

Factors Affecting Accounting Students' Career Choices in the Field of Accounting Information Systems (AIS)

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ABSTRACT

This study aims to identify whether intrinsic motivation, extrinsic motivation, third-party influence, and career exposure variables influence Accounting Students' career choices in the field of Accounting Information Systems (AIS). The research utilized purposive sampling method involving 138 Accounting Students from the 2020 cohort at Politeknik Negeri Batam with data collected through online learning platform (E-learning). In this study, the analysis technique used is multiple linear regression. The research findings indicate that Accounting Students are more influenced by intrinsic and extrinsic motivation in career selection, while third-party influence and career exposure tend to have no significant influence on Accounting Students' career choices. The implication of this research to validate the accuracy of the Social Career Cognitive Theory (SCCT) and can be a consideration for accounting students, so that they can prepare themselves for choosing a career in the field of AIS.

Keywords: Career Exposure, Career Path, Extrinsic Motivation, Third-Party Influence, Intrinsic Motivation

1. INTRODUCTION

The 4.0 Revolution, also known as the Cyber-Physical System, depicts the industrial transformation that integrates automation with computer and information systems. Its impacts encompass fundamental changes in company operations to remain competitive in the global industrial arena. In this regard, almost every profession is challenged to align itself with the advancements in information technology. One such profession is Accounting, where the use of Accounting Information Systems (AIS) becomes a critical field influenced by technological advancements. Accountants with expertise in systems and technology play an increasingly vital role in this evolving business environment (Rahmawati & Subardjo, 2020). An accountant proficient in systems and computerization is highly sought after. Research findings (Kruskopf et al., 2020) suggest that potential technical skills required in the future include experience in Enterprise Resource Planning (ERP).

In a study by Mayasari et al. (2020) regarding the readiness of Accounting Students in the Industry 4.0 era, several results indicate the importance of technical skills for accountants, such as competency certification, industry perception of skills, and prospective accountants' skills. Based on Shanneb (2020), there is a need for direct training on ERP or AIS usage incorporated into the academic curriculum of higher education institutions to meet the increasing demand for skilled workforce in the information technology field. The use of ERP is highly advantageous as ERP systems can ensure that data accuracy and processes within a business are well-integrated.

Looking at the education landscape in Indonesia concerning professions related to AIS, especially in the accounting profession, Presiden RI (2012) in the Indonesian National Qualification Framework (INQF) states that a D4/S1 degree in education is placed at qualification level VI, referring to expert accounting technicians. One of the competency fields qualifying for the accounting profession is maintaining Accounting Information Systems. It can be interpreted that Accounting Information Systems (AIS) encompass the processing of accounting and financial data using tools such as ABSS, MYOB, Microsoft Excel, and SAP for decision-making by management. From job vacancy analysis based on Suarta et al. (2021), the accounting field with digital technology or accounting application skills is highly demanded. Therefore, learning or training related to Accounting Computer Applications and Certificate of Competency Test (COC) are needed to enhance skills and provide evidence of competence in the field.

Aspects to be prepared and improved regarding the quality of the accounting profession include implementing education in accordance with industrial demands at higher education institutions (Mustofa & Mollah, 2019). Through the education process in universities, graduates can be equipped with advantages that prepare prospective accountants to work in professional environments. Politeknik Negeri Batam encourages Business Management students to master accounting technology such as ABSS, MYOB, Microsoft Excel, and SAP included in Accounting Students' courses, supported by certification exams using ABSS, MYOB, Microsoft Excel, and SAP software to assess student competence. This will enhance the professionalism of an accountant and adhere to standards validated by specific institutions or authorized certification bodies (Suyudi et al., 2021).

The accounting profession is considered a prospective career with job opportunities in various business fields. In the development of businesses in various sectors, it will affect the level of job opportunities offered. However, the number of professional accountants in Indonesia is relatively low compared to some other ASEAN countries (Ng et al., 2017). Therefore, in the career selection of Accounting Students, careful planning is expected, considering various options available in the field, and good planning and strategies are needed. For example, professions in the accounting field that students can choose from include independent auditors, Accounting Information Systems, management accounting, and forensic accountants who require sensitivity to technological advancements to become credible accountants (Senastri, 2020).

