

**THE ROLE OF ACADEMIC PERFORMANCE,
PERSONALITY, AND QUOTIENT TOWARD
PERCEIVED ACCOUNTING PROFESSION
CAREER CHOICE AMONG ACCOUNTING
STUDENT**



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DECLARATION OF ORIGINALITY

I, Nadya Christie, hereby declare that the undergraduate thesis entitled: **The Role of Academic Performance, Personality, and Quotient toward Perceived Accounting Profession Career Choice among Accounting Student** is my own writing. I hereby declare that in this essay there is no whole or part of another person's writing that I take by copying or imitating in a series of sentences or symbols that show ideas or opinions or thoughts from other authors, which I recognize as if it were writing myself, and / or there is no part or all of the writing that I copy, or do I take from someone else's writing without giving the original author's acknowledgment. This undergraduate thesis is written for the partial requirement to complete Undergraduate Program of Accounting and has not been presented in any other occasion before. I bear full responsibility for my undergraduate thesis.

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ABSTRACT

The purpose of this research is to analyze the factors that influence personal accounting student interests toward career choice as accounting profession. Factors affecting the selection of career is measured by the academic performance variables, personality type, student's perception towards the accountant profession, emotional intelligence and spiritual intelligence.

The sample in this research uses purposive sampling method. The sample in this research is 106 last-year students of accounting undergraduate students of Diponegoro University. This study used logistic regression analysis and chi-square analysis.

The results of the analysis showed variable performance of academic, student perception towards the Organization of the profession of accountant and emotional intelligence has significant effects against the selection of a career as an accountant or non-accountant, but variable intelligence spiritual shows these variables do not have significant influence towards the election of accountant career or non-accountant. While the personality type variable has a significant relationship towards the election of a career as an accountant or non-accountant,

Key words: career interests, accounting profession, MBTI personality types, students' perception, quotient

ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis faktor-faktor personal yang memengaruhi minat mahasiswa akuntansi terhadap pemilihan akuntan atau non akuntan. Faktor-faktor yang mempengaruhi pemilihan karir diukur dengan variabel kinerja akademik, tipe kepribadian, persepsi mahasiswa terhadap organisasi profesi akuntan, kecerdasan emosional dan kecerdasan spiritual.

Sampel dalam penelitian ini menggunakan metode purposive sampling. Sampel dalam penelitian ini adalah 106 mahasiswa akhir S1 Akuntansi Universitas Diponegoro. Penelitian ini menggunakan analisis regresi logistic dan chi-square.

Hasil analisis menunjukkan variabel kinerja akademik, persepsi mahasiswa terhadap organisasi profesi akuntan dan kecerdasan emosional memiliki pengaruh yang signifikan terhadap pemilihan karir sebagai akuntan atau non akuntan, tetapi variabel kecerdasan spiritual menunjukkan variabel-variabel tersebut tidak memiliki pengaruh yang signifikan terhadap pemilihan karir akuntan atau non akuntan. Sedangkan variabel tipe kepribadian memiliki hubungan yang signifikan terhadap pemilihan karir sebagai akuntan atau non akuntan,

Kata kunci : *minat karir, profesi akuntan, tipe kepribadian MBTI, persepsi mahasiswa, kecerdasan*

MOTTO AND DEDICATION

“This is GOD’s Word on the subject: ..., I know what I’m doing. I have it all planned out—plans to take care of you, not abandon you, plans to give you the future you hope for”

(Jeremiah 29:10a & 11 - The Message)

“When we seek to know God’s Heart and we walk through everything with Him, we will find comfort, peace and blessed assurance in His Presence”

“And Jesus increased in wisdom and stature, and in favor with God and man”

(Luke 2:52 - KJV)

I dedicate this thesis for:

Jesus Christ

My beloved Mom and Dad

My beloved family

And all my friends

who will always support me in all condition

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This thesis may be beneficial and useful as additional information and discourse for all parties in need.

Semarang, April 3rd, 2018

Author

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CHAPTER I

INTRODUCTION

1.1 Background Problem

Accounting profession had an important role in business activities at private sector and public sector. Accountant were giving contribution for every company in private sector or public sector as internal accountant and external accountant. Internal accountant could do a lot of thing such as; record, keep and report all company's financial activities, do internal auditing, make a budget, do management accounting, etc. External accountant could provide a service such as, external auditing, tax consulting, financial consulting, management consulting, etc.

Beginning in 1984 the American Accounting Association (AAA) appointed a committee of individuals representing CPA firms, industry, and academe to study the current characteristics of and the emerging issues in both the accounting academy and profession. The resulting AAA (1986) Bedford Report provided a clear comment on the changing needs of the profession, placing larger demands on both accounting programs and future accounting professionals. Subsequently, the largest international CPA firms issued a white paper, "Perspectives on Education: Capabilities for Success in the Accounting Profession" (hereafter referred to as the "Big 8 White Paper"; Arthur Andersen et al. 1989), which effectively accelerated the demand for change and improvement by identifying specific skills and characteristics necessary for success in the profession. The Big 8 White Paper called for changes in accounting

education that would develop broader abilities in accounting students and that would attract the “best and the brightest.”

