

An Action Theory of Life Enhancing in Accounting Student Career Choice

Faizah Kamilah^{1*}, Agus Ismaya², Muhamad Taqi³, Imam Abu Hanifah⁴
{faizahkamilahpdiauntirta@gmail.com^{1*}, ismayaagus@gmail.com², muhamad.taqi@untirta.ac.id³,
imamabuhanifah@untirta.ac.id⁴}

¹University of Sultan Ageng Tirtayasa and University of Lancang Kuning
University of Sultan Agung Tirtayasa²³⁴

Abstract. The context of this research is the importance of choosing a career for accounting students, because it will be related to future work. In addition, it can influence students in making decisions to pursue a professional accounting career. This research aims to observe and examine the perceptions of accounting students. This can affect the student's career decision making by applying "An Action Theory of Life Enhancing Career". The method used in this research is a survey method using a questionnaire which is distributed to accounting students in Riau. Based on the results of the research, there is a significant influence of several factors that influence the interest of accounting students in career choice. These factors are labor market motivation, economic motivation, and intrinsic and extrinsic factors. This research has implications for accounting educators and other stakeholders in Riau, which is one of the provinces in Indonesia.

Keywords: Career Choice, Labor Market Motivation, Economic Motivation, Intrinsic and Extrinsic Factors.

1. Introduction

The number of accounting students has decreased significantly in many parts of the world. Professional accounting organizations and academics are currently working to solve the problem of how to keep this profession popular and a viable career option for business students now and in the future [1],[2],[3]. Recruiting students with good and high knowledge can be a solution to this problem to support the future success of the accounting profession [4], which is intended to legitimize and increase the professional status in the accounting profession [5]. However, in the current global economy, several career options are required, which can be an alternative for highly knowledgeable students. As a result, in order to attract a quality market share, the accounting profession must have its own distinct charm [6]. The primary solution to this problem is to have good knowledge and understanding of the factors that influence accounting students' careers.

A developmental career theorist expert discovered and analyzed that college or adolescence is the best time for career development since it establishes future career choices and educational plans [7]. In fact, some research has shown that students are already preparing to start their careers at an early age [8],[9],[10]. Some researchers have found evidence that, in the case of a fairly strict profession selection, the majority of students choose the medical and engineering professions when deciding which profession to pursue [11]. The government has also stated that a good promotion is at the university level, which creates a quandary for an agency in determining the profession [12],[13],[14]. As a result of some of the things mentioned above, the scale of professional programs has grown significantly, and this

program can enhance and encourage many students who are already confident in deciding their career paths during their school days [15],[16]. Many professional accountants around the world (including Australia, Canada, New Zealand, and the United States) require prospective entrants to have an accounting degree or a degree in a specific business [5],[17].

Indonesia's government enacted the Public Accountant Law (UU CPA). The passage of the CPA Law should increase the number and quality of CPAs in Indonesia, because the law allows anyone to take the CPA exam without requiring special education. Students can practice how to apply this discipline properly and correctly as long as they pass the exam. Sugahara [18] found that students who already have work experience and have graduated from non-accounting degrees have no interest in becoming CPAs [18]. Based on previous research findings [19],[20],[21], they only handled a research on factors that influence accounting students' career choices

The "action theory of life enhancing career" was applied in this research; it was the relationship between conceptual theory, action, and career that concluded that long-term goals that can sustain life could be found in other fields. It could be said that a student will be able to determine the professional life he will pursue in the near future by using action and careful calculation [22]. In this research, we can see how this theory can explain the choice of a career path by examining what variables can influence the choice of a career path. The action theory of a life-enhancing career responds to the challenges of several questions about career paths that can improve a person's life that are perceived to be heavy [23]. This theory's method is to sort out the parts of the preparation that will directly answer the problems in assessment and evaluation in career determination. It would have an impact on the evaluation of the educational world that requires the goals of the organization/institution in issue.

