CHAPTER III

RESEARCH METHOD

A. Research Object

The object of this study is the career selection of accounting students in the final semester at the Faculty of Economics, Universitas Muhammadiyah Yogyakarta. This study was conducted in September and October 2019 at the University of Muhammadiyah Yogyakarta located on Brawijaya street, Bantul, Yogyakarta.

B. Population and Sample of Research

1. Population

The population is a collection of all elements or individuals who are sources of information in a study, and the sample is a part or representative of the population that has the same characteristics as the population, taken as a source of research data (Sugiyono, 2014). The population of this study was Accounting students batch 2016 totaling 273 people.

2. Sample

The sample consisted of several selected members of the population. The sampling technique used by the researcher was

purposive sampling. Purposive sampling is a sampling process based on the characteristics of a population that has been previously known. The characteristics of the population in this study were Accounting students in the final semester and considered to have sufficient knowledge and who have taken various courses in Accounting, such as Financial Accounting, Cost Accounting, Auditing, Managerial Accounting, and also various Accounting practicum courses. The students in that semester also had plans to select their careers after graduating.

To determine the number of samples to be examined, the researcher used the Slovin formula (Trihutama, 2015):

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{N}{1 + N(e)^2} = \cdots respondents$$

Keterangan:

n = Number of sample members

e = Critical value (accuracy limit 0.1)

N = Number of members of the population

From the results of the calculation above, it was found that the number of samples in this study were 77 respondents out of 273 population.

C. Data Source and Data Collection Technique

The data used to analyze this research were primary data, and they were the data obtained directly from the source or subject of the research. This primary data were obtained through the survey method using questionnaire. The questionnaire is a method of data collection conducted by submitting a questionnaire sheet containing a list of questions to respondents. The data were in the form of quantitative data where the researcher could obtain a representative sample and find out the factors that influenced career selection as an accountant. The data were presented in the form of numbers and tables which were interpreted in the form of descriptions.

List of the questions is about career selection as an accountant (public accountant, corporate accountant, government accountant, and educator accountant) and non-accountant with the variables of professional training, prospect, personal interest, and family influence who would be answered by Accounting students. The scoring was given to the statement items in the questionnaire. The Likert scale used in this study was a five dimension with a range of values of 1 to 5, assuming:

Table 1. Likert Scale Score

Question	
Answer	**Score**
Strongly Disagree	1
Disagree	2
Neutral	3
Agree	4
Strongly agree	5

Table 2. Item Indicator Table

Variable	Total
Professional Training (X1) (Stolle, 1976)	4
Prospect (X2) (Chong et al., 2013)	5
Personal Interest (X3) (Ali, 2013)	5
Family Influence (X4) (Ali, 2013) dan (Naminingsih, 2018)	5

D. Operational Definition and Research Variable Measurement

1. Dependent Variable

The dependent variable (Y) is a variable that is influenced or becomes a result because of other variables (independent variables). These variables are also often called response variables or endogenous.

It contains a deeper portion of discussing the dependent variable than the independent variable because it is an implication of the results of the study. The dependent variable used in this study was the interest of the student career selection. It was measured through the interest in career selection as an accountant (public accountant, corporate accountant, government accountant, and educator accountant) or non-accountant, so the dependent variable will be a dummy variable (Ramdani, 2013). In Ghozali (2006), the dummy variable is a qualitative variable that indicates the presence or absence of an attribute or quality. The way to quantify the qualitative variable is to form an artificial variable with a value of 1 or 0, i.e. 1 which indicates the existence of attribute and 0 which indicates the absence of the attribute. The way to administer dummy codes generally uses categories stated with the number of 1 or 0. Groups that are given a dummy value of 0 (zero) are called the excluded group, while groups that are given a dummy value of 1 (one) is called the Mirer included group (Ghozali, 2006). In this study, career selection was grouped as follows:

Value of 0 (zero) = for elections as accountants (government accountant, corporate accountant, educator accountant, and public accountant).

Value of 1 (one) = for elections as non accountants.

2. Independent Variable

The independent variable (X) is the variable that causes the change of variable dependent (Y) (Widiatami, 2013). This independent variable is a variable that helps explain the variance in the dependent variable. Affecting variables are factors that are measured, manipulated or selected by the researcher to determine the relationship between the observed phenomena. The independent variables in this study include:

a. Professional Training

Professional Training is a training provided before starting work. The aims of this professional training are to help achieve and develop themselves, to help deal with stress and pressure in the work environment, to improve job satisfaction, and to help eliminate fear with new assignments (Vetizhal, 2004). The professional training in this research consisted of 4-items measurement and was measured using 5-point Likert scale. The construct to measure professional training variable in this research used the criteria from previous research of Stolle (1976):

1) Pre-work training

2) Professional training

    3) Routine work training

    4) Work experience

b. Prospect

    A future prospect is the driving force in the motivation of students to pursue career selection (Umar, 2014). A prospect consists of 5-items measurement and is measured using 5-point Likert scale. The construct to measure prospect variable in this research used the criteria from previous research of Chongi *et al.* (2013):

    1) Work for companies that will assist in learning and development related to the work of the respondents

    2) Like jobs that have a high chance of being promoted in Learning and development

    3) Like work that makes it possible to reach a higher position

    4) Like jobs that have a structured career path

    5) Like a more prestigious job

c. Personal Interest

    The personal interest refers to the interests of students in their selected profession. Personal interest consists of 5-items measurement and was measured using 5-point Likert scale. The

construct to measure prospect variable in this research used the criteria from previous research of Ali (2013):

    1) Calculation-based subjects rather than memorization-based subjects

    2) Ambition as an accountant

    3) Own decision in selecting accountant

    4) Having previously a plan as accountant

    5) Willing to continue studies after finishing the degree

d. Family Influence

    Family influence refers to the relationship between two family members which is a developing one, with each member of the relationship affecting the other member over time (Schermerhorn, 2008). Personal interest consists of 5-items measurement and is measured using 5-point Likert scale. The construct to measure prospect variable in this research used the criteria from previous research of Ali (2013) and Naminingsih (2018):

    1) Providing facilities that are very supportive in learning

    2) Getting involved and advise in selecting a career

    3) Accountants are influenced by economic conditions

    4) The respondents' family background and access to education affect career selection

    5) Persuading to take an accounting career

E. Instrument Testing Techniques

Testing instruments in this study was conducted by testing the validity and reliability of each question listed on the questionnaire.

