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ORIGINAL ARTICLE

Career choice factors of Indonesian accounting students

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ABSTRACT

This research aims to define factors that influence accounting students in choosing their careers after graduated. There are two gaps of previous studies that we try to cover in this study. Firstly, previous studies only focused on one university or one region in a country. Secondly, they only examined a specific career choice, mostly as public accountants. This study is conducted on Indonesian accounting students and it set the respondents to choose their careers in the beginning and fill the questionnaire based on that career choices. The output of this study is career choice factors of Indonesian accounting students'. By understanding those factors, this study provide awareness and insights for parents, lecturers, and universities to prepare students for their future careers. The results imply the need for collaboration between family and university. On one side, parents should not push a certain career path to students, rather they should encourage students to choose careers suitable for needs and expectations. On the other side, university should ensure that the quality of their graduates suits to the needs and the expectation of users. Data were collected by conducting an online survey to the population of final-year accounting students in Indonesia. Three hundred and fifty-eight respondents participated in this survey. Factor analysis was used for data analysis. The result of this research confirmed all factors that determine career choices of accounting students. Those factors are social values, rewards, job market certainty, professional recognition, work environment, and family. Interestingly, the family factor is divided into two factors: family support and family environment.

Keywords: career preferences, accounting students, Indonesia.

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1. INTRODUCTION

The aim of this study is to investigate career preferences of accounting graduates seeking to enter the profession in Indonesia and factors influencing the preferences. Indonesia is the largest economy in the Association of South East Asian Nations (ASEAN) and the fourth most populous country in the world. In Indonesia, accounting is one of the most favorite majors because of the availability of many career choices. As accounting graduates, they can work as accountants or internal auditors in companies, government accountants or auditors, public accountants in public accounting firms, tax officers, or accounting professors/lecturers. Moreover, they can open their own business as consultants. With those career choices, it should not be difficult for accounting graduates to get a job.

The Indonesian education system is regulated by the Ministry of Education and Culture (Kementerian Pendidikan dan Kebudayaan [Kemendikbud]). Currently, Indonesia is preparing to face the demographic bonus in 2025-2035, when the productive age of the Indonesian population will reach 46.7%. Indonesia is looking forward to take advantage of this demographic bonus and to turn this current generation into the Golden Generation in 2045, which is 100 years of Indonesian independence (1945-2045). In 2045, the world economy is predicted to move to Asia, and Indonesia expects to be a part of it. Therefore, Indonesia is heavily investing in human resources, one of which is by launching a 12-year compulsory education program since 2016. This program requires all school-age children to be able to get a proper education and to complete education from elementary, junior high, to high school levels (Kemendikbud, 2017).

After completing high school, this young generation can choose to pursue higher education. According to the Law Number 20 Year 2003 on National Education System, the Indonesian higher education system consists of five institutions, namely, academies, polytechnics, advanced schools, institutes, and universities. Academies, advanced schools, and institutes provide only one specific knowledge. Polytechnics focus on applied education, while universities provide various disciplines either applied or academic education (Digdowiseiso, 2020). All disciplines are offered in diploma, bachelor, up to doctoral program. Among all disciplines offered by those institutions, accounting is one of the most favorite major.

In Indonesia, there are, at least, five main accounting jobs that can be chosen by accounting graduates: private accountant, public accountant, governmental accountant, tax officer, and accounting teacher/lecturer. The accounting graduates can choose one of those jobs right after their bachelor graduation, except for accounting lecturers, which requires those with master degree. There is a specific exam for each job, as well as a specific career path.

All accountants in Indonesia are members of the Institute of Indonesia Chartered Accountants (Ikatan Akuntan Indonesia [IAI]). IAI membership consists of three types, namely, professional accountants, intermediate members, and junior members. A professional accountant is an accountant who has a state register of accountant (Register Negara Akuntan [RNA]) and a Chartered Accountant (CA) certificate. Intermediate members are accountants who have RNA, but do not yet have a CA certificate, while junior members are accounting students.

The latest data shows that Indonesia has 20,479 professional accountants who dispersed in various accounting jobs (www.iaiglobal.go.id). This number is measly compared to Indonesia's population of more than 270 million or about 75 accountants per 1 million population. The number of professional accountants in Indonesia is far behind compared to other ASEAN countries such as Singapore and Malaysia, or other developing countries such as Brazil. Singapore has 32,000 professional accountants with 5.9 million population (5,424 accountants per 1 million), Malaysia has 35.866 professional accountants with 32.7 million population (1.097 accountant per 1 million), and Brazil has 493.000 professional accountants with 212 million population (2.325 accountants per 1 million).

To become a professional accountant, accounting graduates must have the RNA and CA certificate. To get those certificates, they must attend a two-semesters accounting professional education program (Pendidikan Profesi Akuntan [PPAk]), then pass accounting competency tests. The low pass rates in those exam could be the reason of the low number of professional accountant, the same as what happened in other developing countries such as Brazil (Rodrigues et al., 2018).

