

Accounting Students' Choice on Accounting Information Technology Careers

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ABSTRACT

The important role of accounting information systems professionals, motivate researchers to analyze further the interest of students to the profession in the field of accounting information systems. The aim of this study explores the factors that influence students to choose and do not choose a profession in the field of accounting information systems.

This research was conducted using questionnaires. The population was undergraduate accounting students. Sample research was done randomly. This research shows that the interest in undergraduate accounting students for a career in the field of information systems is very small and this research also appears that the academic supervisor is one of the dominant factors influencing student choice in choosing a career in the field of information systems. Beside this, this study also found that respondents are not interested in a career in accounting information systems more due to that field of information systems is not a career they aspire.

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INTRODUCTION

Information technology (IT) also develops in line with the development of human civilization. The development of information technology includes the development of the IT infrastructure, such as hardware, software, data storage technologies, and communication technologies. IT developments affect not only the business world, but also other areas, such as health, education, government, and others.

TI development was also a significant effect on the development of accounting. The developments of information technology have a significant impact on accounting information systems (AIS) in a company. The effect is noticeable is that the data processing system to change from manual to computer systems. In addition, internal controls in the AIS as well as an increase in the amount and quality of information in financial reporting will also be affected.

One area of accounting that is heavily influenced by the development of TI is AIS. Basically accounting cycle on the AIS computer-based same with AIS manual-based, meaning that activities that must be done to produce a financial report not getting deleted or does not exist. AIS computer -based only change the character of an activity.

Historical cost-based accounting model is not sufficient to provide the information needed by the company in the era of information technology. Accounting model in the era of information technology requires that the accounting model to measure the rate of change of resources, measuring the rate of change processes, to measure the intangible fixed assets, focusing outward on customer value, measure the process in real time, and enables network.

Accounting is a profession that many IT-related activities. The development of AIS and audit process as a result of the progress of IT and accounting developments will bring opportunities for accountants. These opportunities can be exploited by accountants who have adequate knowledge about computer-based AIS and auditing. Instead, the accountant who does not have enough knowledge about computer-based AIS and auditing will be displaced position because it is not able to provide the services required by the client.

A study of 1,000 high school students conducted at a university in Brazil found five underlying factors that influenced student's choice of an undergraduate major: liking the activity, family influence, previous experience on the field, access to information about the field, and the state of the job market related to the field (Alchieri & Charczuk, 2003).

Improving the quality of students' learning experience and outcomes has always been a focus of research in education and psychology. The important role of accounting information systems professionals, motivate researchers to analyze

further the interest of students to the profession in the field of accounting information systems. This purpose of this study explores more about the factors that influence students to choose and do not choose a profession in the field of accounting information systems.

Information technology and information system were growing very rapidly and has become an integral part of our lives. Information technology and information systems have and will make a significant contribution to improving productivity, creativity and competitiveness of individuals, organizations and nations. World Bank research over 120 countries, with base year data from 1980 to 2006, which is presented in the report info Dev, 2009 showed that 10% broadband penetration in developing countries would increase GDP by 1.38%.

As practitioners we are obliged to encourage ICT use ICT to solve a variety of solving the nation's problems. For example, one of the biggest problems facing our nation is rampant corruption. It takes the role of the various parties to solve it. A good information system can support transparency and good governance (good governance). When e-government implemented properly, this means for the community services more accessible. For the business community reduce the burden of administration by utilizing the Internet, for government offices this means the efficiency and effectiveness of the lower costs, easier reporting and performance measurement clearer. As practitioners and prospective ICT practitioners, we all need to encourage the application of ICT to improve transparency and good governance. Thus we hope that corruption can be reduced.

Higher education sectors around the world have faced environmental change such as the expansion of student numbers; the allocation of limited resources from the government budget; competition from privatised institutions; the shifting of tuition fees to students with the introduction of

full fee places in some public universities; and self-management of university affairs. Upping and Oliver (2012) investigated the transition of the accounting systems from cash based to accrual based, in Thai public universities. The focus is on the factors both influencing and affecting the accounting change. Upping and Oliver (2012) show that The Thai government requires public agencies to adapt their accounting practices in line with New Public Management (NPM) and university management need improved information for planning and control purposes. The most important change has been to the financial accounting system with the adoption of computerised accrual accounting practices. The major factor influencing the change process is low institutional capacity of some Thai universities which is evidenced by the lack of technological resources and staff with knowledge of private sector accounting practices. Universities that either have or intend to become autonomous have given more importance to accounting system changes; and universities that have achieved more success in the change process note the importance of external consultants, and staff having an understanding and knowledge of data requirements.