This condition made experienced accounting profession had rapid development in line with the growing demands number of people in the private sector or public sector. The large number of demands can be proven with the fact form Moh Mahsun (2015) which are Indonesia has 34 provinces, 398 County Government, 93 City Government, 34 Ministries, 28 Government Non-Financial Institution (LPNK), 141 State-owned enterprises (BUMN), 1,007 (Areas owned enterprises BUMD), 4,042 public Company, 100,000 foundations, 108,000 cooperation, 4,000 colleges, 14 political parties and more than 10,000 non-governmental organization (LSM) is a field for accountants. Therefore, it said that there more or less 226,780 organizations that require accounting profession.

Now, the demand for accounting profession not only form inside Indonesia but also from the outside. One of demand for accounting profession was came from the ASEAN free market called ASEAN Economic Community (MEA) from 2015. According to Abda'I et.al, the ASEAN Economic Community is one of the agreements that made with the intention of going on the economic integrity among ASEAN countries. MEA will be an open market and the mobility of the flow of goods, services, investment, capital and labor would move freely (Abda'I, et.al, 2015). Therefore, it said that ASEAN Economic Community had positive impact, which was the extent of the land job that is open for accounting profession so there would be increasing demand number of accountant.

Even with all the demand, still there was a problem with the supply. Before now, the accounting profession in corporate (private and public sector) such as Big 4 has long been faced with a shortage of staff or accounting profession. Based on the source from the IAI in Keliat et.al. (2013) stated that the number of accountant registered in Indonesia Association of Accountants (IAI) in the year 2010 amount to 9,624 accountant and in 2013 of 13,933 accountant. Although the data showed an increase in the quantity of accountant in Indonesia who meet the requirements and have been incorporated in the association of accountants, but it has not been proportional to the quantity of the profession accountant needed in Indonesia. Some people said that the problem with a shortage accounting profession supply was because the lack of potential accounting graduates are willing to choose a career in accounting profession.

There was a high distance between the numbers of graduates in accounting with the number of registered accountant in Indonesia. Based on Keliat. et.al (2013), the number of accounting graduates in 2010 from universities as many as 2,072 people. While the Undergraduate Accounting graduates in 2010 from private colleges as much as 33,232 people, so the total number of Undergraduate accounting graduates in 2010 as many as 35,304 people. If compared to the number of registered accountant in association of Accountants in 2010 reaching only 9,624 people. This indicates that there is 25,680 people graduates accounting profession as an accountant not listed in the Association's accountants. But its negative impact was the competition in the world of work will be stricter with the growing number of competency requirements that must be met and the growing

number of competitors are primarily from outside Indonesia. Because of that the needs for accountants are more and it had to be the best quality so that they can compete with accountants from other ASEAN countries.

Indonesia was not the only country that had a case like that. For example, in the study of Law (2010), he said that there is problems due to the lack of demand for the profession of accountant in China and Hong Kong region. It is supported by economic growth despite the global economic climate looks bleak, especially due to the explosion of the U.S. credit crisis. China expected 350,000 qualified accountant, but only about 130,000 accountant who qualified for the certified public Accountant Institution in China (SCMP, 2008; in Law, 2010). In Hong Kong, as a special administrative region of China, to have the job market and strong demand for accounting professionals. According to the recruitment firm Michael Page International, an increasing number of multinational companies that set up operations in Hong Kong has created a growth accounting jobs are sustained. Unfortunately the number of accountants who can meet the requirements of the existing, much less are not even comparable to the chance to work for the accounting profession.

If this case could not be solved soon, then there would be a new problem for Indonesia's accounting profession. As said before, there are ASEAN Economic Community (MEA) that could be giving us a new problem. ASEAN Economic Community (MEA) could give a negative impact for Indonesia which was the competition in the world of work will be stricter, with the growing number of competency requirements that must be met and the growing number of

competitors are primarily from outside Indonesia. Because of that, with the demand for accountants were bigger and it had to be the best quality but there were little supply accounting profession from Indonesia, so then all job filed in Indonesia could be given to accountant from ASEAN countries and they could not compete with accountants from other ASEAN countries.

There were many reason why there's lack of interest in Undergraduate Accounting graduates who want to be an accounting profession and registered in the Association of accounting. The reason could be looked from a variety of factors. In earlier research, a factor that often analyzed were financial rewards, social values, the work environment, professional training, employment and other market considerations. However, there were still others important factors that had to be taken into consideration such as perception, personality types and the intelligence of a person.

In an effort to identify possible reasons why lack of accounting graduates, this research investigated the first one from many factor which was the perception undergraduate of accounting profession. The negative perception towards the profession of accountant and evidence from previous research revealed that exposure towards the study of accounting have negative effect against the stance, indicating that the accounting educators may have an important role in influencing attitudes. Educators also have the potential to reverse a stance that could potentially result in increasing the supply of accounting graduates to meet the skills shortage in Australia (Jackling, 2007).

