

Factor Analysis of Professional Training, Social Values, Work Environment, and Gender Roles Towards Career Selection As An Accountant

Hana Angelina* & Yanuar Ramadhan

Faculty of Economics and Business, Esa Unggul University, Jakarta 11510, Indonesia

Abstract

This study aims to determine the factors that encourage students' interest in selecting an accountant career in terms of work environment, professional training, social values, and gender roles. This research is expected to provide an overview of the factors that drive a person in selecting the accountant career. This study used a multiple linear method using descriptive analysis through primary data in the form of questionnaires that were distributed to respondents directly. The population in this study employed university students of Esa Unggul University, Trisakti University, Mercu Buana University in the Accounting Study Program with a total sample of 375 respondents. The results of this simultaneous study show that the work environment, professional training, social values, and gender roles are the driving factors in career selection as an accountant career. Partially, the work environment is not a driving factor in career selection as an accountant career, but social values, gender roles, professional training are the driving factors in career selection as an accountant career.

Keywords: Work environment, Professional training, Social values, Gender roles, Accountant profession

1. Introduction

In order to get the job, students are required to be exercised with improving the quality of their abilities and responsibilities as a provision to face the challenges of the working world (Talamaosandi *et al.*, 2017). One of the professions is an accountant. This position must have a strategy, including the abilities of soft skills, such as good interpersonal skills or intrapersonal skills, expertises in mastering the business field and technical in order to be able to experience challenges in the digital world era (Shanti *et al.*, 2021).

An accountant has developed a lot and is very needed since its accountant service is an important factor of progress and as a career in the culture of transparent and efficient financial reporting (iaiglobal.or.id, 2020). Accountant work has a significant role in the field of business. This is because this work is required to have more in-depth and comprehensive competence in aspects of accounting, professionalism, and meet job standards and ethical cues. As a growing country, Indonesia is dominated by medium and small industries in its economy sectors (Primary, 2019).

Digital applications have become a challenge for the opportunity to work as an accountant in the current era (Mardiasmo, 2020). The situation has changed due to the impact of advances in digital technology and the spreading of the Covid-19 pandemic situation (iaiglobal.or.id, 2020). The Indonesian Institute of Public Accountants (cnnindonesia.com, 2019) stated that Indonesia has lack in the total of accountants position and requires a large number. Regulation Minister of Finance No 216/PMK.01/2017 stipulates that a registered accountant is a person who is registered with the state register of accountants organized by the head of the financial profession center. According to data recorded in the infographic of the periodic report of the Center for Financial Professional Development in July 2021, it was recorded that accountants were 22.225 people. In 2020, accountants were registered by 22.108 people. In 2019, accountants were registered by 21.922 people. Then in 2018 ,registered accountants amounted to 21.636 (pppk.kemenkeu.go.id, 2021). Meanwhile, data recorded in Indonesian higher education statistics in 2020 mentioned the number of accounting graduated students in 2019 were 91.488 people (Handini *et al.*, 2020).

* Corresponding author.

E-mail address: hanaangelina021@student.esaunggul.ac.id

Based on the number of registered accountants from 2019 to 2020, only 186 registered accountants have increased. The accountant career can be displaced by digital developments through artificial intelligence, big data, and the era of digitalization transformation. The economic industry 4.0 and the era of digitalization are a challenge that must prepare the quality human resources so that they can work optimally with this reliable human resources and will play a role in mutual progress, for the sake of Indonesia as a developing country in 2045 (Mediaindonesia.com, 2022). According to this data, the researchers raised a phenomenon that occurs to be analyzed, namely the influence of career selection as an accountant.

Career determination is influenced by some aspects of reliable training, social values, activity areas, and gender. Reliable training influences student attention in job determination so that it affects job determination itself (Dewayani et al., 2017). Gender has an influence on the interests of accounting students in careers (Saputra, 2018) (Dary et al., 2019). Besides, gender and work environment have a positive effect on career selection as an accountant profession (Amrain et al., 2021). The work environment, social values, and professional training influence career selection (Anshari, 2014). Social values influence career selection (Hutapea, 2017). Professional training influences social values according to (Suyono, 2014). Social values and work environment positively influence Suyono (2014) career selection as a public and non-public accountants (Anjaly et al., 2020).

