

## **LOW INTEREST OF ACCOUNTING STUDENTS IN A CAREER AS AUDITOR**

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### **ABSTRAK**

Dalam penelitian ini minat mahasiswa difokuskan untuk berkarir menjadi auditor. Beberapa faktor yang dapat mempengaruhi minat antara lain penghargaan finansial, lingkungan kerja, dan gender. Populasi dalam penelitian ini adalah mahasiswa jurusan akuntansi di universitas kota Palembang yang berminat untuk berkarir sebagai auditor. Teknik pengambilan sampel yang digunakan adalah non-probability sampling dengan teknik purposive sampling. Hasil penelitian ini menunjukkan bahwa penghargaan finansial masih menjadi tujuan utama mahasiswa dalam berkarir menjadi auditor atau profesi lainnya. Sedangkan lingkungan kerja tidak mempengaruhi minat mahasiswa untuk berkarir sebagai auditor. Sedangkan gender mempunyai pengaruh terhadap minat mahasiswa karena tingkat ketelitian yang tinggi sangat diperlukan dalam profesi auditor sehingga hal ini juga membuat mahasiswi memilih berkarir sebagai auditor.

**Kata Kunci:** Auditor; Gender; Lingkungan Kerja; Minat; Penghargaan Finansial

### **ABSTRACT**

*In this research, students' interests are focused on a career as an auditor. Several factors that can influence interest include financial rewards, work environment, and gender. The population in this study were students majoring in accounting at Palembang City University who were interested in a career as auditors. The sampling technique used was non-probability sampling with purposive sampling technique. The results of this research show that financial rewards are still the main goal of students in pursuing a career as an auditor or other profession. Meanwhile, the work environment does not influence students' interest in a career as an auditor. Meanwhile, gender has an influence on student interest because a high level of accuracy is needed in the auditor profession, so this also makes students choose a career as auditors.*

**Keyword:** Auditor; Financial Rewards; Gender; Interest; Work Environment

## INTRODUCTION

Accounting is one of the majors offered at universities in Palembang. One of the concentrations in accounting is audit accounting (auditor). Students choose an accounting study program driven by the desire to become professional accountants. Apart from that, they also think that the accounting profession has bright prospects and will be much needed by companies or organizations in Indonesia in the future. The auditor profession in Indonesia is divided into 3 (three) fields that have been officially recognized, namely government auditors, internal auditors, and independent auditors or better known as public accountants (Asyifa et al., 2022).

Based on the data obtained, the number of auditors throughout Indonesia is approximately 10,831 people, the majority of auditors are at BPKP, numbering 3,329 people, while regional APIP numbers 5,911 people and the Ministry of L/K 1,991 people. The role of the auditor profession is very important. Auditors are the final support in providing objective financial information. According to Arens et al (2017) audits are considered important because through audits carried out by auditors they are able to provide users of financial statements with an opinion given by the auditor about whether the financial statements are presented fairly in all material respects, in accordance with the established financial accounting framework applies. This auditor's opinion increases the user's level of confidence in the financial statements. Auditors are the final support in providing objective financial information. The auditor is considered an independent party who can provide true information on the financial reports being examined.

Interest is an individual's interest in something so that he or she will tend to pay more attention to that thing (Wicaksono & Aisyah, 2017). This interest can develop through attention and interaction with the environment. In this research, students' interests are focused on careers to become auditors. Students' interest in becoming public accountants and government accountants is said to be minimal because most students are more interested in becoming company accountants in the private sector. As final year undergraduate accounting students, of course students have already thought about and prepared what career they will pursue in the future. Students will be faced with various types of career choices and will also be influenced by various factors, such as internal motivation or encouragement from the family or the desire and interest in the business.

Based on the background that has been explained, this research is entitled "Factors that Make Accounting Students Interested in a Career as an Auditor" with the aim of finding out whether financial rewards, work environment and gender have an influence on the interest of accounting students at universities in the city of Palembang.

