

PERCEPTIONS OF STUDENTS MAJORING IN ACCOUNTING AT UNIVERSITY X TOWARDS THE ACCOUNTING LECTURER PROFESSION FROM THE PERSPECTIVE OF SOCIAL VALUES AND FINANCIAL MOTIVES

Rasni Hanipa Usemahu¹, Sherlie Evabioni Latuamury²

^{1,2}) Department of Accounting, Politeknik Negeri Ambon
Email korespondensi : anamaulana549@gmail.com

ABSTRACT

This research discusses the perceptions that exist within a student majoring in accounting towards accounting lecturers related to salary or financial rewards, and social values. The type of descriptive qualitative research that gives freedom to researchers to further develop their findings but still must be in accordance with the research boundaries. The object under study is students majoring in accounting who are currently studying a thesis as many as 30 students as has been described very clearly in the previous chapter. Based on the results of observations, questionnaires and interviews conducted by researchers related to the perceptions of students majoring in accounting towards accounting lecturers, it can be concluded that students do not agree if an accounting lecturer has a high starting salary and there are often salary increases, but they agree if an accounting lecturer has a pension fund, health benefits and old age.

Keywords: Social value, Financial Motive, Lecturer, Accounting

INTRODUCTION

Career selection for students is something that must be undertaken after successfully completing their studies, including accounting students who have many career choices to choose from depending on what factors are behind it and also current phenomena that must be considered (Oktavia, 2005 in Widyasari, 2010). The problem that is often faced by students who have completed their studies is about choosing a career or field of work that they will choose later.

Career selection is also determined by the interests of students who are basically different from other students. One of the differences in the interests of these students is determined by differences in their perceptions of a job. There are many factors that underlie accounting students in choosing a career. These factors are financial rewards, professional training, social values, and work environment. Accounting lecturers are in charge of the scope of accounting education in higher education.

Researchers focus more on selecting students of the accounting department of college X at the final level. The selection of this subject is based on the assumption that they already have an overview of various professions, which are related to their education in college. In this study, their perceptions of the accounting lecturer profession will be explored, namely when they release their education in college or shortly after graduation.

METHOD

This research uses qualitative-exploratory research methods, which explore extensively about the causes or things that influence the occurrence of something. Qualitative-exploratory research aims to describe the state of a phenomenon, in this study it is not intended to test

certain hypotheses but only describes what a variable, symptom, or situation is (Arikunto, 2002).

Broadly speaking, exploratory research can look at phenomena from various points of view so that the end result will point to new knowledge. In this discourse, the perception of career students as accounting lecturers will be seen from the existing social values. Inductive inference begins with putting together general questions (Sarwono, 2006).

The data used in this research is qualitative data. The data collection technique for the purposes of this research is to collect data by means of observation, distributing questionnaires, and conducting interviews directly with informants. Observing can be done through sight, smell, hearing, touch, and taste or direct observation. The questionnaire used in this study is a direct questionnaire, which is a questionnaire that asks the informant to answer the questions on the questionnaire according to himself.

The data analysis technique used is descriptive - exploratory, Descriptive research conducts analysis only to the level of description, namely analyzing and presenting data systemically, so that it can be easily understood and concluded, then the data obtained through observations, questionnaires and interviews are then collected to become the key to what is being studied. Then describe and describe the actual state of the object of research to find out the perceptions of students majoring in accounting towards a career as an accounting lecturer.

DISCUSSION

From the data obtained based on observations, distributing questionnaires, and interviews to informants, the results of determining career choices based on the interests of students majoring in accounting out of 30 students, 23% of students are interested in becoming accounting lecturers, 10% of students are interested in becoming public accountants, 17% of students are interested in becoming government accountants and 50% of students are interested in choosing to become corporate accountants.

The career choice interests above are reinforced by the results of interviews which explain that they think that the salary of corporate accountants is greater than accounting lecturers. Although corporate accountants have a lot of overtime hours, the salary is commensurate with the work done. The requirement to become an accounting lecturer who must complete a Masters study is also a reason for these students, for students who have just graduated cannot immediately become accounting lecturers, while most students want that after they graduate, they will immediately get a job and focus on their work.