The purpose of this study is to examine and analyze the influence of professional training, work environment, social values, and gender roles for a career as an accountant. This research provides insightful knowledge, understanding, scientific reading, additional libraries, references, and sufficient images for the accountant students which can help to foster interest in careers.

2. Methods

Data analysis methods involved descriptive statistical analysis, data quality test (validity test and reliability), classical assumption test (normality test, multicollinearity, and heteroscedasticity), multiple linear regression analysis, and hypothesis testing (f test, t test, and determination coefficient test (R^2)) with statistical program requirements.

3. Result and Discussions

3.1. Research Instrument Test

The r table value was calculated from the formula ($df = N-2$). The sample was from 375 respondents so that the value of $df = 373$ obtained the r table value of 0.101. It is known that all question items in the variables used in this study have $r_{\text{count}} > r_{\text{table}}$ values so that the results are valid.

The instrument reliability test in this study used the Cronbach alpha coefficient. It was provided that if the Cronbach alpha value is greater than 0.60, then it can be concluded that the research instrument is declared *reliable*. The results of the test are that all variables used in this study have a Cronbach alpha coefficient value which is greater than 0.60. So, it can be concluded that the variable data used in this study is declared *reliable*.

3.2. Test of Classical Assumptions

3.2.1. Normality Test Result

In this study, the normality test was carried out using the *Kolmogorov-Smirnov* statistical test. If the test results show a significant probability value of *asymptotic (2-tailed)* above 0.05, then the variable data is normally distributed.

Based on the Table 1, it can be known that the significance value (*asymptotic (2-tailed)*) is greater than 0.05 ($0.200 > 0.05$). It is concluded that the data used in normally distributed studies. It further uses a histogram graph to ascertain the presence or absence of normality disturbances in regression testing.

3.2.2. Multicollinearity Test Results

The test of results using this program are as show in Table 2. Based on the Table 2, it can be seen that the overall research variables, namely professional training, social values, work environment, and gender roles show tolerance values which are greater than 0.10 and VIF values are smaller than 10. So, it can be concluded that all independent variables do not occur multicollinearity problems.

Table 1. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		375
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	1.86472240
Most Extreme Differences	Absolute	0.042
	Positive	0.042
	Negative	-0.041
Test Statistic		0.042
Asymp. Sig. (2-tailed)		0.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is al lower bound of the true significance.

Source: data processed 2022

Table 2. Multicollinearity Test Results

Type	Unstandardized Coefficients		Standardized Coefficients	<i>t</i>	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIFs
1 Constant	10.244	2.630		5.427	0.000		
Professional Training	0.502	0.073	0.453	7.203	0.000	0.747	1.646
The Value of Social Values	0.451	0.078	0.374	6.122	0.000	0.728	1.694
Work Environment	0.137	0.066	0.008	0.118	0.745	0.965	1.158
Gender Roles	0.242	0.067	0.142	3.450	0.010	0.989	1.165

a. Dependent Variable: Student’s Interests

Source: data processed 2022

3.2.3. Heteroscedasticity Test Results

In this study, it is known that in the overall research variables, namely professional training, social values, work environment, and gender roles showed a significance value which are greater than 0.05. So, it can be concluded that in regression test, there is no heteroscedasticity disorder. A heteroscedasticity table can be seen as follows:

Table 3. Heteroscedasticity Test Results

Type	Unstandardized Coefficients		Standardized Coefficients	<i>t</i>	Sig.
	B	Std. Error	Beta		
1 Constant	-0.586	1.023		-0.641	0.655
Professional Training	0.027	0.037	0.073	0.843	0.571
The Value of Social Values	-0.032	0.040	-0.083	-0.914	0.521
Work Environment	0.025	0.032	0.066	0.810	0.529
Gender Roles	0.063	0.034	0.158	2.882	0.161

a. Dependent Variable

Source: data processed 2022

3.3. Multiple Linear Regression Test

The test results are as follows:

