

FACTORS THAT INFLUENCE THE INTEREST OF ACCOUNTING STUDENTS TO BECOME EXTERNAL AUDITORS

Endang Purwaningsih¹⁾, Agastasia Chrismawati²⁾

^{1,2}STIE St.Pignatelli Surakarta

Email: epurwaningsih18@gmail.com

Abstract : *This research aims to analyze the influence of the intrinsic value of work, social values, work environment, personality, financial rewards, considerations job market, professional recognition, professional training on accounting student interests in choosing a career into an external audit. Samples used in 113 accounting students in the final semester or already following auditing course 1 and auditing course 2, from 7 colleges in Solo, Salatiga, Semarang, and Yogyakarta. Analysis techniques used multiple linear regression analysis. As a result of this study, the intrinsic value of the work financial rewards, and job market considerations have a significant positive effect interest in accounting students in choosing a career to be external audit. Variables of social values, work environment, personality, professional recognition, and professional training are not and insignificant to the interest of accounting students in selecting career to become an external audit.*

Keywords: *job interest, accounting student, external auditor.*

INTRODUCTION

According to Law No. 5 of 2011 article (1), a public accountant is a person who has obtained permission to provide services as stipulated in this law. Based on data compiled from the Financial Services Authority the number of public accountants in Indonesia as of December 31, 2019 amounted to 760 people. The number of public accountants in Indonesia is very low compared to other countries in Southeast Asia. Accounting is one of the most in-demand majors for students today, but not many accounting scholars can pursue a career as a public accountant. The factors that influence students in choosing a career to become a public accountant have been outlined in several previous studies.

The authors summarize from 24 previous studies from 2011 to 2019, there are 8 dominant factors that show different results from some researchers. The eight factors became independent variables in the study.

RESEARCH METHODS

The sampling method in this study uses convenience sampling (also known as Haphazard sampling) is a type of non-random sampling where the target population members meet certain practical criteria. (Etikan, 2016). The population of this study is accounting students of the final semester or accounting students who have received the subjects auditing 1 and auditing 2, assuming the final semester students have a more mature view of the desired job after graduating from college and students who have got auditing 1 and auditing 2 are assumed to already understand how the external work of the auditor. From the population of 7 universities in Surakarta, Salatiga, Yogyakarta, and Semarang taken 10% of the population of each college to be a research sample. Data retrieval time starts from July 22 to August 14, 2020.

The research method used in this study is descriptive statistical analysis (validity test and reliability test). Classic Assumption Test (normality test, Autocorr correlation test, multicholinearity test, and heteroskedastisity test). Multiple linear regression analysis (R2 determination coefficient test, F test, and t test)

RESULTS AND DISCUSSION

The F test demonstrates the influence of all independent variables in the study on dependent variables. Test F is performed by comparing the F count in the table with the value of F of the table.

Simultaneous Parameter Significance Test Results Table (Test F)

ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	286.419	8	35.802	12.870	.000 ^a
Residual	289.316	104	2.782		
Total	575.735	112			

a. Predictors: (Constant), X8, X4, X3, X5, X1, X7, X6, X2

b. Dependent Variable: Y

The value of F counts at 12,870, with a significance value of 0.00. The table's F value seen from table F of 0.05 k of 8 and N-k of 104 is derived from table F of 1.73. Thus the F value count is greater than the table's F value and signifiansi 0.00 is smaller than 0.05 means that the variable intrinsic value of the job, social values, work environment, personality, financial award, job market considerations, professional recognition, and professional training together have a significant effect on the interest of accounting students in choosing a career to become an external auditor.

The Individual Parameter Significance Test (T test) aims to show how far one individually descriptor or independent variable influences explaining independent variable variations (Ghozali,2012). With a significance rate of 20%, according to the data analysis tool book: Statistical Application for Economic and Social Field Research (Gandi and Amalia, 2015:15) the tolerance limit of the level of significance is 5%, but usually for data sourced primary data and in the form of cross section tolerance limit level of significance (alpha level), mainly for social research reaches 20% (0.20). The t test is performed by comparing the calculated t value with the table t, the variable is said to have a significant positive effect if the t count >t table and sig value > 0.20.

Parameter Significance Test Results Table (Test t)

Coefficients^a

Model	Unstandardized Coefficients		Beta	T	Sig.
	B	Std. Error			
1 (Constant)	3.867	1.434		2.697	.008
X1	.319	.099	.345	3.217	.002
X2	-.006	.070	-.010	-.082	.935
X3	.047	.053	.090	.893	.374

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
X4	.018	.055	.025	.317	.752
X5	.130	.079	.178	1.642	.104
X6	.140	.094	.165	1.489	.139
X7	-.004	.094	-.005	-.045	.964
X8	.071	.086	.082	.835	.405

a. Dependent Variable: Y

Based on the results of the tests that have been conducted, it can be explained about the effect of independent variables on dependent variables. Here's an explanation of the test results t:

1. Influence of Intrinsic Value of Work on The Interest of Accounting Students in Choosing a Career to Become External Auditor.