Meanwhile, students who are more interested in becoming accounting lecturers than corporate accountants, government accountants, or public accountants argue that they want a job that is not monotonous, always glued to one desk and computer. They prefer the work environment of accounting lecturers which, according to their perception, is not boring because they will interact with many people so that it can be more fun. Each student has their own reasons and opinions to determine their interest in choosing a career. Not a few also argue that the work environment of accounting lecturers or accounting lecturers is monotonous because every day they have to always lecture in front of the class so that it requires a lot of energy to do their job so that they are not interested in becoming accounting lecturers and are more interested in becoming other accountants.

The difference in opinion is natural because it is based on the perception of each individual which will basically differ from one individual to another. Students' perceptions are also based on several factors that underlie students in choosing a career as an accounting lecturer, namely salary / financial rewards, work environment, professional training, social values, and labor market considerations. In general, accounting students who are respondents

in this study think that the salary of an accounting lecturer is still lacking and not comparable to his work.

From the results of the researcher's interviews with four informants, all of them answered that the salary of an accounting lecturer tends to be less compared to other accounting professions. However, the salary of an accounting lecturer does not only come from the basic salary at his institution, salaries can also come from researches or by filling seminars outside the institution where he works. They stated that the salary of accounting lecturers should be in accordance with their work, not too high or too low because salaries will also affect the quality of their work or performance in carrying out their duties as accounting lecturers.

Then all informants in this study also argue that there is not too much or rarely a salary increase for an accounting lecturer, the reason is that it is not easy for the institution to give a salary increase depending on the performance and quality of the accounting lecturer itself. Furthermore, for pension funds, the four informants stated that there is a pension fund for an accounting lecturer but for old-age benefits it depends on the institution where he works whether it provides this or not. The informants also mentioned that the amount of salary of an accounting lecturer is also influenced by the institution where he works. The bigger the institution, the higher the salary is likely to be. Besides, it is also influenced by the position and level of the accounting lecturer in the institution where he works.

While an institution will not be easy to raise the position of the accounting lecturer, there are processes that must be passed by accounting lecturers and in a relatively long period of time. Students will tend to prefer jobs or professions that have higher salaries because the purpose of people working is to get a salary commensurate with their work.

Work Environment Students agree that accounting lecturers have few overtime hours. The results of interviews conducted by researchers stated that accounting lecturers do not have many overtime hours, this is because each accounting lecturer has received his own teaching schedule and they work according to his schedule unless there are seminars that must be attended or other events, but this cannot be considered as overtime hours because it is outside the obligation to teach.

The work environment of accounting lecturers that requires them to lecture a lot and explain in front of the class causes accounting lecturers to interact with many people. Whether it is with fellow accounting lecturers or with students who will also increase every year. One informant also believes that accounting lecturers also need improvement in the field of technology so that accounting lecturers can access information and can facilitate their communication with colleagues or students.

Professional Training Professional training is related to improving skills and self-development. Students agree if there is job training before starting work for accounting lecturers, although it is not as intensive as public accountants or other accountants. It can be obtained by a person himself, for example, becoming a teaching assistant during college and participating in an internship. Work experience is also very necessary to become an accounting lecturer. Students also agree that a lot of work experience is needed for accounting lecturers because they will be directly related to their students. the more work experience, the quality and performance of an accounting lecturer will also be better than someone who is an accounting lecturer for the first time.

Social values Students strongly agree that accounting lecturers have many opportunities to interact with other people. As explained above that students will continue to grow every year, besides that fellow accounting lecturers are also not a few, it requires an accounting lecturer to interact more with other people compared to other accounting professions. An accounting lecturer also has the opportunity to carry out hobbies, the results of interviews showing that accounting lecturers do not spend much time at work allow them to be able to carry out their hobbies, even for accounting lecturers who have a hobby of writing scientific

papers it can increase the salary of the accounting lecturer himself, but informants argue that it depends on each individual.

Students do not agree if an accounting lecturer has prestige in the eyes of others, but from the results of the researcher's interview with one of the informants mentioned the results that there is a separate value or view from the community for an accounting lecturer, not prestige but more towards authority because the community will assume that accounting lecturers will train and educate them or their children so that accounting lecturers will be more respectable in the eyes of the community.