## LITERATURE REVIEW

### **The Influence of Financial Rewards on Accounting Students' Interest in a Career as an Auditor**

Financial rewards are considered to be one of the main factors that accounting students consider when choosing a career path after graduation. According to Puspitasari et al. (2021), her research shows that financial awards have a significant influence on student

interest. This is proven by the ability they have to support the demand for the size of income they want, because a person's ability and speed in auditing plays a big role in how quickly and how many clients they will handle. Based on the explanation above, the following hypothesis can be drawn:

H<sub>1</sub> : Financial awards influence accounting students' interest in becoming auditors

**The Influence of Work Environment on Accounting Students' Interest in a Career as an Auditor**

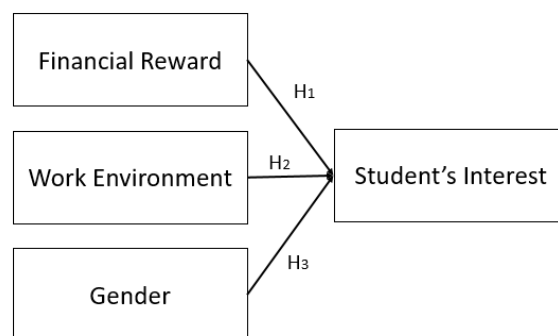
The work environment also influences accounting students' interest in pursuing a career as an auditor. According to Andersen (2012) states that the work environment is a work atmosphere which includes the nature of work, the level of competition between employees and work pressure are factors in the work environment. According to Hasbullah (2005) in Santoso (2014), the family environment is the first educational environment for children because it is in this family that children first receive education and guidance. The Hierarchy of Needs Theory was developed by Abraham Maslow. Based on the explanation above, the following hypothesis can be drawn:

H<sub>2</sub> : Work Environment influence accounting students' interest in becoming auditors

**The Influence of Gender on Accounting Students' Interest in a Career as an Auditor**

Students' interest in a career as a public accountant is related to gender socialization theory. According to Nurhayati (2018) explains that "Gender is a social construction that regulates the relationships between women and men which are formed through the socialization process". "Gender" can be interpreted as differences in roles, functions, status and responsibilities for men and women which are the result of socio-cultural construction embedded through the socialization process in society, in other words gender is the result of agreement between humans that are not natural, so they can change according to the socio-cultural situation and values in society. According to Puspitawati (2013), "Gender is the difference between men and women in roles, functions, rights, responsibilities and behavior which are formed by social values, cultural customs of community groups which can change according to time and conditions. local community".Based on the explanation above, the following hypothesis can be drawn:

H<sub>3</sub> : Gender influence accounting students' interest in becoming auditors



**Picture 1. Research Model**

**RESEARCH METHODOLOGY**

The type of research used in this research is comparative causal research. Comparative causal research is a type of research with problem characteristics in the form

of a cause-and-effect relationship between two or more variables. Researchers observe the consequences that arise and trace back facts that make sense as causal factors. Researchers identify facts or events as influenced variables (dependent variables), and conduct investigations into the influencing variables (independent variables) (Nur Indriantoro, 2002: 27). The approach used in this research is a quantitative approach because the data presented relates to numbers. Quantitative data is data in the form of numbers or qualitative data that is scored/scored (Sugiyono, 2012: 3). According to Fadjarajani et al. (2020), descriptive research design is a research design that is often designed to collect data that will explain characteristics about people, events or situations and this research design involves collecting quantitative data.

**Population, Sample Selection Technique, and Sample Size**

In this study, the population that will be used to collect samples are students majoring in accounting who study at universities in the city of Palembang who want to have careers as auditors. In this research, the sampling technique used is non-probability sampling with a purposive sampling technique where samples can only be taken if the respondent has met certain criteria. Some of these criteria are : 1). Accounting study program students at universities in the city of Palembang; 2). Have taken the Accounting Examination (audit) course. In this research, sampling refers to Winarto Surachmad's guidelines which provide guidelines if the population is quite homogeneous, for populations under 100 a sample of at least 50% can be used, above 1,000 15%-25%. For the variable gender, gender is an aspect of social relations that is associated with sexual differentiation in humans and is inherent in men and women which is constructed socially and culturally. This variable is a dummy variable which is measured using a nominal scale. This dummy variable is measured using a nominal scale (1 for women and 0 for men). Based on the definitions of variables and measurements that have been applied, the instrument grid that is applied to make it easier for researchers to collect data from sources is structured as follows.

