

## **FACTORS INFLUENCING WEST KALIMANTAN PROVINCE STUDENTS CONTINUE STUDYING ACCOUNTING**

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### **ABSTRACT**

*This study aims to determine and analyze the effect of career, income and prestige motivation on students' interest in continuing their studies in accounting. The population is students in West Kalimantan province and the sample was 115 students in the cities of Pontianak and Singkawang. The sampling technique uses nonprobability sampling with primary data obtained through distributing questionnaires using the Google Form platform. The data analysis methods used are path coefficient, coefficient of determination (R<sup>2</sup>), and multiple linear regression analysis using the SmartPLS (Partial Least Square) application version 4. The results of the research show that career, income and prestige motivation effect students' interest in continuing their studies in accounting.*

**Keywords:** Career, interests, income, student interests, accounting field

### **1. INTRODUCTION**

For a long time, accounting has been an important aspect in the world of business and finance. Accounting involves various methods of making report of transactions, exchange instruments in currency and non-currency transactions that humans use in various civilizations as a way to facilitate the smooth running of social activities (Kurrohman and Maradonna, 2015). As long as trading occurs, accounting will always exist so it can be said that accounting activities will never end. The Indonesian state issued Law no. 34 of 1954 concerning the use of the title or title accountant (Kurrohman and Maradonna, 2015). Since then, accounting majors have become increasingly popular and developed. Accounting education in Indonesia is increasingly developing and several study programs show that students' interest in continuing their education is increasing, one of which is in the fields of business and economics. The Accounting and Management study program in the FEB department always attracts the interest of many prospective students.

Currently, accounting education in Indonesia faces significant challenges because it applies various international accounting and auditing standards, where the world of work expects accountants to have a deep understanding of accounting globally. Despite this thing, the demand for accounting study programs remains high. This phenomenon reflects the reality that the demand for accounting education remains stable or even increases every year, even though it is faced with various challenges in the accounting profession and situation. However, it is important to remember that the situation may be different in other countries.

A person's interest in choosing to study accounting can be influenced by several factors, such as career motivation, income, environment, parents, prestige, and so on. Career is a series of work-related positions that a person occupies throughout his life (Mathis & Jackson, 2006). Career influences a person's interest in studying accounting. The careers given to accounting graduates tend to offer job security. Another factor is income, namely an increase in wealth

which can cause an increase in capital, but not caused by additional capital from the owner or debt, but rather through the sale of goods and/or services to other parties (Kusnadi, 2000). Income in the accounting department is relatively stable compared to income from other professional fields, such as marketing, production, etc. So income influences someone majoring in accounting. Another factor that could cause students to choose accounting as their further education path is prestige. Prestige, according to Sociology, refers to the social position, awards, and position that a person has in their daily life. Prestige is the reason someone takes further studies in accounting because prestige is influenced by social perceptions, such as doctors, engineers, etc.

According to this research, we found some significant research phenomenon and research gap as follows.

The phenomenon of decreasing interest in studying accounting in various countries around the world has proven to be different. On the other hand, global business is increasing with the emergence of startup or new companies. This phenomenon also occurs in Indonesia. As more and more startup companies start to emerge, the need for accounting personnel should also increase, so that it becomes an interest for students to choose to study accounting. Meanwhile in other countries, the results of research conducted by Tang and Seng (2016) in Cambodia indicate that the demand for accounting education in that country is not as large as that in Indonesia. Survey findings conducted by Reigle (2009) in the United States showed an increase in total student enrollment in accounting programs increasing by 39% during the period 2001 to 2008; however, respondents expressed concerns regarding the possibility of a significant decline in the coming years. Research conducted by Jackling, Lange, Phillips and Sewell (2012) also revealed lower growth in the number of students in Australia choosing to take accounting study programs at Australian universities.

According to previous research by Tang and Seng (2016) in Cambodia, Umar (2014) in Yobe State, Alazeni, Alfraih, Haddad and Altaher (2016) in Kuwait, Pratama (2017) in Bandung, Owusu, Bekoe, Okyere and Welbeck (2019), and Uyar, Gungormus and Kuzey (2011) in Turkey, show that career has an influence on students' decision making to major in accounting. Meanwhile, research conducted by Khalid, Rauf, Saaibon, Asri and Sharom (2018) in Malaysia showed that career motivation had no influence on students' decision making to major in accounting.

