

# Determinants of Accounting Students' Career Choice in ERP: An Empirical Study

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## Determinants of Accounting Students' Career Choice in ERP: An Empirical Study

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### Abstract

One of the career paths possibly chosen by students in this digital era is the one in the area of information technology (IT), especially Enterprise Resource Planning (ERP). This research study aims to investigate the influence of financial rewards, job market considerations, work environment, professional training and professional recognition on career choice in the field of ERP-SAP. This research study makes use of primary data from the population of accounting students in the Special Region of Yogyakarta. From the population, a sample of 123 respondents is obtained by using convenience sampling. Based on the testing using PLS, the research findings reveal that the factors of financial rewards and job market considerations have a positive influence on career choice in the field of ERP. However, this research study cannot prove a positive influence of work environment, professional training, and professional recognition on career choice in the field of ERP-SAP. In the current technological era, Accounting Study Programs need to increase technological learning especially ERP, because it is considered by students as a career field that is still in high demand.

**Keywords:** Career; Enterprise Resource Planning; Financial Rewards; Job Market Considerations

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## INTRODUCTION

An increasingly complex-developing company requires a system that supports the success of the company's business processes. On the other side, the area of information technology has grown fast over time, leading to automatization in the entire activities of organizations (Asmara and Ditriani, 2017). Such a development has given rise to a variety of integrated application systems or software to assist companies in managing and supervising business processes, including all financial data that occurs every day for producing reliable, timely, accurate accounting information. One software widely used by companies is ERP. This software integrates a business process by using one database for effectiveness and efficiency. One of the ERP software currently widely implemented in companies is ERP-SAP. More companies using the software have caused an increase in ERP-SAP experts' demands over time. In fact, people with ERP-SAP expertise are few in number (Rahayu and Restuwardani, 2008). Globally, the number of ERP-SAP consultants needed is approximately 60,000 to 80,000. In Southeast Asia until 2010, 5,000 to 8,000 new ERP-SAP consultants were needed with the demand in Indonesia for 600 to 800 consultants (Wahyuddin and Afriani, 2018). The Director of SAP Indonesia said that SAP has 80% of the enterprise software market share in Indonesia and SAP can be implemented in all industrial fields (Maulana, 2018). Therefore the need for graduates who have SAP competency is very high. Accounting students with an accounting background have a great opportunity to pursue a career in the SAP ERP field, especially SAP Financial and SAP Managerial Accounting. Besides the demand for consultants, the increasing number of ERP-SAP software use is also an opportunity for the demand for ERP experts with the job positions as business analysts or end-users of ERP-SAP. So, it is urgent to offset the rising demand by providing accounting students as the prospective labor force with ERP-SAP skills.

The accounting students who have comprehended ERP have a career opportunity in the ERP-SAP. However, not all the graduates who have undertaken the ERP course put their interest and choose to have a career in the area, because a career in technology is something new for accounting students. Many accounting students still choose career fields that they have known for a long time, for example as auditor or working in the government sector.

Career choice is one of the biggest dilemmas and a great challenge for each student as it involves a decision-making process that is not easy (Kazi and Akhlaq, 2017). (Ramdani and Zulaikha, 2013; Candraning and Muhammad, 2017; Murdiawati, 2020) stated that financial rewards had a significant influence on career choice, while (Sari, 2013; Asmoro et al., 2015; Lestari and Noegroho, 2020) found otherwise, that financial rewards had no significant influence on career choice.

(Ramdani and Zulaikha, 2013; Sari, 2013; Candraning and Muhammad, 2017; Murdiawati, 2020; Lestari and Noegroho, 2020; revealed that the factor of job market considerations had a significant influence on career choice, while Asmoro et al. (2015) did not find the influence of job market considerations on career choice.

(Candraning and Muhammad, 2017; Murdiawati, 2020) found that the factor of work environment had a significant influence on career choice, while (Ramdani and Zulaikha, 2013; Sari, 2013; Asmoro et al., 2015; Lestari and Noegroho, 2020) found otherwise – no influence of work environment on career choice.



