

The Effect of Financial Rewards, Work Environment, and Social Values on Accounting Student's Interest in Choosing Career as Public Accountant With Gender as Moderation

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Abstract: This study aims to obtain empirical evidence of the influence financial rewards, work environment, and social values on the interest of accounting students in choosing a public accountants career with gender as a moderator. Methods of determining the sample in this study using probability sampling techniques. The sample of this study was 234 students majoring in accounting at Udayana University and the University of National Education. The data collection method used was a questionnaire in the form of a questionnaire. The data analysis technique used is moderated regression analysis. Based on the results of the analysis, it was found that the work environment had a positive effect on students' interest in choosing a career as public accountant, while financial rewards and social values had no effect. Gender moderates the effect of financial rewards on students' interest in choosing a career as public accountant, work environment and social values are not moderated by gender.

Keywords: financial rewards, work environment, social values, gender, student interest.

I. INTRODUCTION

The rapid development of the digital era in recent years has demanded people in Indonesia to compete with people in other countries around the world. Having a good career is not easy anymore, because the competition to get a job is not only in Indonesia, but with people around the world. Career is an important part of a person's life that has entered a productive age. Accuracy in career selection is very important, because career has a great contribution in determining the someone's life. Therefore, various considerations are needed in determining the career that a person will pursue. Some final semester students and graduate students often face dilemmas in making decisions in their career selections. The dilemma of choosing a career that students face can be caused by a variety of factors.

In general, accounting graduates have three alternative career options that can be pursued. The first option, an accounting scholar can go straight to work. Second, accounting scholars can continue their education to a higher level, Master's Degree in Accounting. Third, accounting graduates can choose a career as a public accountant. In conclusion, after completing the accounting undergraduate program, graduates can choose to work as public accountants or non-public accountants.

Public Accountant is an accountant who has been granted permission by the Minister of Finance to provide public accountant services in Indonesia as stipulated in Law No. 5 of 2011 on Public Accountants. The Indonesian Institute of Public Accountants (IAPI) in 2019 revealed that Indonesia still lacks the resources of public accountants and still needs the profession in large numbers in anticipation of the growth of the business sector. This situation is caused by a lack of

interest from students who after graduating to work as public accountants. To meet the needs of public accountants, accounting programs must graduate the best students with high talent (Uyar et al., 2011).

Factors that allegedly influence students' interest in accounting for a career as a public accountant are financial rewards, work environment, and social values. Financial rewards is an appreciation given as a form of reward for the services that have been done by a person. Financial/salary rewards are considered in career selection because the main purpose of a person's work is to earn a salary to meet his physiological needs (Widiatami, 2013). Research conducted by Laksmi (2019) and Rahayu (2019) found that one of the preferences of accounting students in career selection is financial reward.

Work environment is a condition of a job including the characteristics of work as well as the burdens resulting from the work. Work environment, considered in the selection of student professions, especially on the nature of routine work and quick work completed (Wijayanti, 2001). Tamalaosandi (2017) and Rahayu (2019) research results state that the work environment affects the interest of accounting students in career selection as public accountants.

Social values are closely related to the interaction experienced by a person with the social environment around them. Social values are considered by accounting students in choosing professions that include: interacting opportunities, personal satisfaction, opportunities to carry out hobbies, and attention to individual behavior (Wijayanti, 2001). Tamalaosandi's research (2017) showed that social values have a significant positive effect on career selection as a public accountant.

Andersen (2012) stated that there is a mindset that gender differences are one of the things that hinder accounting students in choosing and determining professions. There is an opinion in society that men tend to be less disciplined in doing a job, whereas women are more tenacious in doing a job. Society in general also often assumes that women use their feelings more in work so as to cause doubt in decision making, while men are considered more courageous in making difficult decisions because men rely more on logic than feelings. Therefore gender is considered to influence accounting interest in choosing a career. Dary and Ilyas's research (2019) found that gender has an influence on accounting students' interest in career selection as public accountants.