Previous studies have found factors influencing students' career decisions. Ng et al. (2017) study proved that intrinsic motivation and career exposure influence students' career choices, while extrinsic motivation and third-party influence have no significant impact on students' career choices. The same findings are supported by Gunawan et al. (2021) research, indicating the influence of intrinsic motivation, extrinsic motivation, and career exposure, while third-party influence has no effect. Studies by Hanie et al. (2021); Liany & Raharja (2020) found that undergraduate Accounting Students are influenced by intrinsic motivation and career exposure in career selection, but students are not influenced by extrinsic motivation and third-party influence. (Arnita, 2018) found that parental influence can affect a student's career choice as a corporate accountant, while Effendi et al. (2018) have similar results, stating that extrinsic motivation and third-party influence affect students' career decisions.

Previous studies have shown inconsistent results in factors influencing career choices, prompting researchers to delve deeper into focusing on Accounting Students' career preferences in the AIS field. This research is also motivated by the research gap in previous studies, which replicate the study conducted by Ng et al. (2017) on the career choices of accounting professions. The factors studied include intrinsic motivation, extrinsic motivation, third-party influence, and career exposure along with technological advancements' demands for accountant skills. Knowledge of Accounting Information Systems is considered crucial for accountants to remain relevant in the competitive industrial world.

Thus, this study aims to provide better insights into career decision-making for prospective accountants, especially concerning adaptation to technological advancements and student interests in the field of Accounting Information Systems. The focus is on Accounting Students who have completed advanced competency using SAP at Politeknik Negeri Batam, with the hope of providing them with an understanding of how to make the right career decisions. Therefore, these factors become essential considerations in the career selection process by students and stakeholders in evaluating Education curricula.

2. LITERATURE REVIEW

2.1 Social Cognitive Career Theory (SCCT)

The Social Cognitive Career Theory (SCCT) by Lent et al. (1994) is an extension of Bandura's Social Cognitive Theory (SCT) by Bandura (1986), which is based on the theory of self-efficacy. SCCT is a theory that presents three segmented but interconnected career development models. These three models seek to describe three crucial aspects in individual career development. The first model delves into the development of academic and vocational interests, while the second model discusses the individual decision-making process related to education and careers that align with their abilities and interests. The third model emphasizes the importance of individual performance in achieving educational and career success and maintaining stability in the process. Thus, the career

decision-making process involves three main factors: personal factors (self-efficacy), outcome expectations, and goals (Schoenfeld et al., 2017).

Social Cognitive Career Theory states that the stronger an individual's belief (self-efficacy) in their abilities and outcome expectations, the more likely they are to pursue and remain committed to challenging career goals (Schoenfeld et al., 2017). Moreover, the theory suggests that high self-efficacy levels will also result in higher outcome expectations. Outcome expectations are formed by an individual's expectations of the performance they put in and the expected outcomes corresponding to that performance. Therefore, goals can be interpreted as an individual's determination or choice in achieving desired outcomes, including plans, intentions, and aspirations. Social cognitive theory, as applied in the SCCT model, can be applied in research on career decisions of Accounting Students in the field of AIS. This research involves independent variables such as intrinsic motivation, extrinsic motivation, third-party influence, and career exposure, believed to have a relationship with this theory, with a focus on Accounting Students' career path choice

2.2. Intrinsic Motivation

Intrinsic motivation is defined as an individual's internal drive to engage in activities due to personal enjoyment or satisfaction they experience, rather than external rewards or pressure from external sources. According to Ryan & Deci (2000), this motivation arises from an individual's interest, curiosity, or satisfaction when engaging in activities that capture their attention, without external prompting. In the SCCT theory, the influence of intrinsic motivation is identified in relation to self-efficacy factors toward career goals. Motivation originates from an individual's internal factors, emerging from interests, skills, and knowledge they possess in a preferred field (Ng et al., 2017). This influences individual behavior to demonstrate their abilities. It can be concluded that the level of self-efficacy of Accounting Students is influenced by their belief in their abilities and knowledge in the field of Accounting Information Systems (AIS), which will drive them to achieve the goal of becoming an accountant in the AIS field. Therefore, the first hypothesis in this study is as follows:

H1: Intrinsic motivation significantly influences Accounting Students' career choices in the AIS field.