IAI, as a standard setter, strongly recommends accounting graduates to become professional accountants, in order to maintain and increase public trust in the accounting profession, provide protection to accountants' service users, and prepare Indonesian accountants to face professional challenges in the global economy. Qualifications of professional accountants are expected to guarantee and improve the quality of the work of

professional accountants and have global competitiveness, so that they are ready to face the ASEAN economic community (www.iaiglobal.go.id).

Since 2014, Indonesia has signed a Mutual Recognition Arrangement Accountancy Services (MRAA) with other ASEAN member countries. Under MRAA, professional accountants from all ASEAN countries who have qualifications and experience according to the provisions of the MRAA can apply to become an ASEAN Chartered Professional Accountant (ASEAN CPA). The ASEAN CPA certificate will open access for IAI members to enter markets across ASEAN and present new opportunities to one of the world's highest growing economies.

The latest data records that there are 5,645 ASEAN CPA holders in ASEAN and 2,027 of them (36%) are ASEAN CPAs from Indonesia (www.aseancpa.org). ASEAN CPA holders in Indonesia are the most in ASEAN. However, this number is still measly (about 8.6%) compared to the number of registered accountants. Therefore, the government continues to provide support and build synergies with accounting professional organizations to increase the number of ASEAN CPA holders from Indonesia (Putra, 2021).

A large number of research has been conducted to investigate important factors influencing the career decisions of accounting students, such as in the United States of America (Bagley et al., 2012; Dalton et al., 2014; Levy et al., 2011), in Brazil (Azevedo & Sugahara, 2012; Hsiao & Nova, 2016; Rodrigues et al., 2018; Santos et al., 2018), in Europe (Elena, 2015), in Africa (Mengiste et al., 2015; Nwobu et al., 2015; Shumba & Naong, 2012; Umar, 2014; Zotorvie, 2016), in Middle East (Uyar et al., 2011), or in Asia (Haslinah et al., 2016; Kazi & Akhlaq, 2017; Xixu et al., 2019). Many Indonesian researchers also conducted similar studies with different approaches (Asmoro et al., 2016; Harnovinsah, 2017; Hatane et al., 2021; Januarti & Chariri, 2019; Rianto et al., 2020; Senoadi, 2015; Sidig & Sinaga, 2020; Srirejeki et al., 2019; Sulistyawati et al., 2013; Suryani & Machmuddah, 2018).

All previous studies show that respondents considered many determinant factors in their career decisions. However, most research focused their examinations only on one university or several universities in one region/area. Responding the suggestion of previous research (Haslinah et al., 2016; Hatane et al., 2021; Uyar et al., 2011), this study will be conducted in Indonesia as a nation.

Students' career choices are influenced by the perceptions and stereotypes they develop from their personal knowledge. They get the information from alumni, families, lecturers, and even textbooks (Kazi & Akhlaq, 2017; Shumba & Naong, 2012; Uyar et al., 2011). Therefore, stimulation is needed to make students begin to think seriously about their desired careers early on, so that students can utilize campus' facilities optimally. In this case, the role of accounting educator becomes important. University and lecturers should guide students to be able to choose the right career (Ghani et al., 2009; Nwobu et al., 2015).

A large number of previous research used Theory of Planned Behavior (TPB) to explain their findings (Hatane et al., 2021; Rianto et al., 2020; Santos et al., 2018; Sidig & Sinaga, 2020; Srirejeki et al., 2019; Wen et al., 2015, 2018). This study makes a further contribution by using Expectancy Theory developed by Victor Vroom and Hierarchy of Needs Theory developed by Maslow (Robbins & Judge, 2015) to explain accounting students' career choices in Indonesia. The reason of using both theories is because prior studies showed that people choose a certain career not only for money or salaries, but also for factors such as recognition, social values, and work environment. They also expect that the careers can give them not only financial certainty, but also goodwill or prestige (recognition).

Rewards, professional recognition, and job market certainty had significant positive effects on the career choice (Asmoro et al., 2016; Laksmi & Al Hafis, 2019; Srirejeki et al., 2019; Sulistyawati et al., 2013; Umar, 2014; Zotorvie, 2016). In addition, social value and work environment affected the decision to select certain careers (Mengiste et al., 2015; Sidig & Sinaga, 2020; Sulistyawati et al., 2013; Suryani & Machmuddah, 2018). Haslinah et al. (2016), Hsiao and Nova (2016), Mengiste et al. (2015), Rianto et al. (2020), and Umar (2014) found that family influenced career selection. So, this study uses six determinant factors of career-choice: rewards, professional recognition, social values, work environment, job market consideration, and family.