A longitudinal study of Marriott and Marriott (2003) about the undergraduate accounting student attitude toward accounting as a profession demonstrates that, at the beginning of their course of study, students have a fairly positive attitude toward accounting profession. However, the attitude toward accounting and the accounting profession are down significantly at the end of undergraduate study (Marriott and Marriott, 2003). In particular, views the stereotype that accountants need a good number of skills has been identified as the cause of the misunderstanding and accounting skills required (Albrecht and Sack, 2000; Mladenovic, 2000; Parker, 2001; Marriott and Marriott, 2003; in McDowall and Jackling 2010).

In addition to the perception of a person against the accountant, one of the other factor was the type of personality. Using previous research by Holt et al (2017), which investigates the relationship between personality trait and accounting students interest in their career as an accountant. The purpose of the study is to illuminate and expand previous findings surrounding the "matching process" which is very important between employers or offering a job with recruitment from College. The study explored how the personality factors affecting suitability work. In addition to research by Holt, earlier also there is research by Dalton et al. (2014) they have included an aspect of personality and its relationship with job matches. While research Holt (2017) explores the personality and suitability of work by using a multi - faceted view of personality Big Five model. One of the contributions that can be given of this research is to

use the Myers-Briggs personality Type Indicator (MBTI) to see the relationship of its influence on the selection of work or career.

The last factor investigated was quotient, which were intellectual quotient (IQ), emotional quotient (EQ) and spiritual quotient (SQ). Intellectual Quotient (IQ) is a measure of one's intellectual abilities, analysis, logic, and ratio. IQ is the intelligence of the brain to receive, store, and process information into facts. Emotional Quotient (EQ) is the ability to recognize one's own feelings and the feelings of others, the ability to motivate oneself, and the ability to cultivate emotions well to oneself and others. Spiritual Quotient (SQ) is the ability of a person to understand and give meaning to what is faced in life, so that someone will have the flexibility in dealing with problems in the community. Many universities in Indonesia were only rely on intelligent quotient (IQ) in running the education system accounting. However, the emotional quotient (EQ) and spiritual quotient (SQ) can also affect the understanding of the lessons of accounting and determine the interest of someone's career.

Previous studies agree that the emotional quotient simultaneously influential ethical attitudes significantly to student accounting (Tikollah, Triwuyono & Ludigdo: 2006), emotional quotient and spiritual quotient influential positively and significantly ethical attitudes significantly to student accounting (Simanjorang & Sipayung, 2012), and emotional quotient is not significantly influence to the level of understanding of accounting (Widhianningrum: 2017). The research gap was still there wasn't connecting

between emotional intelligence and spiritual person with an interest in choosing a career as an accountant. Then it would be the contribution of this research.

1.2 Research Question

Based on research background problem, this study intended to analyze the factors which affect accounting students' interest in the final career selection to become accounting profession. Therefore, the research question for this study were:

1. Does personality type affect accounting students' interest in the choice of a career as an accountant?
2. Does academic performance affect accounting students' interest in the choice of a career as an accountant?
3. Does student perception toward the accounting profession affect accounting students' interest in the choice of a career as an accountant?
4. Does emotional quotient affect accounting students' interest in the choice of a career as an accountant?
5. Does spiritual quotient affect accounting students' interest in the choice of a career as an accountant?

1.3 Research Purpose

This research aims to test the personal factors that affect accounting student interest in the choice of a career as an accountant. Based on previous studies of many who have yet to examine when and discusses about the influence factor personal. Personal factors tested are as personality types, academic performance, perceptions toward accounting profession, emotional quotient and

spiritual quotient. Personal factors were tested to see if it can affect students' interest in the selection of a career as an accountant.

1.4 Research Contribution

The research about students' interest in career choice as accounting profession were expected can give contribution for the accounting students, the community, or educators, by give more knowledge for the other party or researchers who read this study in order to have better understand on the accounting student interest in the choice of a career as an accountant or not and consideration for the accounting students took the decision to become an accountant. This study also could be a material input for academia and science colleges and the public as well as a useful study on the influence factor of the individual against the interest of students in the choice of careers and a contribution to motivation and add insight to the world of education that are related to this research. Lastly, this study was for compliment previous studies related to contributing factors which determine the accounting student career choice and as reference material for further research that would like to examine the same issue in the future with

1.5 Outline of the Research

The writing will be done in this study consists of five chapters. Outline of material a discussion of each chapter are as follows

Chapter I Introduction

This chapter includes background problems, research problem, research purpose, research contribution, and outline of the research.

Chapter II Literature Review

This section includes descriptions of the theory that is used as the basis for research, thinking and framework hypothesis.

Chapter III Research Methodology

This chapter includes about research and operational definitions of variables, types and sources of data needed, the techniques of data collection and data analysis techniques

Chapter IV Results and Analysis

This chapter includes a description of the object of research, data analysis and interpretation of the results which is required in connection with the discussion of the problems examined

Chapter V Conclusions and Suggestions

This chapter includes conclusions based on the results that have been obtained from research that has been carried out, the limitations of the research and advice given in accordance with the results of the research

