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EFFECT OF PROFESSIONAL TRAINING, PARENTAL INFLUENCE, AND PERCEPTION OF STUDENTS ON CAREER SELECTION AS PUBLIC ACCOUNTANTS (Empirical Study on Accounting Students at Mercu Buana University and Indonesia University)

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ABSTRACT

The low number of public accountants in Indonesia gets serious attention both from government and professional organizations of public accountants. Refers to social cognitive career theory (Social Cognitive Career Theory). This study aims to determine the influence of factors influencing the career selection of undergraduate students majoring in accounting at Mercu Buana University and University of Indonesia. The independent variables in this study are professional training, parental influence, and student perceptions while the dependent variable is career selection as a public accountant. The research sample used convenience sampling by distributing questionnaires to respondents by chance / incidental meeting with researchers. The number of samples used was 88 respondents. The analytical method used is binary logistic regression using SPSS version 20.

Keywords: Social Cognitive Career Theory (Cognitive Career Theory), Accountant Public, Career, Professional Training, Parental Influence, Student Perceptions.

Introduction

Career selection is a choice in the life of every person so that each will undergo a person's career must have careful and clear planning (Dariyo, 2004). In general, accounting students who have completed their bachelor degrees have several choices in determining their next career. For those who choose to become a public accountant, they must go through Professional Accountant Education and obtain an accountant degree, then they can choose a career as an accountant, both as a public accountant, management accountant, government accountant and educator accountant. Every graduate of accounting is free to choose a career that will be lived in accordance with their wishes and expectations (Alhadar, 2013). Thus, planning a career from scratch can motivate someone to plan education, skills and skills that support the career achievement that will be addressed (Lukman, 2016).

In the world of work, there are several professions that can be chosen by accounting scholars, such as the public accounting profession, accounting accountants, corporate accountants, and government accountants. The profession of a public accountant is a party that bridges the relationship between the management side and the owner or owner of the capital (Sulistyawati, 2013). According to the Minister of Finance Regulation Number: 17 / PMK.01 / 2008 concerning Public Accountant Services explains that "Public Accountants are accountants who have obtained permission from the Minister to provide services as regulated in the Minister of Finance Regulation."

Based on data from the Indonesian Consultant National Association (in Indonesia known as IKINDO), the number of public accountants in Indonesia until March 21, 2016 reached 15,940 people out of a total population of 237 million. When compared to some ASEAN member countries there is a very significant difference between the population and the number of public accountants. Data on the number of accountants in Indonesia, Singapore and Malaysia are shown in Table 1.

Table 1
The Number of Accountants in ASEAN

Nation	Number of Public Accountants	
	Year 2010	Year 2016
Thailand	51.737 people	56.125 people
Malaysia	27.292 people	30.236 people
Singapura	23.262 people	27.394 people
Philipina	21.599 people	19.573 people
Indonesia	10.000 people	15.940 people

Source: INKINDO, 21 March 2016

If seen from Table 1. above, the minimum number of accountants in Indonesia rather than foreign accountants in Southeast Asia makes the Indonesian Institute of Accountants (IAI) as an accounting professional institution must continue to strive to certify accountants to become professional accountants. This condition is getting worse because since 1997 until now, the growth in the number of public accountants is not significant. This can be seen from the age data of public accountants in Table 2.

Table 2.
Age of a Public Accountant in Indonesia
(% based on age)

26 – 40 years	11%
41 – 50 years	25%
> 51 years	64%

Sumber : IAPI, 31 Maret 2016

From Table 1.2 it appears that the young regeneration of accountants is very slow where accountants are dominated by accountants with old age. Half of them are even over 65 years old and still not retired. In addition, the retirement age limit for public accountants is at the age of 65. This amount is in stark contrast to the number of accounting students and the number of population where Indonesia is the largest country that drives the ASEAN economy. This phenomenon becomes an interesting thing to study with a psychological approach to the factors that cause students not to pursue their careers in the public accounting profession, especially for students in private universities who generally want to have their own business rather than working with others (Lukman, 2016).