From research conducted by Umar (2014) in Yobe State, Dalci, Arasli, Tumer and Baradarani (2013) in Iran, Khalid et al (2018) in Malaysia, and Anna and Rahayu (2011) in Bandung stated that income is one of the factors which influences students' interest in choosing a major in further education. Other research states that income does not influence students' interest in choosing accounting, in accordance with research conducted by Law and Yuen (2011) in Macao and Uyar et al (2011) in Turkey.

The results of research conducted by Umar (2014) in Yobe State, Alazeni et al (2016) in Kuwait, Pratama (2017) in Bandung, Uyar et al (2011) in Turkey, and Anna and Rahayu (2011) in Bandung, show that prestige has influence on students' interest in continuing their studies in the field of accounting. Meanwhile, according to research conducted by Dalci et al (2013) in Iran, and Khalid et al (2018) in Malaysia, prestige has no influence on students' interest in continuing their studies in the field of accounting.

From the results of previous research on career, income and prestige factors, it shows that there are still different opinions in various countries, so it can be said that this research can

still be developed. This is also supported by the phenomenon of decreasing interest in students choosing to major in accounting, but the need for accountants is always needed, indicating that research still needs to be carried out regarding students' interest in majoring in accounting.

### **Theory Of Reasoned Action Model (TRA model)**

This model provides a social psychological framework that is useful for explaining various types of behavior (Lukman & Juniati, 2016). TRA focuses on building a system of observing two groups of variables, namely attitudes, defined as positive or negative feelings in relation to achieving goals, and subjective norms, which are a representation of individual perceptions in relation to the ability to achieve these goals with the product. Furthermore, Law (2010) explains that TRA is used as a model that links attitudes and a person's career choices. This model provides a social psychological framework that is useful in explaining various types of behavior. TRA is recommended as a useful framework for examining variables that influence career choice (Lukman and Juniati, 2016)). TRA considers human behavior as intentional (intentional) and based on rational considerations (Lukman & Juniati, 2016). So, by using this approach, TRA has the ability to estimate students' interest in choosing an accounting major.

### **Interest**

Sumadi Suryabrata (1988) defines interest as an innate tendency in a person to be attracted to or like a particular object. In Psychology, interest is defined as attention that involves an emotional component (Zain, 2015). Therefore, there are also those who explain that interest is a feeling of joy or discomfort towards an object (Almaqassary, 2022). Many things can influence a person's interests, both from within themselves and the external environment (Susilowati, 2010). Factors that can generate interest are internal need factors, social motive factors and emotional factors. Interest in a person arises from within himself, then the person interacts with his environment which produces social impulses and emotional impulses.

### **Career**

Not all jobs can be pursued without adequate preparation. Therefore, when choosing a major, it is necessary to consider the job market conditions for the desired profession before deciding on that major. Labor market considerations include job stability and availability of employment opportunities, as well as ease of access to job vacancies (Lukman & Juniati, 2016). In Talamaosandi and Wirakusuma's (2017) research, labor market considerations were put forward as factors that influence career choice, including job security factors and the availability of job opportunities or ease of access to job vacancies. According to Veithzal Rivai (2015), career includes all the work carried out while someone is working, or it could be said that career includes all positions filled by someone throughout their career.

### **Income**

Financial rewards or what is called as income are rewards obtained as compensation for completion of work carried out (Yenni, Mangoting, Muliato dan Stella Franciss, 2014). Based on research conducted by Dalci et al (2013), it was found that the income that will be obtained has the most dominant influence in influencing students' choice of major. Each job has a different income scale, and a person's job can be determined from that person's background, one of which is in the field of study they have pursued. Thus, it can be concluded that income is a factor for someone in determining their choice of learning interest.

## **Prestige**

In his research, Santoso (2020) explains that prestige is the foundation of social recognition and is a symbol of personal status. Therefore, prestigious jobs (prestige) are obtained through the abilities and achievements possessed. According to Henslin (2007) prestigious jobs have several important similarities. First, they provide higher income. Second, this job requires a higher level of education. Third, this work involves more abstract thinking. Lastly, this prestigious job provides greater autonomy or freedom in work. Thus, it can be concluded that the higher the prestige of a job, the more influence it will have on students' interest in choosing a major in that field.

