



## **VIEWS OF ACCOUNTING STUDENTS ON CAREER SELECTION AS EDUCATOR ACCOUNTANTS**

**Risma Sofi Bintari<sup>1</sup>**

<sup>1</sup>STIE Mahardhika Surabaya, Indonesia

Email: [bintarisugianto@gmail.com](mailto:bintarisugianto@gmail.com)

### **Abstrac**

*This research aims to identify the perception of accounting students towards choosing career in which as accountant lecturer. In this research, the student's perception is measured by financial reward, professional training, social values, work environment, and consideration of labor market need. The object of these research was accouting students who programmed thesis in odd semester 2015/2016. 30 students were participating as respondent from four university in Surabaya—data analysis of this research using analysis descriptive from observation, questionnaire, and interview with accounting students. The result shows that from 30 students who become respondent, there were only 7 students who choosen the accountant lecturer; the most attractive factor is work environmental. While the most desirable factor in consideration of labor market need.*

**Keyword:** *career choice, accounting profession and writer's choice*

### **INTRODUCTION**

According to Moekijat (1990), career is a person's advancement in a field of work that he gets as long as he works in a field of work during an active period in his life. The better the career someone has, the better the view of other people's success towards him. Career selection for students must be lived after completing their studies, including accounting students who have many career choices that must be chosen depending on what factors are behind them and the current phenomenon that must be considered (Oktavia, 2005 in Widyasari, 2010).

The problem often faced by students who have completed their studies is about choosing a career or field of work that they will choose later. Career selection is also determined by the interests of students who are fundamentally different from other students. One of the differences in the interests of these students is determined because of their different perceptions of a job. Many factors underlie accounting students in choosing a career. These factors include salary/financial rewards, professional training, social values, work environment, and market considerations.

According to expert Soemarso, educator accountants are accountants who work in the accounting field, and he is also in charge of teaching, compiling curricula in the accounting field in universities. The educator accountant profession also has a huge role, one of which is to produce human resources who are experts in accounting. The education system compiled by educator accountants greatly influences students because a sound education system will produce quality graduates. Learning is carried out face-to-face or online, and accountant educators provide their students the knowledge or information they have. In this case, research was conducted on students of the Department of Accounting about their perceptions of the profession as educator accountants related to work environment factors, salaries / financial

rewards, professional training, social values, and the development of the job market of educator accountants in determining their career selection interests.

In this study, researchers want to know the perception of students majoring in accounting towards choosing a career as an educator accountant.

## **LITERATURE REVIEW**

### **Perception**

According to Bimo Walgito, perception is a process preceded by sensing, a process of being received by individuals through the sensory apparatus. The process does not stop there but the stimulus is passed down through the following process. Each individual has their perception that is different from other individuals. This perception will not always be by the facts that exist and occur, but it is natural because perception is only a view and does not have to be by the facts.

### **Career**

Career comes from the Dutch *carriere* which can mean a person's job or position. Usually, the work in question gets rewards in the form of financial rewards (Big Dictionary Indonesian). Career planning is carried out by individuals, employees, and organizations regarding employee careers, especially regarding the preparation that an employee must fulfil to achieve specific career goals.

A person's career selection is based on the individual's interests, personality, abilities, and background knowledge. The selection of the desired career will be appropriate and suitable with his own choice by what he wants, interests and abilities. A promising career will have an impact on a good future as well, and vice versa a wrong career will also have an impact on a lousy future as well. However, career selection is also based on the students' interests. Moreover, students will also consider perceptions and factors that will affect career selection before they determine what career to choose after graduating from their studies.

### **Work Environment**

The work environment as an accountant educator job is more routine than other careers. This causes educator accountants to spend more time at the institutions where they work and meet directly with the people they educate and other fellow educator accountants.

Some people or students must consider the work environment of accountant educators as a dull work environment because the type of work is routine every day, requires careful time and concentration, many lectures and explanations, and is required to make research or research. However, others think that the work environment of educator accountants is conducive and not dull because it interacts more with many people, meets new things, and encourages us to continue to study.

