Career Orientation of Accounting Student of Brawijaya University

Author:

Yasmine Adinda Umar

155020307121026

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Minor Thesis entitled:

"Career Orientation of Accounting Student of Brawijaya University"

Written by:

Name	: Yasmine Adinda Umar
Student Number	255020307121026
Faculty	: Economics and Business
Department	: Accounting
Study Program	: Accounting

Has been examined by the Board of Examiners on July 23th, and certified and eligible to be accepted as a minor thesis.

1. Drs. Ali Djamhuri, Ak., M.Com., Ph.D.
    NIP 195808201985031002
    (Supervisor)

2. Dr. Sari Atmini, SE., M.Si., Ak.
    NIP 197206111997022001
    (First Examiner)

3. Ayu Furry Puspita, M. S. A.
    NIP 88121402320012
    (Second Examiner)

Malang, Malang, 20th August, 2021
Acknowledge by
Head of Undergraduate Program
in Accounting,

Dr. Dra. Arum Prastiwi, M.Si.,Ak.
NIP. 196707142005012001
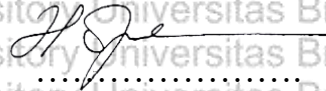
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LEMBAR PENGESAHAN

Skripsi dengan judul:

"Orientasi Karir Mahasiswa Akuntansi Universitas Brawijaya"

Yang disusun oleh:

Nama : Yasmine Adinda Umar
NIM : 155020307121026
Fakultas : Ekonomi dan Bisnis
Jurusan : Akuntansi
Program Studi : Akuntansi

Telah dipertahankan didepan Dewan Penguji pada tanggal 23 Juli, 2021 dan dinyatakan memenuhi syarat untuk diterima sebagai skripsi.

1. Drs. Ali Djamhuri, Ak., M.Com., Ph.D.
   NIP 195808201985031002
   (Dosen Pembimbing)

2. Dr. Sari Atmini, SE., M.Si., Ak.
   NIP 197206111997022001
   (Dosen Penguji 1)

3. Ayu Furry Puspita, M. S. A.
   NIP 88121402320012
   (Dosen Penguji 2)

Malang, 20 Agustus, 2021
Diketahui oleh
Ketua Progam Studi S1 Akuntansi,

Dr. Dra. Arum Prastiwi, M.Si.,Ak.
NIP. 196707142005012001

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STATEMENT OF ORIGANILTY

Name: Yasmine Adinda Umar

NIM: 155020307121026

Faculty: Economics and Business

Department: International Undergraduate Program in Accounting

Minor Thesis Tittle: **Career Orientation of Accounting Student of Brawijaya University**

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Malang, July, 02nd 2021

Yasmine Adinda Umar
NIM. 155020307121026

LETTER OF RESEARCH

I, signed belowm, explain that:

Name: Yasmine Adinda Umar

NIM: 155020307121026
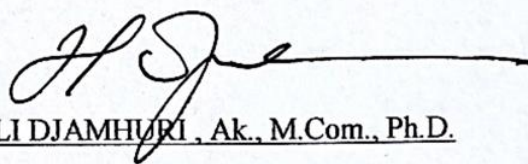
Faculty: Economics & Business

Department: International Undergraduate Program in Accounting

Has conducted research in Department of Accounting Faculty of Economics and Business University of Brawijaya, MT Haryono Street 165 Malang in preparing the minor thesis with the tittle:

"Career Orientation of Accounting Student of Brawijaya University"

Thus, this letter of research is made to be used appropriate.

Malang, July 02nd 2020

Drs. ALI DJAMHURI , Ak., M.Com., Ph.D.