2.3 Extrinsic Motivation

Extrinsic motivation is the drive that compels individuals to perform specific tasks even if they do not enjoy them, because they are interested in the rewards or incentives that come from external sources. According to Thing & Jalaludin (2018), this motivation often involves external factors such as praise, rewards, or other positive consequences that individuals can obtain as a result of performing the task. Extrinsic motivation differs from intrinsic motivation, which arises from internal satisfaction; extrinsic motivation is more related to the expected rewards from the activity. Accounting Students believe that the accounting profession will provide high salaries and promising career prospects. Therefore, based on the Social Cognitive Career Theory, Accounting Students' outcome expectations in performing their tasks in the AIS field will direct their aspirations towards becoming an accountant. Thus, the second hypothesis in this study is as follows:

H2: Extrinsic motivation significantly influences Accounting Students' career choices in the AIS field.

2.4 Third-Party Influence

An individual's career choice can be influenced by third parties, including individuals or groups such as family members, friends, or professors. According to Ng et al. (2017), this influence can take the form of advice, support, or experiences shared by third parties with individuals considering career options. Advice or perspectives from family, friends, or professors often influence individuals' perceptions and decisions regarding career paths. The influence of third parties in Accounting Students' career choices can be identified in the SCCT theory in relation to self-efficacy factors toward career goals. Students who believe in their capabilities and receive support from friends, professors, parents, media, and other third parties will be more motivated to become accountants. Therefore, the third hypothesis in this study is as follows:

H3: Third-party influence significantly influences Accounting Students' career choices in the AIS field.

2.5 Career Exposure

Career exposure refers to information about various career options available to an individual. This information can be obtained from various sources, including advice or experiences shared by third parties such as family members, friends, or professors. According to Ng et al. (2017), career exposure plays a crucial role in helping students understand the various career paths available and make more informed decisions about their professional future. Therefore, Accounting Students with good self-efficacy and exposure to career options from third parties will have confidence in their abilities. This will also direct students to achieve their career goals as accountants. Universities play an important role in providing career exposure and guiding students' aspirations to become accountants. Thus, the higher the career exposure provided to students, the stronger their ability to achieve their career goals. Therefore, the fourth hypothesis in this study is as follows:

H4: Career exposure significantly influences Accounting Students' career choices in the AIS field.

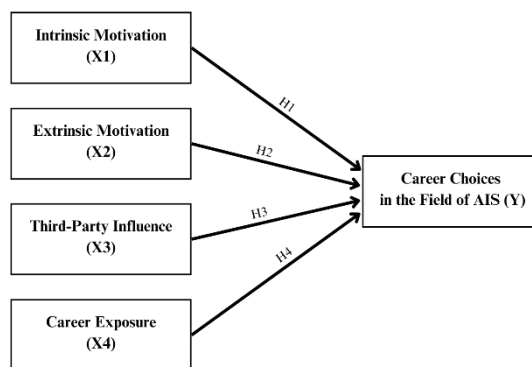


Figure 1. Conceptual Framework

3. METHODS

The researcher utilized primary data obtained through a questionnaire on the Politeknik Negeri Batam (E-learning) learning platform. The sample in this study consisted of Accounting Students from the 2020 cohort at Politeknik Negeri Batam vocational college. Before distributing the questionnaire, the author conducted a pilot test on 30 samples to ensure the validity and reliability of each question item. The questionnaire items were measured using a 4-point Likert Scale, where point 1 indicates "strongly disagree," point 2 "disagree," point 3 "agree," and point 4 "strongly agree." Setting the minimum sample size from the 188 population based on the implementation of the Slovin Formula resulted in a total of 128 samples. The researcher employed purposive sampling method in sample selection, considering criteria such as students who had obtained certification using ABSS, MYOB, Microsoft Excel, and SAP software. From the distributed questionnaires, the researcher received feedback from 138 respondents. The following Table 1 provides the operational definitions of the variables used in this study to describe the questionnaire items.

