

Factors Affecting Motivation for Career Selection of Public Accountants

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Abstract

The purpose of this study was to determine the effect of intrinsic value, work environment, and labor market considerations on the motivation to choose a career as a public accountant. This research method uses multiple linear regression analysis with a sample of 210 students of the Faculty of Economics and Business Prof. Dr. Hamka. The results showed that the intrinsic value of work had a positive and significant effect on the motivation to choose a career to become a public accountant, while the work environment and job market considerations did not affect. The research's strength and uniqueness focus on a particular sample, namely students from 2016 to 2018. In that period, students were able to compile financial reports according to general accounting standards in Indonesia and internationally and understand auditing best practices to have the decision to have a career as a public accountant. The research results also contribute to developing insights, references, understanding, and knowledge about the driving factors in choosing a public accountant career. Public accounting firms need to consider workspace and freedom for auditors to complete existing work, providing intellectual challenges with a dynamic work atmosphere.

Keywords: *Motivation; Intrinsic Intrinsic Value; Environment; Job Market; Accountants Public Accountants*

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INTRODUCTION

Every student certainly wants to have a good and promising career for his future (Heyneman & Lee, 2016). To obtain this career, students are expected to motivate themselves to get the career they aspire to (Batool & Ghayas, 2020). Career choice is a process or individual activity in business prepare to enter a job-related career through a series of directed and systematic activity processes to choose a career as desired (Kossek & Ollier-Malaterre, 2020; Sullivan & Al Ariss, 2019). In making a career choice, someone was first looking for various alternative professions (Ong & Theseira, 2016). The business world's development must be responded to by the quality of accounting education and ready to use in work (Apostolou, Dorminey, & Hassell, 2020).

Self-motivation aims to improve and develop the quality of work they have to face the world of work that is getting tougher and full of competition (Alniaçık, Alniaçık, Akçin, & Erat, 2012; Raziq & Maulabakhsh, 2015). Accounting is one of the majors in economics, which is in great demand by students today. The average student chooses to major in accounting, driven by their desire to become accounting professionals (Enget, Garcia, & Webinger, 2020). Besides, they are also motivated by assuming that accountants

will need accountants by many organizations and companies (Hiebl, 2018; Oboh & Ajibolade, 2017).

Public accounting is much needed and is also seen as having bright prospects for the world of work because this profession provides an invaluable intellectual challenge and learning experience (Catchpowle & Smyth, 2016; Sugahara & Boland, 2014). This profession also provides the opportunity to find a challenging and varied job because it can be assigned in various places and various companies with different characteristics and conditions (Inceoglu, Selenko, McDowall, & Schlachter, 2019; Inegbedion, Inegbedion, Peter, & Harry, 2020). The public accounting profession can be one of the most expensive professions because the largest income source from public accountants has shifted from audit services to management consulting services (Laksmi & Al Hafis, 2019; Pincus, Stout, Sorensen, Stocks, & Lawson, 2017).

The intrinsic value of the job and financial rewards are essential aspects of the public accounting profession (Adekoya, Oboh, & Oyewumi, 2020). Public accountants are needed to reduce information asymmetry between the principal (owner), the agent (professional manager), and the debtor (Hope, 2013; Xia & Zhu, 2009). The current development of the public accounting profession is in line with the need for a larger number of public accountants; however, the development of public accountants in Indonesia is slower than in other ASEAN countries.

Table 1. Comparison of the Number of Public Accountants in ASEAN (2019)

Country	Population	Accountant Organization	Number of Public Accountants					
			2014	2015	2016	2017	2018	2019
Brunei	4 Million	BICPA	58	56	122	233	259	284
Cambodia	15 Million	KICPAA	263	291	274	246	254	248
Indonesia	251 Million	IAI	18,507	26,782	28,110	29,982	28,761	27,985
Laos	2 Million	LICPAA	176	101	107	186	217	209
Malaysia	29 Million	MIA	31,454	32,511	33,398	34,549	35,507	36,178
Myanmar	55 Million	MICPA	595	738	998	1,157	1,157	1,351
Philippines	105 Million	PICPA	21,586	19,380	10,528	31,495	39,716	18,866
Singapore	5 Million	ISCA	28,530	29,839	32,153	32,054	32,419	32,643
Thailand	67 Million	TFAC	63,619	68,777	71,128	77,505	79,258	85,258
Vietnam	92 Million	VAA	8,000	9,800	8,000	8,000	8,000	10,000