Robbins (2017) states that Abraham Maslow developed hierarchy of needs theory in 1943 using pyramids as a prop to visualize his idea of the hierarchy theory of need. Human beings are motivated to meet the needs of their lives. The need has a level or hierarchy, ranging from the lowest (basic/ physiological) to the highest (self-actualization). He hypothesized that in every human being there are five needs, namely: Physiological needs, Safety and Security, Social Needs, Esteem needs and Self-Actualization. The needs expressed in Maslow's hierarchy theory are able to be met through a career that suits one's interests.

Financial Rewards is a form of appreciation or reward for sacrifices in the form of services, energy, effort, and time that a person makes in a job. Each individual will choose a job in exchange for an appropriate or comparable job. Salary as one of the factors influencing human actions in choosing a job (Milton, 1986:35) in (Warsitasari and Astika, 2017). Research conducted by Carpenter & Strawser (1970) Laksmi & Al Hafis (2019), Haryanto (2015), Setianto & Harahap (2019), and Rahayu & Putra (2019) found that one of the preferences of accounting students in career selection is salary. Meanwhile, Jatmiko et al. (2019) stated that financial rewards do not affect the interest of accounting students in the selection of careers as public accountants. Based on the explanation of financial rewards above, it can be formulated a hypothesis as follows:

H1: Financial rewards positively affect the interest of accounting students in career selection as a public accountant.

Work environment is the condition or atmosphere of a work that includes the characteristics and burdens contained in the work. Conditions or atmosphere that occur in the work environment will have an impact on a person's performance. Lesmana (2013) stated that a conducive work environment will provide a sense of security and allow employees to be able to work optimally. Factors in the work environment include: level of competition, nature of work, and the number of pressures. Wijayanti (2001) stated that the work environment is considered in the selection of student professions, especially on the nature of routine work. Haryanto (2015), Tamalaosandi (2017), Setianto & Harahap (2019), Jatmiko et al. (2019), Omar et al. (2015), and Rahayu & Putra (2019) stated that the work environment influenced the interest of accounting students in career selection as public accountants. While the research results of Laksmi & Al Hafis (2019), Asmoro et al. (2016), Merdekawati & Sulistyawati (2011), Sari (2013), and Suyono (2014) stated that the work

environment does not affect the interest of accounting students in career selection as public accountants. Based on the explanation of the work environment above, it can be formulated a hypothesis as follows:

H2: The Work Environment has a positive effect on the interest of accounting students in career selection as a public accountant.

Social values can be associated with the interaction experienced by a person with the social environment around him. Haryanto (2015) stated that social values are related to people's view of the field of work. A job as a public accountant will get the opportunity to interact as well as work with experts in other fields. The job of a public accountant also provides an opportunity to run a hobby because of the un-routine nature of his work. The results of tamalaosandi (2017), Merdekawati & Sulistyawati (2011), Setianto & Harahap (2019), Jatmiko et al. (2019) showed that social values have a significant positive effect on career selection as a public accountant. While the research results of Laksmi & Al Hafis (2019), Haryanto (2015), Asmoro et al. (2016) stated that social value does not affect the interest of accounting students in career selection as a public accountant. Based on the explanation of the work environment above, it can be formulated a hypothesis as follows:

H3: Social Values positively affect the interest of accounting students in career selection as a public accountant.

Gender is the difference roles between men and women built by communities with different cultural backgrounds and social structures in each region, ethnicity, country and religion (Widaningsih, 2017). Many views and stereotypes are growing in society in general that men have a responsibility to meet the needs of their families, in contrast to women who are considered to have no responsibility as much as men to meet the needs of the family financially. In fact, so many women are able to independently meet their family's needs financially. These differences in values and traits based on gender will affect both men and women in making decisions and practices. Aditya and Hasibuan's research (2020) found that gender has a positive and significant influence on career selection as a public accountant. Based on the explanation above, it can be formulated a hypothesis as follows:

H4 : Gender moderates the relationship of financial rewards to the interest of accounting students in career selection as a public accountant.

According to Mulia (2004:4) in (Pratama and Chaniago, 2018), gender is a cultural concept used to distinguish roles, behaviors, mentalities, and emotional characteristics between men and women that develop in society. Gender provides different roles, functions, and positions between men and women. The views in society often assume that women are gentle, weak, and rely more on feelings than logic. Unlike men who are considered to have a tough, strong, and rational nature because they rely more on logic than feelings. Therefore, there is a possibility of differences in consideration of the work environment in men and women in career selection. Dary and Ilyas's research (2019) found that gender has an influence on accounting students' interest in career selection as public accountants. Based on the explanation above, it can be formulated a hypothesis as follows:

H5 : Gender moderates the relationship of the work environment to the interest of accounting students in career selection as a public accountant.

