



Accounting Students' Perspectives on the Factors that Determine Their Career as Government Auditors

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Abstrak

Data menunjukkan bahwa kebutuhan akan auditor pemerintah terus meningkat dari tahun ke tahun. Artikel ini mengkaji faktor-faktor internal yang memengaruhi minat mahasiswa akuntansi untuk menjadi auditor pemerintah di Indonesia. Artikel ini menggunakan Social Cognitive Career Theory sebagai kerangka penelitian. Faktor-faktor internal yang diteliti dalam artikel ini meliputi *self-Efficacy* (Efikasi Diri) dan *Outcome Expectation* (Harapan Hasil). Populasi pada penelitian ini adalah mahasiswa Akuntansi di Yogyakarta. Teknik pengambilan sampel menggunakan purposive sampling dan sebanyak 170 mahasiswa aktif prodi Akuntansi yang digunakan sebagai sampel. Metode penelitian yang digunakan adalah kuantitatif dengan analisis *Partial Least Square* (PLS). Hasil penelitian menunjukkan bahwa terdapat pengaruh signifikan *Self Efficacy* dan *Outcome Expectation* terhadap minat mahasiswa akuntansi untuk menjadi auditor pemerintah. Hasil penelitian ini dapat berkontribusi bagi penyelenggara Pendidikan untuk memberikan eksposur yang lebih masif kepada mahasiswanya agar dapat mendorong mahasiswanya memilih dan berkontribusi secara linear dengan disiplin ilmunya utamanya untuk menjadi auditor pemerintah.

Kata Kunci: *Self-Efficacy, Outcome Expectation, Goal Career, Auditor Pemerintah*

Abstract

Data shows that the need for government auditors continues to increase from year to year. This article examines the internal factors that influence the intention of accounting students to become government auditors in Indonesia. This article uses Social Cognitive Career Theory as a research framework. The internal factors included in this article are self-efficacy and outcome expectation. The population in this study consists of Accounting students in Yogyakarta. The sampling technique employed is purposive sampling, and a total of 170 active Accounting students are used as the sample for the study. The study employs a quantitative research approach, utilizing Partial Least Square (PLS) analysis as the chosen analytical method. The results show that there is a significant influence of self-efficacy and outcome expectation on the intention of accounting students to become government auditors. The results of this study can contribute to the education providers to give more massive exposure to their students to encourage them to choose and contribute linearly with their main discipline, especially to become government auditors.

Keywords: *Self-Efficacy, Outcome Expectation, Goal Career, Government Auditors*

INTRODUCTION

Numerous graduates with educational backgrounds are contemplating alternative career paths, diverging from their specific field of study, owing to heightened competition and evolving career preferences (Widiatami & Cahyonowati, 2013). Among the top graduates from diverse accounting programs across multiple universities, many no longer prioritize pursuing a career as a public accountant as their primary choice for their future professional trajectory (Iswahyuni, 2018). Furthermore, following the enactment of the Law of the Republic of Indonesia No. 5 of 2011 Regarding Public Accountants, graduates from disciplines beyond accounting can become licensed public accountants upon successfully passing the certification examination (Republik Indonesia, 2011). This will create an increasingly competitive environment for becoming a certified public accountant. Based on this, a career as a government auditor could be an alternative choice for those interested in pursuing auditing.

A government auditor works within government institutions and is tasked with auditing the financial accountabilities of organizational units within the public sector. In Indonesia, these government auditors can be categorized into two groups: external government auditors conducted by the Supreme Audit Agency (Badan Pemeriksa Keuangan or BPK) and Internal Government Auditors (Badan Pengawasan Keuangan dan Pembangunan or BPKP), commonly known as Functional Government Supervisory Apparatus (Aparat Pengawasan Fungsional Pemerintah or APFP) (Purba & Umar, 2021). The demand for government auditor professions is on the rise. Data provided by the Supreme Audit Agency (Badan Pemeriksa Keuangan or BPK) indicates an increase in the number of BPK employees from 8,526 employees in 2021 to 9,880 in 2022 (Badan Pemeriksa Keuangan Republik Indonesia, 2021; Badan Pemeriksa Keuangan Republik Indonesia, 2022). Additionally, in 2022, the Supreme Audit Agency (BPK) recorded its highest record in the number of civil servant candidate (CPNS) admissions, totaling 1,405 individuals (Badan Pemeriksa Keuangan Republik Indonesia, 2022). This indicates that the need for government auditor professions remains high and holds promising career potential. Every company, including government institutions, requires an independent party, in this case, an auditor, who plays a role not only in ensuring that financial statements are fairly presented but also in detecting potential fraud within the organization (Elen et al., 2023).