Source : ASEAN Federation of Accountants, Annual Report (2019)

From table 1, it can be seen that the number of accountants in Indonesia is currently still relatively small compared to the total population of Indonesia, which is 251 million, Indonesia only has 27,985 accountants in 2019. Indonesia lacks a number of public accountants and still needs this profession in large numbers, in anticipation of a growing business sector. This shows the lack of the interest of young people to enter the public accounting profession. Even though the number of companies in Indonesia that need to be audited is increasing, it can be concluded that students' interest in a career as a public accountant is low. This can be influenced by economic motivation, labor market motivation, work environment, social values, and many other factors.

Technology, globalization, new business relationships, and a multidisciplinary economic environment have transformed the accounting profession (Baskerville & Hay,

2010; Hopper, Lassou, & Soobaroyen, 2017). Any of these changes can impact those who choose to major in accounting and factors that influence their choice of jobs in the field (Garkaz, Banimahd, & Esmaeili, 2011; Omar, Zakaria, Ismail, Sin, & Selvakumar, 2015). The auditing profession is essential, given the integral and evolving role of internal and external auditors in ensuring an accurate description of its financial position and compliance with applicable regulations (Omolaye & Jacob, 2018; Parker & Johnson, 2017). Indeed, the accounting profession's persistent challenge is recruiting high-quality employees suitable for jobs in the accounting field (Donaldson & Walsh, 2015; Kyriacou, 2016).

Career selection is a process of choosing a position influenced by psychological, sociological, cultural, geographic, educational, physical, economic, and open opportunities that together form one's position (Akosah-Twumasi, Emeto, Lindsay, Tsey, & Malau-Aduli, 2018; Cascio & Montealegre, 2016). This person acquires several beliefs, values of needs, abilities, skills, interests, personality traits, understanding, and knowledge, all of which lead to behavior patterns aligned with society and culture's expectations (Ertosun & Adiguzel, 2018; Narkabilova, 2020).

Intrinsic work is the satisfaction that individuals receive during or after work (Raza, Akhtar, Husnain, & Akhtar, 2015). These factors include rewards, opportunities for promotion, job responsibilities, intellectual challenges, and training (Osborne & Hammoud, 2017; Yang, Luo, Sun, Lu, & Kang, 2018). The intrinsic factor of work has a relationship with the individual's satisfaction when or after he has done the job. The intrinsic factor is inseparable from the work's nature and provides immediate satisfaction when done.

A work environment is a place where a production process is carried out (creating added value for goods/services), including all the equipment used (hardware), systems, software that support these activities, and other environments that are affected by it and the people who interact in it (Agrawal & Rahman, 2015; Reinartz, Wiegand, & Imschloss, 2019). The nature of the job, the level of competition, and the amount of pressure are factors of the work environment. The work environment is considered in choosing a profession, especially like routine work and work that can be completed quickly.

Labor market considerations are considered by someone in choosing a job because every job has different opportunities and opportunities (Ong & Theseira, 2016). Professions that have a broad job market will be more desirable than professions with a smaller job market. Labor market considerations include job security, availability of employment opportunities, and easy access to job vacancies.

Fajarsari (2020) shows that career motivation and social motivation have a significant positive effect on accounting students' interest in attending accounting profession education. Sapariyah et al. (2020) show that financial rewards, training, professional recognition, and job market considerations significantly influence public accountants' career choices. Murdiawati (2020) revealed that financial rewards, job market considerations, professional training, professional recognition, social values, and work environment significantly affect choosing a career to become a public accountant.