NIP. 195808201985031002

RESUME

Name : Yasmine Adinda Umar
Gender : Female
Place/Date of Birth : Medan/December 12th, 1997
Address : Bekasi, jatisampurna. Bumi Eraska E9/No8
Email : yasmine_adinda@yahoo.com
Phone Number : (+62) 87776015542

I.   Formal Education
   - SDIT Hidayatul Taufiq Bekasi (2003-2009)
   - SMP Al-Jannah Jl. Jambore, No. 4
     Harjamukti, Cimanggis, Depok Jakarta (2009-2012)
   - SMA Negeri 67 Jakarta (2012-2015)
   - Department of Accounting, Facullty of Economics and Business
     Universitas Brawijaya, Malang (2015-present)

II.   Professional Experience and Organizations
   - Overseas Program:
      • The Hague University of Applied Sciences (One
        Semester) February 2018 – July 2018

III.   Committee:
      • Human Resources Staff of Hore Cup 2015
      • Human Resources Staff of English Affair 2016

IV.   Skills:
      • English (Excelent), Indonesian (Native), Japanese
        (Zero Beginner).
      • Ms. Office
      • Ms. Excel

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Malang, 20 August 2021

Author,

Yasmine Adinda Umar
NIM.155020307121026

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ABSTRAK

Orientasi Karir Mahasiswa Akuntansi Universitas Brawijaya

Oleh:

Yasmine Adinda Umar

Pembimbing:

Drs. ALI DJAMHURI , Ak., M.Com., Ph.D.

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi orientasi karir mahasiswa akuntansi Universitas Brawijaya. Variabel yang digunakan pada penelitian ini adalah, orientasi karir mahasiswa akuntansi, etika (idealisme & relativisme), jenis kelamin, umur, dan tingkat pengetahuan. Sampel pada penelitian ini adalah mahasiswa akuntansi Universitas Brawijaya Angkatan 2016, 2017, dan 2018. Sampel penelitian berjumlah 270 mahasiswa dari total populasi sebanyak 830 mahasiswa. Data dikumpulkan menggunakan teknik random sampling. Analisis data dilakukan dengan metode regresi logistik dengan SPSS. Hasil pengujian menunjukan bahwa secara simultan variabel independen berpengaruh terhadap orientasi karir sedangkan secara parsial variabel etika, jenis kelamin, dan tingkat pengetahuan berpengaruh secara signifikan.

Kata Kunci : Orientasi Karir, Etika, Pengetahuan, Jenis Kelamin, Umur.

ABSRACT

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Keywords: Career orientation, Ethics, Gender, Age, Knowledge Level.

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CHAPTER I

INTRODUCTION

1.1   Background of The Study

The progress of business in the world today is proliferating, no less also in developments in the accounting world. This business's progress demands every element to be solid such as entrepreneurs or companies in general as well as accounting information system to be visible and a stable financial standing to compete and survive in the business world. To survive in keener business competition, companies need quality human resources who capable to analyse financial statement, to examine and ensure the reliability of financial statement, and to make sound financial decisions.

The growth of business progress also impacts students, especially accounting students who will fill in the business field. Students are required to be better preparing themselves in terms of abilities and knowledge to face the world of work, especially in accounting. The accounting department requires to prepare its human resources to be qualified with expertise and ready to compete.

The university prepares students to become scholars who have expertise through various academic and non-academic activities, that will help them in facing the profession they choose later. The accounting department of The Faculty of Economics and Business, Brawijaya University (FEB UB) also produces graduates with good careers. This academic process starts with equipping students

with knowledge until, finally, students determine their career choices in accounting. The academic process undertaken by students in the accounting department of FEB UB is not only in the classroom, but also in industrial fieldwork, a program designed by accounting department to be as the internship (KKN). The internship (KKN) conduct by accounting department is the program where the accounting students learn how to solve a real problem of working issues. In this internship, students also introduced into good entrepreneurship, managing expenses and income, and making financial reports, as well as getting the guided from the relevant expert.

Those academic activities make accounting students better prepared for a career in accounting. Career choices in accounting are also very diverse. This diversity will later confuse accounting students in choosing their own career. Choosing the right career for an accounting graduate is necessary because by choosing the right career, the graduate will be more stable and enjoy their job as well as more natural to achieve success in his/her career life.

Januar (2010) stated that knowing and mastering the basic of the profession is a must for accounting students who will have a career in accounting. The accounting profession is a field that uses expertise in accounting, including the field of public accountant work, internal accountant, financial of commercial companies, government, and accountant as educators. However, in a narrow sense the accounting profession is used to the scope of work undertaken by accountants as public accountants, which typically consist of audit, accounting, tax, and management consulting work.