Similarly, the demand for professional accounting personnel is increasing, thus requiring accountants with higher professional qualifications (Adediran et al., 2012). The career potential of a government auditor must be capitalized on by accounting students to fulfill the demand for government auditor professions. Regarding this matter, it's crucial to understand the factors that drive students to intend to pursue a career as government auditors.

Studying the factors impacting students' career choices is crucial as it offers insights into their motivations. According to the Social Cognitive Career Theory, key determinants such as self-efficacy and outcome expectations significantly influence an individual's intention in a specific career path. Self-efficacy pertains to an individual's confidence in their ability to attain objectives and tackle challenges encountered (Lent et al., 1994). Self-efficacy, market factors, and the motivation to accomplish career objectives collectively positively impact the intention of accounting students to pursue the Certified Public Accountant (CPA) examination (Dewi & Lestari, 2020). Another factor is outcome expectations, representing an individual's confidence in their actions' anticipated outcomes or consequences (Lent et al., 1994). Outcome expectations positively affect intentions in choosing a job (Schoenfeld et al., 2017); (Umar & Bello, 2019). The findings of this study oppose the research conducted by Gunawan & Yuliati (2019), which suggested a negative relationship between outcome expectations and students' intentions to pursue a career as public accountants. Numerous prior studies have been conducted on the Social Cognitive Career Theory (SCCT) in the context of career choices in accounting (Liguori et al., 2020; Oben & Van Rooyen, 2023; Purba & Umar, 2021), such as in Sharia accounting (Kholid et al., 2020a) and the role of public accountants (Schoenfeld et al., 2017;

Gunawan & Yuliati, 2019; Hutami et al. 2022). However, research specifically exploring the impact of self-efficacy and outcome expectations on students' intentions to pursue a career in government accounting, particularly as BPKP auditors, remains limited. This study, based on the reviewed literature, investigates the impact of self-efficacy and outcome expectations on students' intention to become government auditors in Indonesia.

LITERATURE REVIEW

Social Cognitive Career Theory (SCCT)

The Social Cognitive Career Theory (SCCT) is a theoretical framework to elucidate the elements impacting an individual's career preferences (Lent et al., 1994). This theory provides a comprehensive structure for understanding how individuals cultivate intention in selecting a professional field, navigate career decision-making, and attain success in academic or professional pursuits (Schaub & Tokar, 2005). SCCT accentuates three interconnected factors—self-efficacy, outcome expectations, and personal goals—that collectively guide career-related conduct (Lent et al., 1994). Thus, these three variables constitute the fundamental components of SCCT, influencing the evolution of academic intentions, career decision-making, perseverance in career pursuits, achievement, and overall contentment and well-being (Gore Jr & Leuwerke, 2000; Liguori et al., 2020; Oben & Van Rooyen, 2023).

Career Goal

Personal goals represent an individual's intent to engage in activities or achieve specific levels of attainment (Lent et al., 1994). In Social Cognitive Career Theory (SCCT), goals are classified into choice and performance goals (Lent et al., 1994). Choice goals refer to an individual's intentions or plans to engage in a particular activity or path. In contrast, performance goals denote the level of achievement the individual aims for within that activity. Social cognitive theory emphasizes the importance of setting goals, which are closely associated with self-efficacy and outcome expectations (Lent et al., 1994).

Self-efficacy

Self-efficacy refers to an individual's confidence in their capacity to attain a particular level of performance, influencing the outcomes that affect their lives (Bandura & Wessels, 1994). According to the SCCT theory, individuals demonstrate heightened intention, opt to pursue, and exhibit enhanced performance when possessing elevated self-efficacy beliefs (Singley et al., 2010). This framework underscores the significance of self-efficacy beliefs in guiding one's career path.

Outcome expectation

Outcome expectations represent an individual's convictions regarding the impact of a particular action on attaining specific results (Lippke, 2020). Establishing predefined objectives or attaining outcomes empowers individuals to manage, guide, and sustain their conduct (Lent et al., 1994). Within the social cognitive theory, self-efficacy and outcome expectations closely correlate with substantial objectives: Generally, individuals formulate objectives that align with their perception of their capabilities and the anticipated consequences of their actions (Lent et al., 1994).