In choosing a career that will be carried out, accounting students have various considerations to choose what career to live. According to Asmoro's research (2016), the factors that influence accounting students in career selection as public accountants, the factors that influence the career selection are seven, namely financial or salary awards, professional training, professional recognition, work environment, social value, consideration of the labor market and personality. Accounting students who choose a career to become public accountants need job training, this is intended because to be a public accountant who can carry out audit work properly, it is not enough just to provide formal education but must also be supported by practical experience in the field with working hours adequate (Aprilyan, 2011). This means that in choosing a profession, not only aims to find salaries, but also a desire to pursue achievement and develop themselves (Asmoro, 2016).

Based on the description of the background described above, the purpose of this study is to examine the effect of professional training, parental influence, student perceptions of career selection as a public accountant.

2. LITERATURE REVIEW

Social Cognitive Career Theory

Social cognitive career theory is a new effort to understand the process through which the shape of interest, make choices, and achieved varying degrees of success in education and employment (Lent, 2012). According Ayuni (2015) social cognitive career theory is a new approach to understanding career. This is intended to unite the framework, which is to unite general pieces, or elements, previously identified by career theorists, such as Super, Holland, Krumboltz, and Lofquist and Dawis and organize them in a rendering novel of how people (1) develop vocational interests, (2) forming job choices, and (3) achieving various levels of success and career stability.

The main foundation for this approach is social cognitive theory (Bandura, 1986: 271) which is general that emphasizes complex ways in which behavior and the environment influence each other. Taking a cue from Bandura's theory, the SCCT highlights the capacity of people to direct their own career behavior but also recognizes environmental influences (for example, sociostructural, cultural, disability status barriers and support) that function to strengthen, weaken, or, in some cases, even exclude humans in career development. SCCT recognizes the importance of the role that interests, abilities, and values play in the career development process. Along with the development of theory, SCCT focuses on how individuals negotiate between career choices and obstacles faced for the future of their careers (Ayuni, 2015).

Expectancy Theory

The concept of choosing this profession relates to motivation theory, namely expectancy theory (Averus, 2015). Motivation is an impulse that is governed by goals and rarely appears in emptiness. The terms need, desire, or encouragement are the same as motives, which are the origin of the word motivation. Understanding motivation is important, because the reaction to compensation and other human resource problems is related to motivation (Sunyoto, 2015: 27). Thus, it can be said that motivation is basically a mental condition that encourages an action (actions or activities) and provides strength (energy) that leads to the achievement of needs, gives satisfaction or reduces imbalance (Hidayat, 2012: 104).

Theory of Reasoned Action (TRA)

Theory of Reasoned Action (TRA) which explains that behavior is carried out because individuals have the intention or desire to do so (Subriyanto, 2015). TRA states that the intention to conduct a behavior is driven by two main factors, namely the attitude towards behavior and subjective norms. The development of the TRA theory, Theory of Planned Behavior (TPB), adds another factor, namely perceived behavioral control. This is because the intention to behave is also influenced by someone's control.

Career Selection

Careers are all jobs that are owned or carried out by individuals during their lifetime. Career goals are future positions that individuals want to achieve in their work (Bayangkara, 2015: 134). Whereas according to Dariyo (2004: 53) career is a choice in the life of every person so that each will undergo a career one must have careful and clear planning. This career selection process, one will always consider all the potential, talents / interests, intelligence and expectations that will be achieved (Dariyo, 2004: 53). A career requires certain educational, training and skills requirements so that a person can carry out his duties and responsibilities properly (Dariyo, 2004: 52).

Accountant Profession

An accountant is a professional title and title given to a scholar who has studied in an economics faculty majoring in accounting at a university or college and has graduated from an Accountant Professional Education (PPAk) (Setyawati, 2016). Accountant profession is all fields of work that use expertise in the field of accounting, the field of work of public accountants, internal accountants who work in industrial, financial or trade companies, accountants who work in the government and accountants as educators (Setyawati, 2016).