Table 1. Definition of Operational Variables

Variables	Indicators	Scales
Intrinsic Motivation (X1)	Presence of Interest, Attraction, Satisfaction, Time Interval Availability, and Ability	Interval
Intrinsic Motivation (X2)	Presence of Job Opportunities, Industry Needs, High Salary, Reputation, and Third-Party Respect	Interval
Influence of Third Parties (X3)	Presence of Family/Friends Influence, Lecturer Influence, Media Influence, and Public Perception Influence	Interval
Career Exposure (X4)	Presence of Importance of Professional Bodies and Qualifications, Campus Experience, Accounting Application Learning, Job Opportunities, Support from Professional Bodies	Interval

Variables	Indicators	Scales
Career Choice (Y)	Presence of Participation in Certification, Special Interval Preferences, Understanding of Career Availability, Certainty after Graduation.	

Source: Ng et al. (2017)

4. RESULTS AND DISCUSSION

The data processed consists of 115 female students (83.3%) and 23 male students (16.7%) out of a total of 138 respondents. The respondents have an average age of 20, 21, and 22 years old, with the oldest being 23, 24, and 26 years old. The detailed characteristics of the respondents can be seen in Table 2.

Table 2. Respondent Characteristics

Respondent Characteristics	Frequency	Percent (%)
Gender		
Male	23	16,7
Female	115	83,3
Age		
20 year	7	5
21 year	84	61
22 year above	47	34

Source: Research Data, 2024

Descriptive statistics of variables in this study provide a summary of the minimum value (lowest), maximum value (highest), and mean value (average) of the data used in this research. The results of descriptive analysis of these variables can be seen in Table 3:

Table 3. Statistical Analysis of Descriptive Variables

Variables	N	Min	Max	Mean
Intrinsic Motivation	138	13	20	17.3
Ekstrinsic Motivation	138	9	20	16.1
Influence of Third Parties	138	4	16	11.4
Career Exposure	138	12	20	17.0
Career Choice	138	9	16	12.8

Source: Research Data, 2024

Below are the validity test results of the questionnaire distributed, as shown in Table 4:

Table 4. Results of Validity Test

Variables	Questions	Valid Questions	Invalid Questions
Intrinsic Motivation	5	5	0
Ekstrinsic Motivation	5	5	0
Influence of Third Parties	4	4	0
Career Exposure	5	5	0
Career Choice	4	4	0

Source: Research Data, 2024

Below in Table 5, you can see the results of the questionnaire feedback reliability test:

Table 5. Results of Reliability Test

Variables	Cronbach's Alpha	Minimum Reliability Threshold	Description
Intrinsic Motivation (X1)	0,792	0,7	Reliable
Ekstrinsic Motivation (X2)	0,787	0,7	Reliable
Influence of Third Parties (X3)	0,799	0,7	Reliable
Career Exposure (X4)	0,781	0,7	Reliable
Career Choice (Y)	0,792	0,7	Reliable

Source: Research Data, 2024

Below, Table 6 displays the results of the Kolmogorov-Smirnov test aimed at confirming the normality distribution of residuals. The Asymp. Sig. (2-tailed) value in the test is 0.627. Therefore, the data can be considered normally distributed.

Table 6. Results of Normality Test

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	138
Asymp. Sig. (2-tailed)	0,627

Source: Research Data, 2024

Table 7 provides an explanation of the multicollinearity test. Note the Variance Inflation Factor (VIF) section, where if the tolerance value > 0.100 and $VIF < 10.00$, it is concluded that there is no multicollinearity issue. From the following data, intrinsic motivation shows a tolerance of 0.748 and a VIF of 1.337, extrinsic motivation shows a tolerance of 0.637 and a VIF of 1.570, third-party influence shows a tolerance of 0.745 and a VIF of 1.340, and career exposure shows a tolerance of 0.618 and a VIF of 1.617. It is concluded that there is no multicollinearity issue because the tolerance values are greater than 0.100 and VIF is less than 10.00.

Table 7. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
Intrinsic Motivation	0,748	1,337
Ekstrinsic Motivation	0,637	1,570
Influence of Third Parties	0,745	1,342
Career Exposure	0,618	1,617

a. Dependent Variable: Pilihan Karir

Source: Research Data, 2024

Based on the heteroskedasticity test results using the Spearman Rho test, it can be seen that the Sig. (2-tailed) values for X1 are 0.634, for X2 are 0.823, for X3 are 0.912, and for X4 are 0.529. The values of these variables are greater than 0.05. This result indicates that the model does not encounter heteroskedasticity issues, and the assumption of homoskedasticity is met. Therefore, it can be concluded that there is no indication of heteroskedasticity because the significance values obtained exceed 0.05 (at a 95% statistical confidence level), as shown in Table 8.

