

Accounting Student's Intention: Higher Education or Go Straight to Works? Empirical Study on S1 Accounting Student of Universitas Airlangga

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Abstract: In this modern era, competition in the work environment is increasing. Students are required to have either competitive skills or a high education in order to win the competition. Accounting students graduates may choose to go straight to work or move on to higher education, which are Accounting Profession Education (PPAk) and Accounting Master Degree (S2). This study aims to prove the influence of factors, such as scholarship, gender, GPA, and career prospect, that affecting S1 Accounting Students of Universitas Airlangga interest to get higher education. The hypotheses are tested using multiple linear regression. The result shows that scholarship, GPA, and career prospect have influences on students interest to get higher education while gender not.

1 INTRODUCTION

Qualified human resources are the key aspect in this intense competition era, only those who are ready to face the challenges and have adequate skills that can survive in the competition. One of the provisions that must be owned by individuals is education. The higher the level of education, the higher the quality of human resources so that the expectations of an individual can be accepted and survive in the job competition becomes greater. The science of accounting is one of knowledge that can be chose to achieve higher education, to learn about the process of preparation of a company's financial statements that will be used by internal and external companies for various interests (Kieso et al., 2011:5).

Accounting is one of the study programs at the Faculty of Economics and Business that are in great demand by the public. The main factors that make a lot of students choosing accounting majors are imaging factors, availability of employment factors, interest factors, and joint decision factors (Risnawati and Irwandi, 2012: 69). Initial educational accounting in college starts from an accounting scholar. After graduating, students can choose to continue to the higher level of accounting master degree (S2) or Accounting Profession (PPAk).

Students' intention in continuing to higher levels can be influenced by several factor, such are economic status, education, situational circumstances and psychological state (Hurlock in Prima, 2011). Improved economic status will make students accounting interest higher in continuing their studies. Vice versa if their economic status is low then their interest in continuing study will also be low. But this can be overcome by the number of scholarships programmed by the government and private parties. In addition, other factors that may affect student interest is the learning achievement that is reflected in the student's Grade Point Average (GPA). This accomplishment can help them complete their studies and make more confidence to pursue higher education (Anggraeni, 2016).

Other things that can also affect students' intention are motivation factors, namely career motivation, quality, economy, seeking knowledge, degree, duration of education, achievement, and education cost (Puspitarini, 2011; Aryani, 2016). Previous research has proved that the motivation has a positive effect on the intention of students in continuing PPAk while the cost of education has a negative effect on students' intention. However, previous research only partially examined, namely the intention of students in continuing PPAk only whereas accounting students can also continue their

studies to get master degree in accounting. Therefore, this research will be discussed about what factors that may affect the intention of accounting students in continuing study for PPAk and Master of Accounting.

2 LITERATURE REVIEW

2.1 Theory of Motivation

Motivation is a psychological process that can give the impetus to perform a certain action in order to achieve a desired goal (Luthans, 2005: 270; Malayu, 2005:143; Gunadarma, 2004:1). There are three important things in the motivation: (1) motivation as a motivator means that motivation can give a person a power to perform a certain action, (2) motivation as a director means that motivation provides a direction for someone in behave, (3) motivation as a support means that motivation can provide a force that can be an individual basis in acting in order to achieve an expected goal. (Sheleh & Wahab, 2005).

2.2 The Influence of Career Prospects on Accounting Students' Intention in Continuing PPAk and S2

Aryani and Erawati (2016) stated that career motivation had positive effect on student intention in following PPAk. In his research states if the increase of motivation variable of 1 then it will cause an increase in the intention of students to follow the PPAk of 40.2% assuming other variables remain. Therefore the motivation of career accounting students partially able to give a significant influence of 0.04224. Thus it can be concluded if the career prospects of accounting students are able to give a significant influence on the intention to continue the master of accounting program. This is due to the higher level of education pursued or followed by individuals, the greater the career prospects of the individual. In accordance with this statement, the hypothesis proposed in this study are as follows:

H1: Career prospects affect the intention of accounting students to continue PPAk study program.

H2: Career prospects affect the intention of accounting students to continue S2.