Individuals who are successful in the field of information technology and information systems is that they are not only adept at talking to the computer, but also adept at communicating and collaborating with human language. ICT implementation can only be successful if we can make it understandable by the layman. So do not try to look clever by using a dizzying language, but mastering the art of communication that can make people interested to take advantage of ICT maximally.

McInerney et al. (2008) found that all students in this study indicated that it was primarily their interest in computers that motivated them to choose an IT-related major and eventually work in an IT-related career. McInerney et al. (2008) also

found that information technology and informatics students saw interpersonal skills, writing skills, and logical thinking as key factors to success in their majors.

Research results related to the factors that influence the choice of learning and profession accounting system showed mixed results. Vatanasakdakul and Aoun (2011) examined the challenges accounting students face in studying Accounting Information (AIS) through investigation of the factors which may be contributing to their difficulties. Vatanasakdakul and Aoun (2011) show that course structure, pre-existing knowledge of information systems (IS), assessment of critical thinking, teaching style and the availability of academic assistance to students all have a significant influence on students' learning experience in AIS course.

Zhang (2007) examined the theory of reasoned action (TRA) to understanding undergraduate students' intention to choose an IS major. Zhang (2007) showed that factors could influence students' choices are genuine interests in the IS field, job availability, the difficulty of the IS curriculum, and opinions from family and professors.

Walstrom et al. (2008) examine some of the factors that influence and impact business students when they select their major and particularier, to examine why students are not majoring in information systems. Walstrom et al. (2008) found that the business students indicated that they are looking for majors that will be interesting, provide them with job security initially and over their careers and pay them well. Walstrom et al. (2008) also found that the most important information source used by these students in their major selection decision were information on college/ departement websites, brochures about the major, and information on the internet.

Fransesco, et al (2003) found the major reson for not majoring in accounting included quality

work (accounting work). Fransesco, et al found accounting view as boring by students. This research also supported the conclusion that misinformation and misconception about accountants do not pervasively held by high school teachers, concelors, and students.

Croasdel et al. (2011) examined the reasons why women choose not to major in information technology disciplines and to suggest potential solutions. Croasdel et al. (2011) found that a “genuine interest in IS” and the “influence of family” most account for a woman’s decision to major in information systems. Equally important are those items that did not appear to attract females, including such matters as “job-related factors” or the “influence of fellow students or friends”. These findings have important recruitment and retention implications as well as suggesting some avenues for further study.

METHODS

The study will be performed by means of survey method. The population to be studied is that of undergraduate accounting students. The sample will be taken randomly (random sampling). The data will be collected through a questionnaire. Participants were asked to respond to the importance of some items using a-5-point Linkert-type scale, to some items by checking “all that apply” and to some items by answering their choosing. Respondents in this study were accounting students who are taking the final project. This is done because the purpose of this study is to explore the options chosen career after they graduate.

The instrument of study is adopted from Walstrom et.al (2008) with modification according to the condition in Indonesia. The evaluation shall be performed as referred to the answer given. The analysis is performed by means of descriptive analysis technique. This analysis is used to search for and make conclusion of findings that can be found on field. Those collected findings

then are presented in a tabulation or graphic to make them easier to understand or read.

RESULTS AND DISCUSSIONS

This study was conducted by distributing questionnaires to 150 students who are doing the undergraduate Accounting thesis (final project). From the results of the data collection there are 137 questionnaires were returned and processed.