(Ramdani and Zulaikha<sup>10</sup>, 2013; Asmoro et al., 2015; Murdiawati, 2020; Lestari and Noegroho, 2020) revealed that professional training had a significant influence on career choice, while Sari (2013) revealed that the factor of professional training had no influence on career choice.

(Ramdani and Zulaikha, 2013; Sari, 2013; Murdiawati, 2020) found that professional recognition had a significant influence on career choice, while (Asmoro et al., 2015); Lestari and Noegroho, 2020) did not find the influence of professional recognition on career choice among university students.

The increasing level of technological support in carrying out business processes provides opportunities for accounting students to choose a career in the IT field. Therefore, understanding the factors that influence students' careers choice in IT, especially ERP, is very important for the head of the accounting study program to be able to create appropriate learning policies. Based on inconsistent research findings in prior studies and considering the fact of a fewer number of accounting students choosing career paths in ERP, this research study aims to investigate the influence of financial rewards, job market considerations, professional training, and professional recognition on career choice in ERP-SAP among university students.

## THEORETICAL BACKGROUND and HYPOTHESIS DEVELOPMENT

### The Theory of Hierarchy of Needs

Hierarchy of needs is one of well-known motivation theories developed by Abraham Maslow (Robbins and Judge, 2015). The theory explains the fulfilment of needs for each individual has become their motivation to do a certain act. According to this theory, there are five needs – physiological needs, safety needs, social needs, esteem needs, and self-actualization needs. Physiological needs are the most basic human needs, such as food, water, shelters, clothing, and other physiological needs. Safety needs include protection from any danger or violence threatening the physics and emotions. Social needs are the needs to earn love, affection, and sense of belongings among individuals. Esteem needs relate to earning acknowledgement from others. The last category is self-actualization needs, the encouragement to be what the individual wants to be by taking advantage of owned self-capabilities.

Choosing a career in the ERP field can be a consideration for students who want to gain professional recognition, opportunities to develop themselves, work together in teams, stable work and competitive salaries so that they can meet the needs as stated in Maslow's theory

### Expectancy Theory

One's motivation is highly determined by expectations. According to Victor H. Vroom expectancy theory states that expectations are the motivation someone has related to the expectation of a certain act to provide the results as he wishes (Murdiawati, 2020). This theory focuses on three relationships; they are effort-performance relationship, performance-reward relationship, and rewards-personal goals relationship. Effort-performance relationship is the effort the individual will try to achieve a performance, if the individual perceives that the effort is useful in achieving the expected performance. Performance-reward relationship is the extent to which the individual believes that the



performance at a certain level will lead to achieving the desired results. Rewards-personal goals relationship is the extent to which the rewards given by companies will satisfy the personal needs of the individual or have potential attractiveness for the individual.

In accordance with expectancy theory, choosing a career in the ERP field is expected to provide optimal results. Accounting students who have studied ERP already have technical skills in the ERP field so that by choosing a career in the ERP field, students will be able to continue learning to develop themselves and obtain competitive financial rewards.

### **Career Paths in the Area of ERP-SAP**

From the view of educational background, accounting graduates have a great opportunity to have a career in the area of ERP-SAP. Basically, accounting students highly understand financial accounting and management accounting. This potential enables them to run the module of SAP-Finance and SAP Controlling which are parts of ERP-SAP, either as the end-users or consultants. In relation to the ERP competence, accounting graduates should consider they will work for who, is the company the customer of ERP-SAP, or consultant company of ERP-SAP.

End-users are those using the ERP-SAP software as part of their daily work in the company that has implemented the ERP-SAP. Starting a career in ERP-SAP as the end-user is the right beginning step to improving knowledge, skills and increasing experience in ERP-SAP (Aspen, 2014). For the positions of end-user of ERP-SAP, employe mostly work for ERP-SAP customer companies

Business analysts are internal consultants who work for ERP-SAP customer companies. A business analyst is expected to have the knowledge of the detailed system and have functional expertise to support a company's business processes (Aspen, 2014). A business analyst acts as a bridge or a connector to interpret and analyze the needs and problems in business and translate them into a language that is understandable by tech teams (Shah, 2017). For the positions of business analyst of ERP-SAP, they mostly work for ERP-SAP customer companies.

