

## CHAPTER V

### CONCLUSION

#### 5.1 CONCLUSION

In accordance with the objectives to be achieved in this study, the carrers can be classified into four groups, namely public accountants, corporate accountants, government accountants, and educator accountants. In this study, the most preferred career by students at private universities in Padang is the Corporate Accountant and the least interested is the Accountant Educator. This can be seen from the research questionnaire, where the number of students who chose a career namely; 1) Corporate Accountants with a total of 68 students, 2) Public Accountants with a total of 37 students, 3) Government Accountants with a total of 19 students, and 4) Accountant Educators with a total of 11 students.

Not all independent variables tested have an effect on considering career selection by accounting students at private universities in Padang City.

1. Salary ( $X_1$ ) factor affects students in career selection as accountant.

This research shows that salary is one of the important factors in choosing a career as an accountant. This is because a high salary can meet the needs of everyone's life and the rest can be for future savings.

2. Professional Training ( $X_2$ ) factor does not affect students in career selection as accountant. This research shows that professional training is not really needed to get a career as an accountant, where students who are

fresh graduates can start their jobs even though they do not have special skills.

3. Professional Recognition ( $X_3$ ) factor affects students in career selection as accountant. With the existence of professional recognition, it can affect employee work motivation, productivity and satisfaction. Recognition of performance and opportunities for growth will be able to improve the quality of work produced, so as to increase motivation in achieving better career. It is because professional recognition provides more opportunities for quality growth, recognition of achievement, job promotion, and certain skills for success. Based on the results of the processed data, it can be seen that professional recognition has a significant effect on career choices in accountants.

4. Social Value ( $X_4$ ) factor affects students in career selection as accountant. This research shows that the social is one of the important factors in choosing a career as an accountant. The better the public acceptance of the accounting profession, the higher the effect on choosing the profession as an accountant.

5. Work Environment ( $X_5$ ) factor does not affect students in career selection as accountant. This research shows that the condition of the work environment does not affect the selection of accountants' careers. At the work environment educator accountants around students, corporate accountants will deal with the financial condition of private companies and the government and public accountants will deal with corporate clients.

Decision making about careers based on the work environment will be correct if the individual can find the right information and can use it well.

6. Security and Availability of Occupation ( $X_6$ ) factor affects students in career selection as accountant. Accounting students in choosing the profession, they will pursue later consider the availability of jobs related to increasingly fierce labor market competition, job security, career flexibility, and the opportunity to get promotion in a profession. If the job market consideration of the public accountant profession is better than that of other professions, the interest of accounting students to become a public accountant will be even higher.

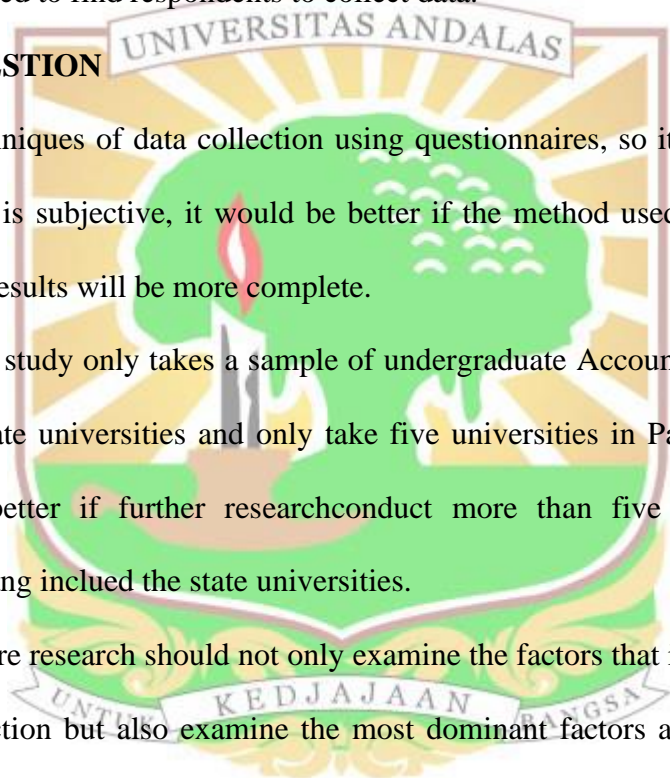
7. Family Influence ( $X_7$ ) factor does not affect students in career selection as accountant. The choice of profession to be cultivated by someone is inseparable from the role of a family. Indirectly parents will direct their children to live in the future and can influence their children in choosing a profession or an occupation. Work in the family environment is also a factor in the emergence of interest in becoming a public accountant, for example a person who works as an accountant makes other family members choose the same profession. Being an accountant is also inseparable from the attention and support of the family environment. Thus the attention, support, and profession available to the family will influence the interest of accounting students to pursue a career as accountants.

## 5.2 RESEARCH LIMITATION

1. The answers were given by the sample do not indicate the real situation.
2. This research only takes a sample of undergraduate Accounting students at private universities and only take five universities in Padang.
3. This research was conducted in August 2019, which coincided with holidays at several private universities in Padang City, so the researcher struggled to find respondents to collect data.

## 5.3 SUGGESTION

1. Techniques of data collection using questionnaires, so it is possible the data is subjective, it would be better if the method used interviews, so the results will be more complete.
2. This study only takes a sample of undergraduate Accounting students at private universities and only take five universities in Padang. It would be better if further research conduct more than five universities in Padang included the state universities.
3. Future research should not only examine the factors that influence career selection but also examine the most dominant factors and increase the motivation factors of students in a career.
4. Expanding the research survey area. It can give more accurate data and result.
5. Make a good time planning. Note the day off to each university. This becomes an obstacle in data collection.



#### 1.4 IMPLICATION

A different motivational way between one type of career with another is needed. This is known by the differences in perspectives among accounting students as a whole. This also proves that, if the chosen career is different, then every prospective accountant expects different things. Expectations of accounting students who will enter the workforce should be considered by institutions that have employed accountants to be able to better motivate their employees to work better, and for academics to develop an accounting education system with a curriculum that is relevant to the world of work.