Self-Efficacy and The Goal of Becoming A Government Auditor

Self-efficacy pertains to an individual's beliefs and thoughts concerning their ability to accomplish a specific performance level (Schoenfeld et al., 2017). Individuals with high self-efficacy inclinations often display more intention, tend to make preferable choices, and perform more effectively in their job roles (Singley et al., 2010). Regarding undergraduate students' career decisions, particularly the choice to pursue professional accounting qualifications, it's a challenging

determination primarily influenced by their perceptions and attitudes toward the accounting domain (Solikhah, 2014), (Schoenfeld et al., 2017). Consequently, students opting for this career path understand the necessity for exceedingly thorough and arduous preparation (Schoenfeld et al., 2017). Achieving the aspiration of becoming an accountant becomes feasible if an individual has developed a robust sense of self-efficacy (Umar & Bello, 2019).

Research conducted by Hutami et al., (2022) using the Theory of Planned Behavior (TPB) indicated that self-efficacy positively affects accounting students' intention to pursue a career as a sharia accountant. This finding aligns with the conclusions drawn from studies conducted by Schoenfeld et al. (2017); Umar & Bello (2019); and Rahmawati et al., (2022), which found a positive correlation between self-efficacy and an individual's intention to pursue a career. Drawing from these findings, the initial hypothesis is formulated as follows:

H₁: Self-efficacy positively influences the intention to pursue a career as a Government Auditor.

Outcome Expectation and The Goal of Becoming A Government Auditor

Outcome expectations encompass an individual's perceptions regarding the potential positive or negative consequences of a specific action (Singley et al., 2010). These expectations encompass several factors, including the anticipation of higher income, enhanced job security, prospects for advancement, societal esteem, entrepreneurial opportunities, and intrinsic rewards such as engaging and stimulating work experiences (Solikhah, 2014); (Schoenfeld et al., 2017); and (Umar & Bello, 2019). An individual's adherence to their personal beliefs, expectations, and assessments significantly influences their behavior and shapes their inclination towards particular types of work (Lent et al., 1994). The stronger the aspiration to become a government accountant, the more profound an individual's inclination toward pursuing a career in accounting. Umar & Bello (2019) highlighted in their study that an individual's aspiration to pursue an accounting career is shaped by the anticipated advantages they expect to derive from this profession. This finding aligns with the conclusions drawn by Schoenfeld et al. (2017), Umar & Bello (2019), and Liguori et al., (2020), who elucidate that positive outcome expectations significantly impact intentions related to career selection. Figure 1 presents information on the research model based on hypothesis development. Building upon these premises, the second hypothesis is formulated as follows:

H₂: Outcome expectation positively influences the intention to pursue a career as a Government Auditor

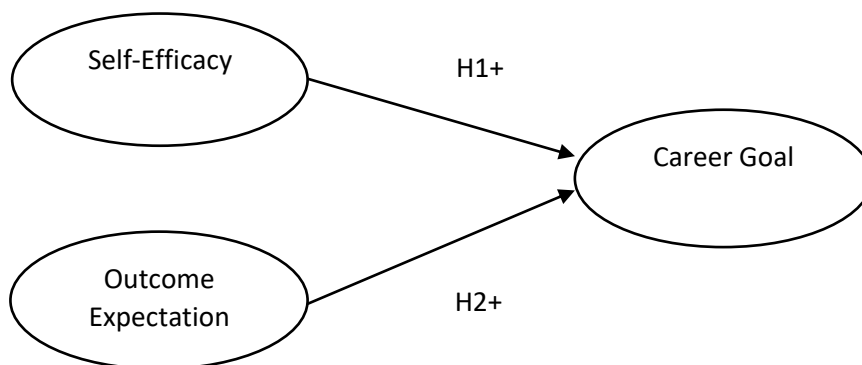


Figure 1. Research Framework

RESEARCH METHODS

This research employs a quantitative methodology. The sampling method employed for this study involved selecting active students from the Accounting Study Program in Yogyakarta using random sampling. Data collection was facilitated through an online questionnaire. The survey

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garnered responses from 170 participants The explanation of the sampling procedure is presented in Table 1.

Table 1. Description of Sampling Procedure

Description	Quantity
Active Accounting program students	176
Active Non-Accounting program students	6
Totals	170

Source: Data Processing Results, 2023

The pilot test is conducted to ensure that the questionnaire items are sufficient and accurately perceived by the respondents (Wulandari et al, 2014). The question items for each variable are derived from prior studies. For evaluating the aspiration to become a Government Auditor, three inquiry items were adapted from existing research. Table 2 will explain the details of the questionnaire items.