In Indonesia, the accounting profession is monitored and embraced in an accounting profession organization called the Indonesian Institute of Accountants (IAI). IAI is a body that composes financial accounting standards in Indonesia, organizes certification examinations and continuous professional education, and prepares a code of ethics that is the main grip of accountants (Dewi, 2010: 15-16). If someone plans to become a public accountant (CPA), he must understand the requirements issued by the Indonesian Institute of Public Accountants (IAPI) and the Minister of Finance (Randal, 2013: 21). In reality, public accountants carry out four main types of services, namely attestation, taxation, management consulting, and accounting and bookkeeping services (Alhadar, 2013).

Professional Training

Professional training includes a variety of things related to improving skills. Professional training before work needs to be done to support one's work. Currently, what can be referred to as accountants are those who have graduated from undergraduate (S1) accounting study programs and have obtained an accounting profession degree through accounting profession education organized by several universities that have obtained permission from the Ministry of National Education on the recommendations of the organization profession of the Indonesian Institute of Accountants (IAI).

Parental Influence

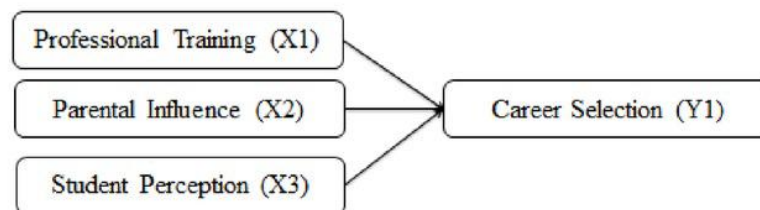
Child careers can be influenced by parents. Parents are examples and examples that are admired by a child from childhood, including the success of people in childhood when they already know the world and want to choose a career for their future. In addition, the helplessness of children from childhood always directed by parents according to the will of parents will also affect their careers (Lukman, 2015).

Student Perception

Perception is the process by which individuals organize and interpret their sensory impressions to give meaning to their environment (Robbins, 2008: 175). Student perception is a process of interpreting students after learning / experiencing many things in the learning process and seeing the success of others in their work. Some individuals can see the same thing, but perceive it differently. This is caused by a number of factors that form and sometimes distort perceptions. According to Robbins (1993) in Assaat (2007) these factors are found in three elements, namely: the perceiver, the perceived object or target, and the context of the situation in which the perception is made.

Framework

Based on the theoretical basis and research problems, researchers try to develop this research framework that is tested simultaneously or partially where the dependent variable is estimated to be influenced by the independent variables namely professional training, parental influence and student perceptions. This study aims to determine the effect of professional training, parental influence and student perceptions of. Career selection as a public accountant. Professional training, parental influence and student perceptions in this study will be independent variables that will affect related variables, namely career selection as a public accountant, so that it can be modeled as:



Gambar 2.
Framework Research

Hypothesis testing is done to answer the problem formulation, which is testing whether professional training, parental influence and student perceptions influence career selection as a public accountant.

Hypothesis

Ha₁: Professional training influences career selection as a public accountant.

Ha₂: Parental Influence positively influences career selection as a public accountant.

Ha₃: Student perceptions influence career selection as a public accountant.

RESEARCH METHOD

This study uses causal research methods. Causal research aims to determine the effect of independent variables (independent variables) on the dependent variable (dependent variable). The independent variables in this study are professional training (X1), Parental influence (X2) and Student Perception (X3). While the dependent variable is career selection as a public accountant (Y). Research correspondents are regular active students majoring in accounting at Mercuru Buana University and University of Indonesia who have taken audit courses 1 and 2, from February 6, 2017 to February 10, 2017.

Variablee

Dependent Variablee

The variable in this study is the career selection as a public accountant. Careers are all jobs that are owned or carried out by individuals during their lifetime. Career goals are future positions that individuals want to achieve in their work (Bayangkara, 2015: 134). This career selection process, one will always consider all the potential, talents / interests, intelligence and expectations that will be achieved (Dariyo, 2004: 53). Measurement of career selection variables as public accountants uses dummy variables. Accounting students who choose public accountants are given a value of 1, while accounting students who choose non-public accountants such as government accountants, corporate accountants and educator accountants are given a score of 0 (Marini, 2016).