**Tabel 1. Instrument Grid**

Variable	Indicator	Question Items
Financial Reward (Febriyanti, 2019)	Starting Salary	1,2
	Salary Increases	3,4*
	Bonuses And Pension Funds	5,6
Work Environment (Sari & Sukanti, 2016)	Nature of Work	1,2
	Work relationship	3
	Work facilities	4,5
Gender	<i>Dummy Variable</i>	0 = Female 1 = Male
Student's Interest (Arifianto & Sukanti, 2014)	Personal interest in becoming an auditor	1*,2,3
	Situational interest in becoming an auditor	4,5
	Interest in the psychological characteristics of being an auditor	6*,7

## RESULT

The results of the research data were obtained by distributing questionnaires to respondents. There are 12 universities in the city of Palembang. From the table below, there were 806 students found for this research and the number of accounting students who met the research criteria was 564 respondents, and the questionnaires that were returned and filled in completely were 397. And from the table below, it is found that the number of female students is bigger than the number of male students.

**Tabel 2. Characteristics of Respondents**

Name of University	Populations	Samples	Number of Returned Questionnaires
Abdi Nusa College of Economics	56	40	27
STIE Mulia Darma Pratama	65	44	34
IBA University Palembang	78	50	33
Indo Global Mandiri University	68	46	30
Musi Charitas Catholic University	66	43	36
Muhammadiyah University	70	52	34
Multi Data University Palembang	72	52	40
PGRI University Palembang	70	53	34
Sjakhyakirti University	59	43	28
Sriwijaya University	72	52	41
University of Taman Siswa Palembang	63	45	29
University of Tridinanti Palembang	67	44	31
<b>Total</b>	<b>806</b>	<b>564</b>	<b>397</b>

**Table 2. Validity Test**

Variable	Corrected Item-Total Correlations	Description
Financial Reward 1	0,806	Valid
Financial Reward 2	0,828	Valid
Financial Reward 3	0,772	Valid
Financial Reward 4	0,606	Valid
Work Environment 1	0,780	Valid
Work Environment 2	0,894	Valid
Work Environment 3	0,853	Valid
Work Environment 4	0,869	Valid
Student's Interest 1	0,595	Valid
Student's Interest 2	0,883	Valid
Student's Interest 3	0,811	Valid
Student's Interest 4	0,665	Valid

Source: SPSS version 25 processed

Validity testing in this research uses a significance level of  $\alpha = 5\%$ . Questionnaire questions are said to be valid if the calculated  $r$  is greater than the table  $r$  and the significance value is smaller than alpha ( $\alpha$ ) 0.05. On the other hand, questionnaire questions are said to be invalid if the calculated  $r$  is smaller than the table  $r$  and the significance value is greater than alpha ( $\alpha$ ) 0.05. From table 2 above you can see the total

corrected item value Correlation of profit for each variable > r table. This shows that the items from each questionnaire statement for each question item are valid and suitable for use in this research. This means that the items from each statement are able to measure and explain the variables accurately.