Most research on career choice only examined a specific career choice, mostly as public accountants (Asmoro et al., 2016; Harnovinsah, 2017; Haslinah et al., 2016; Laksmi & Al Hafis, 2019; Mengiste et al., 2015; Senoadi, 2015; Sidig & Sinaga, 2020; Suryani & Machmuddah, 2018; Umar, 2014; Uyar et al., 2011) and had various results. This study does not focus on one profession only. We distributed questionnaires to final-year accounting students in Indonesia. There are five career choices that offered in the questionnaires including private accountant, public accountant, governmental accountant, tax officer, and teacher/lecturer. We allowed the students to choose freely the career they want, and then they fill the questionnaire

with the career mindset they chose at the beginning. By so doing, we elicit students to provide more precise responses to the questionnaires.

Based on above explanation, the question of this study is "what are factors that influence accounting students in Indonesia in choosing their careers?". This research used Confirmatory Factors Analysis (CFA) to answer that question. By knowing those factors, this research gives an awareness for parents, lecturers, and universities to prepare the students for their prospectus careers. Besides that, we hope this paper can give knowledge of accounting education in Indonesia for non-Indonesian readers, especially Brazilian readers where this paper is published.

In the following section, we will first review the current research literature about the subject. Section 3 presents our methodology and data analyses. Section 4 reports the empirical results. Section 5 shows the summary and conclusions, focusing on the policy implications.

2. LITERATURE REVIEW

2.1 Expectancy Theory

Expectancy Theory was developed by Victor Vroom in 1964. He stated that motivation comes from internal needs (Robbins & Judge, 2015). A more practical term about the expectancy theory says that employees will try better and harder if they believe these efforts produce good performance appraisals. A good performance appraisal will encourage organizational rewards such as bonuses, increased financial rewards/salaries, or promotions and these rewards will meet the employees' personal goals. Therefore, the theory focuses on three relationships (Robbins & Judge, 2015): effort to performance, performance to rewards, and rewards to personal goals.

Basically, the expectation triggers the emergence of motivation to reach the expectations they want to get. Likewise, in the case of choosing a desired profession, there is a hope and it needs a motivation as a support. Motivation arises when someone has a belief that an effort will produce performance (effort expectation), each performance has its value and attractiveness (valence), and each performance will give achievement (output expectation).

The researches that used expectancy theory in predicting occupational preferences and choice were originally conducted by Brooks and Betz (1990) and Mitchell and Beach (1976). Their researches were in psychology area and they recommended the use of this theory in future similar researches. Some researches in accounting area also used this theory (Harnovinsah, 2017; Januarti & Chariri, 2019) and found that this theory can explain what motivates someone in selecting certain careers.

2.2 Maslow's Hierarchy Need Theory

The concept of a hierarchy of needs was developed by Maslow, in 1943 (Robbins & Judge, 2015). The concept was based on two principles. First, human needs can be arranged in a hierarchy from lowest to highest needs. Second, a need that has been satisfied ceases to be the main motivator of behavior. Humans will be encouraged to fulfill the strongest needs according to the time, circumstances, and experiences involved following a hierarchy. This theory states that even though no need is ever completely fulfilled, a need that is substantially satisfied no longer motivates a person.

There are five level of needs to be fulfilled by humans: the needs of physiological, security, social, esteem, and self-actualization. Maslow assumed that lower-level needs must be met or at least sufficiently met before continuing to meet higher-level needs. Physiological needs are the needs to maintain physical life such as food, clothing, and shelter. Security needs include physical security, stability, dependability, protection, and freedom from threatening forces. Social needs are the urge to be considered as a member of social community. Esteem needs is the need for achievement and prestige. Self-actualization need is the need to prove and show oneself to others.

Adler and Aranya (1984) used this theory to see comparison of the work needs, attitudes, and preferences of professional accountants at different career stages. There are also some studies that used this theory such as Barykin et al. (2021), Friedman (2014), Laksmi and Al Hafis (2019), and Suryani and Machmuddah (2018). They found that the decision to choose a certain career is not only to fulfill basic needs and security needs, but also related to personal goals such as social acceptance, prestige, and recognition.

2.3 Previous Studies About Career-Choice Factors

2.3.1 Rewards

Rewards are obtained as a contra revenue from work that has been done. Most companies believe that rewards serve as enticement to satisfy employees. According to Manurung (2017), rewards are divided into direct rewards (wages, salaries, bonus, and incentives) and indirect rewards (allowances, insurance, and other facilities). On the other hands, it means rewards can be in form of financial (in cash benefit) or nonfinancial (in kind benefit). Many previous studies have proved that rewards are considered as one of several factors in students' career choice (Achim et al., 2019; Haslinah et al., 2016; Laksmi & Al Hafis, 2019; Srirejeki et al., 2019; Umar, 2014; Zotorvie, 2016).

According to expectancy theory, rewards are output expectation. It means people choose a certain career to earn money (rewards). They will use rewards to fulfill physiological need, which is the first hierarchy of Maslow's needs.

