career when they graduate from that department.

Especially in the 4.0 revolution era as it is today, artificial intelligence and robots are things that are developing very rapidly and changing human life. Technological developments have had an impact on various sectors of human life, especially for routine and clerical work which are slowly being taken over by artificial intelligence and robots. These professions include professions in the fields of auditor, accountant and actuary (Butarbutar et al., 2022). Algorithmic systems are starting to replace the role of humans in carrying out work in these fields of work. This makes students increasingly difficult in determining the right major and want to be taken when entering education at the tertiary level.

However, on the other hand, Triatmaja (2019) has a different opinion. Triatmaja (2019) states that there will be job shifts in various fields due to developments in the technology sector, but this does not apply to the accounting sector. The accounting profession is not significantly affected by technological developments, but will benefit from efficiency in the accounting work process. The resulting efficiencies include changes in accounting records from manual to computerized and integrated. This will help the work of accountants, but will not replace or eliminate work in the accounting field. Accounting will never end, because accounting functions to record financial transactions and financial transactions originate from trading activities. As long as there is trade or buying and selling activities, accounting will always exist.

The type of work that will slowly be replaced by technology is work that is routine and repetitive. In the accounting field, routine and repetitive work includes recording and bookkeeping activities. But work in the accounting field is not only limited to that, there are jobs that require the ability to analyze, which cannot be fully mastered by technology. The analysis that needs to be done includes financial analysis, analysis of market conditions, investment analysis which assess risks and benefits of an investment, budgeting and tax analysis which requires personal judgment or experience, and so on. It can be concluded that every company will need people to work in the accounting field for their company.

Misunderstandings that are created in the field of accounting such as technology will replace it and job vacancies will decrease, making the intention of students who wish to continue their education to college to choose accounting majors to decrease. This is reflected in data on the PDDikti (Pangkalan Data Pendidikan Tinggi) website where in recent years, student intention in choosing accounting majors has continued to decline. The desire of students to continue their studies, especially majoring in accounting is a decision that must be taken by students based on existing factors whether experienced by themselves or others.

The decrease in students' intention in entering the accounting major is also influenced by various other factors such as environmental factors that influence students' intention in choosing a major, for example career opportunities in accounting that can support financially in the future, potential income or income, prestige of the job to be obtained from work, the environment, personal characteristics of students, and various other factors.

According to Khairunnisa and Kurniawan (2019), the environment is a factor that is outside the individual, including the social environment such as parents, family, friends and teachers. Research conducted by Tang and Seng (2016) in Cambodia, as well as by Law and Yuen (2011) stated that the environment has an influence on students' decisions in choosing a major in accounting. However, research conducted by Alanezi et al. (2016) in Kuwait stated that the environment had no influence on students' decisions in choosing an accounting major.

Based on the Kamus Besar Bahasa Indonesia (KBBI), career is defined as progress and development in various fields of life, position in the organizational structure, and in the field of work. According to research conducted by Pratama (2017) in Bandung, as well as by Owusu, Bekoe, Okyere and Welbeck (2019), career is a factor that can influence the choice of educational field for students and career influences students' decisions to major in accounting. However, research conducted by Khalid et al. (2018) and Porter and Woolley (2014) found that career did not have a significant influence on students in choosing an accounting major.

According to Simamora (2017), personal characteristics are something that can be identified through various things, for example through skills, attitudes, needs and abilities. The results of research conducted by Fitria and Budiyo (2019) in Indonesia, as well as by Djatej, Chen, Eriksen and Zhou (2015) stated that personal characteristics influence students' decisions in choosing an accounting major. Meanwhile, research conducted by Dalci, Arasli, Tumer and Baradarani (2013) in Iran showed that personal characteristics had no influence on students' choice of major.

Based on the phenomena above, there has been a decline in the number of people intentioned in studying accounting as evidenced by a decline in intention in continuing at higher education level, but on the other hand, the need for accountants will not end. Also, there are still differences in the results of previous research originating from research conducted in Indonesia and various countries. Thus, this study will analyze factors influencing students' intention to choose accounting as a study major in university.