2.3 The Influence of GPA on Accounting Students' Intention in Continuing Study Program PPAk and S2

Puspitarini and Kusumawati (2011) stated that achievement motivation is a form capable of giving a high impetus for an individual to achieve a desired goal. They proved that achievement motivation has a significant influence on accounting students' intention to follow PPAk. Thus, GPA variables that are a form of achievement motivation owned by students can be said to give a significant influence on the intention of accounting students to continue both in accounting masters program and PPAk. This is because when a student has a high GPA then they will feel if his academic ability has been sufficient to continue to a higher program again. Based on the above statement, the hypothesis proposed in this research is as follows:

H3: Cumulative Achievement Index (GPA) affects the intention of accounting students to continue PPAk study program.

H4: Cumulative Achievement Index (GPA) affects the intention of accounting students to continue S2.

2.4 The Influence of Gender on Accounting Students' Intention Continuing Study Program of PPAk and S2 of Accounting

Seow (2014) says that gender has a positive relationship with student performance. This is because the female students are better than the male students, because the men there after graduating school do not directly go to the university but are required to follow the military service. While women can immediately continue their education to university after graduating from school or work. Female students entering college in advance have more opportunities to absorb lecture materials than male students. It can also be attributed to the norm in society that men have an obligation to work. Male students after graduate college mostly choose to work directly. This is because most male students feel that work is their responsibility and to meet their needs as well.

Thus we can know if student's gender is able to influence the intention to continue study to the higher level. Therefore in this study the proposed hypothesis is as follows:

H5: Gender has an influence on Accounting Students' Intention in Continuing PPAk.

H6: Gender has an influence on Accounting Students' Intention in Continuing S2.

2.5 The Influence of Scholarship on Accounting Students' Intention Continuing Study Program of PPAk and S2 of Accounting

The high cost of education is a major inhibiting factor that causes many students chose not to continue their education at a higher level (Fitriani, 2014). However, these obstacles can be overcome by the large number of scholarships offered by the government or other parties to students throughout Indonesia in order to be able to follow the education as high as possible in accordance with the wishes expected. Scholarships offered to continue to the level of higher education are available for undergraduate, graduate, and post-graduate program. Therefore, the scholarship variables can be categorized as variables that can affect the intention of accounting students to move on to the higher level, i.e. PPAk and S2 program without having cost constraints. Based on the above statement, the hypothesis proposed in this research is as follows:

H7: The scholarship has an influence on the intention of accounting students in continuing PPAk.

H8: The scholarship has an influence on the intention of accounting student to continue S2.

3 RESEARCH METODOLOGY

3.1 Conceptual Framework

The following conceptual framework is used in this study to describe the relationship between independent variables of profitability, firm size, industry affiliation, and sustainability of department and external assurance on sustainable reports.

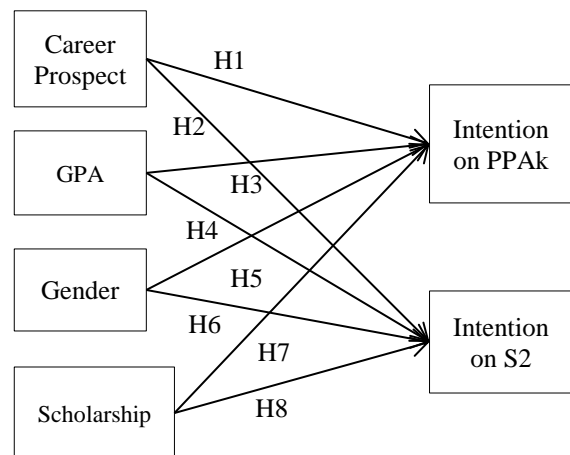


Figure 1: Conceptual Framework.

3.2 Research Design

This research is done by using purposive sampling with samples of 105 S1 Accounting Student Universitas Airlangga who have taken the Auditing II course. Moreover, the hypotheses are tested using multiple linear regression.

3.3 Operational Definition of Variables

3.3.1 Career Prospects

According to Ridki Zarkasyi (2013) prospect is a future hope in the form of opportunities that are tailored to the abilities and circumstances of an individual. While the career prospects is whether or not a person's chances to obtain a better career ladder in the future. Career prospects are influenced by several factors, one of which is caused by the level of education that has been taken by an individual. In this study, career prospect variables aimed to find out how much influence with the intention of Universitas Airlangga accounting program students to continue in the higher level study (PPAk and S2). This variable will be measured by using 4 Likert scale with 6 items of questions contained in research instruments in the form of questionnaires conducted directly by researchers.

