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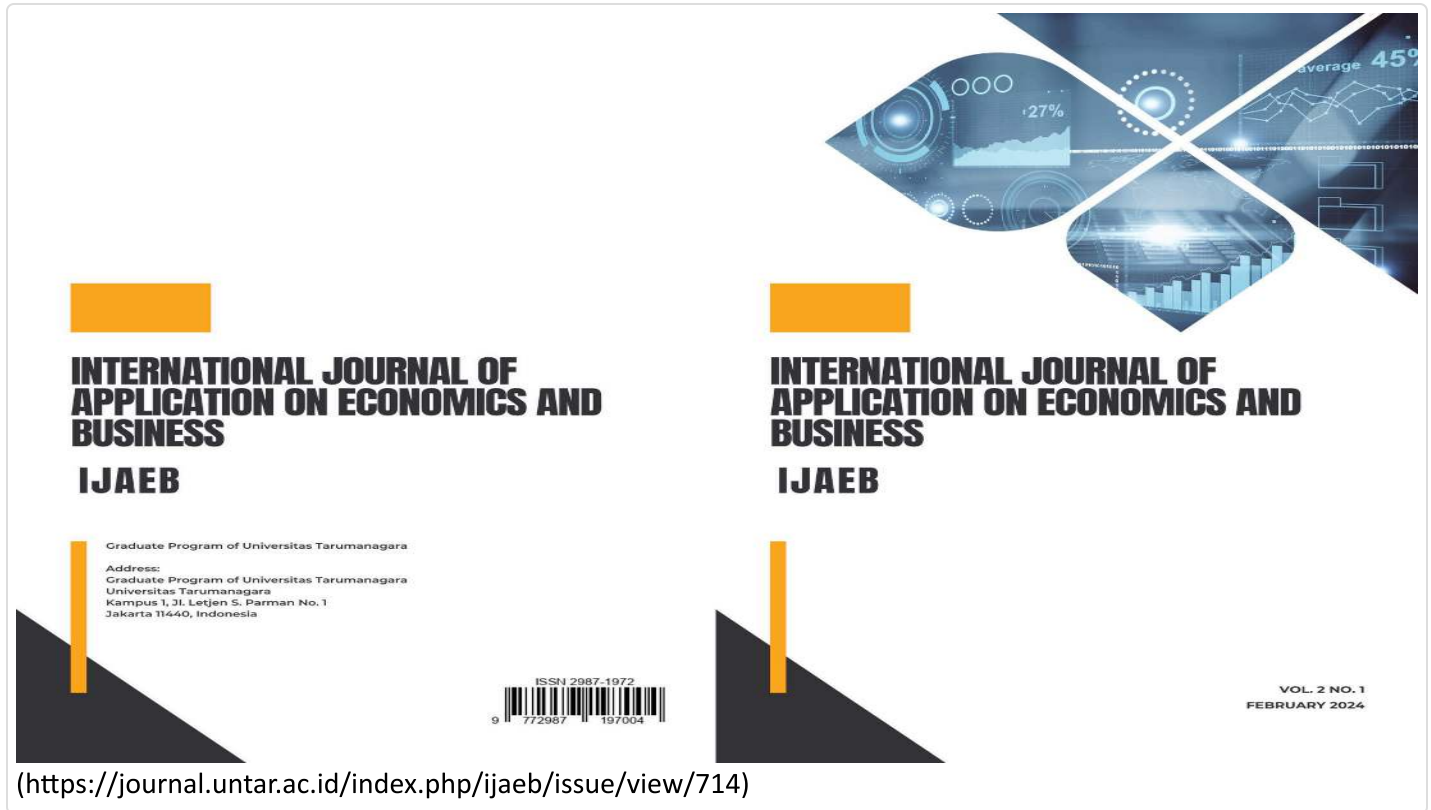
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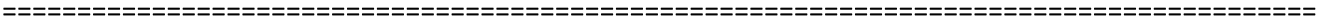


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# THE INFLUENCE OF MOTIVATIONS ON STUDENTS' ATTITUDES CONTINUING ACCOUNTING STUDIES IN SOUTH SUMATRA PROVINCE