Table 4. Multiple Linear Regression Results

Type	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 Constant	10.244	2.630		5.427	0.000
Professional Training	0.502	0.073	0.453	7.203	0.000
The Value of Social Values	0.451	0.078	0.374	6.122	0.000
Work Environment	0.137	0.066	0.008	.118	0.745
Gender Roles	0.242	0.067	0.142	3.450	0.010

a. Dependent Variable: Students' Interest

Source: data processed 2022

From the Table 4, it can be concluded that the value of *Constant* is 10.244 with a positive value (unidirectional). So, it is interpreted that if the professional training variable, social values, work environment, and gender roles have a value of 0 (zero). Then, the amount of students' interest in the public accountant career has a value of 10.244. Meanwhile, professional training of 0.502 with a positive value (unidirectional) is interpreted if the professional training variable increases by 1 (one) unit. Then, the students' interest in the career of public accountant increases by 0.502 units assuming other variables have a fixed value. The value of the social value of 0.451 with a positive value (unidirectional) is interpreted if the variable of social value increases by 1 (one) unit, then the students' interest in the public accountant profession will increase by 0.451 units which assuming other variables have a fixed value. A work environment of 0.137 with a positive value (unidirectional) is interpreted if the work environment variable increases by 1 (one) unit, then the students' interest of the public accountant profession (Y) will increase by 0.137 units which assuming other variables have a fixed value. Gender role of 0.242 with a positive value (unidirectional) is interpreted if gender variable increases by 1 (one) unit, then students' interest for the public accountant career will increase by 0.242 units assuming other variables have a fixed value.

3.4. Hypothesis Test Results

Table 5. t Test Results (Partial)

Type	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 Constant	10.244	2.630		5.427	0.000
Professional Training	0.502	0.073	0.453	7.203	0.000
The Value of Social Values	0.451	0.078	0.374	6.122	0.000
Work Environment	0.137	0.066	0.008	0.118	0.745
Gender Roles	0.242	0.067	0.142	3.450	0.010

Dependent Variable: Students' Interest

Source: data obtained in 2022

From the test results of the Table 5, it can be explained that the effect of each free variables on bound variables as follows:

a. Professional training test of students' interest in the accountant career.

The test results obtained a calculated value of 7.203, a significant value of 0.000, and a *t*-table value of *t* table of 1.966. The *t* table value is obtained from the formula of $df = n - k$ (*n* is the number of samples and *k* is the number of free and bound variables, $(375 - 5 = 370)$ with a degree of $\alpha = 5\%$, then the *t*-table value is obtained 1.966. Since the calculation $> t$ -table ($7.203 > 1.966$) and the significance < 0.05 ($0.000 < 0.05$), it can be concluded that **professional training has a significant influence on students' interest in the accountant career.**

b. Social values test on students' interest in the accountant career.

The test results obtained that a calculated value of 6.122, a significance value of 0.000, and a *t*-table value of 1.966. Since the calculation $> t$ -table ($6,122 > 1,966$) and the significance < 0.05 ($0.000 < 0.05$), it can be concluded that **social values have a significant influence on students' interest in the accountant career.**

c. Work environment test on students' interest in the accountant career.

The test results obtained that a calculated value of 0.118, a significant value of 0.745, and a *t* value of a table magnitude of 1.966. Since the calculation $< t$ -table ($0.118 < 1.966$) and the significance > 0.05 ($0.745 > 0.05$), it can be concluded that the **work environment does not have a significant influence on students' interest in the profession career.** Everything that will happen in the work environment at the time of work will be a job challenge that must be faced to pursue a desirable career.

d. Gender role test of students' interest in the accountant career.