Based on the results of data processing, Table 1 represents the characteristics of respondents who filled out the questionnaire.

a. Based on Gender

Based on the results of data processing there are 48 male respondents and 88 female respondents and 1 respondent did not mention gender.

b. Specialisation fields

Of the 137 respondents Undergraduate Accounting students who are taking the final project only 9 respondents (6.57%) with areas of specialization in Information Systems while most areas of specialization are Financial Accounting as many as 51 students (37.23 %) and the rest are auditing and taxation as much as 19 (13.87%) in Accounting manajmen were 22 students (16.06%) and Banking were 36 students (26.28%). The selection is done in the field of specialization and 5th semester students take final project in semester 7 or 8

c. Interest in a career in accounting information systems

Based on respondents’ answer, as many as 134 students (97,81%) felt that a computer is an essential tool in any of their activities and 3 students assume no essential or by 2.18 % .

Based on respondents’ answers whether students are interested in a career in the field of information systems? Only 52 respondents who answered interested or just about 37.96 % while the 85 respondents expressed disinterest or approximately 62.04 %.

Table 1. Characteristics of Respondents

Characteristics of Respondents		Number of respondents	Percentage
1.	a. Male	48	35,04%
	b. Female	88	64,23%
	c. not to mention	1	0,73%
2.	Specialisation fields		
	a. Information System	9	6,57%
	b. Financial Accounting	51	37,23%
	c. Auditing and Tax	19	13,87%
	d. Management Accounting	22	16,06%
3.	Do the computer has been used as an important tool in your job?		
	a. Yes	134	97,81%
	b. No	3	2,18%
4.	Are you interested in a career in the field of information systems?		
	a. Yes	52	37,96%
	b. No	85	62,04%
5.	Interests career respondents:		
	a. Accounting Information system	29	21,16%
	b. Management Accountants	99	72,26%
	c. Government Accountants	54	39,42%
	d. Independent Auditor	43	31,38%

When respondents were asked about the occupations that interest them pass thereafter obtained the following results:

- Accounting Information Systems 29 students (21.16 %)
- Company Accountant 99 students (72.26 %)
- Government Accountants 54 students (39.42 %)
- Certified Public Accountants 43 students (31.38 %)

Based on these data shows that the interest in undergraduate accounting students for a career in the field of information systems is very small, only 21.16%. Interesting things in the can from the data, it appeared that

although students interested in a career in the field of information systems, but it is not the career choice of students major. There are only 7 or about 21 % of students who choose a career in the field of information systems as a primary option, while 79 % chose the field of information systems is not the primary choice of respondents, because they also chose a career in another field either as a company accountants, government accountants and auditors who working in public accounting firms (CPA Firm).

In second part of the questionnaire asked about the factors that influence respondents in choosing a career in accounting information systems. In section II A respondents were asked about factors that influence the career choice for students, while

in section II B is if the student is not interested in a career in accounting information systems, what factors make students not interested in a career in this field.

Based on Table 2, it appears that the academic supervisor is a factor influencing student choice in choosing a career in the field of information systems. A total of 109 students from 137 students stated that the role of the academic supervisor (lecturer) is huge in determining their career choice. The second factor is very important for students in determining a career is the salary field of view that prospects for high accounting information systems. A total of 98 out of 137 students stated that the views or information about the prospect of high salaries is very important in the selection of the respondents' career. This shows that the academic supervisor suggestions have significance for students in choosing a career and salary information about prospects.

In Table 2 also shows that the subject matter is boring to be a factor that is not too important for respondents in the determination of a

student's career choice. This study shows that the Accounting Information Systems course is a compulsory subject for undergraduate students of accounting, so like it or not the subject is not an important factor in their career choice which the field of accounting information systems.

In Table 3 shows that respondents are not interested in a career in accounting information systems more due to that field of information systems is not a career they aspire. Students have the perception that when they study in the field of accounting, then they will aspire to become an accountant, good accountants firm, government accountants and independent auditors who work in public accounting firms (CPA Firm).

MANAGERIAL IMPLICATIONS

This research is expected to provide input for the College, especially in the Accounting Department to be able to give a description of the profession to accounting students. Curriculum at the Accounting Department should be designed in order to provide for the development of the information systems field.