Table 8. Results of Heteroskedasticity Test

Spearman RHO		Unstandardized Residual
TotalX1	Sig. (2-tailed)	0.634
TotalX2	Sig. (2-tailed)	0.823

TotalX3	Sig. (2-tailed)	0.912
TotalX4	Sig. (2-tailed)	0.529

Source: Research Data, 2024

Based on the results of the coefficient of determination test formula, the adjusted R Square value is 0.460. Therefore, it can be concluded that 46.0% of the career choice level is influenced by the independent variables in this study. Meanwhile, the remaining 54.0% is influenced by factors not identified in this research. The results of the coefficient of determination test can be seen in Table 9:

Table 9. Coefficient of Determination Test Results

<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
0,690 ^a	0,475	0,460	1,117

Source: Research Data, 2024

Below in Table 10, you can see the results of hypothesis testing using the t-test:

Table 10. Results of Hypothesis Tests 1, 2, 3, and 4

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1,527	1,051		1,452	0,149
Intrinsic Motivation	0,335	0,056	0,433	5,967	0,000
Ekstrinsic Motivation	0,161	0,057	0,222	2,826	0,005
Influence of Third Parties	0,058	0,051	0,083	1,139	0,257
Career Exposure	0,131	0,067	0,156	1,959	0,052

Source: Research Data, 2024

Based on the data listed in Table 10, the regression equation model can be formulated as follows:

$$Y = 1,527 + 0,335X_1 + 0,161X_2 + 0,058X_3 + 0,131X_4$$

Based on the multiple regression model, if the independent variables have constant values, then the career choice value will change to a constant value, which is 1.527. Intrinsic motivation, if it has a constant value, will cause a change of 0.335 in the career choice value for each unit of X1 (intrinsic motivation). Extrinsic motivation, if it has a constant value, will cause a change of 0.161 in the career choice behavior for each unit of X2 (extrinsic motivation). Third-party influence, if it has a constant value, will cause a change of 0.058 in the career choice value for each unit of X3 (third-party influence). Career exposure variable, if it has a constant value, will cause a change of 0.131 in the career choice value for each unit of X4 (career exposure). You can find a summary of the test results in Table 11.

Table 11. Summary of Hypothesis Test Results

Hypothesis		Sig.	Result
H1	Intrinsic motivation significantly influences Accounting Students' career choices in the field of AIS.	0,000	Supported
H2	Extrinsic motivation significantly influences Accounting Students' career choices in the field of AIS.	0,005	Supported
H3	The influence of third parties significantly affects Accounting Students' career choices in the field of AIS.	0,257	Not Supported
H4	Career exposure significantly influences Accounting Students' career choices in the field of AIS.	0,052	Not Supported

Source: Research Data, 2024

The analysis of the first hypothesis shows that H1 is supported, meaning that intrinsic motivation significantly influences students' career choices in the field of AIS. This indicates that the higher the intrinsic motivation someone has, the stronger their career choice will be. This finding is consistent with the study by Ng et al. (2017), which states that intrinsic motivation has a significant relationship with career choice. From the analyzed data, students show an interest in jobs involving systems or computerization, an attraction to work utilizing accounting applications, satisfaction in being an accountant using computer technology, a willingness to invest time in learning accounting applications, and confidence in their computer operating skills. It can be concluded that many Accounting Students choose careers in this field because they have self-efficacy regarding their abilities, find it challenging, and are interested in accounting within the AIS field.

The analysis of the second hypothesis shows that H2 is supported, indicating that extrinsic motivation has a significant impact on students' career choices in the field of AIS. Thus, the higher the level of someone's extrinsic motivation, the stronger their career choice. This finding aligns with the research by Liany & Raharja (2020), which found a significant relationship between extrinsic motivation and career choice. From the data analyzed by the researchers, factors influencing students to choose a career include: confidence that many job opportunities will be available after graduation, willingness to take accounting courses in the AIS field due to industry demands, belief that an accounting degree offers high-paying job opportunities, and the perception that accountants hold a respectable reputation in society. In conclusion, current Accounting Students not only consider internal satisfaction when choosing a career but also expect external rewards such as career advancement and salary in their career decisions.