Independent Variablee

Professional Training

Accounting students who choose a career to become public accountants need job training because to be a public accountant who can carry out audit work properly is not enough only with formal education but must also be supported by practical experience in the field with adequate working hours. Using question items developed by Alhadar (2013) as many as 5 items. The items have been tested for validity and are considered valid from the results of statistics, as well as the reliability of questions with an Cronbach alpha value of 0.757.

Parental influence

Child careers can be influenced by parents. The ability of parents to influence their children to behave as they expect to get from experience, knowledge and assessment of certain behaviors and beliefs see the success of others behaving as suggested (Gift, 2015). Using question items developed by Lukman (2016) and Ikbal (2011) as many as 6 questions. The items have been tested for validity and are considered valid from the results of statistics, as well as the reliability of questions with Cronbach alpha values of 0.867.

Student perception

Perception is the process by which individuals organize and interpret their sensory impressions to give meaning to their environment (Robbins, 2008: 175). Using Setyawati (2016) and Zaid (2015) question items as many as 10 items. The items have been tested for validity and are considered valid from the results of statistics, as well as the reliability of the questions with the Cronbach alpha value of 0.777.

RESULTS AND DISCUSSION

100 questionnaires were given, only 88 questionnaires could be used as research data, consisting of 56 women (63.6%) and 32 men (34.4%).

Identified from the year of the respondent's generation, the respondent in the class of 2010 totaled 3 people (3.4%), the respondent in the year 2011 amounted to 11 people (12.5%), the respondents in the year 2012 totaled 12 people (13.6%), respondents in the 2013 class numbered 62 people (70.5%) and the 2014 respondents numbered 0 people (0%). The majority of respondents in the year 2013 is 62 people (70.5%). This is because final year students have alternative plans or thoughts about the career they will choose after graduation. In addition, respondents with the 2013 class have taken Auditing 1 and 2 courses, so that they have adequate knowledge of the accounting profession, especially public accountants.

It was identified from the composition of the semester respondents in this study that for the semester level of 88 respondents consisting of 0 people (0%) 5 semesters, 62 people (70.5%) 7 semester, 12 people (13.6%) semester 9 and 14 people (15.9%) semester 11. It seems that the 7th semester students have a better level of knowledge about the career they will choose later because they have attended various kinds of training such as internships and even seminars on careers compared to 5th semester students.

Respondents were identified based on the GPA, there were differences in decisions for a career as a Public Accountant, between students with a GPA <3.00 with students GPA > 3.00. This identifies that students with a GPA > 3.00 have an interest and a high level of confidence in achievement, so they have self-capability that is in accordance with the Public Accountant profession that requires sufficient analysis and ability.

Identified from the careers demanded by accounting students were 31 public accountants (35.2%). The rest are many accounting students who choose careers to be internal accountants totaling 25 respondents (28.4%), government accountants numbering 27 respondents (30.7%) and public accountants totaling 5

respondents (5.7%). Most likely after graduation those who choose a career as a public accountant will undergo a career as a public accountant. This can be seen from Table 3.

Table 3.
Composition of Respondents Based on Career Choices Category

No.	Career Choices Category	Total	Percentage
1	Public Accountant	31	35.2%
2	Internal Accountant / Company	25	28.4%
3	Government Accountant	27	30.7%
4	Educator Accounting	5	5.7%
	Total	88	100%

Source: Primary data processed

Hypothesis Test Results

Hypothesis testing aims to examine or test whether the regression coefficients obtained are significant. In this study hypothesis testing of 3 (three) independent variables, namely professional training, parental influence, and students' perceptions of whether or not they have a significant influence on the dependent variable is career selection as a public accountant, either partially or jointly. From the results of data processing using SPSS, the following data is generated:

Lost Data Identification

Tabel 4.