The test results obtained a calculated value of 3.450, a significance value of 0.010, and a *t*-table value of 1.966. Since the calculation $> t$ -table ($3,450 > 1,966$) and the significance < 0.05 ($0.010 < 0.05$), it can be concluded that **gender roles have a significant influence on students' interest in the accountant career.**

3.5. *F*-test (Simultaneous)

The simultaneous test or *F* test in this study was used to determine the influence of independent variables (professional training, social values, work environment and gender roles) simultaneously on the dependent variables of student interest in the public accountant career. The test results are as follows

Table 6. F Test Results (Simultaneous)

		ANOVA ^{al}				
Type		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	862.622	4	97.463	67.228	0.000 ^b
	Residual	540.129	370	3.612		
	Total	842.883	374			

a. Dependent Variable: Students' Interest

b. Predictors: constant, Gender Roles, Professional Training, Work Environment, Values of Social Value

Source: data processed 2022

Based on the Table 6 above, it can be seen that the value of F_{count} is 67.228, a significant value of 0.000. While, F value of the table of magnitude 2.24 which obtained the F value of table magnitude of 2.24. Since $F_{count} > F_{table}$ ($67.228 > 2.24$) and the significant value is < 0.05 ($0.000 < 0.05$), it can be concluded that professional training, social values, work environment, and gender roles have a significant influence simultaneously on the students' interests in the public accountant career.

3.6. Determinant Coefficient Test (R^2)

The test results can be seen as follows:

Table 7. Coefficient of Determination Results

Type of Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.843 ^{al}	0.632	0.624	1.85660

a. Predictors: Constant, Gender Roles, Professional Training, Work Environment, The Values of Social Value

b. Dependent Variable: Students' Interest

Source: data processed 2022

The results of the analysis obtained an Adjusted R Square value of 0.624. It was concluded that professional training, social values, work environment, and gender roles have a correlation or influence on the ups and downs of students' interest in a career as an accountant by 60.24% and the remaining of 39.76% influenced by other variables that were not used in this study.

3.7. *The Influence of Professional Training, Social Values, Work Environment, and Gender in Career Selection as an Accountant*

The research simultaneously results of professional training, social value, work environment, and gender have significance role towards career selection as an accountant. This result is accordance with the research by (Dwi *et al.*, 2019) on professional training, social values, work environment and gender role which have significance influence on career selection as an accountant. Besides, these results are also in line with (Mutia, 2019) (Dewalyalni *et al.*, 2017), (Anjaly *et al.*, 2020), (Hutagalung, 2021). This means that in overall professional trainings, social values, work environment, and gender influence the career as an accountant (Dewayani *et al.*, 2017), (Anjaly *et al.*, 2020), (Hutagalung, 2021).

3.8. *The Influence of Professional Training in the Selection of a Career as an accountant*

Based on the partial test result of professional training, it influence students' interest in the accountant profession. This result is in line with research conducted by (Merdekawati *et al.*, 2011), (Dewayani *et al.*, 2017), (Suyono, 2014), (Priyanti *et al.*, 2017), (Anshari, 2014), (Januarti *et al.*, 2019), (Sal pariyah *et al.* ., 2020) which showed a professional training that has a significant influence on the students' interest in the accountant career. Training is effective when helping companies in creating competitive results. Professional training emphasizes career level achievement (Bayu, 2021). Training program is an educational program organized systematically and guided by professionals to improve skills in jobs field to achieve goals work required by the company or organization and according to needs and willing to improve and develop attitudes, behaviors, skills, and targets employees (Saputra, 2018). This means that it provides more encouragement and confidence to pursue a career and aims of achievement and develop individual.