ERP-SAP consultants are the ones who have the knowledge and skills at the expert level in the ERP-SAP field and have the responsibility to help to succeed the implementation of ERP-SAP software in companies. They play an important role and impact the customer companies. They serve to analyze a company's business process and assess whether the process runs well in the ERP-SAP environment and whether the ERP-SAP can result in a more excellent business process than that being used in the company at present (Carbone et al., 1999). Furthermore, in order that the company can run its business process using ERP system, the ERP consultants will map the company's business process into the ERP system. For the positions as ERP-SAP consultants they work for consultant companies and vendors.

### **Research Hypotheses**

Financial rewards are rewards in the form of money given to an individual as a form of reciprocity for the provision of services, labor, efforts, and benefits in an employment relationship (Laka et al., 2019). The factor of financial rewards may be taken into consideration for accounting students in choosing a career path. This premise is corroborated by the studies of Ramdani and Zulaikha, 2013; Candraning and Muhammad,



2017; Murdiawati, 2020). In the expectancy theory, an individual should do his best to achieve a good performance appraisal, so that it will result in a good reward as well and it is expected to provide satisfaction to fulfill the basic needs or achieve the desired goals. Aspen (2014) stated that when an individual who has chosen a career in the field of ERP-SAP may provide benefits either financial or intellectual. People with knowledge and skills in the field of ERP-SAP usually earn higher rewards compared to those with expertise in other fields. Accounting graduates who have accounting knowledge and ERP competence will certainly be rewarded higher than those who have only accounting competence. The expectation to earn higher financial reward will increase students' interest in choosing a career in ERP area. *H1: Financial rewards have a positive influence on career choice in the ERP-SAP area*

The opening of job opportunities is an opportunity to obtain a decent job. Every job has different opportunities that it needs to be taken into consideration among accounting students in choosing a career path (Lestari dan Noegroho, 2020). The factor of job market considerations can be used as a consideration. This is supported by studies of Ramdani and Zulaikha (2014), Sari (2013), Candraning and Muhammad (2017), Murdiawati (2020), and Lestari and Noegroho (2020). More organizations using ERP-SAP will open more job opportunities for accounting students to have a career in the field of IT. In addition, such opportunities can be easily accessed through a variety of applications or job vacancy websites. It is widely well known that ERP-SAP is a competitive market and more likely to attract many applicants (Aspen, 2014). According to the theory of the hierarchy of needs, security is one of the human needs to be fulfilled. Security here means no layoff or no termination work. It is certainly an expectation for accounting students in choosing a career after graduating. The higher the market demand, it will be likely to increase their interest in choosing a career in the area of ERP-SAP, as the possibility to pass the recruitment is getting bigger. The higher the job market demand in the ERP-SAP field with the current supply which is still limited, the more opportunities there will be so that the interest in a career in the ERP-SAP field will be higher. *H2: Job market considerations have a positive influence on career choice in the ERP-SAP area*

**Work environment** is a work atmosphere that characterizes the job. It is built by the conditions or atmosphere surrounding the job (Candraning and Muhammad, 2017). In the theory of the hierarchy of needs, work environment is categorized as a physiological need which affects performance. Accounting students as the prospective labor force are expected to consider work environment in choosing a career. Candraning and Muhammad (2017) and Murdiawati (2020) in their studies stated that the factor of work environment influenced accounting students in choosing a career. The work atmosphere of a *business analyst* and ERP-SAP consultant in completing their projects is typically dynamic, attractive / challenging, and high work pressure. As youth, students will be likely to put their interest in working in such a work environment, so that it will boost their interest too in choosing a career in the ERP-SAP area. *H3: Work environment has a positive influence on career choice in the ERP-SAP area.*

Professional training relates to the things that may improve the individual's professional expertise in doing his job to gain achievements. Achievements can be earned by participating in a training useful to improve knowledge and skills in work. Ramdani and Zulaikha (2013), Asmoro et al. (2015), Murdiawati (2020), and Lestari and Noegroho



