

Career Interest as an Accountant Lecturer with Compensation as a Moderating Variable

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Abstract—The purpose of this study was to analyze career interest as an accountant lecturer. The independent variable that is in use is the perception and motivation, with compensation as an intervening variable. The sample used in this study are students at some universities in East Jakarta, that have been the last semester in accounting program, get a sample of 84 students. The analysis technique using Partial Least Square (PLS) in the study. The findings of the study reveal that perception and motivation had positive impact to compensation. The perception and compensation had positive impact to career interest as an accountant lecturer, but motivation had not impact to career interest as an accountant lecturer. Compensation exhibit significant interaction affect with perception upon career interest as an accountant lecturer. As well as, compensation had significant interaction affect with motivation upon career interest as an accountant lecturer.

Keywords—*career interest; accountant lecturer; perception; motivation; compensation*

I. INTRODUCTION

Various financial scandals that occur both in other parts of the world, and in Indonesia, some involve the accountant profession. Therefore, it is necessary to be aware of the introspection to quality of the accounting profession. The various policy makers involvement to improve the quality of accountants.

Why accountant educators (lecturer) should be competent? It is based on the thinking base of occurrence, wouldn't the scandal and its solution with regards to morality as well as the quality of the accountants? If so then the needs among the accounting will recall the importance of accounting education. Education is an important aspect for the younger generation to build this nation to be better. Through a good education, will be born a generation that is able to compete healthily in a life characterized by high competition and improved quality through teacher and lecturer. The nature of education is a process of development potential in the future.

Soemarso argues lecturer is an accountant in charge of the accounting education, namely teaching, accounting education curriculum and conduct research in the field of accounting [1]. While according to Widayarsi job satisfaction is a common attitude towards one's work, which shows the difference between the number of awards received and the number of

workers who believed and should they receive [2]. Restuningdiah explains that ability is a set of intelligence that has responsibility [3]. The nature of intelligence such as skill, determination, and acting performance is a must-have. That is as an ability that can implement tasks in their fields. Robbins describes the competence is an ability, the capacity of a person in the task [4]. Therefore, the ability of individual is formed of two factors, namely the physical ability factors and the intellectual ability factors. Physical abilities ability required stamina, dexterity, strength and skill. While the intellectual capability with regard to mental activity.

Professional commitment is grade individual loyalty on his profession which imply a commitment by individual professionals can be defined as: (1) trust and acceptance of the values and goals of the profession, (2) a willingness to use effort earnestly to an interest of the profession, (3) a desire to maintain membership in the profession [5]. But on the other hand there is a phenomenon in which the profession of accountant educators is the final choice for graduate of accounting. The profession of accountant as a public accountant, tax consultant, customs and an accountant intern, is a profession that was considered more promising. Both in terms of challenges and in terms of reward or compensation. The phenomenon of indicates that the profession of accountant educators more is considered a stepping stone to get a more interesting work, or being the final choice when the scholars in question never got the job. Of course this is very ironic compared to the large role of an accountant in childbirth educator accountant-accountant.

The purpose of this research was to know what factors determine accounting graduates choose the profession as accountant educators or lecturer. The identification of these factors is crucial to encouraging professionalism in the profession of lecturer. So it is expected to reduce the negative stigma that is inherent in the profession of accountant, namely the large number of financial scandals involving accountants.

II. METHOD

Survey research is research that intends to make systematic, factual and accurate dissemination of facts or the nature of a particular population. The survey method is the investigation conducted in order to obtain the facts from the symptoms and seek information in a factual, well about the institution of

social, economic, or political in a group or a region [6].

The object of this research is the perception and motivation of students Undergraduate courses in accounting. Perception and motivation will be seen its influence on interest in a career as an accountant educators, taking into account compensation as a factor that affected it. The population in this research is the entire accounting students are there in 3 private University in East Jakarta i.e. Yarsi University, Kwik Kian Gie School of Business and STIE Indonesia. Sampling in this study using a purposive sampling criteria undergraduate students majoring in accounting force 2013-3014. The reason for choose students in this generation are:

- They already have plans or thoughts about what alternatives they will take after graduation.

- Expected to have had adequate knowledge about the accountant profession so that they can give an answer in accordance with their plans.

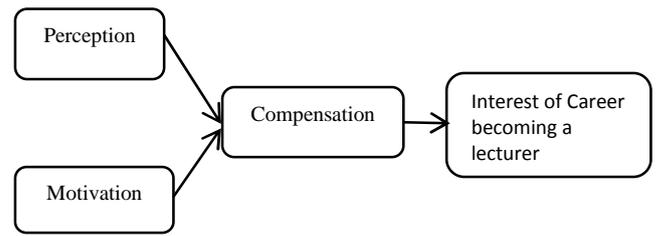


Fig. 1. Research Object.