3.9. *The Influence of Social Values in Career Selection as an Accountant*

Based on a partial test of social values, it influence the students' interest in the accountant career. These results are in line with research conducted by (Anshari, 2014), (Anjaly *et al.*, 2020), (Merdekawati *et al.*, 2011), (Suyono, 2014), (Suyono, 2014) showing Social values have a significant influence on students' interest in the accountant career. Social values are the values that are embraced and considered important by society, serving to direct behavior to think and behave according to the values in community, cooperation, and supervisors to always doing good (Nurohmat and Indraruswadi., 2021). According to (Murdiawati, 2020) social values are able to influence interests because of a career that is considered to have high values and prestige in the public attention that will tend to be more in demand. This means that social values are considered to choose a profession that includes: opportunities to interact, personal satisfaction, carry out hobbies, and behavioral attention of individuals, and high social values and reputations in the view of society that will tend to be more in demand.

3.10. *The Influence of Work Environment in Career Selection as an Accountant*

Based on the partial test, it was concluded that the work environment has no influence on students' interest in the accountant career. The results of this study were strengthened by (Asmoro *et al.*, 2018), (Jamain, 2021), (Azzah,

2022), (Nurdiansyah *et al.*, 2021), (Hutapea, 2017), and (Essera *et al.*, 2021), so the third hypothesis **are rejected**. The results of the research opposite with (Mabruroh *et al.*, 2017) that the work environment has a great influence on the realization of employee satisfaction which is generally expected by most companies. The higher situation of work environment pressure when being an accountant in the view of students, the more it will influence the student's desire to reconsider to choose its profession to become an accountant (Abbas *et al.*, 2020). The work environment is the situation around the workers while doing work, to enter the new work environment need to adapt, which needs to be faced to introduce yourself, build communication, understand tasks, think openly and positively (Rahman, 2017). That is, considering everything that will happen in the work environment at work later is a job challenge that must be faced to pursue the desired career.

3.11. *The Influence of Gender Roles in Career Selection as an Accountant*

Based on the partial gender test, it influences the students' interest in selecting the accountant career. This result is in line with research conducted by (Amrain *et al.*, 2021), (Dary *et al.*, 2019), and (Saputra, 2018) that gender roles can be interpreted as differences roles, functions, statuses, and responsibilities in men and women (Utaminingsih, 2017). It means that gender is about something that is used to distinguish between men and women, what men and women differ in rights and obligations.

4. Conclusions

The results of the study concluded that gender roles in the selection of career as accountants simultaneously has a significant influence. Then, professional training influence career selection as an accountant because it can increase expertise in improving skills to pursue a career, training emphasizes on achieving a level to provide education guided by professionals and improve skills in the field of work for achieving the work goals needed by the company. In addition, it is in accordance with the needs and willing to improve and develop attitudes, behaviors, skills, and targets required. Social values influence career selection as an accountant. This means that social values are considered to select a profession that includes: opportunities to interact, personal satisfaction, opportunities to carry out hobbies, and attention of individual behavior, high social values, and reputations in society that will tend to be more in demand. Because it provides opportunities to do social activities, interacting with others makes the opportunity to work better. The work environment does not influence to select a career as an accountant because it considers everything that will happen in the work environment at work later and it is a job challenge the need to adapt to the work environment by introducing yourself, building good communication, understanding tasks, thinking openly to everything and more positively. Gender roles influence career selection as an accountant because it means that gender is something that is used to distinguish between men and women, things in question are men and women with rights and obligations. Careers are more dominated by men, especially at the management level because the leadership criteria must have a side of masculinity which is always associated with men and women must continue to move forward in the field of accounting because being an accountant is a shared responsibility to provide equal progress for all by staying active in the chosen profession, developing a strong professionalism, finding a company that have a commitment to encourage female accountants to move forward starting with leadership that has the willingness to pioneer all changes that occur in the company.

Based on the limitations of the research, it can be considered for further research. The limitation of this study lies in the limited number of objects and variables used. The research only focuses on three universities as the participants while many universities stand. Besides, the variables in this study have a coefficient of determination value of 60.24% and the remaining of 39.76% which are influenced by other variables that are not used in this study. Therefore, it is expected that subsequent researchers can expand the object and variables in the study.

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