(2020) proved that the factor of professional training had an influence on career choice among accounting students. The expectancy theory states that the relationship between effort and performance is when the individual will put in a certain amount of effort to encourage performance. In addition, the theory of the hierarchy of needs says that one's encouragement to be what he wants to be by taking advantage of his ability and expertise is a need for self-actualization (Robbins and Judge, 2015). People who have chosen to have a career in the area of ERP-SAP are demanded to master ERP-SAP. Furthermore, when they study using, programming, or doing many other things on ERP software, they are a valuable asset in a business (Aspen, 2014). So, professional competence in ERP can be achieved by participating in training, or learning in classes in the study program that includes ERP in its curriculum. *H4: Professional training has a positive influence on career choice in the ERP-SAP area.*

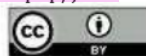
Professional recognition is giving awards in the form of recognition of one's achievements or abilities in doing a job (Ramdani and Zulaikha, 2013). In the theory of the hierarchy of needs, earning recognition from others for achievements as the success in carrying out a job is a need for each human being (Robbins and Judge, 2015). Prior studies conducted by Ramdani and Zulaikha (2013), Sari (2013), and Murdiawati (2020) proved that professional recognition is one of the factors considered by accounting students in choosing a career. Professional recognition is not always in the form of money, but also can be in the form of opportunities for self-development. To put it simply, efforts that one can make to excel are by increasing and deepening knowledge and skills in the ERP-SAP field. With the knowledge and skills, one is expected to be a qualified worker and show better performance to the company so that it can be declared that he is outstanding and professional. So, having a career in the ERP-SAP field may provide benefits, both financial and intellectual. *H5: Professional recognition has a positive influence on career choice in the ERP-SAP area.*

## RESEARCH METHOD

### Research Variables

The dependent variable in this research study is accounting students' career choice in ERP. Choosing a career in the ERP field is a choice that has been made by accounting students that after graduating they will choose a career in the ERP field either as an end-user, business analyst, or consultant. The variable is measured through 7 indicators from (Agarwala, 2008) and (Kazi dan Akhlaq, 2017): (1) Getting learning and training in classes, (2) Having skills and abilities related to the career chosen, (3) Having belief in giving the best in the career chosen, (4) Inspirations / advice from lecturers, (5) Inspirations from friends/colleagues, (6) Suitable work conditions, (7) Career information.

The independent variable in this research study includes financial rewards, job market considerations, work environment, professional training, and professional recognition. Financial rewards are rewards in the form of salaries or wages by companies or organizations to workers as a form of remuneration for the performance they have provided for the company. This variable is measured by referring to four indicators originating from Lestari dan Noegroho (2020); Candraning & Muhammad (2017): (1) high initial salary, (2) pension fund guarantee, (3) potential of salary increase, (4) bonuses.



Job market consideration is a condition of the availability of job offers in the ERP field. The factor of job market considerations is measured through three indicators from Lestari dan Noegroho (2020); Candraning& Muhammad (2017): (1) job security/not easy to get laid off, (2) accessible job vacancies, (3) many job opportunities available.

Work environment is the work atmosphere that is felt and is a characteristic of work in the ERP field. The factor of work environment is measured through five indicators referring to Lestari dan Noegroho (2020): (1) the nature of routine work, (2) challenging/ attractive, (3) frequent overtime, (4) high level of competition, (5) work pressure .

Professional training relates to all efforts made by a person to improve professional abilities and skills in order to improve personal quality and achieve work performance. The factor of professional training is measured through four indicators referring to Lestari dan Noegroho (2020): (1) pre-job training, (2) routine training,(3) training in the institutions outside the workplace, (4) various work experiences.

Professional recognition is an award for achieving an achievement in the workplace. The factor of professional recognition is measured through three indicators referring to Lestari dan Noegroho (2020): (1) job recognition, (2) opportunities to grow, (3) need certain skills.