Dewi and Yasa (2020) found that career motivation, self-efficacy, and job market considerations significantly affect accounting students' interest in taking the CPA exam. Dipa et al. (2020) reveal that professional recognition, social values, employment, and work considerations positively affect accounting students' interest to become public

accountants. Suharti and Irman (2020) show that financial rewards, professional training, social values, professional recognition, and work environment significantly affect career choices as public accountants.

Arif et al. (2020) state that the public accounting profession's perception, motivation, and adversity intelligence significantly affect becoming a public accountant. Aditya and Hasibuan (2020) show that student perception variables, gender, and personality type have a positive and significant influence on career choice as a public accountant. Fadrul and Nifia (2019) show that social values, family demands, financial rewards, and the work environment influence the accounting profession's choice. Warsitasari and Astika (2017) state that career motivation, economic motivation, perceptions, and job market considerations positively affect career choice as a public accountant.

- H₁ : *The intrinsic value of work has a positive effect on choosing a career to become a public accountant.*
- H₂ : *The work environment has a positive effect on the motivation to choose a career as a public accountant.*
- H₃ : *Labor market considerations have a positive effect on the motivation to choose a career as a public accountant.*
- H₄ : *The intrinsic value of work, work environment, and market considerations simultaneously positively affect the motivation to choose a career to become a public accountant.*

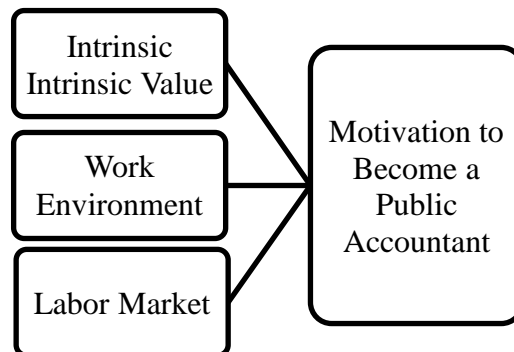


Figure 1. Research Model

Motivating factors for choosing a career to become a public accountant include job market considerations (Dewi & Yasa, 2020; Murdiawati, 2020; Suharti & Irman, 2020; Warsitasari & Astika, 2017), professional recognition and financial awards (Dippa, Mendra, & Bhegawati, 2020; Murdiawati, 2020; Sapariyah, Putri, & Fujianto, 2020; Suharti & Irman, 2020; Warsitasari & Astika, 2017), work environment (Dippa et al., 2020; Saputra, 2018; Suharti & Irman, 2020), professional training (Murdiawati, 2020; Sapariyah et al., 2020; Suharti & Irman, 2020), social values (Dippa et al., 2020; Fadrul & Nifia, 2019; Murdiawati, 2020; Suharti & Irman, 2020), work environment (Fadrul & Nifia, 2019; Murdiawati, 2020; Suharti & Irman, 2020), perception (Aditya & Hasibuan, 2020; Fajarsari, 2020; Warsitasari & Astika, 2017), gender (Aditya & Hasibuan, 2020; Dewi & Yasa, 2020; Saputra, 2018), personality types (Aditya & Hasibuan, 2020), and

motivation (Arif, Askandar, & Mahsuni, 2020; Dewi & Yasa, 2020; Fajarsari, 2020; Saputra, 2018; Warsitasari & Astika, 2017).

The existence of a phenomenon related to the minimal number of public accounting professions in Indonesia makes researchers interested in reexamining the factors that influence accounting students to become public accountants by considering aspects of the instrument's value, work environment, and market considerations. The difference in this research lies in the case study conducted at the University of Prof. Dr. Hamka Jakarta and the intrinsic value variable. First, this study contributes to providing information about the factors that influence motivation to become a public accountant. Information about the factors that influence becoming a public accountant is essential for accounting firms because accounting firms will recruit graduates. Second, considerations in decision making. Decision making is vital for graduates in choosing careers as public accountants who are thought to be influential in choosing careers. Third, references to support further research on the influence of motivation. The research results will be useful for similar research.