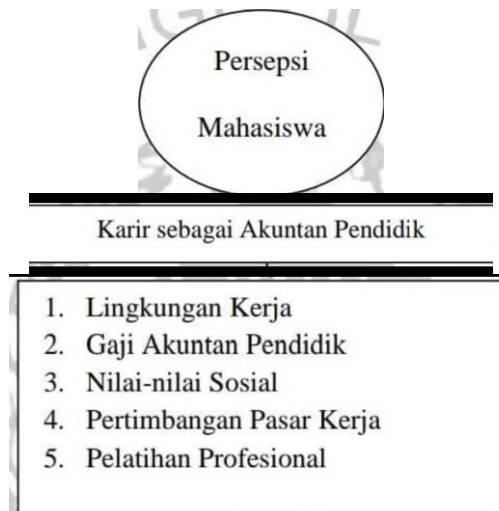
### **Salary or Financial Award**

According to wikipedia, salary is a form of periodic payment from an employer to its employees stated in an employment contract. From the point of view of conducting a business, salaries can be thought of as the costs required to obtain human resources to run operations, and hence are referred to as personnel costs or salary costs. This salary or financial reward factor needs to be considered because the purpose of working people is to get a salary that is commensurate with their work and provide satisfaction for the person

## Student Perceptions of Educator Accountants

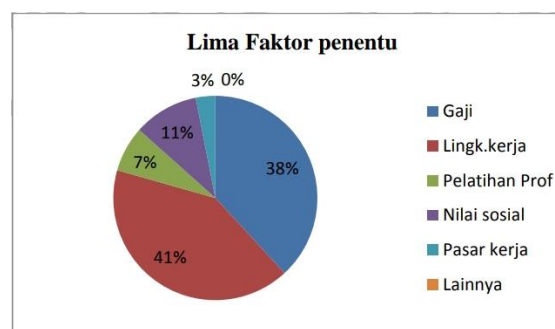
Students who choose to work as accountants, educators expect jobs guaranteed job security and the nature of routine work so that they do not have difficulty doing their daily lives. Along with the rapid development of the economy and the company's need for financial statements, more and more accountants are needed. In the context of this problem, it is necessary to meet the need for educator accountants to improve the quality of graduates. Students will get information about the profession as an educator accountant both formally and informally, which will cause differences in perception between students.

The framework underlying this research can be described as follows:



## RESULT AND DISCUSSION

Of the five factors, namely salary/financial rewards, work environment, professional training, social values, and job market considerations, students are asked to rank the five factors from the most desirable.



The figure shows the results of the fifth order of factors that influence careers according to accounting students based on the interests of the most desirable to become an accountant educator. From the picture above can be

It is known that the first order is the work environment factor which means that most students are interested in the work environment of an educator accountant who interacts more and meets many people and few overtime hours or does not spend much time at work. The second order is salary or financial reward. Although not a few argue that the salary of an educator accountant is still lacking, many also choose

salary or financial rewards as the most desirable factor to become an educator accountant.

## CONCLUSION

This study discusses the perception of a student majoring in accounting towards accountant educators related to salary or financial rewards, work environment, professional training, social values, and job market considerations. A type of descriptive qualitative research that gives freedom to researchers to further develop their findings but must be by research limits.

Students majoring in accounting perceive that accountant educators have fewer hours of overtime and do not spend too much time at work so they are more flexible. However, they strongly agree that educators have more opportunities to interact and socialize with others than accountants. Accounting students prefer this in the work environment of educator accountants, and is the most desirable component of the educator accountant profession. For professional training, students argue that it is necessary to hold training for educator accountants before starting work to improve the performance and professionalism of educator accountants in doing their work, namely educating and training students in the institutions where they work. The training can be carried out routinely or non-routinely by institutions or outside the institution.

An educator accountant will have much free time that can be used for educator accountants to channel their hobbies and even earn income from these hobbies, the authority of an educator accountant in the eyes of the public is also a more distinctive value for educator accountants. However, the difficulty of access to get a job as an educator accountant also affects their interest in choosing a career.

## REFERENCES

- Arikunto, S. (2002). *Prosedur penelitian*. Jakarta: PT. Rineka Cipta  
<https://id.m.wikipedia.org/wiki/Karier>
- Badudu, Zein. 1996. *Kamus Umum Bahasa Indonesia*. Jakarta: Pustaka Sinar Harapan
- Meliana, A. S (2014). "Analisis Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Tingkat Akhir pada Universitas Raja Ali Haji (UMRAH)".
- Suyono, N. A. (2014). "Analisis Faktor-Faktor yang Mempengaruhi Pemilihan Karir sebagai Akuntan Publik (Studi empiris pada mahasiswa akuntansi UNSIQ)". *Jurnal PPKM II*, 69, 83.  
<https://www.bernas.id/2021/06/11280/80377-menjadi-akuntan-pendidik-pengertian-syarat-tugas-dan-perannya/#:~:text=Akuntan%20pendidik%20merupakan%20seorang%20yang,lembaga%20pendidikan%20yang%20sesuai>