Within the auditor profession, auditors do audit the company's financial statements to analyse the fairness of the financial statement presentation. While public accountant audits the company's financial statement to be used by third parties who need the documents, the corporate accountant, manage corporate financial affair as well as its information system including preparing the financial statement. For various used such as for manager and external uses for the shareholders, creditors, and the government. The government accounting profession not very different from the auditor and corporate accountant. Government accountants also analyse the financial statement, but the kind of transaction they analyse is different. They will analyse government financial statements and provides information for general public, represented by legislative bodies, other governments level, and also creditors (IMF, ADB, and others). The last one is the educator accountant, they educate accounting student. More specifically, mention by Nurlan (2011) educator accountant is in charge on the education for teaching and doing research and developing accounting curriculum in the universities both state universities (PTN) or private universities (PTS)

Such a brief explanation above shows that accounting students are facing with several choices to become an accountant. They are free to choose their career, but some factors might impact their choices.

In the Permasalahan Lulusan UB Setelah Wisuda (2019) article, it is stated according to Gloria A. Tangkeallo (2014) there is 57.9% students searching for work after graduated, 21.9% continuing their study, 7% choose married life and 13.2% don't know what to do. According to the data from Alumni Brawijaya (2018) website it showed that there is a waiting times for student after graduated

who searching for works, 10 months for FISIP UB, 3 months FEB UB, 1,5 months for Engineering Civil UB and 1 months for FILKOM UB. It showed that students after graduated have some problems for seeking their jobs.

Comunale et al (2006) used a variable of ethics, gender, age and knowledge of financial scandals and the accounting profession for testing the reaction of accounting students related to their opinions on auditors and corporate managers as well as the level of interest in learning and a career in accounting.

The results of the research by Comunale et al (2006) stated that an individual's ethical orientation is determined by two characteristics, namely idealism and relativism, indicating that there is a significant relationship between idealism and ethical considerations of accounting students, but relativism does not show a significant relationship with ethical considerations related to ethical opinion. Primasari (2014) stated that accounting student's ethics does not affected on their job interest, the study said the causes it's because the accounting students have not been faced with a really real situation yet, so they have not been able to understand the situation at hand and then make an appropriate assessment of whether an action is ethical or not.

Nugroho (2008) stated that gender did not affect the student of accounting for choosing their accounting career. While Ernawati and Wibowo (2014) stated that gender do a significant effect that influence accounting students on choosing a public accounting profession with a non-public accounting profession.

Setyawardani (2009) stated that a senior student has a lower perception of choosing an accounting career rather that the junior student, this showed that age of the students does affect career choices of them. While Bayu (2012) stated that

high or low the interest of accountings student will not always show their career choices after graduating.

This research study is a replication of Bayu (2012) which states that ethics: idealism, gender, age and knowledge level didn't affect the student's career orientation while research by comunale (2006) ethics (idealism & surrealism) gender, age and knowledge level does affect the student career orientation. The independence variable is chosen due to the inconsistency of the results of the previous research.

Considering the different results from each previous research, the research gap between previous studies regarding the factors that influence career choice as an accountant, this study wants to replicate the research studies that re-examining career choice influencing factors as an accountant. The difference between this research and previous research is in the object of research, the location, year of the study, and the research sample, which are the sample is the active student of The Faculty of Economics Business Brawijaya, majoring in accounting class of 2016, 2017, 2018. The reason for choosing the sample is that students in that semester already have plans for a career and have been already knowledgeable about the accounting profession. This research will focus on testing the factors that influence accounting students in choosing their accounting career. Hypothetically, these factors would be ethics, gender, age, and knowledge of the accounting profession.

1.2 Research Question

Based on the research background, hence the research questions of this study are:

a. Does idealism ethics affect the career choices for students majoring in accounting to choosing a career?

b. Does relativism ethics affect the career choices for students majoring in accounting to choosing a career?

c. Does gender affect the career choices for students majoring in accounting to choosing a career?

d. Does age affect the career choices for students majoring in accounting to choosing a career?

e. Does a knowledge of accounting profession affect the career choices for students majoring in accounting to choosing a career?