### Population and Sample

The population in this research are bachelor's degree students majoring in accounting from universities in The Special Region of Yogyakarta. From the population, a research sample was obtained by using *sampling* with a few criteria – accounting students with minimum batch 2018, have undertaken any courses teaching ERP, have known of ERP-SAP. The sample was selected from students who knew or had heard of ERP-SAP because currently SAP is the most widely used enterprise system

This research study makes use of primary data. The questionnaire is measured by using 6 Likert scale ranging from scales 1 (strongly disagree), 2 (disagree), 3 (somewhat disagree), 4 (somewhat agree), 5 (agree), and 6 (strongly agree). This research uses a 6-point Likert scale to provide a wider range of alternative answers to obtain more detailed

answers

### Method of Data Analysis

The method of data analysis in this research employed metode PLS (*Partial Least Squares*), which is one kind of SEM (*Structural Equation Modeling*). Analysis using PLS was chosen because the number of samples in this study was limited and there was no need to test for normality. Method of SEM-PLS conducted in this research passed through two stages – measurement model (outer models) and structural model (inner models). The outer models in SEM-PLS is used to test the validity and reliability of the data, comprising convergent validity test and discriminant validity test. Structural model (inner models) used to show the strength of the relationship between endogenous variables/dependent variables and exogenous variables/independent comprising *coefficient of determination* and *path coefficients* (hypothesis testing).

Hypothesis testing was carried out by determining whether it is a positive relationship between the independent and dependent variables, and determining the p-value<5%. A hypothesis is accepted if the p-value generated is < 5% (0.05) and the direction of the latent variable coefficient fits the hypothesis.



## RESULT AND DISCUSSION

There are 125 questionnaires investigated coming from the respondents majoring in accounting from universities in Yogyakarta. However, two of them were not qualified, did not meet the criteria – one had not undertaken courses teaching ERP and another had not known/ heard of ERP-SAP. So, the number of questionnaires that fit the research criteria is 123.

By gender, a large number of respondents are female respondents (88 respondents), while the male respondents are minority (35 respondents). By career choice, 53 respondents are interested in choosing a career as a *business analyst* of ERP-SAP, 40 as a consultant of ERP-SAP, and 30 as an end-user of ERP-SAP.

### Results of Descriptive Statistic Test

Table 1. Descriptive Statistic Test

Latent Variable	N	Min	Max	Mean	Std. Dev
Accounting Students Career Choice in ERP-SAP (CC)	123	7.00	42.0	4.38	1.021
Financial Rewards (FR)	123	4.00	24.0	4.71	0.796
Job Market Considerations (JMC)	123	3.00	18.0	4.63	0.898
Work Environment (WE)	123	5.00	30.0	4.81	0.728
Professional Training (PT)	123	4.00	24.0	5.34	0.696
Professional Recognition (PR)	123	3.00	18.0	5.21	0.695

Source: results of processed research data, 2021

Table 1 shows that career choice has the mean of 4.38 with the standard deviation of 1.021. Financial rewards have the mean of 4.71 with the standard deviation of 0.796. Job market considerations have the mean of 4.63 with the standard deviation of 0.898. Work environment has the mean of 4.81 with the standard deviation of 0.728. Professional training has the mean of 5.34 with the standard deviation of 0.696. Professional recognition has the mean of 5.21 with the standard deviation of 0.695. Thus, the data in this research is homogeneous.

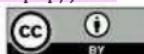
### Results of Convergent Validity Test

Convergent validity test has the principle that the indicators of a latent variable should be highly correlated. The correlation among the indicators will show a valid relationship or meet the convergent validity if they have the loading factor value  $> 0.7$  and the AVE value  $> 0.5$  for each latent variable (Ghozali and Lata, 2015).

Based on the testing that has been conducted, all the indicators have the loading factor value  $> 0.7$  and each latent variable has the AVE value  $> 0.5$ . Thus, it can be stated that the correlation of the overall indicators to their latent variables in this study has shown a valid relationship or met convergent validity.

### Results of Discriminant Validity

The discriminant validity test has the principle that different latent variable indicators should not be highly correlated. An indicator will show valid results or fulfill discriminant validity if it has a cross loading value  $> 0.7$  and each latent variable has a square root AVE value that is greater than the other latent variables (Ghozali and Latan, 2015). Based on the testing, overall indicators have the cross-loading value  $> 0.7$  and each latent variable has a greater AVE square root value than the other latent variables. Thus, it can be stated that the correlation of the overall indicators to other latent variable in this



research has shown a valid relationship or met the discriminant validity and it is evident that each latent variable differs from other latent variables.