2.3.2 Work environment

Work environment is the conditions of workplace in which employee collaborate and make relationships in order to their jobs. A positive work environment can increase productivity, improve moral, foster growth, and promote collaboration (social and esteem needs). Some people prefer a challenging environment while others prefer a balanced environment. Some careers of being accountants offer challenging tasks while others offer routine tasks (effort expectation). Achim et al. (2019), Mengiste et al. (2015), Sidig and Sinaga (2020), Sulistyawati et al. (2013), and Suryani and Machmuddah (2018) found that work environment was correlated with career decision making. Hsiao and Nova (2016) even specifically found that challenging and dynamic environment influenced people to choose accounting as their career.

2.3.3 Job market certainty

The certainty of the job market is closely related to jobs that can be accessed in the future. Work that has a wider job market and more will certainly be more desirable than the job market a little work and the lack of certainty. This is because the development of employment opportunities and rewards earned will be more. It includes job market availability, job security, career flexibility, and promotion opportunities. Achim et al. (2019), Hsiao and Nova (2016), and Umar (2014) found that future prospects had a significant relationship with career choice, while Harnovinsah (2017), Mengiste et al. (2015), Uyar et al. (2011), and Xixu et al. (2019) found that career options had a positive effect on career choice.

Job market certainty in accounting field is the main reason why accounting is the most favorite major in any universities. The accounting students feels confident because they believe after graduates they can have many options in career path (security needs and effort expectation).

2.3.4 Social values

Social values are defined as standards of personal goals (valence). Accountant is a profession that have social value because accountants provide services to clients and are responsible for the services rendered. An accountant always maintains his integrity and good relationship with clients (social needs). This is what makes accountant is a prestigious job and become one of the most popular jobs (esteem needs). Umar (2014) and Zotorvie (2016) found that prestige is considered for career choice, while Hsiao and Nova (2016) found that accounting jobs offered creativity and independence.

2.3.5 Professional recognition

Professional recognition includes matters relating to recognition of achievement (valence). It is an intangible reward that can motivate an employee to give his maximum capability to perform job. This factor are always considered in selecting a certain career (Harnovinsah, 2017; Laksmi & Al Hafis, 2019; Uyar et al., 2011). The practical or professional training, as a part of this factor, also gave an impact for career choice (Asmoro et al., 2016; Haslinah et al., 2016; Januarti & Chariri, 2019; Sulistyawati et al., 2013; Suryani & Machmuddah, 2018). This factor satisfied the self-actualization needs, the highest hierarchy of Maslow needs.

2.3.6 Family

Family influenced students in choosing their career paths (Mengiste et al., 2015; Shumba & Naong, 2012; Umar, 2014). Family is the most important primary group in society, where the source of education begins. In the family, children get attention, love, encouragement, guidance, and exemplary by parents, which can develop their potential (security needs). Family has a major influence on the development and choice of a child's career/job (Hsiao & Nova, 2016; Rianto et al., 2020).

The indicators of family factor are family support and family environment, which are related to effort expectation. Support from family can be in form of providing fund and facilities to study, attention, care, and good communication, while family environment refers to parental/relative influence to pursue a certain career as their professions. The accounting students need either family support or family environment to decide which career path they prefer to pursue.

3. RESEARCH METHOD

This research is a quantitative research. The population was final-year accounting students in Indonesia that is accounting students in 7th semester. We do not have the exact data about population, therefore the sample will be determined by collected 5-10 times the number of question items (Hair et al., 2019). There are 46 question items, so there are 230-460 responses would be collected.

The data collection technique was online survey questionnaire. We contacted all accounting lecturers we know in five main areas/islands of Indonesia (Sumatra, Java, Kalimantan/Borneo, Sulawesi, and Papua). We asked their helps to share the link of the online questionnaire to final-year accounting students in their universities. There was no any coercion in filling the questionnaires. Until the deadline, there were 358 respondents who completed the questionnaires.

The questionnaire consisted of two parts. The first part collected demography information and the respondents' career choices. There were five career choices to be chosen: private accountant, public accountant, governmental accountant, tax officer, and accounting teacher/lecturer. Based on that choice, the respondents filled the second part, which elicited the respondents' perceptions with regards to various aspects contributing to their career choices.

The data analysis technique was CFA. We used CFA to confirm the presumed factors influencing career choice. According to Hair et al. (2019), CFA is used if the researcher already has a theory or *a priori* presumption regarding the factor structure. In this situation, researchers are no longer free to find new factors, but to verify empirically or confirm the structure of existing factors. Since the factors have often been used in a number of previous research, we believe the constructs have been valid and reliable. Therefore, we did not conduct a pilot test.

3.1 Influential Factors in Career Choice

Drawing from previous research, we developed six factors that influence accounting students' career choice. The indicators of each factor were adopted from previous studies. The measurement used was five-point Likert scale. The Likert scale was commonly applied in many research that used factor analysis for data analysis (Santos et al., 2018; Zotorvie, 2016). Those factors and the indicators are presented in the Table 1.