This research aims to analyze the influence of environment, career and personal characteristics on students' choice of accounting as a major. The contribution of this research can be an input for bodies or institutions responsible for accountants, such as the Indonesian Accountants Association, as well as for universities that provide education majoring in accounting to improve and produce good accountant graduates.

#### Theory of Reasoned Action Model (TRA Model)

TRA is a classic social psychology model for predicting behavior. In TRA it is stated that beliefs can affect attitudes and subjective norms which will then change the individual's desire to behave, whether it is done voluntarily or accidentally. TRA emphasizes that the behavior that will occur is determined by individual intentions. There are two things that affect individual intentions in behaving consisting of attitude and subjective norms which are two factors in ensuring one's intention (Pratama, 2017). Attitude is defined as an individual's perception of something, both positive and negative. Subjective norm is defined as a person's perception that comes from the views of people around which can influence a person's mindset towards a behavior.

#### Intention

Almaqassary (2022) states that intention is a feeling towards an object, whether it is a feeling of pleasure or a feeling of displeasure. Intention is something that can encourage individuals to carry out certain activities in terms of achieving certain goals (Ilmihah and Syafrizal, 2017). Intentions will determine the choices an individual will make. According to Crow (1992), there are various factors that influence individual intentions, including inner urge, social motive, and emotional factors.

### Environment

The environment provides encouragement for individuals to influence someone's intentions (Khairunnisa and Kurniawan, 2020). The environment is an external factor that shapes a person's situation, where the environment is an important driver for students in making decisions. The environment, including the family, school and surrounding community, are factors that come from outside. Each individual tends to involve other people in the decision-making process. According to Tang and Seng (2016), students can be influenced by parents, siblings, high school teachers, and friends, in daily decision making. If a person has family or other parties in the surrounding environment with a good accounting profession, then that person will be influenced by the environment in their interest in choosing accounting as a major for further study. This is also in line with research conducted by Pratama (2017). Based on the explanation above and supported by previous research, the hypothesis built is: H<sub>1</sub>: The environment influences students' interest in choosing an accounting major.

### Career

Career is a factor that becomes an important consideration in choosing a major. Because not all jobs can be undertaken without adequate training. Therefore, before choosing a major, it is necessary to consider career options that can be chosen in the future. What is meant by career is a factor that determines the possibility of a profession that can be chosen and whether a job will last long or not (Lukman and Winata, 2017). According to Giantara and Ramantha (2019), career is defined as a set of behaviors carried out by a person, where these behaviors are related to jobs that are interconnected throughout the individual's lifetime. This is in line with research conducted by Alanezi et al. (2016) and Dalci et al. (2013) who in their research stated that career has an influence on students' decisions to major in accounting. Based on the explanation above and supported by previous research, the hypothesis built is: H<sub>2</sub>: Career influences students' interest in choosing an accounting major.

### Personal Characteristics

Personal characteristics are characteristics that exist in students, including considering that a lesson is an intentioning lesson (Ismiati and Harnanik, 2017). According to Simamora (2017), personal characteristics are something that can be identified through various things, including skills, abilities, attitudes and needs. Personal characteristics are various characteristics that exist in a person including intention in something, expertise in something, and others. The greater the student's intention in a subject, the greater the student's intention in choosing that field in choosing their major. Various attributes in personal characteristics that can influence decision making include creativity, extroversion, sense, and personality (Tang and Seng, 2016). This is in line with research conducted by Fitria and Budiyo (2019) which states that personal characteristics have an influence on students' decisions in choosing an accounting major. Based on the explanation above and supported by previous research, the hypothesis built is: H<sub>3</sub>: Personal characteristics influence students' interest in choosing an accounting major.