Career considerations are the main factor in choosing an accounting major, regarding the job opportunities in that profession. Thus, the better the market opportunities in an accounting profession, the more it influences students' interest in choosing an accounting major. This has the same result with the research by Tang and Seng (2016), Umar (2014), Alazeni et al (2016), Pratama (2017), Owusu et al (2019) and Uyar et al (2011). Based on the explanation above and supported by previous research, the hypothesis is built as follows:

H1: Career influences students' interest in continuing their studies in accounting.

Income influences students' decisions in choosing a field of advanced study. Income in accounting tends to be more stable compared to income from other professions such as marketing, production, and so on This has the same result with the research by Umar (2014), Dalci et al (2013), Khalid et al (2018), and Anna and Rahayu (2011). Therefore, the income factor can be an important consideration for students in choosing an accounting major. Based on the explanation above and supported by previous research, the hypothesis is built as follows:

H2: Income influences students' interest in continuing their studies in accounting.

Prestige is a person's motivation to take advanced studies in accounting because this prestige is influenced by social perceptions, such as the profession of doctor, engineer, and others. The accounting profession is also considered good by society. Therefore, the higher the prestige of a profession, the higher the student's interest in choosing a major related to that profession. This has the same result with the research by Umar (2014), Alazeni et al (2016), Pratama (2017), Uyar et al (2011) and Anna and Rahayu (2011). Therefore, the following hypothesis is formulated:

H3: Prestige influences students' interest in continuing their studies in accounting.

Based on the hypothesis that is built, the research model can be described as follows:

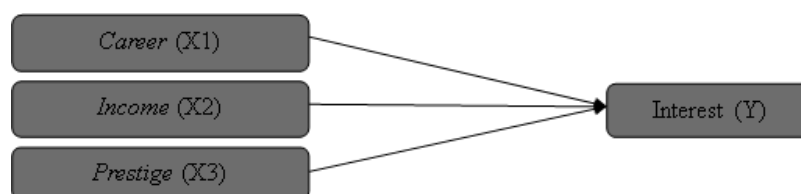


Figure 1. Conceptual Framework

## **2. RESEARCH METHOD**

This research applies a quantitative approach using primary data obtained through distributing questionnaires using the Google Form platform. The subjects in this research were high school/vocational school students. The distribution of the questionnaire via the

Google Form platform was carried out in June 20203 in West Kalimantan Province, especially in the cities of Pontianak and Singkawang. After that, the collected data will be analyzed using multiple regression and processed using SmartPLS (Partial Least Square) version 4 software. The measurement of the questionnaire uses a Likert scale of 1 to 5 (the least agree to strongly agree). The questions asked included:

