

THE INFLUENCE OF HIGHER EDUCATION ON STUDENT'S EXPECTATION OF ACCOUNTING PROFESSION

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ABSTRACT

The development of business and economics globally spread around the world including Indonesia create a rapidly growing industry sector. This development increases the needs of professional accountants in Indonesia and will continue to grow in line with business and economic growth. IAI (Indonesian Accounting Association) data in 2014 showed the number of accountants who are registered as members of IAI about 15.940 people. In the other hand, data showed an increase number in accounting graduates from universities in Indonesia. The number of accounting graduates in 2010 reached 35.304 graduates, which has increased dramatically from the previous year which reached 24.402 graduate in 2009, 25.649 graduates in 2008, 27.335 in 2007 and 28.988 in 2006. Comparison data between accountant number and the number of accounting graduates shows that not all accounting graduates work as a professional accountant, on the other hand the requirements of professional accountants remains high. This indicates there is an imbalance between the needs of accountant and the availability of accountant can be produced by higher education. This condition raises the question of inequality of the number accounting graduates are still not able to meet the needs of a professional career, not only in terms of quantity. It is noticed that students build their professional expectation during education. For many accountants who had worked, the university became a factor that is influencing their expectations in the workplace.

Accounting education in higher education has been a significant factor impacting its students on their workplace expectation. This research investigates the influence of university accounting studies have on student's expectation of the accounting workplace.

This study aimed to explore the effects of accounting education against expectations of accounting students to professional accountant workforce. The "Met Expectation Hypothesis" (MEH) use in this study to explore the expectations of accounting students during the education process and the fulfillment of these expectations when enter the workplace as accountant. This study uses survey-based methodology for accounting students and graduate students. The survey is based on three main indicators (ie: job satisfaction, reward and responsibility). These indicators developed into an instrument designed to explore each of the variables. The three main indicator drawn for 21 indicators the study and expanded into 50 item of questionnaire. Respondents in this research classified into 3 groups, ie: junior accounting students, senior/ finale years accounting students and graduate students who entered the workplace.

The results of this study indicate that the expectations for the accounting profession for junior students occupy the highest expectations, then had a decreasing trend for senior accounting students and increased again when the work became an accountant in the workplace. Although the results showed this difference was not significant between groups of respondents, but this pattern shows that accounting education has impacted the expectation of the students about accounting profession. The result show that senior student feel the accountant workplace are less likely to be met compared to junior students.

Kata Kunci: Accounting Education, Met Expectation Hypothesis, Accounting Profession