

CHAPTER IV

DATA ANALYSIS AND DISCUSSION

This chapter discusses the results of data collection conducted by the researcher related to the factors that influence the interest of accounting students in career selection as accountants.

A. Description of Research

This research was conducted to find out what factors influence the interest of Accounting students at Universitas Muhammadiyah Yogyakarta with professional training, prospect, personal interest, and family influence as the influencing variables. In this study, the respondents were Accounting students of Universitas Muhammadiyah Yogyakarta. From the total of Accounting students in 2016, questionnaires distributed to respondents were 106 copies and the questionnaires were returned as many as 77 copies.

Table 3. Questionnaire Distribution and Returns

No	Detail	Total	Percentage
1	Number of questionnaires distributed	106 copies	100%
2	Number of questionnaires that were not returned	29 copies	27%
3	Number of questionnaires returned	77 copies	72%
Data processed		77 copies	72%

Source: Primary Data Processed 2019

B. Data Analysis

1. Determination of the Number of Sample

The population of Accounting students batch 2016 at the Universitas Muhammadiyah Yogyakarta in this study amounted to 273 people. The researcher took samples from the existing population. The sampling formula used is as follows (Trihutama, 2015):

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

$$n = \frac{273}{1 + 273(0.1)^2}$$

$$n = 75 \text{ respondent}$$

2. Data Collection Results

The data collection was carried out by distributing online questionnaires to respondents. The respondents in this study were Accounting students batch 2016 at Universitas Muhammadiyah Yogyakarta. The process from distribution to data collection was carried out for more than a month. It started at the end of August 2019 until the beginning of October 2019. Online questionnaires distributed were as many as 106 questionnaires, but those returned and completely answered were 77 questionnaires. After the data were collected, then the data were processed and analyzed using the SPSS

Statistics computer program. The data collected were contained in the appendix.

In the questionnaires, there are two types of career selections namely accountants (public accountants, corporate accountants, government accountants, educator accountants), and non-accountants. Careers selected by respondents at Universitas Muhammadiyah Yogyakarta are as follows: 17 people select public accountant (22.08%), 27 people select corporate accountant (35.06%), 13 people select government accountant (16.88%), 1 person select educator accountant (1.30%), and non-accountants are selected by 19 people (24.68%). Career types selection by respondents is in the following table:

Table 4. Career Types Selection by Respondents

Universitas Muhammadiyah Yogyakarta		
No	Type of Career	Amount of Respondents
1	Accountant:	
	Public Accountant	17
	Corporate Accountant	27
	Government Accountant	13
	Educator Accountant	1
2	Non Accountant (Others)	19

Source: Primary Data Processed 2019

The characteristics of the respondents are not only based on career types, but also based on gender, age, and GPA. The characteristics of the respondents based on gender is in the following table:

Table 5. Characteristics of Respondents Based on Gender

No	Gender	Frequency (Person)	Percentage
1	Male	22	28.57%
2	Female	55	71.43%
Total		77	100%

Source: Primary Data Processed 2019

According to the table above, it is shown that there are 77 respondents, mostly female as many as 55 people (71.43%) and the rest male respondents as many as 22 people (28.57%).

The characteristics of the respondents based on the age is in the following table:

Table 6. Characteristics of Respondents Based on Age

No	Age	Frequency (Person)	Percentage
1	19	2	2.60%
2	20	15	19.48%
3	21	49	63.64%
4	22	11	14.28%
Total		77	100%

Source: Primary Data Processed 2019

According to the table above, it is shown that there are 77 respondents, 2 people are 19 years old (2.60%), 15 people are 20 years old (19.48%), 49 people are 21 years old (63.64%), and the rest 11 people are 22 years old (14.28%).

The characteristics of the respondents based on the GPA are in the following table:

Table 7. Characteristics of Respondents Based on GPA

No	GPA	Frequency (Person)	Percentage
1	> 3.50	52	67.53%
2	3.00 – 3.50	23	29.87%
3	2.50 – 2.99	2	2.60%
4	< 2.50	0	0%
Total		77	100%

Source: Primary Data Processed 2019

According to the table above, it is shown that there are 77 respondents, 52 people have GPA > 3.50 (67.53%), 23 people have GPA around 3.00 – 3.50 (29.87%), 2 people have GPA around 2.50 – 2.99 (2.60%), and the rest there is nothing that has GPA < 2.50 (0%).

3. Calculation of Descriptive Statistics

Descriptive statistics is a summary of research data summaries such as the amount of the data (N), mean, minimum, maximum,

standard deviation, and others. In this research descriptive statistics is used to determine the descriptive characteristics of professional training variable, prospect variable, personal interest variable, and family influence variable.