1.3 Research Objective

Based on the research problems mentioned above the objectives of this study are:

a. Empirically test the influence of the idealism on career choices for accounting major's students.

b. Empirically test the influence of the relativism on career choices for accounting major's students

c. Empirically test the influence of age on career choices for accounting major's students.

d. Empirically test the influence of gender on career choices for accounting major's students.

e. Empirically test the influence of knowledge of accounting profession on career choices for accounting majors' students.

1.4 Research Contribution

The result of this research is expected to contribute to:

a. Theoretical benefit

This research is expected to be able to helps the previous research and contribute to the development of literature related to career selection and can be a reference material for further research.

b. Practical benefit

This research is expected to open insights and input in career choice options in the future so that it has an idea after graduating.

CHAPTER II

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Expectancy Theory

Expectancy theory is a theory about the tendency to react to something in a certain way that depends on what kind of action be reachable by each individual (Robbins, 2011). According to the theory, the expectancy could affect the activity of each individual return. Principally, the expectations that arise in an individual or student will motivate or encourage to achieve the targeted goals. The same will apply if someone chooses a profession to be pursued. The choice of a career or profession will give rise to hope that the profession to be pursued can lead to success/goodness. There are 4 assumptions on the expectancy theory according to Victor Vroom:

1. A person joins an organization because of the expectation of getting needs, motivations, and past experiences.

2. The choice of behaviour is made consciously.

3. There are expected needs that are different from the organization (eg good salary, job security, challenges).

4. the alternative chosen is the one that gives concrete results.

Thus, the expectancy theory focuses on three relationships, namely effort-performance, performance-reward, reward-personal goals (Robbins and Judge, 2013). A person's effort can affect the performance that they will achieved, for example, when a person has the skills and knowledge, there is sufficient training, adequate facilities, and time to complete the work.

2.2 Career Orientation

According to Seginer (2009), orientation represents an individual's future, made by the individual on their specific parts of their lifetime. According to Online Kamus Besar Bahasa Indonesia (KBBI), orientation can be interpreted as a view that considerate the central mind, attention or tendency, observation to determine the attitude (direction, places, decisions). Orientation can also be interpreting as picturing a future that is set up in mind. In contrast, the career itself had so many meanings, according to the experts. The word career in Indonesia (*Karier*) is absorption from Dutch, carrier can be interpreting as the development from someone's process of work. According to Widyastuti (2004), career can be interpreted as a thread of someone's attitude and behavior related to their job's performance on their entire lives.

Supriatna (2009) stated that career encompasses many aspects of life for the worker, such as family members, the general public, life-settings of school or works, and stage of life before entering works life, a marriage, a job rotation, a job loss, and a job resign. An individual would choose or potentially orient his/her career in the future. To achieve the goal, they must support his/her own career goals. Considering many definitions above, we can conclude that career orientation is a perspective of an individual choosing his/her career in the future. Career orientation is one of the five dimensions of career maturity proposed by Super (Osipow, 1993 in Febriana, 2013), are other dimensions of career maturity are:

a. Information and planning this dimension relate to information held by the individual about career choices and their career planning activity.

b. Crystallization behaviour relates to interest, concern for competing, the joy of work, focus, career independence, and acceptance of the responsibility.

c. Career wisdom choice, this dimension can be characterized by the existence of a relationship between ability, interest, and activities of career choice

In selecting a career, an individual will consider many factors in selecting a career, including any factors that will affect them.

2.3 Definition of a Profession and an Accountant

2.3.1 Definition of a Profession

According to Rizal (2009), the profession is a job done as main activities to rely on expertise. The characteristics of the profession, according to Rizal (2009), are:

a. Having a specific knowledge, expertise and skills that can be owned because of education, training, and experience for a year.

b. Having rules and a very high moral standard. This action, usually every profession bases its activities on the professional ethics code.

c. Dedicate to the public interest means that every individual who is implementing a profession must put aside their interest.

d. Having the special permit to run a profession, every profession is always connected with the public interest, where the human values in the form of safety, security, survival, so to run a profession, there must a special permit.

e. Professionals are usually members of a profession.