4 Lost Data Identification			
Case Processing Summary			
Unweighted Cases ^a	N	Percent	
Included in Analysis	88	100.0	
Selected Cases	Missing Cases	0	.0
	Total	88	100.0
Unselected Cases		0	.0
Total		88	100.0
a. If weight is in effect, see classification table for the total number of cases.			
Source: Primary data processed			

Source: Primary data processed

Based on the table above, it can be seen that 88 data were analyzed. While missing cases with a value of 0 (zero) indicate that no data is lost when the data analysis process is carried out.

Giving Response Variable Code

Table 5.
Dependent Variable Encoding

Original Value	Internal Value
Non-Public Accountants	0
Public Accountants	1

Source: Primary data processed

Based on the table above, it is obtained information that the table categorizes the dependent variable into 1 for career selection as a public accountant and 0 for career selection as a non-public accountant.

Goodness of Fit Test

Feasibility of the regression model starts with using the Hosmer Lemeshow Goodness of Test. If the Hosmer Lemeshow Goodness of Test statistic value is greater than 0.05, the null hypothesis cannot be rejected and means the model is able to predict the value of its observations or it can be said that the model can be accepted because it matches the observational data.

Basic decision making:

H_0 : If probability > 0,05

H_1 : If probability < 0,05

Table 6.
Goodness of Fit Test

Step	Hosmer and Lemeshow Test		
	Chi-square	df	Sig.
1	6.726	8	.567

Source: Primary data processed

From the test results Table 6. Chi-square value obtained is 6.726 with a significance value of 0.567. From these results it can be seen that the significance value is greater than 0.05, which means that the decision taken is H_0 , which means that there is no difference between the classifications predicted by the observed calcifications. That way, it means that the logistic regression model can be used for further analysis. Thus, it can be concluded that the model can be accepted.

Fit Model

Table 7.
Fit Model

-2 Log Likelihood	Nilai -2 Log Likelihood
-2LL awal (Block Number = 0)	114,203
-2LL awal (Block Number = 1)	97,277

Source: Primary data processed

In Table 7 there is reduction in the value between the initial -2LL function and the final -LL value in the next step, this indicates that the model hypothesized is fit with the data. Log Likelihood in logistic regression is similar to the "Sum of Square Error" understanding of the regression model so that a decrease in Log Likelihood shows a better regression model.

This shows a comparison between the initial values (Block 0 = Beginning Block) which only enter 1 constant at 114.203 and at -2LL at the end (Block 1: method = enter), the number -2LL has decreased to 97.277. The decrease in Likelihood indicates a better regression model or in other words the model that is hypothesized is fit with the data, or it can be interpreted that the addition of independent variables to the model can improve the fit model.

Determinant Coefficient (Model Summary)

The Summary model in logistic regression is the same as the R^2 test in the linear regression equation. The purpose of the summary model is to find out how much a combination of independent variables consisting of professional training, parental influence and student perceptions are able to explain the dependent variable, namely career selection as a public accountant.

Table 8.
Determinant Coefficient (Model Summary)

Step	Model Summary		
	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	92.353 ^a	.220	.302

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Source: Primary data processed

Based on Table 8 can be seen the results of the coefficient of determination seen from the Nagelkerke R^2 is 0.302. That is, a combination of independent variables namely professional training, parental influence and student perceptions are able to explain variations of the dependent variable, namely career selection as a public

accountant of 30% while the remaining 70% (100% - 30%) is explained by other variables not included in this model.

Simultaneous Testing (Overall Test)

Tabel 9.

Simultaneous Testing (Overall Test)				
Omnibus Tests of Model Coefficients				
		Chi-square	df	Sig.
Step 1	Step	21.843	3	.000
	Block	21.843	3	.000
	Model	21.843	3	.000

Source: Primary data processed

Based on table 9, the value of the model significance is 0,000. Because this value is less than 0.05, then reject H0 so that it is concluded that the independent variables used, together influence career selection as a public accountant or at least one independent variable that has an effect.

