



Analysis of Students' Perception in Choosing a Career as an Accountant

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Abstract. *The purpose of this study is to identify and analyze the most dominant career choices among students in the accounting field. The research subjects are graduates selected using purposive sampling with the following criteria: graduates from the Accounting Study Program, Faculty of Economics and Business, Tridinanti University in 2022 (having passed their thesis defense), graduates whose contact information could be traced, and graduates who completed the questionnaire in full. The findings reveal that the majority of accounting students at Tridinanti University prefer a career as corporate accountants due to greater job security, alignment with their interests and skills, and a better balance between work and personal life.*

Keywords: *Student Perception, Career Selection, Accountant.*

1. INTRODUCTION

Career selection is a strategic decision that accounting students face after completing their studies. This decision involves not only personal considerations but also various external factors that can influence the final choice, such as labor market conditions, economic developments, and social and cultural norms. In this context, the career choices of accounting students depend on a number of interconnected factors, such as gender, financial rewards, professional training, and considerations regarding work-life balance and future prospects. Dewayani & Chasanah (2017) explain that the career choices of accounting students are often influenced by external pressures, particularly in terms of expected income and the social status associated with the chosen profession. Additionally, the knowledge and skills acquired during higher education also play a significant role in determining their career path (Suryadi, 2016; Sari & Gunawan, 2019).

According to research by Suryadi (2016), accounting students tend to choose career paths as public accountants or corporate accountants, with financial considerations and opportunities for professional development being key factors. Economic benefits such as competitive salaries and career advancement opportunities are often the primary driving forces in selecting this profession. On the other hand, Jeniari & Putri (2019) state that good professional training and certifications relevant to the workforce also influence students' decisions in choosing a particular career path. Training aligned with industry standards is expected to enhance competitiveness and career prospects, while students who choose careers as accounting educators or researchers tend to focus on the opportunity to advance

knowledge in the field of accounting and contribute to the academic world (Widyaningsih et al., 2023).

Gender also plays a role in career choice, although its influence varies depending on the social and cultural context of a given country. According to research by Dewayani & Chasanah (2017), female students tend to choose careers in the public sector or large corporations, which offer stability and work-life balance. In contrast, male students often opt for careers in public accounting due to higher income opportunities and the greater challenges of dealing with complex financial issues (Kristiani & Lestari, 2017). This gender influence indicates that career choices in accounting are affected by societal expectations and norms, although, in reality, opportunities for advancement in any career path are becoming increasingly open to both genders.

Professional training and certification factors also play a significant role in attracting accounting students to certain professions. Certifications such as CPA (Certified Public Accountant) or CA (Chartered Accountant) are often considered by students interested in becoming public accountants (Sari & Gunawan, 2019). Moreover, supplementary training in areas like tax, auditing, and forensic accounting is increasingly sought after as a way to enrich competencies outside of traditional career paths. This training is seen as crucial in improving employability and ensuring that students are ready to meet the demands of an evolving industry (Jeniari & Putri, 2019). In this regard, many universities offer accredited professional training programs to prepare students for the workforce with more competitive skills.

The advancement of information technology also significantly impacts accounting students' career choices. With the development of technology, particularly the use of cloud-based accounting software and ERP (Enterprise Resource Planning) systems, the demand for accountants with technological skills has increased. According to research by Kristiani & Lestari (2017), students with technological expertise tend to choose careers as corporate accountants, focusing on managing and analyzing financial data using the latest technology. Additionally, skills in big data and data analytics have become highly sought after by large companies in the financial and accounting sectors. This shift has led to a change in career selection patterns, once dominated by public accountants.

Furthermore, the need for accountants in the government sector and nonprofit organizations has been increasing, especially in Indonesia, due to policy reforms and greater transparency in public budget management. Research by Widyaningsih et al. (2023) suggests that there has been a shift in student preferences, with more choosing

careers in the public sector due to job stability and the opportunity to contribute to national economic development. This reflects the growing awareness of the importance of transparent public accounting and accountability in government financial management.

In Indonesia, this phenomenon is particularly significant to explore given the growing demand for professional accountants. According to data from the Indonesian Institute of Accountants (IAI), the number of registered accountants has continued to increase each year in line with the country's economic growth (IAI, 2021). This indicates a great opportunity for accounting students to choose careers based on the market's evolving needs. However, despite the many career paths available, there is still a gap in students' understanding of the various career options. Therefore, further research is needed to provide deeper insights into the factors that influence accounting students' career preferences, particularly at Tridianti University in Palembang.