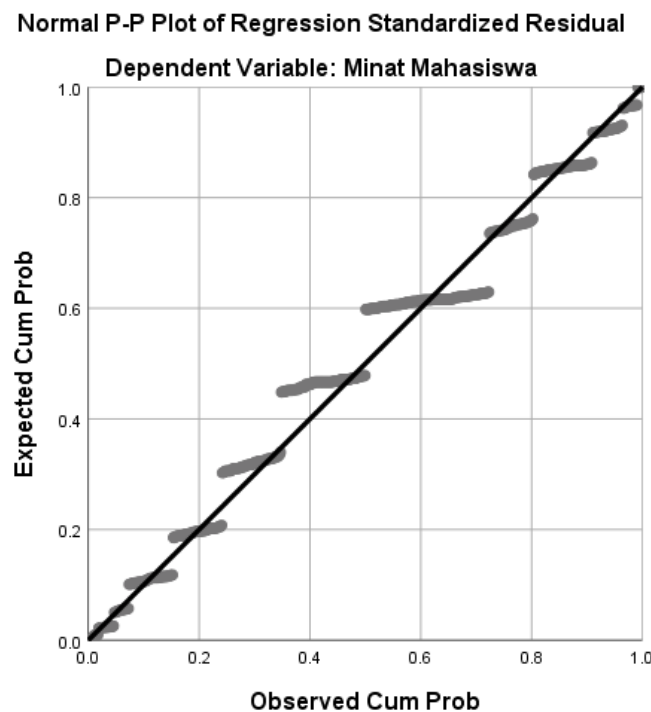
**Table 3. Data Reliability Test**

Variable	Cronbach Alpha Value	Description
Financial Reward (X <sub>1</sub> )	0,635	Reliable
Work Environment (X <sub>2</sub> )	0,905	Reliable
Student's Interest (Y)	0,842	Reliable

Source: SPSS version 25 processed

Reliability Test is a test tool used to measure question items in a questionnaire which is a variable measuring tool. This reliability test is used to test the extent to which the instrument can be relied upon or trusted in measuring variables. A variable is said to be reliable if the Cronbach Alpha value is greater than 0.60. Based on the results of table 3, it can be seen that all variables have varying Cronbach Alpha values and are greater than 0.60. Therefore, it can be concluded that the measuring tools or instruments used in this research are reliable.

**Table 4. Normality Test**



Source: SPSS version 25 processed

Based on the result of table 4, it can be concluded that the results of the probability plot normality test show that the dots are spread around the diagonal line and follow the direction of the diagonal line. So this meets the assumption of normality.

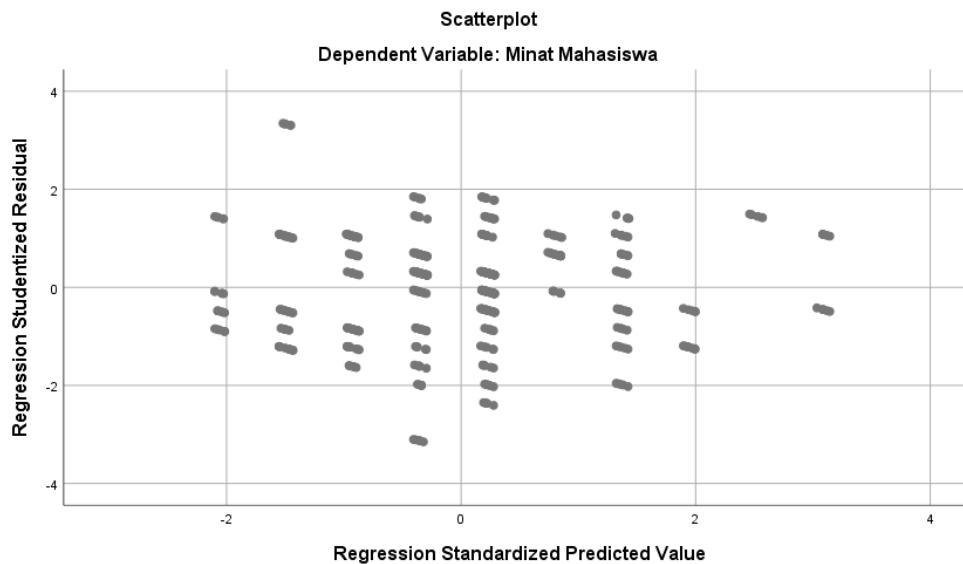
**Table 5. Multicollinearity Test Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Financial Reward	.998	1.002
Work Environment	.992	1.008
Gender	.993	1.007

Source: SPSS version 25 processed

Based on the results of table 5 above, the results of calculating the Tolerance value show that there are no independent variables that have a Tolerance value of less than 0.10 (Tolerance < 0.10), which means there is no correlation between the independent variables. The results of calculating the Variance Inflation Factor (VIF) value also show the same thing, there is not a single independent variable that has a VIF value of more than 10 (VIF > 10). So it can be concluded that there is no multicollinearity between each independent variables.

**Table 6. Heteroscedasticity Test**



Source: SPSS version 25 processed

Based on the results from table 6 of the Scatterplot graph above, it can be seen that the points are spread randomly and are spread both above and below the number 0 on the Y axis. This can be concluded that there is no heteroscedasticity in this model.