Table 1
Influent factors in career choice

	Factors	Indicators	Items	Reference
1	Reward	Direct reward Indirect reward	1-8	Achim et al. (2019), Haslinah et al. (2016), Laksmi and Al Hafis (2019), Srirejeki et al. (2019), Sulistyawati et al. (2013), Umar (2014), Zotorvie (2016)
2	Work environment	Routine work Faster work can be completed Attractive work Frequent overtime High level of competition Job stress	9-15	Achim et al. (2019), Hsiao and Nova (2016), Mengiste et al. (2015), Sidig and Sinaga (2020), Sulistyawati et al. (2013), Suryani and Machmuddah (2018)
3	Job market certainty	Job availability Job security Career flexibility Promotion opportunities	16-22	Asmoro et al. (2016), Hsiao and Nova (2016), Januarti and Chariri (2019), Mengiste et al. (2015), Senoadi (2015), Sulistyawati et al. (2013), Suryani and Machmuddah (2018), Umar (2014)

Table 1
Cont.

	Factors	Indicators	Items	Reference
4	Social values	Opportunities for social activities Social interaction Prestige	23-32	Hsiao and Nova (2016), Suryani and Machmuddah (2018), Umar (2014)
5	Professional recognition	Recognition for achievement Opportunities to develop Opportunities to get professional treatment Professional training	33-37	Asmoro et al. (2016), Harnovinsah (2017), Haslinah et al. (2016), Laksmi and Al Hafis (2019), Senoadi (2015), Sulistyawati et al. (2013), Uyar et al. (2011), Xixu et al. (2019)
6	Family	Family support Family environment	38-46	Hsiao and Nova (2016), Mengiste et al. (2015), Rianto et al. (2020), Umar (2014)

Source: *Elaborated by the authors.*

4. RESULTS AND DISCUSSION

Table 2 shows that most accounting students were from Sumatera (61.5%) and chose to work as public accountants (32%) and governmental accountants (26%). The least favorite career was accounting lecturers (7%). The reason could be because this career requires master degree holders, so the accounting graduates have to undertake postgraduate program to be able to apply for the position.

With respect to gender and career choice, tax officer and public accountant were the most preferable career choices by male accounting students. In contrast, most female accounting student favor careers as lecturers, private accountants, or governmental accountants.

Table 2
Respondents demography (n = 358)

		Private accountant		Public accountant		Government accountant		Tax officer		Teacher/ lecturer		Total	
		n	%	n	%	n	%	n	%	n	%	n	%
Gender	Male	40	46.5	58	50.9	44	47.8	24	60.0	12	46.2	178	49.7
	Female	46	53.5	56	49.1	48	52.2	16	40.0	14	53.8	180	50.3
	Total	86	100.0	114	100.0	92	100.0	40	100.0	26	100.0	358	100.0
Area/ island	Sumatra	60	69.8	64	56.1	58	63.0	23	57.5	15	57.7	220	61.5
	Java	17	19.8	40	35.1	26	28.3	13	32.5	5	19.2	101	28.2
	Kalimantan	3	3.5	3	2.6	2	2.2	1	2.5	3	11.5	12	3.4
	Sulawesi	4	4.7	3	2.6	3	3.3	1	2.5	0	0.0	11	3.1
	Papua	2	2.3	4	3.5	3	3.3	2	5.0	2	7.7	13	3.6
	Other	-	-	-	-	-	-	-	-	1	3.8	1	0.3
	Total	86	100.0	114	100.0	92	100.0	40	100.0	26	100.0	358	100.0
% of each job			24.0		32.0		26.0		11.0		7.0		100.0

Source: *Elaborated by the authors.*

4.1 CFA

Prior to conducting the CFA, we performed several tests to ensure that the tested constructs could be used to describe factors. Some of the tests carried out include the Kaiser-Meyer-Olkin (KMO) and Bartlett Test, Measures of Sampling Adequacy (MSA), and communalities. In the first test, the KMO, Bartlett's test, and MSA scores were met, but the communalities test was not met for items 18 and 25. For that, we had to exclude the two items. After that, we conducted a second test, and the results showed that all the tests were met (Table 3). The results of communalities test can be seen in Attachment 1.

Table 3
Assumption Test before CFA Test

	Measure	Value	
		1st run	2nd run
1	KMO	0.953	0.954
2	Bartlett's Test	0.000	0.000
3	MSA	All > 0.5	All > 0.5
4	Communalities	All > 0.5, except for item 18 (value 0.463) and item 25 (value 0.428)	All > 0.5

CFA = confirmatory factor analysis; KMO = Kaiser-Meyer-Olkin; MSA = measures of sampling adequacy.
Source: *Elaborated by the authors.*

The results of CFA found seven factors with eigenvalues greater than 1.0. The extracted seven components explained as much as 61.788% of the total variation. The first factor explains the most, about 13.208%, whereas the seventh component explains 5.630% of the total variation. The remaining variance was explained by the other components (Table 4).

