

## **CHAPTER I**

### **PREFACE**

#### **1.1 Introduction**

Indonesian economical now is growth. It is proven by a company or small businesses that need workers. This condition gives opportunities to have a high quality and improve the performance of company and advance the economy. Accounting major Students as a candidate of labor expected contributes to advance the economy (Sinaga, 2010).

To indicate the career there are some consideration like motivation and interest. According to Upardi and Anwar (2004:47) in Fauzia (2014) said that motivation is a condition in personal someone who drives individual desire to make certain activity to fullfil the purpose. Motivation is something that can be concluded with something behavior that looked or existing on everyone will done best behavior directed and get the target satisfaction .

A motivation in this career choice is the main problem. How accounting students can motivate the election career for him soon. The development of science and technology show better of the individual capability in the eyes of the world. The progress make the condition of the science accounting increase significantly.

During the improvement of science and technology make the accounting career better than before. So this is the right time to required an accountant profession. Accounting major student usually know an accountant career when

they have studied it before. According to Umar (2014) Knowing an accountant career it can be from lectures advice who firstly know what is accountant it self. The knowledge about that career made the accounting major student can be consider to choose the career in future.

Accounting major graduates can choose kinds of career with all views based on. Preparation, planning, and career selection should be fix prepare as soon as possible. In order to have proper the profession and do professional in their work. Alternative in career choice is as much as scope of accounting graduates. The accounting profession itself has many parts. There are public accountant and non - public accountant (educators accountant, government accountant, firm accountant). Some of these profession is just for accounting major graduates, all the regulations about that profession is regulated by the government.

Now, there are many current accounting student wants to become a public accountant or the other accountant. It shows a lot of graduates from university want to continue their education profession path. Due to the terms UU No 5 in 2011 about a Public Accountant Profession, the auditor is required to have their professional educational pathways specifically certification exam in advance.

From these explanation indicate that the accounting major student faced with a choice accounting profession. With so many requirements to become an accountant, affect the perception of accounting major student in the selection of a career as an accountant become different. Sacrifice the time and substantial costs become bartiers students in choosing an accountant career.

“Investor uncertainty about the reability of financial statements rocked an already weak financial market during the letter part of 2001 and the first half of

2002. It brought into question the effectiveness of financial statement audit and created a crisis of credibility for the accounting profession.“ (Whittington/Pany:2010).

In New Zealand and other countries such as Australia, USA, and Canada are also losing bright accounting graduates to other professions (Ahmed, et al ).

Themas (2008) in William Andersen thesis, said that the accounting profession has demanded that the intensity of working time is very high though not commensurate with the income earned by the accountant. This is one reason why Indonesia has a bit of an accountant than other countries. Therefore, it is necessary for equality of income and a very high performance accountant. It can be seen through some of the results of existing research.

In career choice there are several factors affecting, like professional intrinsic value, flexibility of work, family support, social values, and professional recognition. Previous researcher Silvia Sinaga chose samples to cover consisting of four Universities in Medan like State University of Medan, University of North Sumatra, HKBP Nommensen University, and Muhammadiyah University of North Sumatra. But researchers only chose three free variables like professional intrinsic value, flexibility of work, and family support. While there are still some factors that can affect accountant career choice as financial rewards, professional recognition, social value, work environment and consideration.

According to Yendrawati (2007) the difference between accounting students look at factors of labor market considerations, while the factor of financial rewards, professional training, professional recognition, the value of work environment do not have the different views. The author collected the data by questionnaires with closed ended questionnaires, so the conclusion is truly based on

data obtained through the questionnaire. For the responden itself the authors choose an accounting major student of Jogja, so these result can only represent the Jogja area.

Research of Widyasari (2010) have a common factor that is used and the result showed that financial factors, professional recognition, social value, work environment and consideration of labor market has an influence in the different views of students on career choice, but of factors personality as a whole did not show the differences in views.

Kunartinah (Oktavia, 2005:16) said that the factors which is influence the student in choosing a career influenced by five factors, there are intrinsic factors, earning a long-term and short term income, consideration of the labor market, educational background High School, and the perception of the ratio profit and loses become an accountant.

According to Sinaga in 2010 factors that support career choice accountant in accounting students in terms of several factors including professional intrinsic value , flexibility work and support family to be variate. Researchers interested to examine for do replication to research Sinaga for 2010 by adding variable The Recognition Professional and Social Value.

Writer choose to duplicate this research because writers want to know how the factors who writers choose in motivating accountant career choice and do research that focuses on accounting major student in State Universities in Medan.

Writers Choose title: “ **The Analysis of Factors that Motivate to Select an Accountant Career Knowledge for Accounting Major Students at State Universities in Medan.** “

### **1.2 Identification of Problem**

Based on the background problems that previously noted, then be identification trouble is:

1. Economical condition of Indonesia gives opportunities to improve the performance of company.
2. A main problem of select an accountant career is a motivation.
3. Step to select an accountant career is need some preparation.
4. Substantial cost and sacrifice the time is some problem whether someone select an accountant career
5. Previous researcher choose some factor in their thesis like Do the intrinsic value of the profession, the flexibility of work, support of the family, the factor of financial rewards, professional training, professional recognition, social value, work environment and consideration.

### **1.3 The Scope of the problem**

Because it matter to be scrupulous and writer many factor that motivates career choice, hence writers set restrictions on variable research is the value of intrinsic a profession, the flexibility of work, support of the family, professional recognition and social value .

### **1.4 The Problems of Study**

The problems of study in this research are:

1. Does the intrinsic value of profession influence on the choosen accountant career knowledge at State Universities in Medan?
2. Does the flexibility of work influence on the choosen accountant career knowledge at State Universities in Medan?
3. Does support of the family influence on the choosen accountant career knowledge at State Universities in Medan?
4. Does professional recognition influence to choose an accountant career knowledge at State Universities in Medan?
5. Does social value influence to choose an accountant career knowledge at State Universities in Medan?
6. Do factors the intrinsic value of the profession, the flexibility of work, support of the family, professional recognition and social value influence in simultaneous to choose an accountant career knowledge at State Universities in Medan?

### **1.5 Research Purposes**

The purpose of this research are:

1. To know whether the professional intrinsic value influence to choose an accountant career knowledge in State University in Medan
2. To know whether flexibility of work influence to choose an accountant career knowledge in State University in Medan
3. To know whether support of the family influence to choose an accountant career knowledge in State University in Medan
4. To know whether professional recognition influence to choose an accountant career knowledge in State University in Medan
5. To know whether social values influence to choose an accountant career knowledge in State University in Medan
6. To know whether the professional intrinsic value, flexibility work, support of the family, recognition professional and social values influence in simultaneous to choose an accountant career knowledge in State University in Medan

### **1.6 The benefits of Research**

Research is expected have a role in and useful in the development of the science of economics especially accounting in the future. Uses this research are:

1. For writer can increase and elaborating knowledge writer about the factors that influences career choice knowledge an accounting major students in State University in Medan .
2. To an Accounting Major Students can be used as reference career choice in the future .
3. For next researchers can become a reference pertaining to career choice accountant .