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## ABSTRACT

The decline in student intention in choosing to study accounting in recent years shows a very massive decline both in the world and in Indonesia. The decline in choosing the accounting field can be seen both among those entering and enrolling in higher education. On the other hand, accounting personnel for the business world and government are always needed. The aim of the research is to empirically analyze the influence of income, social encouragement, and job opportunities on students' intention in continuing accounting studies. The research subjects were senior or vocational high school (SMA/K) students in South Sumatra Province with a sample size of 156 respondents. The sample collection method uses the convenience sampling method and the snowball sampling method. Distributing questionnaires digitally using Google Form. The research results show that income, social encouragement, and job opportunities have a positive and significant effect on students' intention in continuing their accounting studies. This research shows that the field of accounting for SMA/K students is a field that is still popular and has good prospects. The implication of this research is that SMA/K and higher education institutions must continue to provide insight to students regarding the future prospects of the accounting profession, and also always improve the curriculum to anticipate disruption to the accounting profession.

**Keywords:** Intention, Income, Social Encouragement, Job Opportunities, Accounting Studies

## 1. INTRODUCTION

If we talk about social, we are talking about society. Social life and community life are two things that cannot be separated, as we know that humans are social creatures who need other people in their lives to interact with each other and cannot live without the help of others. A social group is an association or unity of humans who live in the same environment (Ismawati, 2012), Many factors will appear live in a social life, including social drives. Social impulses will usually influence a person in determining all his decisions, including students who will continue their studies in accounting.

Social encouragement is the influence that a person has on others who are relevant (prominent references) about something he likes (Tang & Seng, 2016). This social drive plays an important role in determining behavior in a variety of domains, including choices about studies that will have an important influence on their future careers. This social impulse does not only arise from family, but also from friends, public figures, government, teachers, counselors, relationships, or other people in the community. With this social drive, some one, especially students, are competing to make the best decisions so that in the future there are no regrets related to the sustainability of their lives, because the decisions they make will be closely related to the standard of living they live later.



The standard of living refers to the quality and quantity of goods and services available to people. When a person's standard of living has risen or someone wants to raise their standard of living due to various factors, it is usually related to the economy or income. When a person's standard of living has risen, of course, they will be ambitious to have a large enough income. Jobs in accounting are one of the jobs that are certainly needed and will never disappear in every company. So, work in accounting is one of the flexible jobs and much needed in various companies.

If a job is needed a lot, there will also be many job opportunities for the field. Uyar et al. (2011) explained that there are previous studies that show students who have an intention in working in accounting expect to get great opportunities. Students avoid working in accounting due to stress and exhausting routines, while many other fields offer a wider range of jobs. Therefore, to overcome this misperception, instructors and supervisors need to play their role in guiding students by introducing accounting courses that offer many opportunities in various work environments. Therefore, the field of accounting is the right destination for senior or vocational high school (SMA/K) students who still do not know the field that is suitable to continue, because this field offers high flexibility regarding job opportunities in the world of work after graduation. So, even though the world continues to evolve, a job for someone in accounting will never disappear at any company.

However, despite the fact that work in the field of accounting is very much needed, students do not immediately decide to choose the field of accounting and are still influenced by various factors in determining their further studies. Yayla & Cengiz (2005) said five factors that play an important role in choosing job opportunities in accounting are personal decisions, family and immediate environmental encouragement, attractive professions, income expectations, and job opportunities. It turns out that not only that, Kenny et al. (2003), Tang & Seng (2016), Law & Yuen (2011), Djatej et al. (2018), Pratama (2017), Rababah (2016), and Dinc (2008) argued that persuasion from colleagues and family can help students in making their decisions to study accounting. This means that the environment has an influence on students' intentions to choose accounting as a field of further study. However, Owusu et al. (2018) stated environment from family has not influential to intention student choose accounting majoring.

The income variable cannot be separated from the student's decision to determine the chosen field of further study. Income can be an important consideration in determining the field of study, because this relates to the student's future life. For most students, income is the main consideration for students in choosing a major in further studies, however, for some students who are ideal with their goals, income is not the first consideration. So, it can be said that income plays an important role in influencing students' intention to choose accounting as a field of further study. Research by Khalid et al. (2018), Dalci et al (2013), and Kumar (2017) explains that income affect students' intention in choosing accounting majors. However, Law & Yuen (2011) said income factor do not affect students' intention in studying accounting.