Table 4
Total variance explained

Factor	Eigenvalue	% variation	Cumulative %
1	17.287	13.208	13.208
2	3.257	11.238	24.446
3	1.724	11.052	35.498
4	1.483	7.534	43.031
5	1.269	7.048	50.079
6	1.125	6.080	56.159
7	1.042	5.630	61.788

Source: *Elaborated by the authors.*

The results of rotated component matrix (Table 5) confirmed all the factors we developed from previous studies: rewards, work environment, job market certainty, social values, professional recognition, and family. The family factor was divided into two new factors: family support and family environment. So, there are 7 factors defined from this research.

Table 5
Rotated component matrix

	Component						
	1	2	3	4	5	6	7
VAR00045	0.724	0.180	0.237	0.093	0.126	0.042	0.180
VAR00046	0.721	0.239	0.218	0.118	0.062	0.112	0.152
VAR00043	0.715	0.184	0.092	0.180	0.163	0.159	0.099
VAR00044	0.697	0.219	0.206	0.145	0.221	0.120	0.038
VAR00032	0.557	0.177	0.253	0.168	0.378	-0.032	0.137
VAR00033	0.551	0.088	0.174	0.301	0.354	-0.007	0.136

Table 5
Cont.

	Component						
	1	**2**	**3**	**4**	**5**	**6**	**7**
VAR00023	0.535	0.213	0.157	0.370	0.180	0.108	0.178
VAR00024	0.499	0.252	0.282	0.190	0.160	0.025	0.250
VAR00022	0.410	0.178	0.168	0.351	0.320	0.237	0.101
VAR00030	0.409	0.326	0.327	0.264	0.366	0.004	-0.008
VAR00005	0.033	0.670	0.184	0.225	0.206	0.253	0.086
VAR00006	0.274	0.664	0.214	0.184	0.217	0.137	-0.035
VAR00003	0.332	0.632	0.308	0.155	0.137	-0.124	0.065
VAR00002	0.294	0.608	0.289	0.217	0.292	-0.025	-0.019
VAR00004	0.308	0.603	0.349	0.255	0.148	-0.136	-0.025
VAR00001	0.329	0.579	0.336	0.192	0.242	-0.050	0.037
VAR00010	0.277	0.558	0.250	0.182	0.076	0.042	0.311
VAR00012	0.357	0.469	0.353	0.256	0.124	-0.055	0.128
VAR00008	0.382	0.445	0.209	0.291	0.176	-0.132	0.074
VAR00038	0.204	0.222	0.751	0.067	0.139	0.088	0.140
VAR00035	0.157	0.213	0.738	0.205	0.243	-0.089	0.032
VAR00036	0.158	0.112	0.736	0.288	0.101	-0.040	-0.142
VAR00037	0.197	0.205	0.730	0.012	0.072	0.123	0.048
VAR00034	0.271	0.249	0.670	0.190	0.163	-0.021	0.033
VAR00039	0.194	0.258	0.660	0.053	0.085	0.182	0.171
VAR00017	0.241	0.161	0.165	0.704	0.018	0.110	0.075
VAR00016	0.203	0.308	0.058	0.648	0.066	0.082	0.212
VAR00019	0.240	0.173	0.155	0.585	0.167	0.210	0.118
VAR00020	0.053	0.196	0.162	0.561	0.239	0.201	0.177
VAR00021	0.430	0.254	0.269	0.528	0.240	-0.053	0.035
VAR00028	0.163	0.196	0.061	0.115	0.746	0.093	0.126
VAR00026	0.238	0.141	0.197	0.067	0.635	0.171	0.126
VAR00027	0.263	0.268	0.182	0.196	0.548	0.139	0.238
VAR00031	0.396	0.202	0.268	0.142	0.490	0.176	0.098
VAR00029	0.379	0.204	0.271	0.169	0.451	-0.016	0.199
VAR00042	0.185	0.136	0.058	0.128	0.099	0.792	0.031
VAR00041	0.195	0.192	0.181	0.101	0.110	0.789	0.051
VAR00040	-0.071	-0.247	-0.068	0.121	0.064	0.689	0.234
VAR00007	-0.096	-0.210	-0.116	0.064	0.093	0.534	0.458
VAR00015	0.177	0.192	0.125	0.164	0.197	0.067	0.663
VAR00013	0.150	-0.260	0.081	0.168	0.083	0.264	0.623
VAR00014	0.279	0.193	0.169	0.078	0.129	0.219	0.563
VAR00009	0.422	0.401	0.271	0.055	0.126	-0.070	0.459
VAR00011	0.154	0.439	0.176	0.278	0.165	0.051	0.451

Source: *Elaborated by the authors.*

4.1.1 Rewards

This factor is formed from eight questions. All questions that form this factor have loading factor between 0.4-0.8; it means this factor is a dominant factor in influencing career choice. Question 5 (salary suits to career path) has a highest loading factor (0.670), while question 8 (in kind benefit) has a lowest loading factor (0.445).

