

Career Planning of Accounting Education Students

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Abstract - This research focused on finding out the career planning profile of accounting education students and finding the factors that influence the planning of careers and the efforts made by accounting education students to realize their desired careers. This research was qualitative research. The research subjects were accounting education students at the Muhammadiyah University of Surakarta. The data were collected through interviews and observation which began with a questionnaire to find out the initial data of students career planning. The interview was conducted with students using the snowball sampling method. The findings of this research showed that accounting education students had various career plans, with the highest percentage of career plans was as being entrepreneurs or teachers. The factors that influence the career planning included internal factors (psychological) and external factors (social). The efforts made by students in realizing their careers included based on preferred subject and then preparing themselves both in professional skills according to the career they want as well as various other supporting efforts related to their career planning.

Keywords: *Student Competence, Career Planning, Accounting Education Employability*

I. INTRODUCTION

As they are studying in college, students get the time and opportunity for exploration and maturation in determining their educational and career goals. Exploring career choices and knowing the future goals after graduation is important for the students, their families, and institutions[1]

Before starting to focus on a career, students must have career planning as the first step to realize a future career. Choosing an improper carrier will be a lifetime consequence[2]. Thus, to avoid that situation, students must create a proper career planning. Career planning is considered as the first step which is very important in achieving the desired career. People prefer careers that can provide them with a strong basis for improving life standards[3]. By planning the career, it can encourage students to build positive trust and increase their confidence to reach career decisions [4].

Historically, career decision making firstly relates to other people and paradigm environment, then shifts to the concept of career adaptation, and finally moves to a post-rational perspective on career decision making[5]. Selection in career decision

making is one of the key elements in an individual's life[6].

The choice of a decent career has been described as committed young people and those who actively prepare themselves. An independent decision-maker is defined as an individual who sets adaptive goals and takes appropriate actions to achieve their desires[7]. Making career planning contributes to students' abilities effectively as a transition through college, improvement of effective decision-making skills, and positive mental health factors[8] [9].

In the past few decades, the transition from adolescence to adulthood has become more complicated by extending education and delaying the expected standard of adult excellence such as marriage, career, and parenthood[10]. The tasks based on age group grow more complicated as the transition from college to present unique and unexpected career challenges. Consequently, many college graduates feel unprepared for new conditions of labor [11]. Previous research related to career decisions in a country revealed that certainty of individual careers is often influenced by some factors such as depression, negative thinking, goal instability, emotional states, and personality[12].

There are many problems faced by students in their career selection process [13]. The problem that often occurs when students enter the working environment is the lack of compatibility between interests and talents possessed. Many students feel worried if after graduating from college, they will become unemployed. It happens since they have no work experience so they doubt whether they can work, feel unable to live after graduating from college. Therefore, students need to make future career planning. It can be noted that confusion and uncertainty of students are related to individual self-efficacy in determining careers that will they take[14]. Thinking of career negatively can prevent individuals from getting involved in problem-solving in making future career decisions [15].

The increasingly fierce job competition makes students demanded to have good competencies including hard skills which means knowledge and skills in accordance with their fields and soft skills in the form of attitudes, high motivation, cooperation, etc. that can be used as the provision in developing the

future careers[16]. Hard skills and soft skills are highly needed in entering the working environment[17]. But in reality, there is still a perception gap between the higher education world and the working environment. Higher education considers that high competence graduates are graduates who have a high GPA and graduate quickly (<4 years). Whereas in the working environment, high competence graduates are graduates who have the ability in technical aspects and good behavior.

This research was based on the phenomenon of many career choices available that students can choose based on several considerations, especially for students of Accounting Education at the Muhammadiyah University of Surakarta. The main purpose of the curriculum in the Accounting Education study program was to create prospective teachers in the accounting field, but in reality, the curriculum provides various alternative career choices. This could be seen from the variety of professions possessed by graduates based on alumni tracking data. This research aimed to determine the career planning profile of Accounting Education students at the Muhammadiyah University of Surakarta. The results of the study were beneficial as the data to formulate curriculum, lesson plans, learning processes and several campus activities related to preparing the graduates' career.

II. RESEARCH METHODOLOGY

This research used the qualitative method. Qualitative research is defined as a method used in the social sciences research that collects and analyzes data in the form of words (oral and written) and human actions in which the research do not calculate or quantify the qualitative data and thus, researchers do not analyze numbers in qualitative research [18].

This research used the ethnographic design that was descriptive-analytic. Ethnographic research is an activity of collecting information or data that is carried out systematically to find out the way of life, several social activities and also various cultural objects from society[19]. The characteristic of ethnographic research is data analysis is conducted holistically, not continuously, not quantitatively, not manipulatively, and not testing hypotheses.

The subjects of this research were students Accounting Education academic year 2015. The subjects were selected because the students had taken four years studying to graduate from college, so they were expected to have definite data related to their career planning. The location of this research was in the study program of Accounting Education at Muhammadiyah University Surakarta, Central Java Province, Indonesia. In this study, the researchers collected data using an in-depth interview using the snowball sampling technique. Google form was used to find out initial information about the career planned by the students as a whole (census) before the interview. Furthermore, triangulation was used for

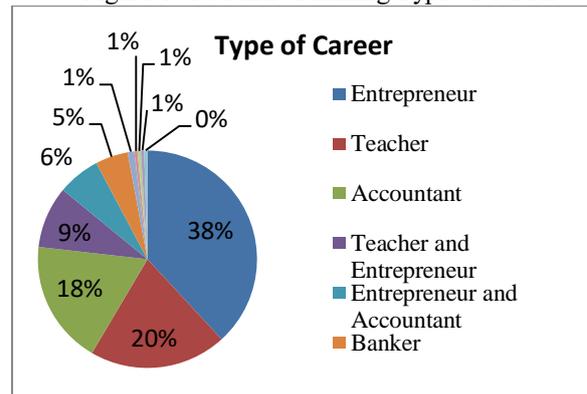
data validity whereas the analysis of organized data on the site was used as the data analysis technique.