Another factor that is not as important is job opportunities. Students generally look far ahead for their future. Students will consider the job opportunities that are available and will be achieved if they choose a particular field of study, including accounting. Job opportunities considerations are often influenced by information from the environment, both from family, relatives and the general public. As is known, the accounting profession will not become extinct even if some jobs are replaced by computers and machines, even by artificial intelligence. Accounting work is not only a process of recording, reporting and analysis, but also includes judgment and emotions that

cannot currently be done by machines. Thus, it can be concluded that job opportunities has an influence on students' intentions to choose the field of accounting for further study. According to Tang & Seng (2016), Kumar (2017), Uyar et al. (2011), Dalci et al. (2013), Pratama (2017), Kumar (2017), and Khalid et al. (2018), a person's future job opportunities has influence on intention's student in choosing accounting majoring. Meanwhile, research by Owusu et al. (2018) and Rababah (2016) stated that opportunity to work has not influence on intention in choosing accounting majoring

The decreasing intention of SMA/K students in choosing accounting majors is a concern, especially for higher education institutions that provide accounting majors, and for the business world in general. Many factors influence students' decisions to major in accounting, but this research can be limited to the variables of environmental encouragement, income and job opportunities. From the results of previous research, it appears that there are still different results from these variables which were carried out in different places and times. This is the basis for conducting this research.

The aim of this research is to analyze the influence of environmental social encouragement, income and job opportunities on the intention to choose an accounting major for SMA/K students in South Sumatra. This research is expected to provide implications for SMA/K schools and tertiary institutions to increase SMA/K students' intention to choose accounting majors so that there is sustainability in the accounting profession.

## **2. RESEARCH METHOD**

Theory of Reasoned Action (TRA) is a theory that aims to understand and study various kinds of human behavior. According to Ajzen & Fishbein (1980), this theory assumes that a person's behavior or actions are determined by their own desire to do it or not and vice versa. TRA has several components consisting of behavioral beliefs (referring to the belief that an action will produce an outcome for the emergence of an impact due to doing a certain behavior), consequence evaluation (referring to a person's evaluation of the results of the impact of action beliefs by considering the importance of various kinds of effects that will occur), attitude (referring to a person's personal feelings that are good or bad), normative beliefs (referring to the description of social and subjective norms of an individual's beliefs), motivation to obey (referring to the abilities of the immediate environment), behavioral intentions (referring to the results of considering the good and bad of a behavior), and behavior (referring to an action taken by an individual on the basis of existing intentions).

This theory has two fundamental factors to describe the existence of social impact. The first is a factor where there is a good or bad judgment of a person in doing actions or called an attitude towards behavior. Attitude towards behavior is a factor when a person will think about the decision to be made and the chances of the outcome of the decision before deciding whether or not to engage in it. This proves that a person's desire to do an action is based on their own beliefs. Then, the factor concerned with what a person feels about responses about the social impact experienced by themselves to do or not do the action or called subjective norms. Subjective norms are social effects that drive a person to show an action. It is a person's direct response to what others think of what they do in an event. If summed up briefly, TRA is a general research model that is appropriate to be implemented in order to make a forecast and describe an action or deed (Ajzen & Fishbein, 1980).

Muhibbinsyah (2010) revealed that intention is a desire, tendency, and high will towards something that is desired and can be an influence on the achievement of an individual. According to Crow & Crow (1992), there are three factors that influence intention, namely sentimental factors (related to one's feelings that can trigger intention in an individual), internal factors (related to impulses from within the individual itself), and social factors (related to how to increase an individual's intention in carrying out daily activities with the aim of meeting his social needs). There are two important aspects conveyed by Hurlock (2004) related to intention, namely the affective aspect consisting of experiences from family, experiences from friends, and experiences from counselors and cognitive aspects consisting of a sense of curiosity and the need for information.

When someone has an intention in something, of course they will pay more attention and show intention in it, Slameto (2010) argues that the intention indicator consists of an individual's willingness to explore a new thing or not without pressure, the feeling of joy of an individual who feels happy when undergoing a new thing he is intentioned in, the attention of an individual who will naturally be focused on An object that intention him, the awareness of an individual when he is attending training and doing tasks and responsibilities will be focused, and the concentration of an individual who really has an intention or intention in something will certainly produce good results.