4.1.2 Work environment

This factor is formed from five questions. All questions that form this factor have loading factor between 0.4-0.8; it means this factor is a dominant factor in influencing career choice. Question 15 (pressure to work excellently) has a highest loading factor (0.663), while question 11 (many challenges) has a lowest loading factor (0.451).

4.1.3 Job market certainty

This factor is formed from five questions. All questions that form this factor have loading factor between 0.4-0.8; it means this factor is a dominant factor in influencing career choice. Question 17 (the number of accounting labors is still a few) has a highest loading factor (0.704), while question 21 (accounting profession needs a routine training and knowledge enhancement) has a lowest loading factor (0.528).

4.1.4 Social values

This factor is formed from 10 questions. All questions that form this factor have loading factor between 0.4-0.8; it means that this factor is a dominant factor in influencing career choice. Question 45 (the job can enhance clients' trust) has a highest loading factor (0.724), while question 30 (the job give an opportunity to develop) has a lowest loading factor (0.409).

4.1.5 Professional recognition

This factor is formed from five questions. All questions that form this factor have loading factor between 0.4-0.8; it means this factor is a dominant factor in influencing career choice. Question 28 (an opportunity to work with an expert from other fields) has a highest loading factor (0.746), while question 29 (achievement recognition) has a lowest loading factor (0.451).

4.1.6 Family

It is, to our surprise, divided into two factors. We labeled them as "family support" and "family environment". The "family support" factor is formed from six questions. All questions have loading factor between 0.4-0.8; it means this factor is a dominant factor in influencing career choice. Question 38 (parents fulfill educational needs) has a highest loading factor (0.751), while question 39 (parents provide facilities) has a lowest loading factor (0.660). The "family environment" factor is formed from four questions. All questions that form this factor have loading factor between 0.4-0.8; it means this factor is a dominant factor in influencing career choice. Question 42 (same profession with other family members) has a highest loading factor (0.792), while question 7 (get a deserved reward) has a lowest loading factor (0.543).

The result of this study shows an interesting thing. From the seven factors formed, family factors appear twice, namely family support and family environment. This implies that family has a strong influence in career choice decisions. Many previous studies (Haslinah et al., 2016; Mengiste et al., 2015; Shumba & Naong, 2012; Umar, 2014) find that there is a significant relationship between parental influence and career choice. This is also strengthened by research (Hsiao & Nova, 2016; Muthukrishna & Sokoya, 2008) that specifically find that among family members, mother is the most influential person in determining her children's career choices.

Mengiste et al. (2015), Uyar et al. (2011), and Zotorvie (2016) found that relatives or family members have less influence on the choice of accounting as a career option. The findings are not in line with those reported by Kazi and Akhlaq (2017) and Srirejeki et al. (2019), in which families did not have influence on the accounting career choice.

5. DISCUSSION

The results of this study support the theory that there are three expectations that can motivate individual in selecting certain careers, namely, output expectation, valence, and effort expectation. Output expectation is a perception that effort will result in performance. Valence is a perception that each performance has its value and attractiveness. Effort expectation is a perception that each performance will give certain results.

The findings of this studies imply that accounting students' career choices are motivated by their expectations on rewards and social values (output expectation), a conducive work environment, job market certainty, family support and family environment (effort expectation), and professional recognition (valence).

The results of this study are also in accordance with Maslow's theory that states five hierarchy of needs: physiological, security, social, esteem, and self-actualization. The findings figured out that what motivates people in having a certain career path is not only to fulfill their physiological and security needs (rewards, job market

certainty, family support, and family environment), but also social and esteem needs (work environment and social values) and self-actualization needs (professional recognition).

Job market certainty in accounting is high because all sectors require accounting services. However, in the current digital era, many accounting jobs are being replaced by cloud technology (CT) and artificial intelligence (AI). In June 2017, *Bloomberg Businessweek* reported that the best-paying and most vulnerable jobs to disruptive IR4.0 is accounting. This conclusion was obtained from various studies conducted in the United States of America, United Kingdom, and Europe (Zhang et al., 2018). As such, universities and accounting departments need to design learning methods that enable graduates to compete in this era.

Recent studies relate their results with the existence of a digital generation (Gen Z) (Sidig & Sinaga, 2020; Srirejeki et al., 2019). Gen Z is a generation who strongly attached with gadget and other electronic devices. Their daily life is highly dependent on those devices that make them receive any information easily, including information on career choices. Several studies prove that social media also has a significant influence on career choices. Many types of advertisements leave a lasting impression on the Gen Z (Kazi & Akhlaq, 2017). They tend to believe more in information on televisions or internet rather than reality. They are being bombarded everyday by internet, television, newspapers, and other marketing materials, which can make them have difference point of view about certain accounting professions.

This is where the role of parents is needed. Parents should use technology as a parenting tool. Instead of worrying about the negative impact of technology, parents should be technology literate and use it to transfer and internalize good values into Gen Z. In this way, parents can assist their children in achieving their goals.