2. Literature Review dan Hypothesis Development

2.1. An Action Theory Of Life Enhancing Career

A career is defined as a superordinate construction that will provide direction to construct and supervise a person's actions or behavior that will affect plans, efforts, goals, and consequences [24]. This theory can define how careers can influence and support life in the form of attention to actions and careers that yield good evaluation results. The action theory of life enhancing career improves the quality of a career in one's life by demonstrating that a career leads to the achievement of life goals and can sustain human life over time, regardless of negative influences and life's twists and turns. The idea of a career that can improve one's life is based on the outcomes of the career and the work done [24].

Table 1. Domains and issues of the life-enhancing career

Description	Meaningful goal-directed actions	Motivated participation in projects generated by actor and/or others	Life-enhancing career
<i>At the level of meaning</i>	<ul style="list-style-type: none"> • Shared action goals • Relevant to projects and career 	<ul style="list-style-type: none"> • Joint, goal-directed projects • Cooperative • Emotionally sensitive • Relevant to career and identity 	<ul style="list-style-type: none"> • Long-term meaning of life • Socially integrated • Emotionally satisfying

<i>At the level of functional processes</i>	<ul style="list-style-type: none"> • Serving identity and goal processes • Emotional and cognitive components 	<ul style="list-style-type: none"> • Mid-term challenging • Successful steps • Positive feedback in cooperative undertakings • Emotionally functional 	<ul style="list-style-type: none"> • Allowing predictability and novelty • Attendance to emotional issues
<i>At the level of unconscious and conscious behaviour, structural support, resources</i>	<ul style="list-style-type: none"> • Energy • Cognitive and emotional regulation • Skills • Habits 	<ul style="list-style-type: none"> • Adequate structural support • Predictable and manageable time order • Adequate emotional resources 	<ul style="list-style-type: none"> • Long-term adequate time and sequence • Structural properties • Resources • Functional emotional regulation

2.2. Job Market Motivation

Some important aspects of job market motivation were assumed to have a strong influence on one's career path. Previous research concluded that important factors influence career paths, such as type of work, career path flexibility, job security, and the availability of a good work share [11],[25],[20]. Attributes at work, tenure, and working conditions were also included in this problem [26]. A discriminatory analysis used by Satoshi [27] in their research on vocational factors for tertiary students revealed that job market motivation has a significant influence on the choice of career paths. According to the Han statistical t test results, accounting students who are motivated to become CPAs prioritize labor market conditions over other factors that influence career path selection. Several previous studies have also revealed a significant difference between the relationship of labor market motivation by gender factors to career paths, with the results indicating that women are generally more concerned with a clean and comfortable work environment and more friendly and pleasant interpersonal relationships than men [28].

H1: Job market motivation influences the career choice of accounting students

2.3. Economic Motivation

Economic motivation is consistently related to monetary rewards and pay rates. Rate of pay is a payment paid by a company or organisation for the compensation received by an employee in relation to the component of their job role. Thus according Wheeler [29], accounting graduates earn higher pay than other management and business majors [29]. The issue of compensation is also commonly associated with the accounting profession, which attracts many accounting graduates seeking a career as a professional accountant. This study supports Tan and Lasward's [30] research, which identified that most students associate an accounting career with elevated financial gains [30].

Multiple previous research studies have found disparate findings regarding the effect of economic motivation connected to financial benefits and salaries on accounting students' career paths. Byrne, Wilis, and Burke [6] discovered that major reason has a substantial

impact on career tracks [31]. Nevertheless, as according Jackling and Calero [21], Law [32], Wen et al [33], economic motivation is not a significant factor when selecting an accounting-related career.

H2: Economic motivation effects accounting students' career moves.

2.4. Intrinsic Factor

This intrinsic factor is concerned with practices which have a consequence on a human's self satisfaction [34]. Thus according Ryan and Deci [34], an intrinsic factor is a practice that has a beneficial impact when a person is confronted with an issue and a willingness of their own making. Another study conducted by Jackling and Keneley [35] defined intrinsic factor as personal satisfaction that can be obtained through various activities. This component is divided into two categories: specific investment and personal decision [36]. According to Odia and Ogiedu [37] research, intrinsic variables are crucial for accounting students and positively impact future career. Every student is convinced that they are capable to accomplish good results and is satisfied with computations and numbers [38]. Mbawuni and Nimako [39] discovered that factors associated with personality work can impact students' decision making in selecting accounting students' career paths, and that students' emotions and perceptions have an important impacts on accounting student future career [39]. The intrinsic factor refers to the satisfaction gained from work in terms of learning how to become innovative, self reliant, and collaborative [11].