Table 2. Item Questionnaire

Variable	Definition	Reference
Goal Career	I am very interested in becoming a government auditor	Schoenfeld et al. (2017)
	I am very eager to become a government auditor	
	I really enjoy things related to government auditing	
Self-Efficacy	I am very confident that I can successfully complete everything required to become a government auditor	Akbulut (2016) and Kholid et al. (2020b)
	I am very confident that I can complete all courses related to government auditing	
	I am very confident that I can complete all tasks and other activities related to government auditing	
Outcome Expectation	Government auditors have a high income	Dobrow & Tosti-Kharas, (2011) and Schoenfeld et al. (2017)
	Government auditors have more secure job conditions	
	Government auditors have a more assured potential for advancement	
	Government auditors have a higher status	
	Government auditors have an interesting job	
	Government auditors have a higher level of job independence	
	Government auditors have a more challenging job	

Source: Processed by the author, 2023

The questionnaire utilized a 1-6 Likert scale, with one representing "strongly disagree" and six indicating "strongly agree." Information about the operational definition of each variable is delineated in Table 3.

Table 3. Operational Definition of Variables

Variable	Definition
Goal Career	An individual's perspective regarding the profession they aspire to pursue (Amalina, Amirudin, & Budiarto, 2018).
Self-Efficacy	Beliefs and opinions concerning an individual's ability to attain a specific level of performance (Bandura, 1997).
Outcome Expectation	Beliefs relate to the consequences of a behavior (Lent et al., 1994).

Source: Processed by the author, 2023

SmartPLS 3.0 is employed in this study to scrutinize the research model presented in Figure 1. The Partial Least Square (PLS) approach offers advantages, one of which is the ability to analyze models using Likert scale data. The PLS-SEM (Partial Least Squares-SEM) testing comprises two sub-models: the outer and inner models (Ghozali & Latan, 2015). The assessment of the outer model aims to examine validity and reliability, while the inner model delves into determinant coefficients and hypothesis testing (Hair et al., 2017)

RESULTS

Based on the results of collecting questionnaires from 170 respondents, information about the characteristics of the respondents was obtained. The results of the respondent characteristics are presented in Table 4 as follows :

Table 4. Respondent Characteristics

No	Characteristic		Number of Respondent	Percentage
1	Gender	Male	40	23.5
		Female	130	76.5
2	Age	18 year	7	4.1
		19 year	27	15.9
		20 year	46	27.1
		21 year	56	32.9
		22 year	30	17.6
		> 22 year	4	2.4
3	Student Cohort	2018	28	16.5
		2019	56	32.9
		2020	51	30
		2021	27	15.9
		2022	8	4.7

Source: PLS-SEM Data Processing Results (2023)

The measurement model will be evaluated using several indicators: convergent validity, discriminant validity, and reliability. The results of reliability testing and convergent validity are presented in Table 5 below.

Table 5. Reliability and Convergent Validity Testing Results

Variable and Item	Loading Factor	AVE	CR
Self-Efficacy (SE)		0.815	0.930
SE1	0.852		
SE2	0.875		
SE3	0.870		
Outcome Expectation (OE)		0.596	0.912
OE1	0.744		
OE2	0.763		

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OE3	0.779		
OE4	0.809		
OE5	0.763		
OE6	0.744		
OE7	0.763		
Goal Career (GC)		0.750	0.900
GC1	0.924		
GC2	0.923		
GC3	0.860		

Source: PLS-SEM Data Processing Results (2023)

The assessment of convergent validity entails examining outer loading and average variance extracted (AVE). As demonstrated in Table 5, the loading factor value is positive and exceeds 0.7, indicating the validity of this indicator as a measure of the latent variable. Data analysis results illustrate that the AVE values for each variable fall within the range of 0.596 to 0.815. The criteria for convergent validity are met since these values surpass 0.5. The reliability testing outcomes, as indicated by the Composite Reliability (CR) results for each variable ranging from 0.900 to 0.930, confirm the fulfillment of reliability requirements, with all CR values exceeding 0.7. Table 6 displays the square root values of AVE, each surpassing the correlation of each construct, thereby fulfilling the discriminant validity test.

Table 6. Discriminant Validity Testing Results

Variable	GC	OE	SE
GC	0.903		
OE	0.698	0.772	
SE	0.725	0.724	0.866

Source: PLS-SEM Data Processing Results (2023)

The structural model evaluation in this study involves hypothesis testing to establish significance and an analysis of R-square, as detailed in Table 7. The results suggest that the Social Cognitive Career Theory (SCCT) accounts for 58.9% of the variability in aspiring to pursue a career as a Government Auditor. This percentage places the research model in the moderate category, given it falls below 75% but surpasses 50%.