RESEARCH METHOD

This study's population was students of the economics and business faculty, University of Muhammadiyah Prof. Dr. Hamka. The sample in this study were students majoring in accounting, class 2016-2018. The sampling technique used was the purposive sampling method by selecting samples based on predetermined criteria (characteristics), namely accounting students from at least 5 to 8 semesters. The reason for choosing this sample was that students this semester were considered to have sufficient knowledge and are deemed to have already planned to choose the career they want after graduation.

The data used in this study uses primary data obtained directly through a questionnaire with closed questions. Data collection is obtained from questionnaire answers from strongly disagree to agree strongly. The respondents' questionnaire is used to determine the effect of intrinsic value (INV), work environment (WRE), and job market (JBM) considerations on the motivation (MV) to choose a career as a public accountant. After getting the respondent's data, the next step is to test the validity and reliability. Validity and reliability testing aims to test whether the questionnaire distributed to obtain research data is valid and reliable or not. This research uses tools and materials, including the first questionnaire, which functions to get data from respondents with the help of google form, distributed via online media. Second, after the data was collected, the data was tested using multiple linear regression analysis to answer the research objectives using a Statistical Package tool for the Social Sciences (SPSS).

$$MV = \beta_0 + \beta_1 INV_1 + \beta_2 WRE_2 + \beta_3 JBM_3 + \varepsilon$$

RESULTS AND DISCUSSION

Data collection was carried out after distributing questionnaires to 270 respondents from each batch of 90 questionnaires. From the results of the distribution of the questionnaires, as many as 210 questionnaires (77.78%) percent could be used, 57 questionnaires did not return (21.11%), and three questionnaires were incomplete (1.11%).

Table 2. Questionnaire category

Category	Total	Percentage (%)
The questionnaire was not returned	57	21.11
Incomplete questionnaire	3	1.11
Questionnaires that can be used	210	77.78
Total	270	100

The validity test and reliability test results show that the data are valid and reliable, as evidenced by the validity test with the pearson correlation ranging from 0.000 to 0.012, where the value is less than the significance level of 0.05. In comparison, the reliability test with Cronbach's Alpha gets a value of 0.614, where the value is more significant than r_{table} 0.1161.

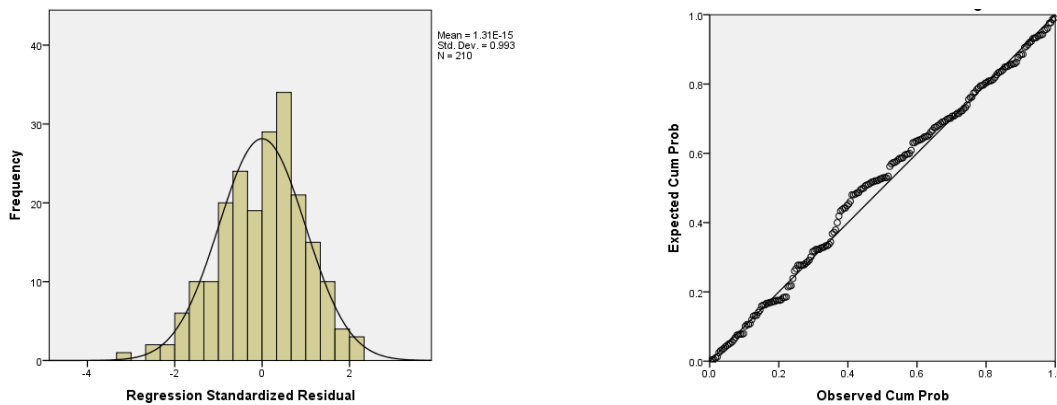


Figure 2. Histogram Graph and P-Plot

The normality test aims to test whether there is a correlation between confounding errors or not in a linear regression model. Based on the test results using a histogram graph where the histogram graph provides a distribution pattern that deviates to the left, which means that the data is normally distributed. Furthermore, in the P-Plot image, it can be seen that the points spread to follow and approach the diagonal line so that it can be concluded that they meet the assumption of normality. Data normality testing was also carried out using the Kolmogorov-Smirnov, where the Asymp value. Sig. (2-tailed) is greater than the alpha value of 5%, so that it can be concluded that the data is normally distributed.