### Result of Reliability Test

Reliability test is carried out to show the reliability of latent variable. According to Ghozali and Latan (2015), good reliability is determined by the value of Cronbach's *alpha* dan *composite reliability* that should be more than 0.7. Based on the testing that has been done, the overall latent variables have the value of Cronbach's *alpha* dan *composite reliability* > 0.7. Thus, the overall latent variables in this research have been proven to be reliable or have good reliability.

### Results of Determination Test Coefficient of Determination ( $R^2$ )

The testing done has yielded the coefficient of determination value 0.633 from the dependent variable (career choice). Such a value means the accounting students' career choice in ERP-SAP can be explained by the factors of financial rewards, job market considerations, work environment, professional training, and professional recognition by 63.3%, while the rest, 36.7% is explained by other factors.

### Results of Hypothesis Testing

Table 2. Results of Hypothesis Testing (Path Coefficients)

Hypotheses	Original Sample	P-value	Information
Work Environment -> Accounting Students Career Choice in ERP-SAP	0.013	0.891	Rejected
Professional Recognition -> Accounting Students Career Choice in ERP-SAP	0.067	0.416	Rejected
Financial Rewards -> Accounting Students Career Choice in ERP-SAP	0.329	0.000	Accepted
Professional Training -> Accounting Students Career Choice in ERP-SAP	-0.043	0.511	Rejected
Job Market Considerations -> Accounting Students Career Choice in ERP-SAP	0.510	0.000	Accepted

Source: results of the processed research data, 2021

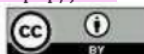
The factor of financial rewards on accounting students career choice is positive, which is 0.329 meaning that the two variables have a unidirectional relationship. The p-value generated is 0.000 or smaller than the significance level of 5% ( $0.000 < 0.05$ ) which means that the two latent variables have a significant influence. Thus, the factor of financial rewards has a positive and significant influence on career choice in ERP-SAP; hypothesis 1 is **accepted**. It is evident that financial rewards are one of the factors the accounting students take into consideration in choosing a career in the area of ERP-SAP. In addition, this research finding has proven the expectancy theory and hierarchy of needs stated in Robbins and Judge (2015). As it is known that having a career in the ERP-SAP area will provide financial rewards above the market rate if compared with having a career in other areas. The results are in accordance with Maslow's theory. Students choose a career in the ERP-SAP field because it provides high financial rewards to meet psychological needs. This research finding is in line with the finding of Ramdani and Zulaikha (2013), Candraning and Muhammad (2017), and Murdiawati (2020) revealing that financial rewards had a significant influence on the career choice among accounting students.



The factor of job market considerations on career choice in the area of ERP-SAP is positive too, that is 0.510. This means relationship between the two latent variables is unidirectional. The p-value generated is 0.000 or smaller than the significance level of 5% ( $0.000 < 0.05$ ) which means the relationship between the two latent variables is significant. Thus, the factor of job market considerations has a positive and significant influence on career choice in the ERP-SAP area; hypothesis 2 is **accepted**. This research finding has proven the theory of the hierarchy of needs. The rising demand for ERP-SAP experts has become an opportunity for accounting graduates who have adequate knowledge and skills in the area as the career guarantees work security or less possibility of layoff. So, it is evident that the factor of job market considerations is one of the factors the students consider in choosing a career in the area of ERP-SAP, two of which are providing a wide range of career and the job vacancies which are accessible. This research finding corroborates the finding of Ramdani and Zulaikha (2014), Sari (2013), Candraning and Muhammad (2017), Murdiawati (2020), Lestari and Noegroho (2020) that the factor of job market considerations had a significant influence on the career choice of accounting students.