Table 7. Hypothesis Testing Results

Hypothesis	β	SE	t-statistic	P-values
H ₁ : SE → GC	0.463	0.111	4.176	0.000
H ₂ : OE → GC	0.363	0.098	3.705	0.000
GC → R ² = 58,9%				

Explanation: p-values < 0.01 significant

Source: PLS-SEM Data Processing Results (2023)

The outcomes of hypothesis testing presented in Table 7 demonstrate that self-efficacy significantly and positively influences the aspiration to become a Government Auditor (SE → GC; $\beta = 0,463$; significance = $p < 0,01$). Similarly, outcome expectations also significantly impact the intention of becoming a Government Auditor (OE → GC; $\beta = 0,363$; significance = $p < 0,01$).

DISCUSSION

The test results indicate that self-efficacy plays a role in influencing the aspiration to become a Government Auditor. The outcomes of this study align with previous research conducted by Schoenfeld et al. (2017), Umar & Bello (2019), Dewi & Lestari (2020), Hutami et al. (2022), and Nada & Afriyenti (2023). According to the SCCT theory, highly self-assured individuals are more inclined to aspire to challenging careers and have a determined intention to succeed (Lent et al., 1994). Students' level of self-assurance plays a role in their aspiration for a government accounting career (Nada & Afriyenti, 2023). Regardless of the profession chosen, wholehearted dedication and robust self-assurance are critical for individuals to excel in their roles while assuming full responsibility. Individuals lacking confidence in their abilities tend to evade tasks rather than try to complete them (Hidayat et al., 2021). The primary asset an individual must possess is the belief in their capability to confront challenges and devise solutions. For accounting students, maintaining high self-efficacy is imperative, as a lack of self-assurance may hinder their inclination to opt for a career as a public accountant. This particular profession demands confidence in one's skills, meticulousness, and foresight when scrutinizing financial reports to uncover potential errors and discrepancies. Elevated self-efficacy among accounting students can serve as a driving force, motivating them to actively pursue their aspiration of becoming a proficient accountant.

The findings from testing the second hypothesis indicate that outcome expectations influence the aspiration to become a government auditor. These findings align with the study conducted by Aditya & Hasibuan (2020), which illustrates that the anticipation of outcomes plays a role in motivating individuals to select a career path as a professional accountant. Furthermore, Schoenfeld et al. (2017) stated that anticipating outcomes positively influences career intentions. Outcome expectations significantly sway students' career decisions (Lastuti & Dandri, 2018). Students perceive that a future in government accounting holds promise for success. Hence, there is a tendency among students to pursue careers in government accounting (Nada & Afriyenti, 2023). The outcomes expectation serves as a motivating factor for accounting students to opt for a career as government auditors. The rising demand for high-performing government auditors necessitates adequate recognition for this profession. Hope catalyzes and inspires individuals to work diligently, utilizing their full capabilities. There's an expectation that the career choice made for their future will lead to intriguing outcomes. Hence, expectations concerning the chosen career's ability to meet their specific requirements and its overall appeal significantly impact the career choices of accounting students (Aditya & Hasibuan, 2020). It can be concluded that outcome expectations influence becoming a Government Auditor.

CONCLUSION

The findings from testing the hypotheses indicate that self-efficacy and outcome expectations significantly affect those aspiring to become a government auditor. Hence, opting for a career path requires robust self-assurance to effectively navigate one's professional journey. Anticipations of outcomes serve as motivating factors prompting accounting students to consider pursuing a career as Government Auditors. This study possesses specific constraints that could be tackled in subsequent research. Initially, the sample primarily comprised females, posing a potential bias risk. Secondly, this study focused on only two research variables, limiting the scope. In future inquiries, supplementary variables can be incorporated. Thirdly, the data collection method relied on an online survey, raising the possibility of respondents not being earnest or candid in their responses due to various circumstances.

SUGGESTION

1. Practical advice: This research provides practical recommendations for companies or government agencies intending to engage professional accountants by ensuring quality life assurance, pension funds, recognition, and salaries commensurate with their job responsibilities.. This approach is instrumental as the prospect of positive work outcomes can motivate accounting students to pursue a career as Government Auditors. For educators, it is crucial to provide an understanding of the government auditor profession and motivate students by emphasizing that there is still a high demand for government auditors.
2. Theoretical advice: On a theoretical front, recommendations entail the construction of a more intricate research framework to gain a deeper insight into the additional factors shaping career aspirations. For example, extrinsic motivational factors, which are motivations that come from external sources to engage in something, professional knowledge, or the addition of moderating variables such as gender, considering that the respondents' outcomes are predominantly from females. In addition, this study focuses on SCCT's Interests Model, and future research could explore the development of SCCT's Choice Model or SCCT's Performance Model.

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