Social values are closely related to people's views around a person's career. Stolle (1976) states that social values are shown as factors that show one's ability in their society, or in other words the value of someone from the point of view of others in their environment. Often people have a view of a person's career based on gender. Men who are considered to have more responsibility than women raise the demand to have a prestigious career in order to be appreciated by society. Mulyaningsih (2018) in his research suggested that social values factors controlled by gender variables have a significant influence on career selection as a public accountant. Based on the explanation above, it can be formulated a hypothesis as follows:

H6 : Gender moderates the relationship of social values to the interest of accounting students in career selection as a public accountant.

II. RESEARCH METHODS

This research uses a quantitative approach in the form of associative research, namely research that aims to find out the relationship or influence between two or more variables. The location of the research is Udayana University and National Education University with the interest of accounting students towards the selection of public accountant careers as the object of research. In this study used Likert scale with four choices of answers to measure each variable that existed.

The dependent variable in this study was the interest of accounting students in career selection as a public accountant. Interest in career selection of accounting students was measured by 6 interviews using questionnaires adopted from Wicaksono (2017). Financial reward is a form of reciprocity or an award given by the company to its employees who have worked for a certain period of time. Financial rewards were tested using 3 (three) indicators, namely appropriate initial financial rewards, potential increase in financial rewards, and pension funds using questionnaires adopted from Herawati (2015). The work environment is something related to the nature of the work, the level of competition and the many pressures of work. A person's performance is able to be influenced by the atmosphere or environmental conditions in which the person works. The work environment was tested using 4 indicators namely routine work, more challenges work, a pleasant work environment, and high levels of competition between employees using a questionnaire adopted from Herawati (2015). Social values are shown as factors that show a person's ability in society, or the value of a person that can be seen from the point of view of others in his environment (Stolle, 1976) Social values were tested with 4 indicators namely opportunities to do social activities, opportunities to interact with others, opportunities to carry out hobbies, and prestige compared to other jobs using questionnaires adopted from Herawati (2015). The moderation variable in this study was Gender. Gender is a difference in the roles of men and women constructed (built) by communities or community groups with different cultural backgrounds and social structures in each region, tribe, country and religion (Widaningsih 2017). Gender's influence was measured by 4 statements using a questionnaire adopted from Herawati (2015).

Based on the research location located at Udayana University and National Education University, it can be seen the large population of students majoring in accounting semester 7 class of 2017 which amounted to 513 students. In this study used slovin formula to determine the number of samples taken so as to obtain the number of 225 students. The data collection method used in this study is by using questionnaires. The type of data used in this research is quantitative data. Quantitative data is data in the form of numbers (Sugiyono, 2017). The data sources used in this study are primary data. Primary data is data obtained directly from research objects by researchers through certain data collection methods.

The analysis used in this study is Moderated Regression Analysis (MRA). Moderated Regression Analysis (MRA) is used to look at the influence of financial rewards, work environments, and social values on the interests of accounting students choosing a career as a public accountant, then to look at the influence of gender on independent variable relationships and dependent variables.. The regression equation models used to test this hypothesis are:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 X_4 + \beta_5 X_2 X_4 + \beta_6 X_3 X_4 + e$$

III. RESULT AND DISCUSSION

Data collection was conducted through the dissemination of questionnaires to 234 students. An instrument in the study is said to be valid when it has a correlation coefficient between an item and a total score in the instrument bigger than 0.30 with an Alpha error rate of 0.05. Validity test results in this study showed that all research instruments used to measure financial rewards, work environment, social values, gender, and student interest choosing career as public accountant had a correlation coefficient score with a total score of all statement items higher than 0.30 with a significance of less than 0.05. Cronbach's Alpha value is declared reliabel if the value is higher than or equal to 0.70. The reliability test results presented in this study show that all research instruments have a coefficient of Cronbach's Alpha more than equal to 0.70. So it can be stated that all variables have qualified reliability or reliability so that it can be used to conduct research. The regression model will be more precisely used and produce more accurate calculations, if the following assumptions can be met. Classic assumption tests that must be met on simple linear regression analysis include normality test, multicollinearity test and heterokedastisity test. After all the classic assumptions are met, then the results of the moderated regression analysis are shown in Table 1.