H3: Intrinsic factors determine accounting students' career moves.

2.5. Extrinsic Factor

Extrinsic factors, according to the explanation provided by Ryan and Deci [34], have different places of extrinsic factors. Someone could be inspired when they are forced by extrinsic factors to perform various tasks, even if they do not enjoy the task at hand. Because they are motivated to achieve the results they desire, the extrinsic factors made reference to here are those which originate outside of the individual [40]. According to Hejazi and Bazrafshan [41], who distributed 75 questionnaire forms to postgraduate students to examine accounting students' perceptions of career opportunities, financial accounting and auditing were much more preferred than management accounting. This is because these students are intrinsically motivated to pursue their research. This is due to these students are instrumentally motivated to pursue higher incomes; this finding implies that extrinsic factors can have a significant impact on career pathways [41]. Earlier research on extrinsic factors, such as Jackling and Keneley [35], James and Hill [42], and Demagalhaes [43], confirmed that extrinsic factors such as income, accessibility of work equity, and employment opportunities are generally influenced by career path.. This research contrasts the outcomes of Porter and Woolley [44], who discovered that extrinsic factors determine career opportunities less often than intrinsic factors.

H4: Intrinsic factors determine accounting students' career moves.

3. Research Method

This research was carried out at a private university in Riau, one of Indonesia's regions. This research included 180 accounting students as respondents. The survey method

had been used, with order to evaluate the proposed to upper-level university students. The research instrument's question items are tailored to the variables at hand. First, the questionnaire was administered to a group of 30 accounting students. This is accomplished to ensure that the instrument can be improved and more efficient. A Likert scale with numbers 1-5 ranging from strongly disagree to agree was used as the measurement scale. The reason for selecting top-level students is that they have accepted sufficient knowledge and are advanced in establishing their behaviors and attitudes, as well as having completed several courses considered valuable in this research. Auditing, accounting professional ethics, financial accounting, and other topics are covered in these classifications. Multiple regression analysis was applied as the analysis approach.

4. Results and Discussion

As previously stated, the respondents who are the subject matter of this research are accounting students from Riau, which belongs to Indonesia's provinces. Students were assigned 180 questionnaires in total. Its purpose is to determine how much labor market motivation, economic motivation, intrinsic and extrinsic factors influence student engagement in career path. A total of 180 additional questionnaires can be employed as sources of data for this research. Before delving deeper into the research authors, we'll take a glance at the respondents' demographics, which include the gender of those who took part in the survey. The outcomes of the distribution of the retrieved questionnaires provided all information about the research authors and the respondents' information. The distribution of the research authors is shown below.

Table 2. Overview of Respondents

Characteristics	Category	Quantity
Gender	Male	65
	Female	115
	Total	180

Source: Data that has been processed

According to the table previous section, accounting students tend to be female than male. The female gender statistics 115, while the male gender statistics 65. The percentage of differences between men and women is significantly larger. This indicates that female students have such a serious interest in accounting majors and professional fields. This is because women are thought to be more thorough and willing to attempt more difficult things in this field due to the large amount of calculations. Meanwhile, the majority of the male students were uninterested in math. The following are the outcomes of multiple regression tests, as shown in table 3:

Table 3. Test Results of Multiple Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.283	1.327		1.042	.001

X1	.243	.079	.274	3.155	.002
X2	.224	.066	.243	3.230	.012
X3	.187	.093	.174	2.108	.038
X4	.216	.095	.140	2.055	.043

Dependent Variabel: Accounting Student Career Path

By entering the required independent variable data, the above equation can be used to predict the level of the measured bid ask spread. Furthermore, this regression model can explain the variables that have the greatest influence on career interest. The coefficient value show the significance of the independent variable on the dependent variable. The variable with the greatest influence in this study is labor market motivation, with standardized coefficients of 0.274.