The analysis of the third hypothesis shows that H3 is not supported, indicating that the influence of third parties does not have a significant impact on students' career choices in the field of AIS. Therefore, the higher the influence of third parties on an individual, the lower their tendency to choose a particular career. This finding is consistent with the research by Gunawan et al. (2021), which found no significant correlation between third-party influence and career choice. According to the data analyzed by the researchers, this hypothesis is not supported because almost all respondents are not influenced by family, friends, educators, media, or societal perceptions regarding their career choices. It can be said that many Accounting Students today have higher self-confidence, prefer to explore new things, and are independent in determining their careers, not heavily influenced by others. This indicates a cultural shift from dependency on third parties towards greater independence in individual career decision-making.

The analysis of the fourth hypothesis shows that H4 is not supported, indicating that career exposure does not have a significant influence on students' career choices in the field of AIS. It can be concluded that the more career exposure given to an individual, the lower their tendency to choose a specific career path. This study is consistent with the findings of Hanie et al. (2021), which concluded that career exposure does not influence career choice. From the data analysis obtained by the researchers, students feel they have not received significant impact from professional accounting bodies and the learning process, case study experiences that are not aligned, and limited job opportunities due to high interest in the accounting field. However, the university attended by students provides necessary learning of accounting applications for prospective accountants. Overall, career exposure does not have a meaningful impact on individuals' career decisions. This suggests that factors such as personal interest and extrinsic motivation values are more influential in determining someone's career choice.

5. CONCLUSION

Intrinsic motivation (X1) positively impacts career choices. This indicates that interest, attraction, satisfaction, self-confidence, and willingness to learn in the field of Accounting Information Systems (AIS) directly encourage students to achieve their careers. Similarly, extrinsic motivation (X2) positively influences career choices in the AIS field, as Accounting Students believe that this field offers high salaries, good job opportunities, needed skills in companies, and high reputation in society. However, the influence of third parties (X3) does not have a positive impact on career choices in AIS. This means that current Accounting Students tend to differentiate themselves from others and prefer to follow their own desires and ambitions. They are not influenced by external arguments in determining their career paths. Additionally, career exposure (X4) does not show significant importance in career choices in the AIS field, as students do not feel the

significant impact of professional bodies, lack of real case studies in AIS, and high competition in job recruitment. However, universities provide related learning in accounting application processing.

This research has theoretical implications from the application of SCCT theory, proving that SCCT theory is valid in its models. In the context of career development, individual self-efficacy, expected outcomes, and set personal goals influence the decision-making process of students in their careers. It also has practical implications for accounting bodies and related parties as a basis for evaluating the accounting education curriculum in the future. This evaluation can help align the curriculum with current industry needs and the interests of students. Based on the findings of this research, the curriculum can be adjusted to emphasize the aspects that influence students' career decisions after they have gained knowledge related to Accounting Information Systems (AIS). Thus, learning can be designed to provide better insights to students about the career paths available in accounting and the factors to consider in achieving their desired careers.

This research has several limitations that need to be considered. The researchers focused on the population of 2020 Accounting Students who have been certified using ABSS, MYOB, Microsoft Excel, and SAP software. Additionally, this study only used factors such as intrinsic motivation (X1), extrinsic motivation (X2), third-party influence (X3), and career exposure (X4). However, other studies have used variables like the intention to work abroad and opportunity costs. Future research is suggested to use different data collection methods, such as direct questionnaires and structured interviews, to improve data accuracy and provide a deeper understanding of the factors influencing career choices. Future studies could also expand the target respondents to obtain more accurate results and broaden the scope of variables used, including the intention to work abroad and opportunity costs. The intention to work abroad variable is considered necessary to see students' tendencies in responding to opportunities. Meanwhile, the opportunity cost variable is essential as choosing a career in accounting requires material and time sacrifices for competency certification and licensing. (Bandura, 1977a, 1977b).

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