Tridianti University in Palembang, especially the accounting program at the Faculty of Economics and Business, as an institution that produces accountants, provides an interesting opportunity to investigate the factors motivating its students in choosing careers as accountants. According to research conducted by Jeniari & Putri (2019), most accounting students tend to choose careers as corporate accountants or public accountants due to the influence of external factors such as expected income and career advancement. However, research by Dewayani & Chasanah (2017) suggests that intrinsic motivation, such as the desire to contribute to society through work in the public sector or nonprofit organizations, also plays a key role in career selection. Therefore, further research is essential to explore in more detail the factors motivating accounting students to choose careers in various sectors.

2. LITERATURE REVIEW

Accounting Profession

The accounting profession plays a strategic role in the economy by providing relevant financial information for decision-making. According to Baridwan (2017), accounting is the process of identifying, measuring, and reporting economic information that enables accurate decision-making for information users. In the global context, the role of accounting has become increasingly vital with the adoption of international standards such as IFRS, which are implemented in Indonesia through PSAK (Indonesian Financial Accounting Standards).

In Indonesia, the accounting profession continues to evolve in response to growing demands for transparency and accountability in financial reporting, both in the private and public sectors. As noted by Kasmir (2020), accounting functions not only as a reporting tool but also as an effective financial control and management tool. Accounting education must adapt to these developments by equipping students with both technical and non-technical skills, such as analytical abilities and professional ethics.

Careers in Accounting

Career choices in the accounting profession are diverse, including the following fields:

Public Accountant

Public accountants are independent professionals providing services such as auditing, taxation, and management consulting. According to Mulyadi (2016), public accountants play a crucial role in ensuring the credibility of corporate financial statements. This profession is often preferred due to the broad exposure it offers across various industries and opportunities to obtain professional certifications such as CPA (Certified Public Accountant).

Corporate Accountant

Corporate accountants work within organizations, managing financial reports, budget control, and tax planning. Tjiptono and Diana (2018) highlight that job stability and long-term career prospects are the main attractions for students pursuing this career path.

Government Accountant

Government accountants are responsible for managing state finances and ensuring transparency in budget utilization. As noted by Harmoni (2021), the role of government accountants is increasingly significant in realizing good financial governance, especially in the context of bureaucratic reform in Indonesia.

Accounting Educator

Accounting educators contribute to building the competencies of future accountants through teaching and research. Kustono (2019) states that this profession requires a combination of academic knowledge and practical experience, making it an ideal choice for those interested in education and the advancement of accounting knowledge. These career paths demonstrate that accounting students have numerous options to pursue a profession aligned with their interests and competencies. This study aims to identify the most preferred accounting profession among students and the factors influencing their career decisions.

3. METHODS

The subject of this study is the graduates of the Accounting Study Program, Faculty of Economics and Business, Tridianti University, who passed their thesis defense in 2022. The sample was selected using purposive sampling with the following criteria: graduates of the Accounting Study Program, Faculty of Economics and Business, Tridianti University in 2022 (having completed the thesis defense), graduates whose contact information could be traced, and graduates who completed the questionnaire fully.

The following table describes the sample selection process:

Table 1. Sample Selection

Criteria	
Questionnaires distributed directly to respondents	79
Questionnaires distributed via email to respondents	47
Questionnaires filled out but incomplete	(11)
Questionnaires not returned	(10)
Total questionnaires used	105

From January to December 2022, according to the administrative data recorded by the Faculty of Economics and Business, there were 159 graduates from the Accounting Study Program. However, only 126 graduates could be located and contacted for questionnaire distribution. The questionnaires were distributed directly to the respondents, but some were sent via email using Google Forms. Out of the 79 questionnaires distributed directly and the 47 distributed via email, 11 were filled out incompletely or incorrectly, and 10 were not returned. From the 126 questionnaires distributed, 105 valid responses (66.0%) were received and will be analyzed further.

4. RESULTS

A total of 126 questionnaires were distributed, with 105 being successfully returned. These questionnaires were distributed to accounting students at Universitas Tridianti University. In addition to the questionnaires, interviews were conducted with several respondents to gather supplementary information.

Table 2. Respondents' Demographic Characteristics

Demographics	Number (People)	Percentage (%)
Gender		
Male	36	34.2
Female	69	65.8
Total	105	100
Age		
21 years old	22	21.0
22 years old	29	27.6
23 years old	24	22.8
24 years old	12	11.4
25 years old	15	14.3
26 years old	3	2.9
Total	105	100
Year of Admission		
2022	105	100
Total	105	100

Table 2 highlights the demographic characteristics of the respondents. The data shows that, based on gender, the majority of respondents were female, with 69 respondents (65.8%), while the remaining 36 respondents (34.2%) were male. All respondents were students from the 2022 cohort, totaling 105 individuals.