From the table can be seen the significance level of this variable is $0.002 < 0.20$ and the calculated t value is $3.217 > t$ table 1,289 so that H_0 is rejected and H_1 is accepted. This shows that the intrinsic value of work has a significant positive effect on the interest of accounting students in choosing a career to be an external auditor.

2. The Influence of Social Values on The Interest of Accounting Students in Choosing a Career to Become An External Auditor.

From the table can be seen the level of significance of this variable is $0.935 > 0.20$ and the t calculated value is $-0.082 < t$ table 1.289 so that H_0 is accepted and H_2 is rejected. Thus it can be described that the higher or lower the social values of an external auditor profession will not affect the interest of accounting students to choose such a career.

3. The effect of the work environment on the interest of accounting students in choosing a career becomes an external auditor.

From the table can be seen the significance of this variable is $0.374 > 0.20$ and the t count value is $0.893 < t$ table 1,289 so that H_0 is accepted and H_3 is rejected. This shows that the work environment has no effect and is insignificant to the interest of accounting students in choosing a career to be an external auditor. Thus it can be described that the better the working environment of an external auditor profession will not affect the interest of accounting students to choose the career.

4. The influence of personality on the interest of accounting students in choosing a career to become an external auditor.

From the table can be seen the level of significance of this variable is $0.752 > 0.20$ and the t calculated value is $0.317 < t$ table 1,289 so that H_0 is accepted and H_4 is rejected. Thus it can be described that the higher or decreased personality of an external auditor profession will not affect the interest of accounting students to choose the career.

5. The effect of financial rewards on the interest of accounting students in choosing a career becomes external auditor.

This indicates that the financial award has a significant positive effect on the interest of accounting students in choosing a career to become an external auditor, thus it can be described that the higher the financial award of an external auditor profession then the higher also the interest of accounting students to choose the career.

6. Influence of job market considerations on the interest of accounting students in choosing a career to become an external auditor.

From the table can be seen the significance level of this variable is $0.139 < 0.20$ and the calculated t value is $1,489 > t$ table $1,289$ so that H_6 is accepted and H_0 is rejected. This indicates that job market considerations have a significant positive effect on the interest of accounting students in choosing a career to be an external auditor. Thus it can be described that the higher the consideration of the job market of an external auditor profession then the higher also the interest of accounting students to choose the career.

7. The influence of professional recognition on the interest of accounting students in choosing a career to become an external auditor.

From the table can be seen the level of significance of this variable is $0.964 > 0.20$ and the t calculated value is $-0.045 < t$ table 1.289 so that H_0 is accepted and H_7 is rejected. The higher or lower professional recognition of an external auditor profession will not affect the interest of accounting students to choose such a career.

8. The effect of professional training on the interest of accounting students in selecting a career into an external auditor.

From table 4.38 can be seen the level of significance of this variable is $0.405 > 0.20$ and the t-calculate value is $0.835 < t$ table $1,289$ so that H_0 is accepted and H_8 is rejected. Professional training has no effect and is insignificant to the interest of accounting students in choosing a career to become an external auditor. Thus it can be described that the higher the professional training of an external auditor profession will not affect the interest of accounting students to choose the career.

CONCLUSION

Based on the results of data retrieval and processing that has been done, the results of the research can be concluded as follows:

1. The intrinsic value of the work has a significant positive effect on the interest of accounting students into external auditors.
2. Social values have no effect and are insignificant to the interests of accounting students to become external auditors.
3. The work environment has no effect and is insignificant to the interest of accounting students to become external auditors.
4. Personality has no effect and insignificant interest in accounting students becoming external auditors.
5. Financial awards have a significant positive effect on the interest of accounting students into external auditors.
6. The consideration of the job market has a significant positive effect on the interest of accounting students into external auditors.
7. Professional recognition has no effect and insignificant interest in accounting students becoming external auditors.
8. Professional training has no effect and insignificant interest in accounting students becoming external auditors.

REFERENCES

Andersen, William, and Anis, Chariri. 2012. *Analisis Persepsi Mahasiswa Akuntansi dalam Memilih Profesi sebagai Akuntan (Studi Empiris pada Mahasiswa Akuntansi Undip, Unika, Unnes, Unissula, Udinus, Unisbank, STIE Totalwin dan Mahasiswa PPA Undip)*. Diss. Fakultas Ekonomika dan Bisnis.

Aprilyan, Lara Absara. 2011. *Faktor-Faktor yang Mempengaruhi Mahasiswa Akuntansi dalam Pemilihan Karir Menjadi Akuntan Publik*. Semarang: Skripsi Universitas Diponegoro.

Badudu. J.S. 2007. Kamus Kata-Kata Serapan Bahasa Asing dalam Bahasa Indonesia, Cetakan Ketiga. Jakarta: Kompas.

Bahri. Moh Saiful. 2018. Kepemimpinan, Lingkungan Kerja, Budaya Organisasi, dan Motivasi terhadap Kepuasan Kerja yang Berimplikasi terhadap Kinerja Dosen, Cetakan Pertama. Surabaya: Jakad Publishing.