**Table 7. t Test Results (Partial Test)  
Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	5.587	1.024		5.456	.000		
Financial Reward	.993	.064	.549	15.548	.000	.998	1.002
Work Environment	-.013	.027	-.017	-.470	.639	.992	1.008
Gender	-.205	.243	-.030	-.844	.003	.993	1.007
F Value : 81.082							
Adjusted R Square : 0.299							

a. Dependent Variable: Student's Interest  
Source: SPSS version 25 processed

**DISCUSSION**

Multiple linear regression analysis is carried out with the aim of testing or measuring the influence of the relationship between two or more variables and showing the direction of the relationship between the independent (independent) variable and one fixed (dependent) variable. This research analyzes the influence of independent variables, namely financial rewards, work environment and gender, on the dependent variable, namely interest in a career as an auditor among students majoring in accounting in the city of Palembang. Based on the results from table 4, of the three independent variables included in the regression model, the work environment variable is not significant. This can be seen from the significance probability of 0.639 which is far above 0.05. Meanwhile, the financial reward and gender variables are significant at 0.05. So the mathematical equation is:

$$\text{Student's Interest} = 5.587 + 0.993 \text{ FR} - 0.013 \text{ WE} - 0.205 \text{ GD.}$$

Based on the results of table 7, it can be seen that the constant value is 5,569, meaning that if the financial rewards (X1) and work environment (X2) are constant or 0, then the decision on interest (Y) will be 5,569. The regression coefficient for the financial reward variable (X1) is 0,991, the coefficient shows the direction of positive influence, meaning that as the financial reward variable (X1) increases, the student's interest variable (Y) also increases. The regression coefficient for the work environment variable (X2) is -0.015, the coefficient shows the direction of the negative influence, meaning that the more the work environment variable (X2) increases, the more the student's interest variable (Y) decreases. And based on adjusted R Square, the contribution of these variables is 0.299 or equal to 29.9%, while 70.1% is determined by other factors. The



results of hypothesis 1 which states that financial awards influence accounting students' interest in pursuing a career as auditors are accepted. This is in accordance with economic motivation, namely financial rewards are a form of reciprocal reward in the form of currency value given for providing services, energy, effort, thoughts and benefits to someone in a work relationship (Dwinanta, 2014). Hypothesis 2: The work environment is not proven to have an effect on accounting students' interest in pursuing a career as an auditor. This shows that students consider that a work environment that is conducive or less conducive is a risk of work. This result is strengthened by Attribution theory which explains a person's behaviors. The theory says that a person's behaviors is determined by a combination of internal forces which are factors within a person, for example ability, knowledge or effort, and external forces which are external factors such as luck, opportunity and the environment (Fritz Heider, 1958 in Hudayanti, 2002). Hypothesis 3 is proven that gender influences accounting students' interest in pursuing a career as an auditor. Gender is the division of roles, positions and tasks between men and women that has been determined by society based on the characteristics of men or women that are considered appropriate according to the norms, beliefs, customs or customs of society (Deprina, 2017). The gender socialization theory put forward by Betz (1998) explains that the male gender places more value on progress, money, power, and measuring the form of individual performance. This theory is in line with the results of research conducted by Sari & Sukanti (2016) showing that gender influences interest in a career as a public accountant.

## CONCLUSION AND SUGGESTION

Based on the research results above, it can be concluded that of the three variables, namely financial rewards, work environment, and gender, there is one variable that does not influence, it is the work environment variable. The contribution of these variables is 29.9%, while 70.1% is determined by other factors. For future researchers who want to study the same problem, it is hoped that they can add other variables that influence accounting students' interest in pursuing a career as an auditor which are not discussed in this research, such as job market considerations, personality type, social values, etc.

From the conclusion above, the implication is that financial rewards are still a factor considered by students when choosing their desired career. Students consider the auditor profession to be a promising profession in terms of financial rewards. The work environment is not a consideration that can make students determine what career to choose because the work environment is part of the job risks, not specifically attached to a particular career such as a career as an auditor. Gender, which explains the differences in the nature and character of men and women, is appropriate to the nature of a particular job, such as the job of an auditor, so that female students tend to be interested in a career as an auditor because they feel it suits their nature and character as women.

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