Table 3. Description of Research Variables on Career Choices of Accounting Students

Career Choice	Number (People)	Percentage (%)
Public Accountant	17	16.2
Corporate Accountant	38	36.2
Academic Accountant	8	7.6
Government Accountant	16	15.2
Others:		
1. Banking	15	14.3
2. State-Owned Enterprises (SOEs)	11	10.5
Total	105	100

Table 3 shows that the majority of accounting students prefer careers as corporate accountants (36.2%), followed by careers as public accountants (16.2%), government accountants (15.2%), and academic accountants (7.6%). Other career preferences, such as working in the banking sector or in state-owned enterprises (SOEs), account for a smaller proportion of students' choices.

The preference for corporate accounting careers is driven by the abundance of job opportunities available for accounting graduates, providing greater job security (Dewayani & Chasanah, 2017). In addition, Widyaningsih et al. (2023) indicate that most accounting students favor corporate accounting careers due to higher job security, alongside salary considerations, which remain one of the primary factors influencing career choices (Dewayani & Chasanah, 2017). These findings align with prior studies highlighting the influence of financial rewards, professional training, professional recognition, labor market considerations, and gender roles on accounting students' career preferences (Widyaningsih et al., 2023; Dewayani & Chasanah, 2017).

Based on interview results, accounting students at Tridinanti University in Palembang are inclined toward corporate accounting careers due to factors such as competitive salaries and opportunities to develop their careers in line with their interests and abilities. Students believe that positions as corporate accountants offer financial stability and better career advancement prospects compared to other career options, particularly in large or multinational companies. However, some students opt for careers as government accountants, academic accountants, or other roles due to specific reasons. Work-life balance is another critical factor. Students perceive that becoming a corporate accountant provides a more manageable workload compared to the public accounting profession, which often requires substantial time and energy due to its demanding nature (Hatane et al., 2020).

Nevertheless, some students remain interested in public accounting careers due to the perceived prestige and opportunities to develop broader skills. However, challenges such as heavy workloads, long working hours, and high levels of pressure discourage some students from pursuing this career path. Overall, these preferences reflect the factors influencing career choices among students. A balance between financial compensation, career development opportunities, and quality of work-life considerations emerges as the primary determinant in their career decisions upon graduation.

5. DISCUSSION

Based on the results obtained, it was found that the majority of accounting students, specifically 38 individuals or 36.2%, chose careers as corporate accountants. This choice is driven by several key reasons, as highlighted in previous studies, where factors such as financial rewards, professional training, professional recognition, labor market considerations, and gender roles significantly influence accounting students' career choices between public and non-public accountants (Dewayani & Chasanah, 2017; Widyaningsih et al., 2023).

These findings align with prior research conducted by several researchers (Widyaningsih et al., 2023; Dewayani & Chasanah, 2017; Jeniari & Putri, 2019), which concluded that factors like financial rewards, professional training, professional recognition, and labor market considerations have a significant impact on accounting students' career decisions. Interview results further revealed that accounting students are more attracted to careers as corporate accountants due to the greater job security offered and alignment with their interests and abilities.

Additionally, the balance between work and personal life is also an important factor. Students perceive that becoming a corporate accountant offers a more manageable workload compared to the public accounting profession, which demands greater time and energy commitment due to its higher workload and professional demands. Nevertheless, some students remain interested in pursuing careers as public accountants, as this profession is perceived to carry higher prestige and offers opportunities to develop broader expertise. However, challenges such as heavy workloads, long working hours, and high levels of pressure are key considerations for many students when making career choices.

The findings of this study have significant implications for higher education institutions, particularly accounting programs, to understand the factors that motivate students in their career choices. By gaining a better understanding of students' career preferences, academic programs can design curricula and activities that better align with their needs, thus preparing graduates who are more equipped and competitive in the job market.

6. CONCLUSION

Based on the research findings, it can be concluded that the majority of accounting students at Tridinanti University choose a career as a corporate accountant due to greater job security, alignment with their interests and abilities, and a balance between work and personal life. These findings are consistent with previous studies which show that factors such as financial rewards, professional training, professional recognition, and labor market considerations significantly influence the career choices of accounting students. However, some students are still interested in pursuing a career as a public accountant because it is perceived to have higher prestige and offers opportunities to develop a broader skill set.

For future research, it is recommended to expand the scope of the sample, both in terms of the number of respondents and the institutions involved, in order to provide a more representative picture of career preferences among accounting students in Indonesia. Accounting study programs should also continue to develop curricula and activities that better prepare students to face challenges in various accounting career paths, ensuring that graduates become competitive professionals who can adapt to changes in the workforce.

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