Boynton, William C, Raymond N Johnson, dan walter G. Kell. 2003. Modern Auditing, Edisi Ketujuh. Jakarta: Erlangga.

Chairunnisa, Fifi. 2015. Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi untuk Berkarir sebagai Akuntan Publik (Studi Kasus Pada Mahasiswa Ekonomi Akuntansi Universitas Tanjungpura Pontianak). *Jurnal Audit dan Akuntansi Fakultas Ekonomi (JAAKFE)* 3 (2): 1-26.

Dianati, Amalia Nur. 2017. *Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi STIE Perbanas Surabaya dalam Pemilihan Karir Sebagai Akuntan Publik*. Diss. STIE PERBANAS Surabaya.

Dwisantoso, Arif, and Agus, Endro Suwarno. 2017. *Analisis Faktor-Faktor yang Mempengaruhi Minat Mahasiswa untuk Berkarir Menjadi Akuntan Publik (Studi kasus pada Mahasiswa Akuntansi Universitas Muhammadiyah Surakarta)*. Diss. Universitas Muhammadiyah Surakarta.

Elbadiansyah. 2019. Manajemen Sumber Daya Manusia. Malang: Penerbit CV. IRDH.

Etikan, Ilker, Sulaiman Abubakar Musa, and Rukayya Sunusi Alkassim. 2016. Comparison of Convenience Sampling and Purposive Sampling. *American Journal of Theoretical and Applied Statistics* 5 (1):1-4.

Febriyanti, Fenti. 2019. Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi Dalam Pemilihan Karir Sebagai Akuntan Publik. *JAK (Jurnal Akuntansi): Kajian Ilmiah Akuntansi* 6 (1): 88–98.

Gani. Irwan, 2015. Alat Analisis Data: Aplikasi statistic untuk penelitian Bidang Ekonomi dan Sosial, Edisi Pertama, Cetakan Kesepuluh, Yogyakarta: Penerbit ANDI.

Ghozali, Imam. 2012. *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Yogyakarta: Universitas Diponegoro.

Gunawan. Fahmi. 2018. Senarai Penelitian Pendidikan, Hukum, dan Ekonomi di Sulawesi Tenggara. Jogjakarta: Deepublish.

Hidayat, Vinny Stephanie, and Enrico, Goiardi. 2017. Faktor-Faktor yang Mempengaruhi Minat Berkarir Sebagai Akuntan Publik pada Mahasiswa Program Studi Akuntansi Universitas Kristen Maranatha Bandung. *AKURAT Jurnal Ilmiah Akuntansi FE UNIBBA* 8 (3): 1–16.

http://www.dpr.go.id/dokjdih/document/uu/UU_2011_5.pdf diakses 06 maret 2020
<https://www.ojk.go.id/id/data-dan-statistik/ojk/Pages/Data-AP-dan-KAP-Terdaftar-di-OJK-.aspx> diakses 7 maret 2020

Laksmi, Ayu Chairina, and Savero Izkha Al Hafis. 2019. The Influence of Accounting Students Perception of Public Accounting Profession: A study from Indonesia. *Journal of Contemporary Accounting* 1 (1): 47–63.

Purwanto. Djoko. 2006. Komunikasi Bisnis, Edisi Ketiga, Cetakan Kedelapan, Jakarta: Erlangga.

Robbins, Stephen P, dan Timothy, A. 2007. Perilaku Organisasi, Edisi Kedua Belas. Jakarta: Salemba Empat.

Rudani. Ramesh B. 2013. Principles of Management, Cetakan Pertama. New Delhi: McGraw Hill Education Private Limited.

Sari, Maya. 2014. Faktor-Faktor yang Mempengaruhi Pemilihan Karir Menjadi Akuntan Publik oleh Mahasiswa Departemen Akuntansi Fakultas Ekonomi UMSU Medan. *JRAB: Jurnal Riset Akuntansi & Bisnis* 13 (2).

Sari, Rida P, Sri, Hastuti, dan Dyah, Ratnawati. 2019. Pemeriksaan Akuntansi dan Contoh Kasus di Indonesia, Cetakan Pertama. Surabaya: Scopindo.

Sugiyono. 2017. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Afabeta.

Sukarniati, Lestari. 2019. Ekonomi Sumber Daya Manusia Cetakan Pertama. Yogyakarta: Deepublish.

Suparman, Petrus, and Sholichah Sholichah. 2018. Faktor-Faktoryang Mempengaruhi Persepsi Mahasiswa Akuntansi dalam Memilih Profesi Akuntan Publik di Universitas Gresik. *Gema Ekonomi* 6 (2): 217–234.

Suprihantoro, John. 2014. Manajemen, Cetakan Pertama. Jogjakarta: Universitas Gajah Mada Press.

Supriyono. R. A. 2018. Akuntansi Keperilakuan, Cetakan Pertama. Yogyakarta: Universita Gajah Mada Press

Yulianthi. 2015. Ilmu Sosial Budaya Dasar, Cetakan Pertama. Yogyakarta: Deepublish.