III. RESULTS AND DISCUSSION

TABLE I. BOOTSTRAPPING TEST RESULT

	Path Coefficients (Mean, STDEV, T-Values)				T-Statistics (O/STERR)
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	
Compensation -> C Interest of career becoming a lecturer	0,49727	0,49629	0,10205	0,10205	4,8728
Motivation -> Compensation	0,46007	0,4677	0,06883	0,06883	6,68435
Motivation -> Interest of career becoming a lecturer	0,01608	0,01942	0,10189	0,10189	0,15779
Perception -> Compensation	0,33198	0,32838	0,09117	0,09117	3,64149
Perception -> Interest of career becoming a lecturer	0,2446	0,24408	0,08555	0,08555	2,8593

TABLE II. BOOTSTRAPPING (INTERVENING) TEST RESULT

	Total Effects (Mean, STDEV, T-Values)				T-Statistics (O/STERR)
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	
Compensation -> C Interest of career becoming a lecturer	0,49727	0,49629	0,10205	0,10205	4,8728
Motivation -> Compensation	0,46007	0,4677	0,06883	0,06883	6,68435
Motivation -> Interest of career becoming a lecturer	0,24485	0,25159	0,09834	0,09834	2,48988
Perception -> Compensation	0,33198	0,32838	0,09117	0,09117	3,64149
Perception -> Interest of career becoming a lecturer	0,40969	0,40847	0,09127	0,09127	4,4889

PLS Output

A. The influence of perceptions of career becoming an lecturer against compensation

Based on the testing that has been done on the get results that perception becomes a career lecturer effect on compensation, it can be seen from the results testing T-statistic value was obtained by 3.64149 which is greater than the T-table 1.96.

The fact that each human being is a being of individuals who have a different point of view as well as the way to interpret something also definitely will be different. Each person's perception would not be the same and in the definition of the specified object must have had different meanings

depending on what is seen, understood and in its nature. Career opportunities into lecturer will direct students ' understanding and ways to achieve it, one of the steps that can be done before stepping in a profession is in a way better understanding regarding the compensation of the material to be accepted.

Student perception also pointed out that lecturer is rated profession more prestigious, as it may be assumed that students usually attend school of lecturer to the higher level, and has a high degree for example, a doctorate or even a professor. The award of financial compensation or salary, considering the existence of special perks lecturer (certification of lecturer) as well as support of research funds. Students consider lecturer will gain sufficient compensation, especially related to the

abundance of current government policies that pay more attention to the profession of lecturer.

Robbins also explains that one of the factors that drive a person's perceptions are factors in the situation, therefore the initial steps to choose students is to understand how the compensation will be accepted later [4]. Altiner shows the results of his research that the perception of students regarding video conference-based English courses differently to hopes of learning institutions, such as in this research the career opportunities as lecturer will redirect understanding and ways to achieve it [7].

Research of Rahayu and Setiyani shows differences of views among students [8,9]. The test results showed evidence that students view differently to award financial compensation or in the selection of their career as an accountant educators. But this research rejects research results Astami states that there is no difference with regard to salary factors in choosing the field of profession [10].

B. The influence of career motivation to become an lecturer against compensation

Based on the testing that has been done on the get results career motivations being accountant educators effect on compensation supported, from table 4.10 on can be seen a value of the T-statistic greater than the 6.68435 value of the T-table 1.96.

Strong motivation then the achievement of expectations will also be strong, as well as in theory the expectations stated that the expectations of each individual for what has been done will make the individual commits an attempt [11]. The forces that arise from one's self gave rise to a condition that is capable to move someone to conduct activities in an attempt to goal achievement. Lubis tells us that people who have a high achievement needs tend to set the level of difficulty of the task meditate and calculate risk [12]. Taub showed that with the motivation of professional teachers will affect changes in learning [13]. Of the foregoing suggests that the encouragement of motivation to learn and to cover the shortfall, owned especially regarding accounting science in the hope of being able to a career as an accountant educators, students will have a great spirit in order his expectations are achieved.

The other thing that support is a career as an accountant educators judged rather have guaranteed job security and employment offered easily known. Based on research by Indrawati obtained the results that motivation as an independent variable can influence the interest in attending the accounting profession [14].