The factor of work environment on career choice in the area of ERP-SAP is positive, that is 0.013. This means the relationship between the two latent variables is unidirectional. However, the p-value generated is 0.891 or larger than the significance level of 5% ( $0.891 > 0.05$ ) indicating that the relationship between the two latent variables is not significant. Thus, work environment has a positive but insignificant influence on the accounting students' career choice in the area of ERP-SAP; hypothesis 3 is **rejected**. This research finding supports the studies conducted by Ramdani and Zulaikha (2013), Sari (2013), Asmoro et al. (2015), Lestari and Noegroho (2020) that work environment had no significant influence on career choice among accounting students. It can be explained that obtaining job offers is one of the main goals of all graduates. The more grown-up the individual, the larger the needs they can bear, the accounting graduates are no exception. These conditions have caused the accounting students to ignore the factor of work environment that they will face since their main priority is to quickly get a job to meet all their needs. Hypothesis 3 not being proven may also be due to the respondents being a generation born in the technological era so they do not feel worried about a work environment that requires employees to learn technology-based work quickly

The factor of professional training on the accounting students' career choice in the field of ERP-SAP is negative, that is -0.043 meaning that the relationship between the two latent variables is not unidirectional. The p-value generated is 0.511 or larger than the significance level of 5% ( $0.511 > 0.05$ ). It indicates that the two latent variables do not have a significant influence. It can be concluded that the factor of professional training has a negative and insignificant influence on the accounting students' career choice. Thus, hypothesis 4 is **rejected**. The accounting students who have undertaken the courses that teach ERP perceive that they have had the adequate knowledge and skills in the field, so no pre-job training is not a big deal for them. In turn, they can do self-development by participating in or downloading the tutorials of ERP-SAP for free on the internet, reading a range of ERP-SAP references, and doing discussions with colleagues who are more proficient in ERP-SAP, or joining ERP-SAP communities known as *SAP Community Network* to increase more knowledge they used to not get when in college. This research



finding is in line with the finding of Sari (2013) that the factor of professional training had no significant influence on the accounting students' career choice. Hypothesis 4, which was not proven, was probably also due to the limited research sample, where the respondents were only students who had studied ERP

The factor of professional recognition on the accounting students' career choice is positive, that is 0.067 which means the relationship between the two latent variables is unidirectional. However, the p-value generated is 0.416 or larger than the significance level of 5% ( $0.416 > 0.05$ ) indicating that the relationship between the two latent variables do not have a significant influence. So, it can be concluded that the factor of professional recognition insignificant influence on the accounting students' career choice; hypothesis 5 is **rejected**. This research finding corroborates the finding of Asmoro et al. (2015), Lestari and Noegroho (2020) that the factor of professional recognition had no significant influence on the accounting students' career choice. This possibly occurs as the accounting students also have a view of other types of careers which provides higher professional recognition as the reward besides the career in the ERP-SAP field, considering that the accounting graduates have a wide job prospect, not only in the field of ERP-SAP. Hypothesis 4 is not proven, possibly also because for accounting students choosing a career in the ERP field is something new, so they do not yet have an overview of a career in the ERP field.

## CONCLUSION

The research findings suggest that the factors of financial rewards and job market considerations have a positive influence on the accounting students' career choice in the area of ERP-SAP. Meanwhile, the factors of work environment, professional training, and professional recognition do not have a positive influence on the accounting students' career choice in the area of ERP-SAP.

To increase the interest of accounting students in choosing a career in the ERP field, educational institutions, especially accounting study programs, should provide career counseling in the ERP field by emphasizing explanations of financial benefits and job market considerations.

The findings of this research can be used to increase accounting students' interest in choosing a career in the ERP field. Therefore, educational institutions, especially accounting study programs, should provide career counseling in the ERP field by providing explanations about financial benefits and job market considerations. The findings of this research can also be used as a reference for further research on career choices in the ERP field.

In relation to the research limitations, one of the limitations in this research study is the gender factor which was not taken into consideration as a control variable regarding the fact that the respondents are predominantly females (88 respondents or 72%). Furthermore, the sample in this study only consists of students who have studied ERP so it cannot describe the factors that influence all accounting students in choosing a career in the ERP field. It is recommended that future research use a sample consisting of respondents who have and have not studied ERP

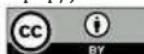
Grade Point Average is a measure of a student's ability so it will influence career choices, while the social environment needs to be researched because a person's actions, including choosing a career, are usually influenced by the environment, including friends,



lecturers and parents. The independent variables have turned out to influence the dependent variable by 63.3%. This means that the 36.7% is influenced by other independent variables excluded in this research study. For further studies, it is recommended that more independent variables be added, for example Grade Point Average and social environment effect.

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