3.3.2 Cumulative Achievement Index (GPA)

GPA is one indicator that is able to measure the ability possessed by accounting students during the undergraduate education (S1). This variable is measured by using 2 categories of groups that include groups of students with GPA <3.00 with code 1 and groups of students with GPA > 3.00 with the code 2. Questions about grade point average (GPA) owned by students is measured by using 1 item of question contained in the research instrument.

3.3.3 Gender

In this study, gender variables are believed to affect the intention of accounting students to get higher education. This variable is measured by using two categories of groups that included male students group with code 1 and group of female students with code 2.

3.3.4 Scholarships

Scholarships are gifts given to individuals by government and private parties in the form of financial assistance used to assist the continuity of education pursued by the individual. In this study, career prospect variables aimed to find out how much influence with the intention of Universitas Airlangga accounting program students to continue to the higher level of study (PPAk and S2). The scholarship variable is measured using 8 items of questions contained in questionnaire-based research instruments. The items will then be measured using the 4 Likert scale.

3.3.5 Intention to Continue Studies

Intention by Slameto (2013: 180) is a person's interest in something that a person is not forced by others to like it. Accounting students wishing to continue the Study Program will be overwhelmed by intention that may be affected by several factors. In this variable the respondent's answer of interest will be measured using 4 Likert scale and were measured using 14 items of questions contained in research instruments.

4 RESULTS AND DISCUSSION

4.1 Results

4.1.1 Factors Influencing Accounting Students' Intention in Continuing to PPAk

Table 1: Multiple regression results (PPAk).

Variable	Standarized Coefficients		t hitung	t table	Sig.
	B.	Std. Error			
Career Prospects (X1)	0,571	0,144	3,958	1.663	0
GPA (X3)	1,945	0,974	1,998	1.663	0,048
Gender (X5)	0,105	0,736	0,143	1.663	0,886
Scholarship (X7)	0,837	0,126	6,655	1.663	0
Adjusted R Square = 0,394					
F hitung = 17,892					
F table = 2,70					
Sig = 0,000					

Based on Table 1, the regression coefficient value of career prospects (X1) is 0.571 with a significance value of 0.000. Therefore, the first hypothesis stating that career prospects affect the intention of accounting students to continue PPAk study program is accepted. Quite the same as Hypothesis 1, Hypothesis 3 is also accepted since the value of regression coefficient of GPA (X3) is 1.945 with significance value of 0.048. However, the value of gender variable regression coefficient (X5) is 0.105 with a significant value of 0.886. Thus gender has no significant influence on the intention of accounting students in continuing studies to PPA, therefore, the third hypothesis stating that Gender has an effect on

the intention of accounting students to continue the PPAk study program is rejected.

Moreover, based on table 1, the value of regression coefficient of the scholarship variable (X4) is 0.837 with significance value of 0.000. Therefore, the seventh hypothesis which states that the scholarship has an effect on the intention of accounting students to continue the PPAk is accepted.

4.1.2 Factors Influencing Student's Interest in Continuing to Master of Accounting (S2)

Tabel 2: Multiple regression result (S2).

Variable	Standarized Coefficients		t hitung	t table	Sig.
	B.	Std. Error			
Career Prospects (X2)	0,778	0,153	5,075	1,663	0,000
GPA (X4)	1,845	1,02	1,808	1,663	0,074
Gender (X6)	0,713	0,785	-0,909	1,663	0,366
Scholarship (X8)	0,713	0,127	5,598	1,663	0,000
Adjusted R Square = 0,450					
F hitung = 22,302					
F table = 2,70					
Sig = 0,000					

Based on Table 2, the value of regression coefficient of career prospects (X2) is 0.778 with a significance value of 0.000. Therefore, the second hypothesis that the career prospects affect the interest of accounting students to continue S2 is accepted. Same as Hypothesis 2, Hypothesis 4 is also accepted since the value of the regression coefficient of GPA (X4) is 1.845 with significance value equal to 0,074. Therefore, the fourth hypothesis stating that GPA

affect the intention of accounting students to continue S2 is accepted. However, the value of gender variable regression coefficient (X6) is -0.713 with a significance value of 0.366. Therefore, the second hypothesis that the career prospects affect the accounting students' intention to continue S2 is rejected.

