

CHAPTER V

CONCLUSION

5.1 Conclusion

In a changing business environment, it is difficult to find a balance between career and personal life in an accounting career. Work-life balance focuses on balancing work-life and personal life. This study examines the perceptions of students majoring in accounting at the Faculty of Economics and Business, Andalas University, Padang regarding work-life balance and accounting careers, in this case, image accounting career in a pursue an accounting career. The sample for this study was accounting students from the Faculty of Economics and Business at Andalas University from the 2019-2022 class.

Work-life balance is an independent variable, image accounting career is a mediating variable, and pursuing an accounting career is a dependent variable. Perceptions of accounting students regarding work-life balance can significantly influence the image of accounting careers and pursue of accounting careers. An image accounting career can influence pursuing an accounting career significantly and an image accounting career also mediates the relationship between work-life balance and pursuing an accounting career. Maslow's theory of motivation and McClelland's theory of need are proven to be able to explain student needs so that they are motivated to choose an accounting career in the future.

5.2 Contribution of Research

The results of this study have provided additional evidence in explaining the importance of work-life balance and accounting career image in influencing accounting careers. For students, this research can provide an overview in making career decisions in the future, especially the influence of

work-life balance in the world of work later. For academics, the results of this study are expected to provide knowledge and can be used as reference material for future research, especially regarding the effect of work-life balance and its impact on pursuing an accounting career. The results of this study also show that students expect a work-life balance in their work lives in the future.

5.3 Research Limitations

In this study, there were limitations experienced during the research process. This research was carried out by distributing questionnaires to accounting students at Andalas University from the 2019-2022 class. The distribution of the questionnaire still requires respondents that cover more of all universities in the city of Padang and universities in Indonesia. In addition, in this study, questionnaires were distributed to accounting students in the first year to the fourth year who had not experienced career life. Over time, students' intentions to choose an accounting career may change due to their thoughts and the environment around them. Filling in the questionnaire was carried out online because researchers had difficulty conducting offline distribution because it was difficult to reach all students from the 2019-2022 class if done offline and it could take a long time. So that they cannot meet face to face and cannot find out a clearer reason behind the answers given by the respondents.

5.4 Suggestions

Based on the results of this study, Suggestions for students to be able to consider more about work-life balance in making career decisions later because it will have an impact on students' perspectives regarding the image of an accounting career and the desire to pursue an accounting career. Suggestions can be given for future researchers to increase the number of research samples by reaching out to all tertiary institutions in the city of Padang and Indonesia. Furthermore, researchers can also test samples in other sectors such as the

accounting diploma program, accounting masters program, and accounting science doctoral program. Researchers can also consider other variables in influencing the intention of accounting students to pursue accounting careers. For employers, it is important to implement a work-life balance because accounting students are starting to realize the importance of work-life balance when working in companies. Accounting students want a work-life balance in the jobs they will choose in the future. Having a work-life balance within a company or agency can foster students' intentions and motivation to choose an accounting career in the future. In addition, for students work experience is an important criterion for students to choose an accounting career. Work experience can be obtained through programs offered by universities. Therefore, tertiary institutions are expected to add apprenticeship programs as a mandatory curriculum in preparing students to face challenges at work. With an internship program, students can add experience and knowledge about accounting careers to build students intentions to choose an accounting career. Judging from the distribution of this research sample, a more even distribution is still needed throughout Indonesia to better represent accounting students in Indonesia. Future researchers may continue this research because the intention to choose an accounting career may change over time.