Table 8. Descriptive Statistics

	N	Minimum	Maksimum	Mean	Std.
Professional Training	77	14	20	17.31	1.656
Prospect	77	11	25	19.49	2.624
Personal Interest	77	7	25	18.08	3.077
Family Influence	77	9	25	15.78	3.239

Source: Primary Data Processed 2019

From the table of descriptive statistics above, it can be seen that:

- a. The professional training variable has total number of individuals in the sample of 77, minimum value of 14, maximum value of 20, mean value of 17.31, and standard deviation value of 1.656.
- b. The prospect variable has total number of individuals in the sample of 77, minimum value of 11, maximum value of 25, mean value of 19.49, and standard deviation value of 2.624.
- c. The personal interest variable has total number of individuals in the sample of 77, minimum value of 7, maximum value of 25, mean value of 18.08, and standard deviation value of 3.077.

- d. The family influence variable has total number of individuals in the sample of 77, minimum value of 9, maximum value of 25, mean value of 15.78, and standard deviation value of 3.239.

4. The Calculation of Validity Test and Reliability Test

a. Validity Test

This validity test is performed using SPSS 15. The purpose of the test is to see whether or not the statements are valid on questionnaires. The questionnaires were divided into 4 statements groups consisting of 4 statements about professional training, 5 statements about prospect, 5 statements about personal interest, and 5 statements about family influence. All these statements are considered valid if the r -count is greater than the r -table at a significant level of 0.05. The obtained R -table is 0.2242 calculated from $N-2$ (df) = $77-2 = 75$ (N is the amount of data).

Table 9. Validity Test Results of The Professional Training on The Interest of Career Selection

Item	r_{xy}	$r_{\text{tabel}} (5\%)$	Description
PT1.1	0.726	0.2242	Valid
PT1.2	0.731	0.2242	Valid
PT1.3	0.685	0.2242	Valid
PT1.4	0.630	0.2242	Valid

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that all of the r counts on the questionnaires that have been filled by the respondents are above the r table (5%). It shows that the questionnaires are valid.

Table 10. Validity Test Results of the Prospect on the Interest of Career Selection

Item	r_{xy}	$r_{\text{tabel}} (5\%)$	Description
P2.1	0.481	0.2242	Valid
P2.2	0.819	0.2242	Valid
P2.3	0.823	0.2242	Valid
P2.4	0.634	0.2242	Valid
P2.5	0.727	0.2242	Valid

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that all of the r counts on the questionnaires that have been filled by the respondents are above the r table (5%). It shows that the questionnaires are valid.

Table 11. Validity Test Results of the Personal Interest on the Interest of Career Selection

Item	r_{xy}	$r_{\text{tabel}} (5\%)$	Description
PI3.1	0.608	0.2242	Valid
PI3.2	0.759	0.2242	Valid
PI3.3	0.731	0.2242	Valid
PI3.4	0.702	0.2242	Valid
PI3.5	0.700	0.2242	Valid

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that all of the r counts on the questionnaires that have been filled by the respondents are above the r table (5%). It shows that the questionnaires are valid.

Table 12. Validity Test Results of the Family Influence on the Interest of Career Selection

Item	r_{xy}	$r_{\text{tabel}} (5\%)$	Description
FI4.1	0.593	0.2242	Valid
FI4.2	0.776	0.2242	Valid
FI4.3	0.581	0.2242	Valid
FI4.4	0.728	0.2242	Valid
FI4.5	0.664	0.2242	Valid

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that all of the r counts on the questionnaires that have been filled by the respondents are above the r table (5%). It shows that the questionnaires are valid.

b. Reliability Test

The reliability test was also performed using SPSS 15, which aims to show whether the instruments used in research to process the data can be trusted as a data collection tool that can reveal the actual information in the field. This calculation used the Cronbach Alpha coefficient in the SPSS application. The questionnaires are

reliable if the reliability coefficient $> 0,60$. The test results are in the following table:

Table 13. Reliability Test Results of Professional Training

Variable	Reliability	Cronbach Alpha	Description
Professional Training	0.639	0.60	Reliable

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that the r on the questionnaires that have been filled by the respondents are equal to 0.639. This shows that the questionnaires are reliable and each question contained in the questionnaires has a moderate level of reliability.

Table 14. Reliability Test Results of Prospect

Variable	Reliability	Cronbach Alpha	Description
Prospect	0.743	0.60	Reliable

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that the r on the questionnaires that have been filled by the respondents are equal to 0.743. This shows that the questionnaires are reliable and each question contained in the questionnaires has a high level of reliability.