Table 2. Factors affecting the selection of respondents in a career in accounting information systems

No	Factors affecting the selection of respondents in a career in accounting information systems	Number of respondents	Percentage
1.	Advice given by the psychologist (advisor)	96	70,07%
2.	Advice from the academic supervisor (lecturer)	109	79,56%
3.	Ease in mastering course materials	87	63,50%
4.	Difficulty in mastering course materials	47	34,31%
5.	Boring lecture material	35	25,55%
6.	Interesting	80	58,39%
7.	The influence of family	46	33,59%
8.	Advice from friends	47	34,31%
9.	The prospect of high salaries	98	71,53%
10.	The first high salary	73	53,28%
11.	Career opportunities in the field of accounting information systems	85	62,04%

Table 3. Factors affecting the respondents did not choose a career in accounting information systems

No	Factors affecting the selection of respondents in a career in accounting information systems	Number of respondents	Percentage
1.	Lecturer in Accounting Information Systems boring	24	28,24%
2.	Lecturer in Accounting Information Systems unpleasant	17	20,20%
3.	Accounting Information Systems Course material is too difficult	32	37,65%
4.	Job opportunities in Accounting Information Systems field is not promising	14	16,17%
5.	Accounting Information Systems field is not a profession that I aspire	55	64,77%
6.	Salary Accounting Information Systems field in my opinion is not high and promising	13	15,29%
7.	I do not get along with the type of work Accounting Information Systems	11	13,94%
8.	Image of people who work in the field of Accounting Information Systems not prestigious	10	11,76%

This study also provides an overview for managers of universities regarding student interest in accounting information system. Based on the results of these studies demonstrate the importance of developing the ability of faculty information system and enhancing the role of academic advisor and lecturer.

CONCLUSION

This study aims to explore the determinant factors that affect student interest in accounting for a career in the field of information systems. The

results showed that accounting students are not too interested in a career in accounting information systems. Student interest in a career in the field of information systems is strongly influenced by the direction of academic counselors and perceptions of high salaries in the field of information systems. The study also found that the field of information systems is not a field that is aspired by accounting students. Accounting students assume that their career is as a corporate accountant, government accountant or auditor who worked at a public accounting firm (CPA Firm). ■

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Appendix

Appendix 1. Research Instrument

Part I

Name :

Gender : a. Male b. Female

Specialisation fields :

- a. Accounting Information System b. Financial Accounting c. Auditing and Tax
d. Management Accounting e. Banking

1. Do the computer has been used as an important tool in your job?
 Yes
 No

2. If you've graduated, what accounting job fields you want (you can choose more than one option)
 Accounting Information system
 Management Accountants
 Government Accountants
 Independent Auditor

3. Are you interested in a career in the field of information systems?
 Yes
 No

If your answer is YES, continue answering questions part II A

If your answer is NO, please continue answering questions A and B of Part II

Part II

Put a cross [X] on the answer you think is correct or represents the actual condition

No.	Question	Answer choices				
		Very Not Important	Not Important	Netral	Important	Very Important
A. In choosing a career in the field of Accounting Information Systems, what factors you feel may affect your choice?						
1.	Advice given by the psychologist	1	2	3	4	5
2.	Advice from the academic supervisor	1	2	3	4	5
3.	Ease in mastering course materials	1	2	3	4	5
4.	Difficulty in mastering course materials	1	2	3	4	5
5.	Boring lecture material	1	2	3	4	5
6.	Interesting					
7.	The influence of family	1	2	3	4	5
8.	Advice from friends	1	2	3	4	5
9.	The prospect of high salaries	1	2	3	4	5
10.	The first high salary	1	2	3	4	5
11.	Career opportunities in the field of accounting information systems	1	2	3	4	5
B. If you are not interested in a career in Accounting Information Systems, what factors you are not interested in making a career in that field?						
		Your Choice				
1.	Lecturer in Accounting Information Systems boring					
2.	Lecturer in Accounting Information Systems unpleasant					
3.	Accounting Information Systems Course material is too difficult					
4.	Job opportunities in Accounting Information Systems field is not promising					
5.	Accounting Information Systems field is a profession that I aspire					
6.	Salary Accounting Information Systems field in my opinion is not high and promising					
7.	I do not get along with the type of work Accounting Information Systems					
8.	Image of people who work in the field of Accounting Information Systems not prestigious					