According to Hurlock (2004), intention has two important aspects, namely the affective aspect (formed and developed based on a person's personal experience of the behavior of the closest or important people in their life) and the cognitive aspect (formed due to a concept developed by individuals about dimensions that are interrelated with intention). The affective aspect consists of experiences from family, friends, and counselors. Meanwhile, the cognitive aspect consists of a sense of curiosity and the need for information.

Pertiwi (2015) argues that income can be interpreted as an income obtained by an individual or household from business activities or working with others. The types of business activities in question are very diverse, such as raising livestock, trading, and farming. Working with others can be exemplified such as working in the banking, government, private, education, and health sectors. Factors that affect income according to Swastha & Handoko (2008) income are influenced by ability (someone who wants to do a job is required to be able to first carry out the job) and market conditions (related to the conditions that exist in the market for the field of work of each individual and are usually difficult to predict because it is an external factor that cannot be controlled from the individual).

H1 : Income has influence on intention in choosing accounting major

According to Suharno & Retnoningsih (2006) concluded the notion of social encouragement as a condition when there is a causal relationship or back and forth between what is affected and what is affected, influence is a force that already exists and arises from a situation or situation whose nature shapes the behavior, nature, beliefs of an individual. Social encouragement is a force that already exists and arises from a situation or situation whose nature shapes the behavior, nature, beliefs of an individual.

Sarwono & Meinarno (2009) argue that there are two levels of social encouragement, namely acceptance (identification and internalization) and obedience (conformity and obedience). In addition, social encouragement has three forms consisting of conformity, obedience, and power drive. Conformity has two processes, namely the formation of norms and group pressure.

Compliance has several factors consisting of group support and authority figures. Meanwhile, power has several types, namely referral power, legitimacy power, expert power, reward power, and punishment power.

H2 : Social Encouragement has influence on intention in choosing accounting major

Mardianto (2014) expressed an opinion on the definition of job opportunities as a method to obtain prospective workers who have talents and abilities in accordance with adequate capabilities and meet the needs of a company in need. Companies that offer job opportunities process to people in need certainly have clear goals. Meanwhile, the definition of job opportunities according to Hasibuan (2011) can be defined as a problem regarding the provision of employees. This means that when job opportunities is successful, there are many applicants who apply for jobs and a company's chances of getting new employees are greater because it can choose the best applicants from the best.

According to Purnaya (2016), the purpose of job opportunities by a company is to fulfill the existing offer optimally from existing applicants, so that companies have a wider opportunity to set options for applicants who are considered sufficient for company qualifications. The purpose of job opportunities as a place to get quality human resources with the aim of staying together in a company with minimal burden. Job opportunities provided by companies aim to find potential human resources candidates to fill the positions needed. According to Badriyah (2017) sources of job opportunities come from internal (promotions, transfers, succession plans, temporary worker groups and job postings) and external (employment agencies, advertisements, professional organizations, and universities). Thus, it is concluded that job opportunities can influence the decision to choose an accounting major in further studies

H3 : Job Opportunities has influence on intention in choosing accounting major

### **3. RESULTS AND DISCUSSIONS**

The type of research used in this research is explanatory research with a quantitative approach method. The type of data used in this research is primary data. The data used in this research was obtained directly from respondents who were collected personally by researchers directly by filling out a questionnaire on the Google Form platform which was carried out in March 2023. This research uses intention as the dependent variable and income, social encouragement and job opportunities as variables. independent. The subjects of this research are SMA/K students in South Sumatra Province in 2023.

The sampling technique in this research was carried out by taking samples using non-probability sampling techniques with convenience sampling techniques. Apart from that, sampling also used the snowball sampling method. After data collection occurred using snowball sampling, data collection occurred using the simple random sampling method, where the questionnaire was filled in by unknown respondents. The measurement scale used in the questionnaire uses an interval scale with a score of 1 to 5 (not influential to very influential). The following are the questionnaire questions used in the research.