Table 3. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		210
Normal Parameters ^b	Mean	0E-7
	Std. Deviation	2.00877636
Most Extreme Differences	Absolute	.071
	Positive	.04
	Negative	-.071
Kolmogorov-Smirnov Z		1.026
Asymp. Sig. (2-tailed)		.243

The multicollinearity test is conducted to determine whether there is a linear relationship deviation between the regression model's independent variables. This multicollinearity test uses tolerance and VIF values. The test results show that the variables of intrinsic value, work environment, and market considerations have a tolerance value of more than 0.10 and a VIF value of less than 0.1 so that all variables are free from multicollinearity problems.

Table 4. Multicollinearity and Heteroscedasticity Test Results

Model	Collinearity Statistics		Sig.
	Tolerance	VIF	
INV	.862	1.16	.981
WRE	.864	1.157	.252
JBM	.969	1.032	.583

The heteroscedasticity test is used to determine whether there is an inequality of variants of the residuals for all regression models' observations. The glacier test results show that all tested variables are more significant than 5%, so it can be concluded that the data is free from heteroscedasticity problems.

Table 5. Autocorrelation Test Results

	Unstandardized Residual
Test Value	.14323
Cases < Test Value	105
Cases ≥ Test Value	105
Total Cases	210
Number of Runs	101
Z	-.692
Asymp. Sig. (2-tailed)	.489

The autocorrelation test is carried out to determine whether there is a correlation between the prediction model variables and time changes. Therefore, if the assumption of autocorrelation occurs in a prediction model, the disturbance value is no longer paired independently but is paired in autocorrelation. The runs test results showed that the Asymp Sig (2-tailed) value was more significant than 5%, so it can be concluded that the data is free from autocorrelation problems.

The estimation results of the multiple linear regression equation are obtained:

$$MV = 11.331 + .862INV_1 + .864WRE_2 + .969JBM_3 + \varepsilon$$

A constant value of 11,331 indicates that if the intrinsic value (INV), work environment (WRE), and labor market considerations (JBM) are zero, the motivation for choosing a career as a public accountant (MV) is worth 11.331. The INV variable's regression coefficient is .8621, meaning that if other independent variables are fixed in value and INV increases by 1 unit, the MV will increase by .8621 units. The regression coefficient for the WRE variable is .864, meaning that if other independent variables are

fixed in value and WRE has increased by 1 unit, the MV will increase by .864 units. The regression coefficient for the JBM variable is .969, meaning that if the other independent variables have a fixed value and the JBM has increased by 1 unit, the MV will increase by .969 units.

Tabel 6. Multiple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11.331	2.534		4.471	.000
INV	.862	1.16	.241	3.332	.001
WRE	.864	1.157	.042	.584	.560
JBM	.969	1.032	.016	.233	.816

The partial test results (t-test) show that the intrinsic value (INV) has a significant effect on the motivation to choose a career as a public accountant (MV), while the work environment variable (WRE) and job market considerations (JBM) do not affect. While simultaneously, all the variables tested have a significant effect on the motivation to choose a career as a public accountant (MV) ($F_{count} 5.010 > F_{table} 2.729$). The F test serves to analyze the effect of all independent variables together on the dependent variable. The F test results will be beneficial for a built model, whether the model is significant or not. If the model is significant, the model can be used to predict or predict future conditions.

The intrinsic value of work is the satisfaction in a person during or after work, which is caused by factors of appreciation, opportunities for promotion, job responsibilities, intellectual challenges, and training (Osborne & Hammoud, 2017; Yang et al., 2018). The intrinsic factor cannot be separated from the work's nature and provides immediate satisfaction when the job is done (Sugahara & Boland, 2014). Job satisfaction is the emotional attitude of someone who is fun and loves his job (Ong & Theseira, 2016). This attitude is reflected in work morale, discipline, and work performance (Nolder & Kadous, 2018). The accountant profession is one of the professions that prioritize factors in the intrinsic value of work (Raza et al., 2015). This is following the Theory of Reasoned Action (TRA) model, where according to this theory, a person's behavior is influenced by one's intention to act, and the intention is determined by attitude and subjective norms (Law, 2010). The intrinsic value is tested as a component that reflects the career choice attitude as a public accountant. So in this study, the intrinsic value variable is considered in line with this theory.