Partial Testing (Uji Wald)

This test is conducted to determine whether each independent variable (professional training, parental influence and student perceptions) influences the dependent variable, namely career selection as a public accountant. In testing this hypothesis is done by using partial / individual tests. Partial testing uses a significance of 5% (0.05) for professional training variables, parental influence and student perceptions.

Decision making based on probability:

If $p\text{-value} > \alpha$ (0.05) then H0 is rejected

If $p\text{-value} < \alpha$ (0.05) then H0 is accepted

Table 10

Binary Logistic Regression Test Results

		Variables in the Equation					
		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	TOTALPP	-.016	.106	.024	1	.877	.984
	TOTALPI	-.179	.066	7.277	1	.007	.836
	TotalPM	.385	.111	11.957	1	.001	1.470
	Constant	-12.272	4.005	9.387	1	.002	.000

a. Variable(s) entered on step 1: TOTALPP, TOTALPI, TotalPM.

Source: Primary data processed

Logistic regression equation obtained:

$$\ln(p/1-p) = -12,272 - 0,016 PP - 0,179 PI + 0,385 PM$$

Constants (α) of -12,272 explained that career selection as a public accountant in this study amounted to -12,272, if other independent variables were zero (0).

From table 10 above can be concluded as follows:

1. Partial testing between variables of professional training and career selection as a public accountant shows a significant number of 0.877 where the significance value is greater than 0.05 or $0.877 > 0.05$. Because the significance value is greater than 0.05, it can be concluded that Ha1 is rejected, meaning that professional training variables do not significantly influence career selection as a public accountant.
2. Partial testing between parental influence variables and career selection as public accountants shows a significant number of 0.007 which is less than 0.05 or $0.007 < 0.05$. Because the significance value is less than 0.05, it can be concluded that Ha2 is accepted, meaning that the parental influence variables significantly influence career selection as a public accountant.
3. Partial testing between the perception variables of students with career selection as public accountants shows a significant number of 0.001 which is less than 0.05 or $0.001 < 0.05$. Because the significance

value is less than 0.05, it can be concluded that H_{a3} is accepted which means that the student perception variable significantly influences career selection as a public accountant.

Conclusion

Based on the results of testing and discussion of professional training, parental influence and student perceptions of career selection as a public accountant, the conclusions of this study are as follows:

1. Professional training does not affect career selection as a public accountant. Professional training does not have a positive relationship to career selection as a public accountant. The lower the perception of accounting students regarding professional training, the lower the career selection of accounting students as public accountants. This is due to the need for more job training than career selection as a non-public accountant.
2. Parental influence affects career selection as a public accountant. Parental influences have a negative relationship to career selection as a public accountant. The results of this study indicate that there are differences in opinions and desires of parents and children regarding career selection as a public accountant. But parents tend to expect their children to choose other professions that are better and see the success of others. This is because parents hope that their children have better careers and have high financial rewards.
3. Student perceptions affects career selection as a public accountant. Student perceptions have a positive relationship to career selection as a public accountant. Students who choose careers as public accountants on average agree that public accountants will have the opportunity to develop opportunities, recognition when achieving, can be promoted, provide greater opportunities to gain work experience, a wide network, a prestigious profession, become Trustworthy corporate consultants, being long-term sources of income and income, are always needed in the company to increase knowledge and training on a regular basis will tend to choose a career as a public accountant.

Suggestion

Based on the conclusions and limitations above, the author tries to provide suggestions for improvement of further research. Suggestions that can be given are:

1. Subsequent research is expected to add other independent variables that can influence career selection as public accountants such as work environment, personality, professional recognition, financial rewards, labor market considerations, gender, social values, and other variables to test factors which affects accounting students in career selection as public accountants.
2. This study only covers 2 (two) universities, namely the University of Indonesia and Mercu Buana University with the object of research being accounting students with Auditing concentration, at least the students are 5th semester students. For further research is expected to expand the research sample for accounting students.
3. The role of parents, parents should also be given clearer information about the careers of public accountants and future prospects by public accounting firms. Meetings of parents and colleges to be able to communicate to encourage and support their children interested in becoming a public accountant, so as to increase the number of public accountants in Indonesia.

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