Table 15. Reliability Test Results of Personal Interest

Variable	Reliability	Cronbach Alpha	Description
Personal Interest	0.727	0.60	Reliable

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that the r on the questionnaires that have been filled by the respondents are equal to 0.727. This shows that the questionnaires are reliable and each question contained in the questionnaires has a high level of reliability.

Table 16. Reliability Test Results of Family Influence

Variable	Reliability	Cronbach Alpha	Description
Family Influence	0.693	0.60	Reliable

Source: Primary Data Processed 2019

Based on the calculation results in the table, it can be seen that the r on the questionnaires that have been filled by the respondents are equal to 0.693. This shows that the questionnaires are reliable and each question contained in the questionnaires has a moderate level of reliability.

5. Logistic Regression Test

The logistic regression test was used to determine the effect of the independent variables on the dependent variable. The test results are as follows:

a. Model Summary Test

This calculation gets a Cox and Snell value of 0.266 and Nagelkerke R Square of 0.395. These results indicate that the ability of the independent variable in explaining the dependent variable is equal to 0.395 or 39.5%. All of the independent variables influence the dependent variable simultaneously in the range of 39.5% while the other 60.5% (100%-39.5%) are influenced or explained by variables not included in this study. The value of 39.5% is small value and do not close to 1.0. It means the ability of independent variables to explain the dependent variable is very limited. The calculation of the model summary is in the table as follows:

Table 17. The Results of Model Summary Test

Cox & Snell R Square	Nagelkerke R Square
0.266	0.395

Source: Primary Data Processed 2019

b. Hosmer and Lemeshow Test

This calculation yields a significance of 0.879 and since the value is > 0.05 , then H_0 is accepted. This shows that the model is acceptable and has a sufficient explanation of the data. Hosmer and Lemeshow Test calculation is shown in the following table:

Table 18. The Result of Hosmer and Lemeshow Test

Chi-Square	df	Sig.
3.748	8	0.879

Source: Primary Data Processed 2019

c. Variables in the Equation Test

This calculation is used to determine the effect of the independent variable on the dependent variable using the sig. value as follows:

Table 19. The Results of Variables in the Equation Test

No.	Item Variable	Nilai Sig.
1	Professional Training	0.163
2	Prospect	0.341
3	Personal Interest	0.001
4	Family Influence	0.882

Source: Primary Data Processed 2019

6. Hypothesis Test

The steps of the hypothesis test are as follows:

a. Making the null hypothesis and the alternative hypothesis:

H_{01} : Professional Training does not have a positive influence on the interest of Accounting students career selection as accountants.

H_1 : Professional Training has a positive influence on the interest of Accounting students career selection as accountants.

H_{02} : Prospect does not have a positive influence on the interest of Accounting students career selection as accountants.

H_2 : Prospect has a positive influence on the interest of Accounting students career selection as accountants.

H_{03} : Personal interest does not have a positive influence on the interest of Accounting students career selection as accountants.

H_3 : Personal interest has a positive influence on the interest of Accounting students career selection as accountants.

H_{04} : Family influence does not have a positive influence on the interest of Accounting students career selection as accountants.

H₄ : Family influence has a positive influence on the interest of Accounting students career selection as accountants.

b. Determining the level of significance

The level of significance used by researcher to test the null hypothesis and alternative hypotheses is equal to 5% with a level of significance of 95%.

c. Making decision

From the test results of the variables in the equation, it can be decided that:

- 1) The professional training variable shows Sig. value of (0.163 > 0.05), so H₀ is accepted. This shows that the professional training variable does not have a positive influence on the interest of Accounting students career selection as accountants.
- 2) The prospect variable shows Sig. value of (0.341 > 0.05), so H₀ is accepted. This shows that the prospect variable does not have a positive influence on the interest of Accounting students career selection as accountants.
- 3) The personal interest variable shows Sig. value of (0.001 < 0.05), so H₀ is rejected. This shows that the personal interest variable has a positive influence on the interest of Accounting students career selection as accountants.

- 4) The family influence variable shows Sig. value of (0.882>0.05), so H_0 is accepted. This shows that the family influence variable does not have a positive influence on the interest of Accounting students career selection as accountants.

d. Conclusions

Conclusions can be formulated by looking at the Sig. value for each variable. If the Sig. value is less than 0.05, then it indicates the factor has a positive influence, whereas if the Sig. value is greater than 0.05, then it indicates the factor does not have a positive influence. Here are the results of the analysis:

1) Professional Training

This variable was tested with four statements. The four statements are pre work training, professional training, routine work training, and work experience.

