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The Influence of Accounting Students' Perceptions of the Auditor's Work Environment and Socio-Cultural Factors on Their Career Choices as Auditors

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Abstract : This study aims to determine (1) the effect of accounting students' perceptions of the auditor's work environment on their career choices as auditors, (2) the influence of socio-cultural factors on their career choices as auditors, (3) Effects of accounting students' perceptions of the auditor's work environment and socio-cultural factors on the auditor's work environment). career choice as an auditor. This type of research is descriptive quantitative using a questionnaire method. The results show that (1) the work environment has a significant effect on career choice as an auditor. (2) socio-cultural factors have a significant effect on career choice as an auditor. (3) work environment and social value factors simultaneously influence career choice as an auditor .

Keyword: Work Environment, Social Value Factor, Career Choice As Auditor .

INTRODUCTION

The choice of a career or job is not an easy matter. Some people have entered the world of work according to their field and educational background. However, not a few of them feel that the work they do is different from the field they study. Everyone will certainly be faced with several choices that require them to take one of the many options available. Like pursuing dreams, everyone will be given a number of choices that are expected to be the right choice, including in choosing the desired career later.

According to (Handayani, 2005), "career choice is an individual's effort to prepare themselves to enter a work-related career through a series of directed and systematic activity processes, so that they are able to choose a career that suits what they want".

Every individual will always consider all the information in choosing the career he wants to take. There are at least three types of information in making career choices, namely (1) social personal information, (2) educational information, and (3) job information.

The process of making decisions for an individual is very important, including for accounting students in determining their future career choices. With a variety of information that is spread and obtained by students, this has been able to form views or perceptions about the work environment.

According to Ikhsan (2010: 93), perception is how people see or interpret events, objects, and people. Most people act on the basis of their perceptions regardless of whether those perceptions reflect true beliefs. Accounting students face various considerations in choosing the type of career they will pursue. In general, their desire is to become a professional in accounting. For a career as an accountant, there are four fields of work that accounting graduates can pursue, namely becoming a public accountant (auditor), corporate accountant, government accountant, or teaching accountant. Various career choices make it difficult for students to make decisions. This will raise questions about what considerations will underlie the career choice.

Auditor is an accounting profession related to the provision of audit services or financial audits. In carrying out the audit, the auditor reviews the client's historical financial statements and provides a professional opinion regarding the obligation to present the financial statements. The auditor profession has several negative perceptions, including *overtime*, *unrealistic deadlines/budgets*, *depression/work pressure*, and *politics within the company*. Generally, *overtime* and *depression/work pressure* are the two main reasons for students' lack of interest in choosing the auditor profession.

The profession of an auditor is viewed by people as having bright job prospects because this profession provides a challenging job and invaluable learning experience. You can imagine financial audits that will provide soundness to the finances of both a company and the country. In addition, this profession also provides opportunities to get a job in the assigned area in several places and in various companies that have different characteristics and conditions. Apart from having to have an accountant degree, prospective accountants are also required to take an exam held by the Indonesian Association of Public Accountants (IAPI) and be registered with the Ministry of Finance in order to practice as an accountant or auditor.

The existence of negative information about the auditor's work environment might reduce students' interest in choosing a career as an auditor and divert their career choices to other accounting professions. Various information obtained by accounting students regarding the auditor profession is important in the process of making career decisions as an auditor. Thus, the auditor profession can lose qualified prospective auditors.

Sarlito W. Sarwono (2010: 103-106) who said that one of the factors that causes differences in perceptions is the value system. According to him, the value system in society influences perception. One of the existing or governing value systems in society is social and cultural. While the relationship between individual perceptions and choices is that most of a person's attitudes, behavior, and adjustments are determined by his perceptions. So, it can be concluded temporarily that socio-cultural factors can cause different perceptions of each student towards his career choice.

Based on the explanation above, the authors are interested in re-examining this by taking the research title "The Influence of Student Perceptions of the Auditor Work Environment and Socio-Cultural Factors on Career Choices as Auditors (Case Study on Accounting Students in Padang City)".

METHOD

Judging from the characteristics of the problem, this research is a descriptive research, namely research on problems in the form of current facts from a population. While the method of data collection is done by survey, which is a study that takes a certain number of samples from a population using a questionnaire (question list) given to respondents. This information is then collected, grouped, and analyzed with existing theories.

Data has a very important position in research because data is a description of the variables studied and serves as a means of proving the hypothesis that will be the conclusion of the study. Research conclusions in the form of answers or research problem solving are

made based on the results of the data testing process which includes the selection, collection, and analysis of data. Therefore, the research results depend on the quality of the data, in addition, the quality of the research data is determined by the quality of the instruments used to collect data.

The method used in testing the hypothesis is multiple regression (*Multiple regressions*). In accordance with the problem formulation, objectives and research hypotheses, the multiple regression method connects a dependent variable with several independent variables in a single predictive model.