C. The influence of perceptions towards interest of career becoming an lecturer

Based on results of testing has been done on the get results that the value of the T-statistic of the test results is 2.8593 which is larger than the T-table 1.96. This means that the hypothesis is supported and can be said that the accountant became a career educator perceptions affect career interests into lecturer.

The perception of a career to become an lecturer interest to educators to become lecturer, this is because by looking at the facts that the profession of lecturer currently has good prospects ranging from how the community looked at the salaries that can be said to be quite and allowances as well as a variety of additional funds that will be getting. It is in line with the theory of hope everyone expecting a refund (i.e. output) for their efforts (i.e. inputs). Student perceptions about the profession of accountant career interest to educators to become lecturer, especially with the chance that accountants can concurrently be educators researchers, consultants and others.

Based on research conducted by Setiawanta [15], the results showed that perception had a significant influence on students' interest in a career as lecturer. The influence of perceptions of Career Interest towards becoming an accountant Educators

After you are done testing, results in the get the value from the T-statistic is 0.15779 which is smaller than the T-table 1.96. This means that the hypothesis is not supported and it can be said that the accountant became a career educator in motivation has no effect against a career interest in becoming a lecturer.

In this research a career motivation to become a lecturer have no effect against the interest of his career to become an accountant because educators are still not too strong desire of students to choose a career in the field of education, the student is indeed able to see prospects and know the State of the environment if a career as a lecturer but motivation from within themselves tend to be less.

There are many factors at behind, so students are less motivated than in himself for a career as a lecturer, as well as research conducted by Taub which showed that the motivation of professional teachers will affect changes in learning and so it is with the output from the study [13]. So in other words the existence of factors lecturer at each college will affect your career interest motivation became lecturer. However this does not become a discussion in this study, the development of research takes over this.

Research by Setiawanta also concluded that economic and career motivation does not affect the choice of a career in the field of taxation [15]. Other studies have also suggested that economic motivations do not influence on student interest in accounting to follow PPAk [14].

D. The influence of perception towards s interest of career becoming a lecturer through compensation

Based on the Total Effect, it can be seen that the perception of a career to become an accountant career interest to educators to become lecturer through compensation supported, that the value of the T-statistic > 1.96 this means compensation was able to mediate the in full career perceptions of being an accountant career interest against educator became a lecturer.

Goal-setting theory developed by Latham stated the purpose of encouraging behavior in accordance with the results in this study [5]. After learning about the prospect of a career to become an accountant educators course students will be sure to choose the career become an accountant educators, as well as if knowing the prospect of financial rewards or compensation is received, it is increasingly strengthen the confidence of

students in the career become a lecturer. Further stated Goal-setting theory tells us that someone would move if it has a clear and definite goal. Perceptions about the future promising as well as in support of knowledge about compensation then the chance for a career to become a lecturer will be even greater. As with any research conducted Dumulescua gets results that find meaning in work and career is very important to be successful [16]. One of the tasks that are most important and influential in adults that emerged was to develop a satisfying career, which implies the find call in their career

E. The influence of motivation against the interest of career to become a lecturer through compensation

Based on the results of the test, it was found that the motivation to become a lecturer towards the interest in a career as a lecturer through compensation proved to be influential. T-statistic value > 1.96 means that compensation is able to mediate the motivation to become a lecturer towards a career interest in becoming a lecturer.

Maslow's theory of hierarchy of needs in Kreitner et al. and goal setting theory also states that individual behavior is governed by ideas (thoughts) and someone's intentions [17,18], one of them is self-actualization. This is the desire to fulfill personal ambitions to be the best based on their abilities. This can also take the form of the need to fulfill one's own needs by maximally using abilities, skills and potential. Seeing the motivation of a career to become a lecturer has no effect because of a lack of confidence from students towards a career as a lecturer. But after being mediated with compensation or financial rewards became influential, this means that students need to expand their views about the lecturer profession to motivate them indirectly. There is a tendency that by participating in the training, knowledge will increase so that after the knowledge increases, self-confidence will also increase which in the end motivation for a career to become a lecturer will also increase.

IV. CONCLUSION

Based on the results of the research on perception and motivation against the interest in a career as an accountant with educator compensation as intervening variable, whose hypotheses proved to be supported. The conclusion to be drawn that the financial rewards as a form of compensation/salary, into consideration when assigning students a choice for a career as a lecturer. Preliminary data also suggest that the choice of a career as a lecturer most low amount compared to other accountant options. Certainly need to do more research to proclaim that the low interest college student for a career as an

accountant educators because of the low compensation accountant educators than other professions.

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