The Sig. value on the professional training variable is greater than 0.05 which is equal to 0.163. This shows that professional training does not have a positive influence on the interest of accounting students career selection as accountants.

So, the professional training variable does not have a positive influence on the interest of Accounting students career selection as accountants.

2) Prospect

This variable was tested with five statements. The five statements are jobs that assist in learning and development, having a high chance of being promoted, making the students possible to reach higher positions, having a structured career path, and more prestigious job.

The Sig. value on the prospect variable is greater than 0.05 which is equal to 0.341. This shows that prospect does not have a positive influence on the interest of Accounting students career selection as an accountant.

So, the prospect variable does not have a positive influence on the interest of Accounting students career selection as accountants.

3) Personal Interest

This variable was tested with five statements. The five statements are calculation-based subjects rather than memorization-based subjects, ambition as accountants, own decision in selecting accountant, having previously a plan as accountants, and willing to continue studies after finishing the degree.

The Sig. value on the personal interest variable is less than 0.05 which is equal to 0.001. This shows that

personal interest has a positive influence on the interest of Accounting students career selection as accountants.

So, the personal interest variable has a positive influence on the interest of Accounting students career selection as accountants.

4) Family Influence

This variable was tested with five statements. The statements are providing facilities that are very supportive in learning, getting involved and advising in selecting a career, accountants that are influenced by economic conditions, family background and access to education affecting career selection, and persuading to take an accounting career.

The Sig. value on the family influence variable is greater than 0.05 which is equal to 0.882. This shows that family influence does not have a positive influence on the interest of Accounting students career selection as accountants.

So, the family influence variable does not have a positive influence on the interest of Accounting students career selection as accountants.

C. Discussion

This study examines four hypotheses tested on Accounting students in 2016 at Universitas Muhammadiyah Yogyakarta. The results of this study indicate that one hypothesis is supported. It could be seen from each equation that after being tested it has a Sig. value < 0.05 . Then, three hypothesis was rejected. It could be seen from each equation that after being tested it has a Sig. value > 0.05 . The explanation of each variable is as follows:

1. Professional Training

Professional training does not have a positive influence on the interest of Accounting students career selection as accountants. These results indicate that Accounting students at Universitas Muhammadiyah Yogyakarta do not consider the professional training factor in their future career selection. They do not consider professional training before working. They think that this professional training is not useful for those who do not have sufficient skills in the field of work taken. They also do not consider that by joining this training, they will gain knowledge and abilities they have not had yet.

The results of this study are in line with research conducted by Trihutama (2015) who also states that professional training does not have significant influence on the Accounting students career selection. Trirorania (2004) also states that professional training does not have influence in the Accounting students career selection as accountants.

2. Prospect

Prospect does not have a positive influence on the interest of Accounting students career selection as accountants. These results indicate that Accounting students at Universitas Muhamadiyah Yogyakarta do not consider the prospect factor in their future career selection. They do not consider good prospects in the career they will select. They will not consider to select a career that will help in terms of learning and development associated with the job, which has a high chance to be promoted, which makes it possible to achieve a high position as tenure, and which has a structured career path.

The results of this study are in line with research conducted by Ahmed (2017) who states that prospect does not have influence on the career selection of Accounting students.

3. Personal Interest

Personal interest has a positive effect on the interest of Accounting students career selection as accountants. These results indicate that Accounting students at Universitas Muhamadiyah Yogyakarta consider the personal interest factor in their future career selection. They consider the career they will select according to personal interest. They select a career that is in accordance with their preferred subject, which is in accordance with their ambitions, which is in line with their major, and in accordance with their willingness to go through a career that will be chosen after college.

The results of this study are in line with the research conducted by Umar (2014) who states that the personal interest is the factor influencing the Accounting students career selection as accountants. Humayon (2018) also states that personal interest significantly and positively influences the career selection of Accounting students.

4. Family Influence

Family influence does not have a positive influence on the interest of Accounting students career selection as accountants. These results indicate that Accounting students at Universitas Muhamadiyah Yogyakarta do not consider the family influence factor in their future career selection. The family does not have an influence on them in considering the career to be selected. They do not select a career based on suggested by family, family background, and the economic conditions of the family. They want to select career based on themselves.

The results of this study are in line with the research conducted by Wally (2013) who states that family influence does not have significant influence on Accounting students career selection. Wally says that family is less significant and also unimportant.