RESULTS AND DISCUSSION

Research Description

The descriptive data described in this section were obtained from respondents. Descriptive data that describes the circumstances or conditions of the respondents need to be considered as additional information to understand the research results. Respondents in this study were D3 and S1 Accounting Department students at Andalas University, Padang State University, Padang State Polytechnic and Putra Indonesia University YPTK Padang.

Questionnaires were delivered to respondents accompanied by an application letter to become a respondent and an explanation of the research objectives. Respondent data was collected through a questionnaire that was distributed via Google form online and a total of 95 respondents had been collected. The number of respondents is considered sufficient as a research sample because it meets the requirements for a large sample, which is more than thirty research subjects.

Respondents who were used as subjects were grouped based on gender, age, and audit experience. The following presents the characteristics of respondents based on their grouping.

Data Quality Testing

When all the data has been collected, the next step is to test the quality of the data, namely testing the validity, reliability and normality of the data.

1. Validity test

Table 1. Validity Test Results for Accounting Student Perception Variables Regarding Auditor Work Environment (X1)

Statement items	Correlation coefficient value	R Table	Sig.	Information
X1.1	0.654	0.202	0.000	Valid
X1.2	0.499	0.202	0.000	Valid
X1.3	0.524	0.202	0.000	Valid
X1.4	0.632	0.202	0.000	Valid
X1.5	0.625	0.202	0.000	Valid
X1.6	0.653	0.202	0.000	Valid
X1.7	0.675	0.202	0.000	Valid
X1.8	0.486	0.202	0.000	Valid
X1.9	0.730	0.202	0.000	Valid
X1.10	0.698	0.202	0.000	Valid
X1.11	0.614	0.202	0.000	Valid
X1.12	0.655	0.202	0.000	Valid
X1.13	0.680	0.202	0.000	Valid
X1.14	0.682	0.202	0.000	Valid
X1.15	0.612	0.202	0.000	Valid
X1.16	0.662	0.202	0.000	Valid
X1.17	0.704	0.202	0.000	Valid
X1.18	0.765	0.202	0.000	Valid
X1.19	0.704	0.202	0.000	Valid
X1.20	0.574	0.202	0.000	Valid
X1.21	0.563	0.202	0.000	Valid

X1.22	0.444	0.202	0.000	Valid
X1.23	0.567	0.202	0.000	Valid
X1.24	0.549	0.202	0.000	Valid
X1.25	0.528	0.202	0.000	Valid

Source: Research Results Data Processing (2020)

In the table above, the probability value of the correlation coefficient of each statement item has a value greater than 0.05 and has an R table value of 0.202, which means that the correlation coefficient value is greater than the R table, so that all statement items on variables can be used in testing furthermore.

Table 2. Validity Test Results for Socio-Cultural Factor Variables (X2)

Statement items	Correlation coefficient value	R Table	Sig.	Information
X2.1	0.674	0.202	0.000	Valid
X2.2	0.677	0.202	0.000	Valid
X2.3	0.728	0.202	0.000	Valid
X2.4	0.798	0.202	0.000	Valid
X2.5	0.624	0.202	0.000	Valid
X2.6	0.624	0.202	0.000	Valid

Source: Research Results Data Processing (2020)

In the table above, the probability value of the correlation coefficient of each statement item has a value greater than 0.05 and has an R table value of 0.202, which means that the correlation coefficient value is greater than the R table, so that all statement items on variables can be used in testing furthermore.

Table 3. Validity Test Results for Career Choice Variables (Y)

Statement items	Correlation coefficient value	R Table	Sig.	Information
Y1	0.856	0.202	0.000	Valid
Y2	0.728	0.202	0.000	Valid
Y3	0.782	0.202	0.000	Valid
Y4	0.782	0.202	0.000	Valid
Y5	0.702	0.202	0.000	Valid
Y6	0.769	0.202	0.000	Valid

Source: Research Data Processing (2020).

In the table above, the probability value of the correlation coefficient of each statement item has a value greater than 0.05 and has an R table value of 0.202, which means that the correlation coefficient value is greater than the R table, so that all statement items on variables can be used in testing furthermore.

2. Reliability Test

This reliability test uses *Cronbach Alpha* with an estimated minimum limit of 0.60. The following describes the results of reliability testing for each variable in this study.

Table 4. Reliability Test Results of Accounting Student Perception Variables Regarding Auditor Work Environment (X1)

Cronbach's Alpha	N of Items
0.931	25

Source: Research Results Data Processing (2020)

After testing the reliability of the accounting students' perceptions of the auditor's work environment, it can be seen that the reliability coefficient of the accounting students'

perceptions of the auditor's work environment (X1) meets the requirements for reliability because it shows a *Cronbach alpha* of 0.931.

Table 5. Reliability Test Results for Socio-Cultural Factor Variables (X2)

Cronbach's Alpha	N of Items
0.777	6

Source: Research Results Data Processing (2020)

After testing the reliability of the socio-cultural factor variables, it can be seen that the reliability coefficient of the socio-cultural factor instrument (X2) meets the requirements for reliability showing *Cronbach alpha* 0.777.