III. FINDINGS AND DISCUSSION

A. Profile of career planning of Accounting Education students

Based on the results of a census of 207 students in Accounting Education Academic Year 2015, it was found that the types of careers desired by students were very diverse.

Figure 1. Students' Planning Type of Career



Source: Results of the census of Accounting Education students (2019)

The types of career planned by the majority of Accounting Education students were 38% as entrepreneurs, 20% as teachers and 18% as an accountant. While other percentages are diverse careers. When viewed from the percentage, the main careers chosen by Accounting Education graduates was an entrepreneur instead of a teacher in which teacher profession had a lower percentage compared to entrepreneurial career interests.

The interview results of fifteen students showed that the competency skills that must be possessed in supporting careers were not a barrier in planning the career. All students had known working environment and prepared their future career planning. The students' experiences while taking college, conducting several internships working environment and increasing competence through taking practical courses and extracurricular activities were believed to be very sufficient in preparing themselves for the career they plan after graduation.

These results were consistent with the research of [20] which showed that the majority of respondents feel confident in their abilities in planning their careers. Most students feel well-prepared to plan their careers after graduating and are confident in their abilities.

Based on the respondents' information, the lecturers indirectly had involvement in student career planning. The involvement was limited to providing information, motivating, providing

guidance, direction or description and giving advice to students.

B. Factors that influence the career planning of Accounting Education students

Some factors that influenced students in planning future careers in the forms of internal factors (psychological) and external factors (social).

Table 1. Category of the influence factors of student career planning

No	Internal factors	No	External factors
1.	Personal self-understanding	1.	Parents
2.	Interest and talent	2.	Close family
3.	Individual perception	3.	Environment
		4.	Peers
		5.	Lifestyle
		6.	Educational background
		7.	Opportunity and salary

Source: Results of interview processed (2019)

Based on the results of the explanation of the factors that influenced the career planning of Accounting Education students, it could be explained that each student generally had the same factors that influenced their future career planning. Internal factors included personal self-understanding on the chosen career, the interests and talents of the students and students' perceptions of future career projections. Whereas, external factors included expectations and influences from parents, close family, environment and peers, lifestyle (prestige), educational background as well as future opportunities and salaries. These factors can motivate students as a reference in choosing and planning a career that is suitable with the wishes and can be used as a consideration in choosing a career.

The findings of this study are not much different from the results of the research by [21] that two factors influence career planning were psychological factors and social factors. Social factors include parts of the social environment, parents, family, history and other characteristics of the environment they live in. Psychological factors in the form of individual perceptions, cognitive and affective intentions, beliefs, ideas, personalities and judgments related to the future business environment. Research from [22] also supports the results of this study that majority career planning is influenced by self-efficacy. If one improves self-efficacy in the field

of his career, then his career planning will increase.

C. Efforts made by Accounting Education students to realize the desired career.

The interview results indicated that students made efforts to improve their skills and abilities in realizing future careers and in facing competition in the working environment. Efforts to realize the desired career included learning more about the desired career, participating in campus extracurricular activities to improve soft skills, planning a career based on the passion, being active in seeking information about the desired career, looking for job vacancies according to the desired career, and preparing oneself in entering the working environment.

The results of the study from [23] have similar results, in which their study presents five steps to realize careers, they are assessed oneself (the majority of students have done self-assessment by knowing the strengths and weaknesses), explore careers (students explore careers by increase some knowledge, abilities, and skills required in the job market), create a plan & set goals (students have set goals and made work plans for their careers early), expand skills (the majority of students involve themselves in an organization actively or participate in activities held on campus, such as seminars and Student Organizations), and find a job (students actively seek information about job vacancies that are suitable with what they want).

IV. CONCLUSION

Accounting Education students at the Muhammadiyah University of Surakarta have already had career planning. Differences in students' competency do not become a barrier to career planning. Types of career planning prepared by students are entrepreneur, teacher, accountant, teacher and entrepreneur, entrepreneur and accountant, banker, lecturer and entrepreneur, accountant and banker, teacher and accountant, lecturer, and company/office employees. Two factors that influence students in planning their future careers can be seen in the form of internal factors or psychological factors consisting of personal self-understanding, interests, and talents, and individual perceptions. Whereas, external factors or social factors consist of parents, close family, environment, peers, lifestyle, educational background, and opportunities and salaries.

Students have already had an awareness to prepare themselves to realize their careers. Students improve their abilities and skills through classroom learning, internships, and practices as well as extracurricular activities on campus. As a result, students have an awareness of improving hard-skills and soft-skills. Program Study and lecturers support needs to be improved as the involvement to facilitate

student career planning. Such involvement includes motivation, information related to career planning and self-understanding, direction, guidance, description to students, curriculum and policies that support students in realizing their career planning.

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