Parents may not force their children into a certain career, they should guide and support their children to choose the right career (Haslinah et al., 2016). Parents have to collaborate with lecturers and universities to build a conducive environment, which can encourage students to choose their career appropriately. Lecturers, also, have an important role to make students aware and understand their career choice in accounting field (Ghani et al., 2009; Haslinah et al., 2016; Kazi and Akhlaq, 2017; Uyar et al., 2011). Hatane et al. (2021) also find that supportive learning environment can increase intention to enhance current knowledge that can help student in choosing their careers.

6. CONCLUSION

This study aims to define factors that influence accounting students' career choices. All presumed factors were confirmed as the determinant factor of accounting students' career choice. Those factors are rewards, work environment, job market certainty, social values, professional recognition, and family. Family factor is divided into family support and family environment. The findings imply two things. First, family should provide supportive family environments to give appropriate guidance for accounting students in selecting the career paths they interest in. Second, universities should ensure the quality of accounting graduates in accordance with market needs due to the job market availability.

The data we collect through the questionnaire can be biased because most of the respondents were from the Island of Sumatra, with different culture from other regions. Cultural differences can affect the way of thinking and decisions making. Further research is suggested to explore the impact of cultural factor on career decisions.

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ATTACHMENT 1

Communalities test

	Initial	Extraction	
VAR00001	1.000	0.657	
VAR00002	1.000	0.674	
VAR00003	1.000	0.667	
VAR00004	1.000	0.668	
VAR00005	1.000	0.639	
VAR00006	1.000	0.661	
VAR00007	1.000	0.617	
VAR00008	1.000	0.518	
VAR00009	1.000	0.650	
VAR00010	1.000	0.590	
VAR00011	1.000	0.548	
VAR00012	1.000	0.573	
VAR00013	1.000	0.560	
VAR00014	1.000	0.510	
VAR00015	1.000	0.584	
VAR00016	1.000	0.609	
VAR00017	1.000	0.622	
VAR00018	1.000	**0.463**	★
VAR00019	1.000	0.542	
VAR00020	1.000	0.510	
VAR00021	1.000	0.655	
VAR00022	1.000	0.523	
VAR00023	1.000	0.563	
VAR00024	1.000	0.520	
VAR00025	1.000	**0.428**	★
VAR00026	1.000	0.589	
VAR00027	1.000	0.576	
VAR00028	1.000	0.659	
VAR00029	1.000	0.528	
VAR00030	1.000	0.584	
VAR00031	1.000	0.568	
VAR00032	1.000	0.593	
VAR00033	1.000	0.571	
VAR00034	1.000	0.642	
VAR00035	1.000	0.721	
VAR00036	1.000	0.685	
VAR00037	1.000	0.630	
VAR00038	1.000	0.707	
VAR00039	1.000	0.617	
VAR00040	1.000	0.616	
VAR00041	1.000	0.740	
VAR00042	1.000	0.689	
VAR00043	1.000	0.651	
VAR00044	1.000	0.662	
VAR00045	1.000	0.674	
VAR00046	1.000	0.677	

Extraction method: Principal component analysis.

Communalities test

	Initial	Extraction
VAR00001	1.000	0.656
VAR00002	1.000	0.674
VAR00003	1.000	0.667
VAR00004	1.000	0.607
VAR00005	1.000	0.648
VAR00006	1.000	0.663
VAR00007	1.000	0.504
VAR00008	1.000	0.526
VAR00009	1.000	0.646
VAR00010	1.000	0.588
VAR00011	1.000	0.558
VAR00012	1.000	0.572
VAR00013	1.000	0.599
VAR00014	1.000	0.531
VAR00015	1.000	0.594
VAR00016	1.000	0.616
VAR00017	1.000	0.625
VAR00019	1.000	0.540
VAR00020	1.000	0.512
VAR00021	1.000	0.662
VAR00022	1.000	0.520
VAR00023	1.000	0.568
VAR00024	1.000	0.519
VAR00026	1.000	0.568
VAR00027	1.000	0.599
VAR00028	1.000	0.663
VAR00029	1.000	0.530
VAR00030	1.000	0.594
VAR00031	1.000	0.570
VAR00032	1.000	0.597
VAR00033	1.000	0.576
VAR00034	1.000	0.649
VAR00035	1.000	0.724
VAR00036	1.000	0.694
VAR00037	1.000	0.637
VAR00038	1.000	0.706
VAR00039	1.000	0.612
VAR00040	1.000	0.618
VAR00041	1.000	0.756
VAR00042	1.000	0.711
VAR00043	1.000	0.648
VAR00044	1.000	0.662
VAR00045	1.000	0.672
VAR00046	1.000	0.678

Extraction method: Principal component analysis.

Note: *We run communalities tests twice. In the first run, there were two items with communalities values < 0.5. Then, these two items were discarded. In the second run, all items had communalities values > 0.5. Here are the value of communalities*

Source: *Elaborated by the authors*.