Table 6. Career Choice Variable Reliability Test Results (Y)

Cronbach's Alpha	N of Items
0.864	6

Source: Research Results Data Processing (2020)

After testing the reliability of the socio-cultural factor variables, it can be seen that the reliability coefficient of the socio-cultural factor instrument (X2) meets the requirements for reliability because it shows a *Cronbach alpha* of 0.864.

Hypothesis test

This study uses Multiple Linear Regression, carried out using SPSS (*Statistical Product Service Solution*) 20.0. Where all variables are entered to look for the relationship between the independent variables and the dependent variable by regressing the perceptions of accounting students regarding the auditor's work environment, socio-cultural factors as independent variables and career choices as auditors as the dependent variable.

To obtain conclusions from the analysis, the hypothesis testing is carried out partially (T-test) and simultaneously (F-test). The steps that need to be carried out in testing this hypothesis are:

1. Hypothesis Test T

To see the effect of variables (X1) and (X2) on variable (Y) partially used the t test, while to see the magnitude of the influence used the number of beta or *standardized coefficients* in the *coefficients table* .

Table 7. Hypothesis Test T Coefficientsa

Model	Unstandardized Coefficients		std. Error	standardized Coefficients Betas	Q	Sig.
	B					
1	(Constant)	2,686	2,716		3,989	005
	Work environment	.173	.031	.518	5,607	.000
	Socio-cultural	.333	.119	.259	2,806	006

a. Dependent Variable: Choice_Career_As_Auditor

Based on significance value (Sig.)

a. Variable (X1)

It is known that the significance value (Sig.) of the variable (X1) is 0.000. because the value of Sig. 0.000 < probability 0.05, it can be concluded that the hypothesis (X1) is accepted. This means that there is an influence of the variable (X1) on the variable (Y)

b. Variable (X2)

It is known that the significance value (Sig.) of the variable (X2) is 0.006. because the value of Sig. $0.006 < \text{probability } 0.05$, it can be concluded that the hypothesis (X2) is accepted. This means that there is an influence of the variable (X1) on the variable (Y)

Comparison of the calculated t value with t table (t test)

a. Variable (X1)

It is known that the variable t value (X1) is $5.607 > t \text{ table } 1.988$, it can be concluded that the hypothesis is accepted. This means that there is an effect of the variable (X1) on the variable (Y).

b. Variable (X2)

It is known that the variable t value (X2) is $2,806 > t \text{ table } 1,988$, so it can be concluded that the hypothesis is accepted. This means that there is an effect of the variable (X2) on the variable (Y).

2. Hypothesis test F

Table 8. Hypothesis Test F ANOVAa

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	882122	2	441,061	45,207	.000b
	residual	897,604	92	9,757		
	Total	1779,726	94			

a. Dependent Variable: Choice_Career_As_Auditor

b. Predictors: (Constant), Social_Cultural, Work_Environment

Based on the SPSS output table above, (Table. 15 Test F) it is known that the value of Sig. is equal to 0.000. because the value of Sig. $0.000 < 0.05$, then according to the basis of decision making in the F test it can be concluded as follows: Variables X1 and X2 have a positive and significant effect on variable (Y).

If the research sig < 0.05 then Ho is rejected and Ha is accepted. If the research sig > 0.05 then Ho is accepted and Ha is rejected.

Conclusion: The results of the SPSS table have a significance of $0.000 < 0.05$, then Ho is rejected and Ha is accepted. This means that the hypothesis variables X1 and X2 have a positive effect on variable (Y)

Based on a comparison of the calculated F value with F table, the SPSS output table above, it is known that the calculated F value is $45.207 > F \text{ table } 2,700$, so as the basis for decision making in the F test it can be concluded that the hypothesis is accepted or in other words variables (X1) and (X2) is simultaneously accepted or in other words variables (X1) and (X2) simultaneously affect variable (Y).

CONCLUSION

Based on the research results, the following conclusions can be drawn: 1. Accounting students' perceptions of the auditor's work environment partially influence career choices as auditors. Because the tcount ($2.763 > t \text{ table } (1.668)$) and a significant value of $0.000 < 0.05$ so that accounting students' perceptions of the auditor's work environment have a significant influence on their choice of career as an auditor. The higher the accounting student's perception of the auditor's work environment, the higher the choice of career as an auditor. 2. Perceptions of accounting students regarding socio-cultural factors partially influence career choices as auditors. Because the calculated t value ($2,806 > t \text{ table } 1,988$) and a significant value of $0.000 > 0.05$ so that socio-cultural factors have a significant influence on career choices as auditors. The higher the socio-cultural factors, the higher the choice of career as an auditor will be. 3. The Fcount value for this variable is 45.207. Meanwhile the value in the

5% distribution table is 0.000, then F_{count} is 45.207 > F_{table} 2.700. Significant value 0.000 < 0.05. This means that hypothesis 3 (H3) is accepted because accounting students' perceptions of the auditor's work environment and socio-cultural factors simultaneously influence career choices as auditors.

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