Table 1. Questionnaire

Source : Questions 1, 10, 14 (Dalci et al., 2013), 2-7, 11, 15-17 (Tang & Seng, 2016), 8, 12-13 (Uyar et al., 2011), 9, 18 (Owusu et al., 2018)

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1. How important is the income factor in the long run that is good for you when considering pursuing studies in accounting? (X1.01)
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2. How much have you been influenced by friends when you want to pursue studies in accounting? (X2.01)
3. How much are you influenced by peers when you want to pursue studies in accounting? (X2.02)
4. How much are you influenced by family members when you want to pursue studies in accounting? (X2.03)
5. How much were you influenced by teachers at school when you wanted to pursue studies in accounting? (X2.04)
6. How much are you affected by the instructors at the academy when you want to pursue studies in accounting? (X2.05)
7. How much are you affected by people in society when you want to continue your studies in accounting? (X2.06)
8. How much are you affected by the relationships you have when you want to continue your studies in accounting? (X2.07)
9. How much are you affected by job opportunities counselors when you want to pursue studies in accounting? (X2.08)
10. How much are you affected by the government when you want to pursue studies in accounting? (X2.09)
11. How important is the opportunity to learn more factor for you when considering pursuing studies in accounting? (X3.01)
12. How important are good job opportunities to you when considering pursuing studies in accounting? (X3.02)
13. How important is social status to work for you when considering studying accounting? (X3.03)
14. How important are job opportunities in such a dynamic atmosphere to you when considering pursuing studies in accounting? (X3.04)
15. I chose to continue my studies in accounting because being a member in this field was challenging. (Y.01)
16. I chose to pursue studies in accounting because it was influenced by the school's academics oriented to this field. (Y.02)
17. I chose to continue my studies in accounting because creativity is not my main ability. (Y.03)
18. I chose to continue my studies in accounting because I had the opportunity to meet new people and find many friends and relationships. (Y.04)

Based on data obtained by researchers, the population in this study was 156 respondents. The data was further processed using multiple linear regression analysis with the Smart Partial Least Squares (PLS) application version 4.0.

Based on existing data and processed using SmartPLS version 4.0 software, it produces validity and reliability values in table 2 below:

Table 2. Validity and Reliability Test Results  
 Source : output from SmartPLS v4.0 software

Variables	Cronbach's Alpha	Average Variance Extracted (AVE)
<b>Income</b>	1,000	1,000
<b>Job Opportunities</b>	0,887	0,559
<b>Social Encouragement</b>	0,812	0,639
<b>Intention</b>	0,830	0,664

Based on table 2, it can be seen that all variables have cronbach's alpha values above 0,6 so it can be said that all variables in this study are declared reliable and used in this research so that they will not produce biased conclusions. Then, it can also be seen that the AVE value of each existing variable has a value above 0,5 so that it can be stated to have good discriminant validity.

The next process is the regression test of this research. The results of the regression test can be seen in table 2 and the coefficient values in Figure 1 are shown below:

Table 3. Regression Test Results

Source : output from SmartPLS v4.0 software

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O /STDEV)	P Values	Path Coefficient
Income → Intention	0,158	0,158	0,072	2,199	0,028	0,158
Social Encouragement → Intention	0,517	0,522	0,090	5,752	0,000	0,517
Job Opportunities → Intention	0,254	0,253	0,092	2,760	0,006	0,254