Table 1. Questionnaire

<b>Career Motivation</b>
I feel that continuing my education in accounting provides extensive job vacancies (C1) *
I feel that continuing my education in accounting provides job security (C2) *
I feel that continuing my education in accounting provides flexibility in choosing a career (C3) *
I feel it will be easier to get a job if I continue my education in accounting (C4) *
I feel that continuing my education in accounting will provide greater opportunities to occupy important positions at work (C5) *
I feel a career in accounting provides a good work environment (C6) *
I feel that continuing my education in accounting provides opportunities for advancement/promotion in my career (C7) ****
I feel that I will gain a lot of experience in a career in accounting (C8) *
I feel a career in accounting provides much needed work in business (C9) *****
I feel that a career in accounting tends to avoid the risk of termination of employment (C10) ***
<b>Income Motivation</b>
I feel that a career in accounting could provide the opportunity to open my own business (I2) *****
I feel that continuing my studies in accounting can provide the potential for a higher salary compared to other professions (I3) *
I feel that continuing my education in accounting can provide good long-term salary potential (I4) ****
I feel that continuing my education in accounting can improve my ability to earn a higher income (I5) **
I feel that a career in accounting is a profession with jobs that provide relatively fast salary increases (I6) ***
I feel that a career in accounting can provide objective work bonuses (I7) ***
<b>Prestige Motivation</b>
I feel more prestigious when continuing my education in accounting (P1) *
I feel that continuing my education in accounting can give me an advantage in entering various fields of work industry (P2) ***
I feel that a career in accounting provides higher prestige in the social environment (P3) *
I feel that continuing my studies in accounting provides the opportunity to get the job that is always needed in the company (P4) ***
I feel that continuing my education in accounting will improve my abilities in the fields of Audit, Accounting, Finance and Tax (P5) ***
I feel that continuing my education in accounting can increase my knowledge (P6) **
I feel that continuing my education in accounting can increase my skills (P7) **
I feel that continuing my education in accounting can increase my knowledge in other fields (P8) **
<b>Interest in Continuing Study in Accounting</b>
I feel that continuing my studies in accounting provides security in the future (Y1) ***
I feel that a career in accounting provides a great opportunity for promotion (Y2) ***
I feel that continuing my studies in accounting provides the opportunity to get flexible work (Y3) ***
I feel that a career in accounting can provide a large income (Y4) ***
I feel that a career in accounting can provide high income in the long term (Y5) ****
I feel that continuing my education in the field of accounting can increase my prestige in society (Y6) ***
I feel that a profession in accounting is always needed in every company (Y7) ***

Sources: \* Tang et al (2016)

\*\* Owusu et al. (2019)

\*\*\* Lukman and Juniati (2016)

\*\*\*\* Dalci et al (2013)

\*\*\*\*\* Uyar et al (2011)

The number of samples obtained by researchers was 166. The collected data was processed with the help of Smart PLS 4 software and analyzed using the multiple regression method.

### 3. RESULTS AND DISCUSSIONS

This research relies on an outer model to conduct validity and reliability tests, which are crucial for ascertaining if the created measuring tool aligns with the research variables.

The outer model plays a role in testing the validity and reliability of a study. The validity and reliability testing process aims to verify that the measuring instruments that have been developed are of good quality and are able to measure research variables correctly (Sekaran and Bougie, 2013). Convergent validity is met and the level of indicator validity is considered high if the outer loadings value is  $> 0.70$ . (Ghozali, 2016). Meanwhile, discriminant validity can be said to be achieved if the AVE value is greater than 0.5 (Ghozali, 2018). Reliability test can be done using Cronbach's Alpha as explained by Hidayat (2020). This index reflects the level of reliability of all indicators in the model. The minimum recommended value is 0.7, while the ideal value is in the range of 0.8 to 0.9.

Table 2. Outer Loading Test Results  
 Source: Output from SmartPLS 4

Indikator	Career	Income	Prestige	Interest
C1	0.786			
C2	0.850			
C3	0.787			
C4	0.775			
C5	0.862			
C6	0.839			
C7	0.866			
C8	0.854			
C9	0.870			
C10	0.845			
I2		0.848		
I3		0.853		
I4		0.875		
I5		0.847		
I6		0.843		
I7		0.862		
P1			0.829	
P2			0.863	
P3			0.898	
P4			0.899	
P5			0.897	
P6			0.914	
P7			0.900	
P8			0.894	
Y1				0.886
Y2				0.843
Y3				0.844
Y4				0.782
Y5				0.886
Y6				0.901
Y7				0.857

Indicator I1 of the Income variable does not meet the outer loadings requirements because its value is less than 0.70. Therefore, this indicator is considered invalid and must be removed

from this study. Table 2 displays indicators that have successfully passed the outer loadings test because their value exceeds 0.70, so these indicators can be used in research.

Table 3. Validity and Reliability Test Results  
 Source: Output from SmartPLS 4

Variabel	AVE	Cronbach's Alpha
Karier	0.696	0.951
Income	0.731	0.926
Prestige	0.787	0.961
Minat	0.736	0.940

Table 3 shows that all variables have an AVE value greater than 0.50. These results indicate that all variables have met the requirements for discriminant validity and can be relied upon to be used in research. Table 3 also shows that all variables have a Cronbach's alpha value greater than 0.7. This proves that all variables can be used because they meet the reliability criteria.