Table 1: Results Of Moderated Regression Analysis

Model	Regression Coefficients	Std. Error	t	Sig.
1 (Constant)	12.406	5.283	2.348	0.020
Financial Rewards	0.777	0.461	1.686	0.093
Work Environment	1.318	0.520	2.535	0.012
Social Values	-0.341	0.427	0.799	0.425
Gender	-0.326	0.576	0.567	0.571
Gender Moderating Financial Rewards	0.126	0.050	2.495	0.013
Gender Moderating Work Environment	-0.098	0.054	1.809	0.072
Gender Moderating Social Values	0.042	0.046	0.913	0.362
R Square	0,283			
Adjusted R Square	0,261			
F count	12,769			
Significance F	0,000 ^b			

Based on the results of multiple linear regression analysis as presented in Table 1, the regression equation can be made as follows:

$$Y = 12,406 - 0,777X_1 + 1,318X_2 - 0,341X_3 - 0,326X_4 + 0,126X_1X_4 - 0,098X_2 X_4 + 0,042X_3 X_4 + e$$

The amount of independent variables on the dependent variable indicated by the total value of determination (R Square) of 0.261 means that 26,1 percent of the variation in student interest choosing career as public accountant affected by variations financial rewards, work environment, social values, and gender while the remaining 73,9 per cent explained by other factors not included in the model. The results of data processing using the SPSS program obtained a value of Fcount of 12,769 with a significance of $0.000 < 0.05$, it can be concluded that the group tested had a significant difference (significant). This result means that there is a significant influence between financial rewards, work environment, social values, and gender simultaneously on student interest choosing career as public accountant.

Based on the results of the hypothesis test obtained the results that 2 hypotheses submitted were accepted, while the rest were rejected. The results showed that financial rewards have a regression coefficient value of -0.777 with a significance value of $0.093 > \alpha (0.05)$ which means that financial reward variables have no influence on the interest of accounting students in the selection of public accountant careers. The results showed that the work environment has a regression coefficient value of 1,318 with a significance value of $0.012 < \alpha (0.05)$ which means that the variables of the work environment have a positive influence on the interest of accounting students in the selection of public accountant careers. The results showed that social values have a regression coefficient value of -0.341 with a significance value of $0.425 > \alpha (0.05)$ which means that social values variables have no influence on the interest of accounting students in the selection of public accountant careers. The results showed that the interaction between gender and financial rewards has a regression coefficient value of 0.126 with a significance value of $0.013 < \alpha (0.05)$ which means that the interaction between gender and financial rewards has a positive influence on the interest of accounting students in the selection of public accountant careers. The results showed that the interaction between gender and work environment has a regression coefficient value of -0.098 with a significance value of $0.072 > \alpha (0.05)$ which means that the interaction between gender and work environment has no effect on the interest of accounting students in the selection of public accountant careers. The results showed that the interaction between gender and social values has a regression coefficient value of 0.042 with a significance value of $0.362 > \alpha (0.05)$ which means that the interaction between gender and social values has no effect on the interest of accounting students in the selection of public accountant careers.

IV. CONCLUSION

Based on the results of the hypothesis test obtained the results that 2 hypotheses submitted were accepted, while the rest were rejected. It can be concluded that from hypothesis testing there is a positive relationship between the work environment to the interest of accounting students in choosing a public accountant career, while financial rewards and social values have no relationship to the interest of accounting students in choosing a public accountant career. Gender moderates the relationship of financial rewards to the interest of accounting students in choosing a public accountant career, while gender does not moderate the working environment relationship and social values to the interest of

accounting students in choosing a public accountant career. Advice that can be given based on the results of research is to add other variables that could affect the interest of accounting students on the career selection of public accountants who were not researched in this study. Further researchers are also advised to expand the samples used so that the results can be generalized.

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