1. Descriptive Statistics

Descriptive statistics function is to reduce the data so it will be easy to interpret. The descriptive statistics shows the values of data result that include minimum, maximum, mean, standar deviation and variance of each research variable. The minimum value indicates the minimum value chosen by the respondents from all questions in each variable. The maximum value indicates the maximum value chosen by the respondents from all questions in each variable. The mean value indicates the average value chosen by the respondents from all questions in each variable. The standard deviation value indicates the different mean with the value of each respondent to choose from its original number from all questions in each variable. The data collected using questionnaire were tested using descriptive statistics so it becomes the source of an information (Chairunnisa, 2014).

2. Validity Test

Validity shows the extent to which the accuracy of a measuring instrument in performing its measuring function. The validity test in

this study was conducted to find out the validity or not every statement in the questionnaire. The test of the validity was performed with SPSS version 15.0. The formula used was Product Moment from Karl Pearson with a significant level of 0.05. If r count > r table, then the statement/question is valid, while if r count < r table, then the statement/question is invalid (Umar, 2003).

3. Reliability Test

The reliability test is a test that shows the extent to which a measurement result is relatively consistent if the measuring instrument is used repeatedly. Test Reliability in this study used the Cronbach Alpha coefficient reliability test through SPSS version 15.0. The research instrument is reliable if the reliability coefficient > 0.6, whereas if the reliability coefficient of < 0.6, the research instrument can be said as not reliable (Umar, 2003).

F. **Data Analysis Technique**

To answer all the problem formulations, in this study, the researcher used the following steps:

1. Determining the Amount of Samples

In determining the number of samples, the researcher used the Slovin formula.

2. Collecting data based on questionnaires

    a. Collected respondents' demographic data and career selections selected by respondents.

    b. Gathered answers from each statement and questions about the factors expected to influence career selections of Accounting students as accountants or non accountants.

3. Calculating Validity and Reliability Test

    a. Validity Test

        Calculating the validity is to determine the instrument/questionnaire to be stated valid or not (Chairunnisa, 2014).

    b. Reliability Test

        Calculating the reliability to measure a variable will reliable if the answer from the respondent to the statement/question is consistent over time (Chairunnisa, 2014).

4. Descriptive Statistics Analysis

    Descriptive statistical analysis is to provide a description of a data from the values of minimum, maximum, average and standard deviation (Ghozali, 2013).

5. Logistic Regression Test

    This regression logistic test is used to analyze the influence of independent variables and dependent variables. This test has the

advantage, and it does not require the data normality test. It is because the dependent variable is dichotomous data. This test uses SPSS 15.0 with a significant level of 5% (Sarwono, 2013).

a. Model Summary Test

This test is conducted to determine the ability of the independent variables in explaining the dependent variable. In knowing the ability of the dependent variable, it is in the value of Cox and Snell R Square and Nagelkerke R Square. For readers who are familiar with the value of R Square in linear regression in this study it is better to look at the value of Nagelkerke R Square because the coefficient has a range of up to 1.0. A small value means that the ability of independent variables to explain the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the dependent variables (Setiawati, 2017).

b. Hosmer and Lameshow Test

This test is conducted to determine the compatibility of the prediction model with the estimation results. This is done through the Chi-square method approach. The hypothesis is tested by looking at the significance level $\alpha = 0.05$ or 5% through SPSS 15.0. Hypothesis formulation can be done as follows (Sarwono, 2013):

H_0 = The model is capable enough to explain data / is appropriate.

H_1 = The model does not adequately explain the data.

Provisions:

- If Sig < 0.05 or 5%, H_0 is rejected

- If Sig > 0.05 or 5%, H_0 is accepted

c. Variables in The Equation Test

This test is conducted to determine the influence of the independent variables on the dependent variable, such as to know whether or not the independent variables influence the dependent variable. To find this out, it will be concluded using the Sig value (Sarwono, 2013).

6. Hypothesis Test

The steps of hypothesis test:

a. Determine the null hypothesis and alternative hypothesis

In this step, the first thing need to do is the hypothesis testing. The hypothesis as follows:

$H_0 : \mu = \mu0$

$Ha : \mu \neq \mu0$

b. Determine the level of significance

In this research, the amount of significant level used is $\alpha = 0.05$ or 5%.

    c. Decision making

At this stage the conclusions were made by the following criteria:

- If Sig < 0.05 or 5%, H_0 is rejected

- If Sig > 0.05 or 5%, H_0 is accepted

7. Conclude

The results of data processing can be used as a reference in answering the formulation of the problems contained in this study. Conclusions will be drawn by using $\alpha = 0.05$ or 5% as a basis for decision making with a significance value < 0.05, so the results show the variables that influence the interest of accounting students career selection as an accountant. It will be compared if there are differences in the factors that affect the career choice of Accounting students in Universitas Muhammadiyah Yogyakarta.