CONCLUSION

Although many students think that the salary of accounting lecturers is still lacking, they agree that the institution will provide salaries according to the performance of each accounting lecturer. Students majoring in accounting have the perception that accounting lecturers have few overtime hours and do not spend too much time at work so they are more flexible. However, they strongly agree that accounting lecturers have more opportunities to interact and socialize with others compared to other accountants. This is what accounting students prefer in the work environment of accounting lecturers, and is the most desirable component of the accounting lecturer profession.

An accounting lecturer will have a lot of free time that can be used for accounting lecturers to channel their hobbies and even get income from these hobbies, besides the authority of an accounting lecturer in the eyes of the community is also an added value for accounting lecturers. However, the difficulty of access to get a job as an accounting lecturer also affects their interest in choosing a career.

REFERENCES

- Arikunto, S. (2002). *Prosedur penelitian*. Jakarta: PT. Rineka Cipta
- Badudu, Zein. 1996. *Kamus Umum Bahasa Indonesia*. Jakarta :Pustaka Sinar Harapan
- Bungin Burhan. 2007. *Penelitian Kualitatif “Komunikasi, Ekonomi, Kebijakan Publik, dan Ilmu Sosial Lainnya”*. Jakarta : PrenadaMedia grup
- Chirdiansyah, Y. A (2012). “Perbedaan Persepsi, Motivasi, dan Minat Mahasiswa Akuntansi Angkatan 2008 Universitas Brawijaya atas Pemilihan Bidang Kerja setelah menjadi Sarjana Akuntansi”.
- Ghani, E. K., Said, J., Nasir, N. M., & Jusoff, K. (2009). “The 21ST Century Accounting Career from the Perspective of the Malaysian University Students. *Asian Social Science*, 4(8), p73.
- Meliana, A. S (2014). “Analisis FaktorFaktor yang Mempengaruhi Pemilihan Karir Mahasiswa Tingkat Akhir pada Universitas Raja Ali Haji (UMRAH)”.
- Munandir. (1996). *Program Bimbingan Karir di Sekolah*. Jakarta: DEPDIKBUD.
- Nauli, P. (2009). “Perbedaan Persepsi Mahasiswa Semester Awal dan Semester Akhir terhadap Profesi Akuntan (Studi kasus pada fakultas ekonomi Universitas Lampung)”. *Jurnal Akuntansi dan Keuangan* vol.14 no.2 Juli 2009.
- Nursasi, Enggar. 2009. “Analisis Pemilihan Karir Profesi dan Non Profesi Bagi Mahasiswa Jurusan Akuntansi (Studi pada Mahasiswa STIE Malangkececwara Malang)”. *JABM*. Vol. 16 No 2
- Rahayu, Sri. dkk. 2003. “Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor Yang Mempengaruhi Pemilihan Karir”. *Simposium Nasional Akuntansi VI*, Surabaya, 16-17 Oktober .

- Rohmanah Chy. 2014. Syarat Menjadi Dosen. (<http://blogging.co.id/> diakses pada 10 Oktober 2015).
- Sekaran, Uma. 2006. "Research Methods For Business. Metodologi Penelitian Untuk Bisnis Edisi Empat, Buku Satu". Jakarta: Salemba Empat.
- Suyono, N. A. (2014). "Analisis FaktorFaktor yang Mempengaruhi Pemilihan Karir sebagai Akuntan Publik (Studi empiris pada mahasiswa akuntansi UNSIQ)".Jurnal PPKM II, 69,83.
- Sarwono, J. (2006). Metode Penelitian Kuantitatif & Kualitatif. Yogyakarta: Graha Ilmu
- Wijayanti. 2001. "Faktor-Faktor yang Mempengaruhi Pemilihan Karir Mahasiswa Akuntansi di Yogyakarta". Jurnal Riset Akuntansi Indonesia, Vol.3: 13-26.
- Yin, R.K. (2009). Studi Kasus Desain dan Metode. Jakarta: PT. Rajawali Pers