## 2. RESEARCH METHOD

This research uses a quantitative descriptive explanatory approach. The subjects of this research were high school students in Pekanbaru City. The data used is primary data collected by distributing questionnaires with the help of the Google form platform from March to April 2023. The research was conducted using multiple analysis using SmartPLS 4. The questionnaire uses a Likert scale of 1 to 5 (from the least agree to strongly agree) for the measurement. The sample used was 110 respondents who filled out the questionnaire. The questions asked included:

Table 1. Questionnaire

Source: \*Tang and Seng (2016), \*\*Owusu et al. (2019), \*\*\*Porter and Woolley (2014).

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- Y1. Were you influenced by your surrounding environment in making the decision to continue your studies in accounting? \*\*
- Y2. Do you feel that accounting is needed in every job? \*\*\*
- Y3. Do you feel that there are many job vacancies available if you continue your studies in accounting? \*\*\*
- Y4. Do you think the earning potential for a job in accounting is high? \*\*\*
- Y5. Do you think work in accounting is fun and not boring? \*\*\*
- Y6. Do you think a career in accounting is guaranteed? \*\*\*
- Y7. Do you like accounting lessons? \*
- Y8. Are numbers and calculations your strengths? \*
- Y9. Do you like working in an orderly manner and following a system? \*\*
- Y10. Do you like mathematics? \*
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- E1. I feel that friends influence my decision in choosing an accounting major \*
- E2. I feel that my family influences my decision in choosing an accounting major \*
- E3. I feel the teacher influenced my decision in choosing an accounting major \*
- E4. I feel that the surrounding community influences my decision in choosing an accounting major \*
- E5. I feel the government has influenced my decision to major in accounting \*
- E7. I feel the media influences my decision in choosing an accounting major \*\*
- E8. I feel that academic instructors have influenced my decision to major in accounting \*
- E9. I feel that public figures influence my decision in choosing an accounting major \*\*
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- J1. I feel that continuing my education majoring in accounting can provide high income potential \*
- J2. I feel that continuing my education majoring in accounting can guarantee the availability of job vacancies \*
- J3. I feel that continuing my education majoring in accounting can provide flexibility in career choices \*
- J4. I feel it will be easy to get a job if I continue my education majoring in accounting \*
- J5. I feel that studying accounting can hold an important position in the company \*
- J7. I feel accounting is needed in work and business \*\*\*
- J9. I feel a career in accounting provides higher social prestige \*
- J10. I feel that a career in accounting has a good work environment \*
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- P1. I like mathematics/calculations \*
- P2. I don't like memorizing \*\*
- P3. I have strong logical thinking \*
- P4. I am careful in my calculations \*
- P5. I am neat in recording my personal finances \*\*
- P6. I am disciplined in the use of money \*\*
- P8. I live/work/study according to standards \*\*
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### 3. RESULT AND DISCUSSION

Table Results are collected from data processed using SmartPLS 4. The results showed in the tabel 2 below:

Table 2. Validity, Reliability and Determinant Test Results  
 Source: Output from SmartPLS 4

Variables	Cronbach' $\alpha$	AVE
Intention (Y)	0.953	0.705
Environment (X <sub>1</sub> )	0.920	0.642
Career (X <sub>2</sub> )	0.925	0.647
Personal Characteristics (X <sub>3</sub> )	0.935	0.720

For reliability, all variables showed Cronbach's Alpha ( $\alpha$ ) value above 0.6 which indicates that all variables are reliable. All data is also valid because it has an AVE value above 0.5.

The next process is to carry out a regression test. The following are the results of the regression test performed:

Table 3. Regression Test Results  
Source: Output from SmartPLS 4

Variables	t-statistics	p-value	R <sup>2</sup>
Environment (X <sub>1</sub> ) - Intention (Y)	13.293	0.000	
Career (X <sub>2</sub> ) - Intention (Y)	0.098	0.922	
Personal Characteristics (X <sub>3</sub> ) - Intention (Y)	2.102	0.036	
Intention (Y)			0.728