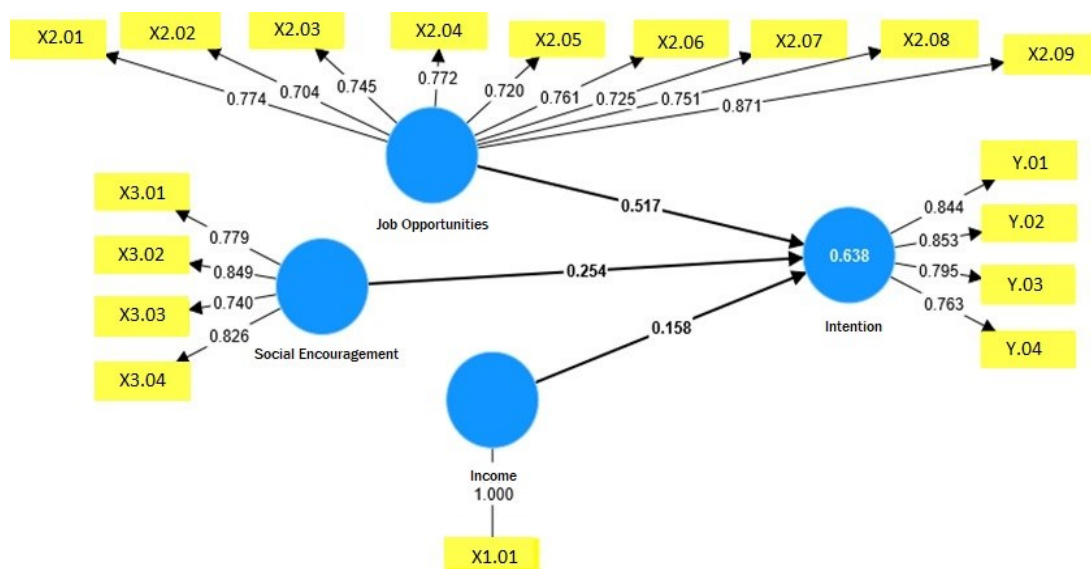


Figure 1. Coefficient Value of the Relationship Between the Independent Variable and the Dependent Variable

Based on table 3, the variable income to intention has an original sample value of 0,158 and a T Statistics value more than a table t value (1,96) of 2,199 and P Values less than a cut-off value (0,05) of 0,028. Then, for the variable of social encouragement to intention has an original sample value of 0,517 and a T Statistics value more than a table t value of 5,752 and P Values less than a cut-off value of 0,000. Then, for the variable income to intention, it has an original sample value of 0,158 and a T Statistics value more than a table t value of 2,760 and P Values less than a cut-off value of 0,006. So it can be concluded that the relationship of all independent variables has a positive and significant effect on intention.

Then from table 3 it can also be seen that there are direct effects between independent variables, namely income, job opportunities, and social encouragement with dependent variables, namely intention of 0,158; 0,517; and 0,254 respectively. All direct effects can be said to have a negative

and weak relationship because the value of the path coefficient is not close to one, but still has a positive direction because it is in the range of values 0 to 1. There are no indirect effects because this study did not use mediation variables.

#### **4. CONCLUSIONS AND SUGGESTIONS**

The study concluded that students who want to have a good income is likely to have an intention in continuing his studies in accounting. Because for most students, income is the main consideration for students in choosing a major in further studies, however, for some students who are ideal with their goals, income is not the first consideration. The higher they have this desire, the higher their intention in continuing their studies in accounting. This is also in line with research that has been conducted by Khalid et al. (2018), Dalci et al. (2013), and Kumar (2017).

Students are still influenced by various factors in determining their further studies and of course do not immediately decide to choose the field of accounting. Siswa dapat terpengaruh untuk memilih bidang akuntansi karena adanya dorongan sosial dari berbagai pihak yang ada, seperti keluarga dan teman. This is also supported by Kenny et al. (2003), Djatej et al. (2018), and Pratama (2017) in their research which argued that persuasion from colleagues and family can help students in making their decisions to study accounting.

Not only income and social encouragement, the same also applies. This is also supported by Kenny et al. (2003), Djatej et al. (2018), and Pratama (2017) in their research which is to job opportunities. According to Tang & Seng (2016), Kumar (2017), and Khalid et al. (2018), a person's future job opportunities has influence on intention's student in choosing accounting majoring. This is because job opportunities in the field of accounting are very flexible and varied and will always exist in companies both small and large.

Some limitations in this study are the number of respondents (specifically for those in South Sumatra Province), the questionnaire distribution time is not too long so that it produces not too many respondents, respondents who participate must be SMA/K students only, the distribution of questionnaires using electronically is not witnessed by researchers and with the snowball method so that the author cannot ascertain the conditions and situations respondents when filling out questionnaires which results in the possibility of bias in filling out questionnaires.

Based on the results of the research and the limitations of the research, academics are advised to be able to read more reference journals related to this research in order to better understand and understand the content of this research, so that this research can be input and information on the reading results that have been obtained. For the public, it is advisable to be able to inform the wider community about several factors that can affect a person's intention in continuing studies in accounting. Meanwhile, for further researchers, it is recommended to be able to make this research as additional information and references that will be carried out in future research with similar topics in order to conduct better research.

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