Multiple linear regression tests were carried out to see the direction and level of influence of the independent variable on the dependent variable. This test was carried out with a significance level set at 0.05 (Ghozali, 2018). The results of this multiple linear regression test can be seen in table 4.

Table 4. Multiple Linier Regression  
 Source: Output from SmartPLS 4

Influence of Independent Variables on Dependent Variables	Original Sample (O)	T-Statistic ( O/STDEV )	P-Value
Career (X1) → Interest (Y)	0,573	6,693	0,000
Income (X2) → Interest (Y)	0,251	3,721	0,000
Prestige (X3) → Minat (Y)	0,153	2,087	0,037

Based on table 4, the results of the multiple linear regression test can be described as follows: Career influences students' interest in continuing their studies in accounting because the t-statistic value of 6.693 is greater than the cut-off value of 1.96 and the p-value of 0.000 is smaller than the cut-off value of 0.05. These results indicate that career has an influence on students' interest in choosing accounting as their field of further study.

Income influences students' interest in continuing their studies in accounting because the t-statistic value of 3.721 is greater than the cut-off value of 1.96 and the p-value of 0.000 is smaller than the cut-off value of 0.05. The values of the t-statistic and p-value explain that an accountant's income has an influence on students choosing the field of accounting as their further study destination.

Prestige influences students' interest in continuing their studies in accounting because the t-statistic value of 3.721 is greater than the cut-off value of 1.96 and the p-value of 0.037 is smaller than the cut-off value of 0.05. The t-statistic and p-value show that the prestige of an accountant has an influence on students in choosing the field of accounting in carrying out their further studies.

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

The conclusion of this study is showing that career motivation, income and prestige factors have an influence on students' interest in continuing their studies in accounting. Career prospects in the accounting profession still look quite promising and can offer security and job availability for students. Apart from that, students also think that becoming an accountant can provide a good source of income, both at the start of their career and in the long term. The prestige given by the accounting profession is also a factor encouraging students to choose the accounting field of study in continuing their education because the accounting profession offers social status and a good image in the eyes of society. These three factors encourage students to choose an accounting major, while interest in the accounting major itself also plays a role as an influence in the decision to choose a major. If students show considerable interest in the field of accounting studies, then their chances of choosing an accounting major at a university or higher education institution will also increase.

The limitations and obstacles that exist in this research are in terms of the length of time given to fill out the questionnaire, which is only around 1 month and this is a fairly short period of time so that the chance of reaching a larger number of respondents is reduced. Then, the distribution of questionnaires via the Google Form platform can also be said to not be very accurate because the author cannot confirm whether it is true that the person himself answered the questionnaire questions, how the person's body gestures or body language reflect the person's seriousness in filling out the questionnaire, and whether the filling is complete. The questionnaire has been carried out carefully which can affect the accuracy of the questionnaire itself. Then, another limitation is that the number of respondents collected was less than satisfactory because it still did not reach the entire population. The use of the Snowball method in sample collection also has limitations, because respondents who are asked to invite other people to distribute the questionnaire may not feel involved or take it lightly, resulting in filling out the questionnaire only stopping with the person who was first asked for help.

There are several suggestions that can be conveyed to related parties, namely for schools, it is recommended that teachers continue to pay attention to the factors that influence a student's interest in choosing the desired field of advanced study. Teachers can provide an understanding that every decision taken is usually based on certain reasons and are able to convince students that whatever decision they make can affect the future, so that the decision taken in this case is not a decision that can be taken lightly. Teachers are expected to be able to provide a deeper understanding and help students to find out their inner desires and find their own passions so that later the decisions they make can produce the results they hope for.

For universities, it is recommended to make accounting majors more attractive to students, so promotions need to be developed that can change their perceptions about this field. The promotional objective is not only to view accounting as a simple activity in recording transactions and preparing financial reports, but also to describe the role of accountants as the first step towards a career as a financial report analyst, financial manager, auditor, and various other high-achieving roles in companies that require strong accounting skills. competent. For further research, it is recommended to increase the number of respondents in each part of the West Kalimantan region in order to increase the level of accuracy in this research. Furthermore, it is also recommended to add additional independent variables that can provide a more comprehensive picture of the factors that influence students' interest in continuing their studies in accounting, such as environmental factors and parental influence.



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