The regression test shows result that the environmental variables influence student choice in choosing accounting as a major because the t-statistic value (13.293) is greater than the t-table value (1.96) and the p-value is smaller than 0.05, which is 0.000. This means that there is a significant influence between environmental variables (X<sub>1</sub>) on the intention (Y) of high school students in Pekanbaru City in choosing the accounting major. There is also significant influence of personal characteristics variables because the t-statistic value (2.102) is greater than the t-table value (1.96). In addition, the p-value is smaller than 0.05, which is 0.036. On the other hand, there is no significant influence between career variables on the intention of high school students in Pekanbaru in choosing accounting as a major because the career t-statistic value (0.098) is smaller than the t table value (1.96) and the p-value is greater than 0.05 which is 0.922. The R<sup>2</sup> values shows that 72.8% of intention variables influence environmental, career and personal characteristics variables. The remaining 27.2% is influenced by other factors not examined in this study.

High school students in Pekanbaru City tend to choose accounting majors as further studies with the possibility of being influenced by environmental factors and personal characteristics. Meanwhile, careers do not affect the intention of SMA/SMK students in Pekanbaru City in continuing their studies in accounting because Pekanbaru City is a small city in Indonesia. Therefore, people in the city of Pekanbaru tend not to care so much about careers when compared to people in big cities such as Jakarta, Surabaya, Bekasi, Bandung, and others. Career competition in small cities like Pekanbaru is not as tight as competition in big cities. Thus, the career factor is not a factor that influences the intention of SMA/SMK students in Pekanbaru City in continuing their education in accounting.

#### 4. CONCLUSIONS AND SUGGESTIONS

The results of this research conclude that environmental factors influence the interest of high school students in Pekanbaru in choosing accounting as a major. The results of this research are in line with research conducted by Tang and Seng (2016) in Cambodia and by Djatej et al (2015) who in their research also said that the environment has a significant influence on students' interest in choosing an accounting major. Meanwhile, the results of this study are not in line with the research of Alanezi et al. (2016) in Kuwait which stated that the environment had no influence on students' interest in choosing an accounting major. Environment is one of the factors that influences students' decisions in choosing an accounting major. Encouragement from the environment such as from family, friends, teachers, society, and others can influence students' decisions in choosing a major. Environment shapes a person's character and personality, and the environment also often influences a person's decisions in determining future choices. Then personal characteristic factors also influence students' interest in choosing accounting as a major. Research conducted by Tang and Seng (2016) in Cambodia and Alanezi et al. (2016) in

Kuwait is in line with the research results obtained from this study, stating that personal characteristics have a positive effect on interest. However, this research is not in line with research conducted by Dalci et al (2013) in Iran which states that personal characteristics have no influence on students' interest in choosing an accounting major. Students' personal characteristics, including interest in the subject of accounting itself, interest in calculations, strong logical thinking, thoroughness, and others, are strong factors in influencing students in their decision to choose an accounting major. experience, environment, and character are factors that shape a person's personal characteristics.

However, career factors do not influence students' interest in taking accounting as a major. The results of this research are in line with research conducted by Khalid et al. (2018) who in their research said that career has no influence on students' interest in choosing an accounting major. Meanwhile, the results of this research are not in line with other research conducted by Tang and Seng (2016) in Cambodia which stated that career had a positive effect on students' interest in choosing an accounting major. Career in accounting can provide the potential for a brilliant career and high-income potential. However, this is not the main cause that encourages students to choose a major in accounting. The cause of insignificant career factors can also arise due to the rapid development of technology so that students assume that slowly the job of an accountant can be replaced by technology, so that it has no influence on the student's decision to major in accounting. Apart from that, Pekanbaru is a small city in Indonesia so people tend not to think that career is important in choosing a college major. This is different from people in big cities in Indonesia such as Jakarta, who consider career to be the main thing when considering which major to choose.

There are some limitations of this study, such as data is collected by using google form so researcher can not see the truth in the questionnaire filled out by the respondents, limitations in the number of respondents due to not being able to reach the entire population and the relatively short research time. In further research, it is hoped that other factors such as income potential, prestige and various other factors can be added in conducting further research.

The implication of this research is that universities should provide more education regarding potential careers of accounting and what will be obtained if students choose an accounting major as further study at the university.

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