

CHAPTER I

INTRODUCTION

1.1 Background Problem

A life that runs dynamically from time to time, forces each individual to compete in terms of developing and improving self-quality so as not to be eliminated from the competition in life and work competition from various existing professions, one of which is the accounting profession. The accounting profession is a profession that has an important role in a company or agency. According to the Big Indonesian Dictionary, an accountant is an accounting expert who compiles, supervises, checks, and perfects the bookkeeping and administration of companies or government agencies. Accountants are tasked with monitoring and recording the flow of finance in an organization or business. Certainly, an accountant must verify the accuracy and ensure the legitimacy of all transactions that occur.

Along with the development of the business environment and the rapid advancement of technology today, accountants are faced with large time demands so it is difficult to find a balance between work and personal life. The balance between work and personal life is an interesting phenomenon to be raised in conducting research. The researchers argue that the existence of a balance between work and life will have a good impact on individual psychological security in work as a worker as a whole with harmony in family life.

Work-life balance refers to how people distribute time between work and other activities, such as family, personal activities, and community involvement (Honigman, 2017). Emotional support, such as pleasant and harmonious relationships with family and friends positively impacts work-life balance (Parker, L.D. and Warren, 2017). The balance between life and work is an important factor for every profession, especially accounting so that the quality of life remains balanced and the performance of accountants increases. A quality work-life

balance will provide good morale because the feeling of being happy about your work will impact the responsibilities given in a job. With high morale, it is expected that accountants can work professionally, seriously, and responsibly.

In choosing a career in accounting, student perceptions of an accounting career are important factors that students can consider. Smith et al (2016) states that accounting students consider work-life balance in making career decisions so work-life balance becomes an important factor in career development in accounting. A survey was also conducted by a global organization for the accounting profession, namely the International Federation of Accountants (IFAC) on accounting students regarding career expectations, the results showed that 84 percent of students chose work-life balance as one of the important characteristics of choosing a career in the future (IFAC, 2018).

Work-life balance can reduce the pressure of workload and stress faced at work (Wirawan, 2022). Workload pressure is a concern because it can reduce audit quality and make accounting not the main career choice. To anticipate this problem, a work-life balance is needed in the accounting profession. Thus, accounting students who are aspiring accountants can view an accounting career as their first choice.

Work-life balance will be achieved when someone finds a balance between work life and personal life, and technology is a tool to achieve balance (Smith et al., 2016). For example, when someone is taking time off from work but has work that cannot be left behind, technology can help complete the task, examples of sophistication of technology that can be used are TeamViewer and cloud technology. Where TeamViewer can control all work devices with personal or personal devices when connected to the internet, while cloud technology can store all files and can be accessed with devices that are equipped with the internet.

On the other hand, technological developments have become a threat to the accounting profession. Frey, C. B., & Osborne (2017) states that there is a 94%

probability that the accountant's work will be replaced by technology, and will bring changes to the accountant's role. In the development of information technology and the transition to the digital era, the accounting profession, which initially only used numbers, will change to a profession involved in analytical consulting and strategic business planning. In addition, later the accounting profession will also face three changes, namely increasingly sophisticated technology, globalization regarding reporting and financial standards, and the existence of new forms of regulation (Islam, 2017).

Thus the role of the accountant will provide a new responsibility in a career and requires high critical thinking because it refers to a systematic evaluation process regarding the information provided. This critical thinking is impossible and cannot be replaced by robots. This change will surely be experienced by students who choose accounting careers in the future. For accounting students, this condition is a challenge as well as an excellent opportunity to improve their jobs later.

Rini et al., (2020) have research entitled How Work-Family Conflict, Work-Life Balance, and Job Performance Connect: Evidence from Auditors in Public Accounting Firms. He found that auditors felt their duties in the family could interfere with their responsibilities at work and make it difficult for them to balance their life and work. The tendency for conflict between work and life balances comes more from work than from family.

In addition, research from Khavis, Joshua A & Krishnan (2021) entitled Employee Satisfaction and Work-Life Balance in Accounting Firms and Audit Quality. This study concludes that career opportunities, senior management, culture, and values play a more important role in employee engagement in work than compensation benefits or work-life balance in work. The existence of backgrounds and differences of opinion in related research made researchers interested in conducting a research entitled **“Accounting Student’s Perceptions**

of Work-Life Balance and Intention to Pursue an Accounting Career with Accounting Career Image as A Mediating Variable (Case Study on Accounting Students at Andalas University)”

1.2 Research Problems

Based on the background of the problem, the researcher formulates the problem of this research as follows :

1. Can work-life balance affect the image of an accounting career?
2. Can the image of an accounting career affect a pursued accounting career?
3. Can work-life balance affect a pursue accounting career?
4. Can the image accounting career mediate the relationship between work-life balance and pursuing an accounting career?

1.3 Research Objectives

Meanwhile, the objectives of this research are as follows :

1. To determine the effect of work-life balance on the image of an accounting career.
2. To determine the effect of the image of an accounting career on pursuing an accounting career.
3. To determine the effect of work-life balance on pursuing accounting careers.
4. To determine the effect of image accounting career mediating the relationship between work-life balance and pursue accounting career.

1.4 Research Benefit

This research was conducted to test existing concepts from previous studies. This study examines the relationship between work-life balance, image accounting career, and pursuing an accounting career to increase knowledge and understanding of the relationship between these variables. The benefits that can be obtained are as follows :

a. For author

- 1) It is hoped that the results of this study can add to the author's knowledge about how big and how important the direct and indirect relationship is between work-life balance, image accounting career, and pursuing an accounting career at Andalas University.
- 2) The results of the research are also used to fulfill the final undergraduate exam requirements in the International Accounting Study Study Program, Faculty of Economics, Andalas University. this can also increase student knowledge about accounting image and desire in pursuing an accounting career.

b. For Other Parties

The results of this study are useful for other parties to add insight into the perceptions of accounting students about work-life balance and accounting image to pursue an accounting career.

1.5 Writing Systematic

The systematics of writing this research consists of 5 chapters. The first chapter is an introductory chapter that consists of several elements, including background, problem formulation, research objectives, and the systematics of writing this research. In addition, the second chapter is a literature review that contains the theoretical basis, hypothesis development, relevant previous research, and the framework of this research. Then the third chapter contains the research methods used, starting from the research design, population and sample, types and sources of data, data collection methods, and research variables, to data analysis methods.

The fourth chapter of this study contains a discussion and analysis of the results obtained from this study. The fourth chapter also includes a general description of the research object, data analysis, and a discussion of the

influence of each variable and mediating variables that can affect the relationship between the dependent variable and the independent variable. Meanwhile, in the fifth chapter, there are conclusions from this study, contributions from research, limitations found during the research, and suggestions for further research.