Moreover, the value of regression coefficient of the scholarship variable (X8) is 0.713 with a significance value of 0.000. Therefore, the second hypothesis which states that the scholarship affects the intention of accounting students to continue S2 is acceptable.

4.2 Discussion

4.2.1 The Influence of Career Prospects on Accounting Students' Intention in Continuing PPAk and S2 of Accounting

The results for both Hypothesis 1 and Hypothesis 2 show that career prospects significantly influence the students' intention in getting higher education. This indicates that accounting students have high expectations of high career prospects if they are able to study after graduation either follow the program of study of PPAk or S2 (Puspitarini and Kusumawati, 2011; Aryani and Erawati, 2016). The higher level of education is taken then the greater the career prospects that are owned. By continuing the education either in PPAk or S2, a person can achieve a higher position in an agency structure or institution such as managers and directors who require an individual to have a minimum level of magisterial education to achieve the position. In addition, the opportunity to obtain employment is higher if it has a high level of education compared with low education level. Thus, a person's career prospects can be influenced by the level of education the individual has.

4.2.2 The Influence of GPA on Accounting Students' Intention in Continuing Study Program PPAk and S2

Based on the results, it is proved that GPA significantly influences the intention of accounting students in continuing the study. These results

indicate the alignment with the results of research conducted by Puspitarini and Kusumawati (2011) which states that the motivation of achievement of GPA has a significant influence on the intention of accounting students to follow PPAk. This is because students assume if they have a high GPA then the motivation to continue education to the next level is also higher. This is because the level of education after accounting degree program, both PPAk and accounting masters education has a wider scope of knowledge than at the undergraduate level so it appears that students with high GPA are more interested in continuing to higher education because they are considered more master of accounting science at the undergraduate level with their GPA. Thus, the GPA achievement factor may affect the intention of accounting students in continuing the study, either to the PPAk study program or the master degree (S2) of accounting.

4.2.3 The Influence of Gender on Accounting Students' Intention in Continuing PPAk and S2 of Accounting

The results of this study indicate that gender variables do not have a significant effect on student interest to continue studies either to PPAk or S2. This indicates that the students' intention in continuing the study has no relation with the student's gender. This may be due to the similarity between male and female students. The motivation from self that can determine each student wants to continue study or not is unrelated with gender. In addition, students who choose to work after graduation can continue their studies in PPAk or master's degree (S2) accounting at off-the-clock time e.g. by taking night classes so as not to interfere with their working time. Therefore, anyone can decide to continue their studies regardless of their gender. Thus the gender factor does not affect the interest of accounting students in continuing the study of PPAk and S2.

4.2.4 Effect of Scholarship on Accounting Students' Intention in Continuing Study Program of PPAk and S2 of Accounting

The results of this study indicate that the scholarship has a significant influence on the interest of accounting students in continuing study either to PPAk or S2. The results obtained are aligned with research conducted by Anggraeni (2016) which states that the scholarship offer information partially affects the intention to continue study to S2. This shows that scholarships can help students to help them pursue higher studies related to cost issues because of the high cost of education on PPAk and S2 programs can be a scourge for students especially from the less fortunate. Scholarships can help those who are constrained in cost issues so that students can continue their studies to a higher level. In addition, the large number of scholarship offers from both government and private parties can increase students' intention in continuing their studies. The more scholarships offered the greater the student's interest in continuing the study by trying the opportunity. Thus, the scholarship factor may affect the intention of accounting students in continuing PPAk and S2 studies.

5 Conclusions

Based on the above discussion, it can be concluded as follows: First, career prospects significantly influence the accounting students' intention in getting higher education. It implies that higher level of education is taken then the greater the career prospects that are owned. Moreover, the second factor which is GPA, proven to have significant influence on the intention of accounting students in continuing the study. The higher level of education is taken then the greater the career prospects that are owned. Meanwhile, gender is proven to not have a significant effect on students' intention to continue studies either to PPAk or S2. It emphasizes that the motivation from self that can determine each student wants to continue study or not is unrelated with gender. Lastly, the research result showed that the scholarship has a significant influence on the intention of accounting students in continuing study either to PPAk or S2. The more scholarships offered

the greater the students' intention in continuing the study by trying the opportunity.

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