The effect of labor market motivation on interest in career path was examined using H1. The research found that labor market motivation had a significant and positive effect on interest in career path, with a significance level of (0.002 0.05), implying that H0 was rejected and H1 was accepted, or that job market motivation had a positive and significant effect on interest in career path. The outcomes of this research are reliable with those of Sugahara, Dalci and Wen, who indicated that employment market motivation has a huge impact on the career paths of accounting students [45],[27], [33]. This exemplifies that labor market considerations are factors that are considered and impactful in determining on a career as a public accountant. Accounting students who intend to take a job as accounting professionals are more concerned with work opportunities and job security. A career in a Public Accounting Firm can provide job security and comfort. This is consistent with the content of motivational theories, in which individuals are encouraged to meet their second need after their first is met. Another level of need is a sense of security and comfort at work, which are two measures in the labor market consider variable. Labor market concerns are a method of arranging discussions between job seekers and companies who are looking for employees. The labor market is a meeting place for both buyers and sellers. As an outcome, the more students who seem to be aware of a job's professional standards, the significantly larger their involvement in market considerations as a public accountant.

H2 tests were carried out to investigate the effect of economic motivation on chosen career interest. The outcomes revealed that economic motivation had a significant and positive effect on importance in career path, with a significance value of (0.012 0.05), indicating that H0 was rejected and H2 was accepted, or that economic motivation had a significant and positive effect on interest in career path. The outcomes of this research are consistent with those of Dalci [45] and Byrne [6], who discovered that economic motivation has a huge impact on the career path of accounting students. Economic motivation also primary influences' determination to pursue career prospects as public or non-public accountants. The income factor that students will receive at work, as well as the availability of a pension guarantee at work, will influence students' enthusiasm in selecting a career. The findings showed a encouraging trend, indicating that the more significant the financial rewards in a career, the greater the interest of students in pursuing that career.

H3 tests were carried out to examine the effect of intrinsic factors on career choice interest. The findings revealed that the intrinsic factor had a positive and significant effect on interest in career path with a level of significance of (0.038 0.05), indicating that H0 was rejected and H3 was accepted, or that it might be indicated that the intrinsic factor had a

positive and significant effect on interest in career path. The outcomes of this research are similar to the results of YenHong [46], who discovered that intrinsic factors have a significant effect on the career paths of accounting students. Intrinsic value in employment is the satisfied that tends to come out of doing one's occupation as well as one's enthusiasm for one's job. If someone evaluates the accountancy profession, it can enhance job satisfaction and motivation to pursue a career as an accountant. Based on the explanation provided, it can be concluded that the higher a person's intrinsic value for work, the relatively high the career decision of students for accounting majors.

Extrinsic factors on interest in career path were examined using H4 tests. The findings revealed that extrinsic factors had a significant and positive impact on interest in career path, with a significance level of (0.043 0.05), implying that H0 was rejected and H4 was accepted, or that extrinsic factors had a positive and significant effect on interest in career path. The outcomes of this research are in accordance with the results of YenHong [46], who found that extrinsic factors have a significant effect on the career paths of accounting students. The greater the extrinsic motivation, the more likely students are to pursue a career as a public accountant.

4. Conclusion

According to the findings of this study, job market motivation, economic motivation, intrinsic factors, and extrinsic factors all influence accounting students' career choices. According to the findings, each variable has a significant influence on career choice, with different statistical values for each variable. Individuals who select financial reporting majors as their initial foundation in their career stages believe that this accounting major represents a significant opportunity when considering the advantages that will be gained. Also with number of accounting professionals decreasing, enhancing the quality of each graduate has become the main focus for academics and professional organizations. Of course, each student must be equipped with strong knowledge so that when the profession an accountant can be loyal in work. The use of An action theory of life enhancing career supports the efficacy of this research by emphasizing the relationship between career and work, with the huge goal of continuing to support ones personal life with the knowledge and skills contains.

The consequence of this researh is that it concentrates on the accountancy profession and academics, specifically the providing of information about the Public Accountant practitioner as one of crucial factors when choosing a career decision for somebody, particularly in order to address the issue of the Public Accountant global recession in Indonesia. Academics can provide knowledge and details about Public Accountants to enhance a student's interest in deciding what profession he will pursue after graduating from college. And it is assumed that the Public Accountant agency would be able to engage with potential Accounting graduates in order to expand the number of Public Accountants in Indonesia.

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