The work environment is also one of the factors that can be considered for someone in determining their career choices, but in this case, the results do not affect. The work environment is the same as the work atmosphere, such as routine, attractive work, and frequent overtime (Murdiawati, 2020; Raziq & Maulabakhsh, 2015). Also, the level of competition among employees and work pressure are factors of the work environment (Fadrul & Nifia, 2019). A career as a public accountant can be categorized as a more attractive and challenging job (Senjari, Hasan, & Sofyan, 2016). Labor market considerations are closely related to jobs that can be accessed in the future (Murdiawati, 2020). Jobs that have a broader job market will be more desirable than jobs with a small job market (Pincus et al., 2017). Job market considerations can be a reason or a factor for a

person in determining his career (Ong & Theseira, 2016). Thus, labor market considerations are a factor that can influence accounting students to determine their career as public accountants, but in this case, the results do not affect. Students who become respondents still think that the accounting profession is not a flexible job. The accountant profession is not a flexible job, as seen from respondents' low average score for the statement items on the labor market consideration variables.

The public accounting profession has a significant role in supporting the economic development of a country, namely recognizing economic development so that it is more effective and efficient with the power of transparency. Besides, public accountants' role is also to improve the quality and credibility of financial information or financial reports of an entity. Therefore, the Indonesian state must increase transparency and accountability in the financial presentation. Public accountants are needed to reduce information asymmetry between the principal (owner), the agent (professional manager), and the debtor. The agent has more information than the principal or creditor, which results in the agent acting in his favor which is not part of the principal's wishes.

There are many opportunities for the public accountant profession in the future because the only profession is authorized by the Ministry of Finance of the Republic of Indonesia to provide audit services, the enactment of the Limited Liability Company Law, the banking sector which requires its customers to obtain a certain amount of credit facilities and the number of facilities provided to them. Public Accountant to provide professional services. It is no less important than the number of public accountants in Indonesia is not proportional to the number of users of the public accounting profession. A tough challenge facing the public accounting profession in Indonesia than other Association of Southeast Asian Nations (ASEAN) countries is the relatively few college graduates who intend to become public accountants. Of course, it will be a tough challenge to enter foreign public accountants into Indonesia so that the competition will be tighter.

CONCLUSION

Based on the discussion that has been done, this study concludes that based on the partial test (t-test), it shows that the intrinsic value of work affects the motivation to choose a career to become a public accountant, while other variables do not affect. Furthermore, based on the simultaneous test, it shows that the variables of intrinsic value of work, work environment, and labor market considerations significantly affect the motivation to choose a career to become a public accountant.

Students who choose a career as a public accountant agree that intrinsic value provides intellectual challenges, a dynamic work atmosphere, demands creativity and gives freedom to complete essential tasks to be taken into consideration. The work of public accountants is considered to contain intrinsic value elements, which are expected by students so that they can develop more. Public accounting firms need to consider space and freedom for auditors to complete existing workspace, providing intellectual challenges with a dynamic work atmosphere to avoid boredom to improve skills.

The public accounting profession will face challenges in the future. First, the structure of public accountants in Indonesia who are over 50 years old reaches 67%. Second, the public accounting profession seems to be no longer attractive, indicated by the changing profession of public accountants. Third, it is not the primary choice of accounting students for a career. Fourth, Indonesian public accountants have no readiness to face the

global market era, marked by a lack of mastery of foreign languages. Fifth, the development of the public accounting profession in Indonesia is low compared to other ASEAN countries.

This study only focuses on the research scope at one university, so further research can be considered by adding research scope by taking samples of accounting students from several universities, both private and state universities. Further research can also add independent variables that influence motivation to become a public accountant, such as professional recognition, personality, and career flexibility.

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