2.3.2 Definition of an Accountant

According to the International Federation of Accountants (in Aprilyan. 2011), accountant is an individual whose work accounting expertise. Including internal accountants who work in industrial (corporate accounting), financial or trade companies, auditor, accountants who work in the government sector (government accounting), and accountants as educators. An accountant is a person who is in charge of a recorder and compiler of a financial statement that is useful and valuable to the user.

2.3.3 Auditor

In the business world, the auditor has a very strategic role. The intellectual challenges and invaluable learning experiences from the auditor profession made this job a bright prospect. The auditor profession also provides an opportunity for skill development. In the business world, the auditor's role is vital because only the auditor has the authority to state an opinion on a company's financial statement. According to Boynton (2013), the need for an audit of financial statements is caused by four factors, namely:

a. Conflict of interest, between the users of financial statements and management.

b. Consequences, where financial statements are considered as the primary information source.

c. Complexity, that financial statements are complex.

d. Remoteness is a limit because of distance, where time and cost become a problem for financial statement users for directly checked the reports. So, the financial statement users rely on audited financial reports.

The career path as an auditor is quite straightforward and promising. As in Weygandt et al. (2006) an overview of career paths as an auditor, namely:

a. Junior auditor: The very first career level as an auditor. Junior auditor are tasked to doing a detailed audit procedure, making a working paper record the auditors working results.

b. Senior auditor: The next career level after junior auditor. This stage usually took 2-4 years of working time to reach a career level as a senior auditor. Senior auditor's duty its to audit a financial statement and took the responsibility to manage the audit budget and audit deadline to be on time, direct, and reviewing the junior auditor.

c. Manager auditor: The next career level after senior auditor. To reach this career level usually took 6-8 years of working time. In this career level, a manager auditor tasks to help the senior auditor by program plan, audit time, reviewing the worksheet, audit report, and management letter.

d. Partner: the top career level as an auditor. To reach this career level usually took 10 years of working time. As a partner, an auditor must take responsibility for the client's relationship and all the auditor assignments.

2.3.4 Corporate Accountant

Corporate accountant is an accountant who works in the company. A corporate accountant can be grouped into 2, which are management accountant and financial accountant. Management accountant, it is useful to inform a piece of detailed information for the internal user like manager and employee to identify, collect, measure, classify, and reporting useful information to the internal user in making, planning, controlling, and decisions. While the financial accountant, it is useful to gain information for internal and external uses, such as manager,

employee, investor, creditor, even the government, who related to the preparation of financial statements (Hansen and Mowen, 2006).

A corporate accountant's advantage over other positions in the company is that it can be fast career advancement, and it is rare to get fired from the company. Regardless, to get this job is also problematic because the human resources must pass a series of tests, such as psychological tests, accounting material tests, interview tests, and medical tests.

2.3.5 Educator Accountant

An educator accountant is an accountant who is charged in the accounting education system, which is teaching, doing research, and developing an accounting curriculum in the universities both state universities (*PTN*) or private universities (*PTS*) (Nurlan, 2011). Educator accountant plays a vital role in the development and sustainability of accounting education through research result from university and other similar supervisory institution.

An educator accountant's main task is the teaching, a teaching process that is carried out face-to-face in the classroom, and the standard learning room. The teaching process is expected to be a tool to connect the knowledge of educators accounting to the student. It takes time and hard work on the process of teaching. Character building and the personality of the students are the hard part for educator accounting to dealing with. Research assignments are also one of the educator accountants' tasks. Besides teaching an educator, accounting is also required to research so they can develop knowledge more in real practice. Besides, the 2 tasks educator accountant have to participate in improves public welfare.

2.3.6 Government Accounting

Government accountants are accountants who work for government agencies. The government agencies here are government departments, *BPKP, BPK*, and The Taxes Office. Government agencies are institutions that are formed systematically and regulated by law and regulations, so that accountants' duties and obligations are adjusted to the applicable laws and regulations. Public accountants, corporate accountants, educational accountants, and government accountants have a different work scope but have similarities in terms of basic concepts and characteristics of an accountant.

2.4 Factors Affecting Career Orientation

Several factors influence career orientation, including ethics, gender, age, and knowledge of the accounting profession.

2.4.1 Ethics

Ethics orientation is different for each person. According to Dewi (2010) ethical behaviour is the level of ethical compliance. While Steiner (1972, in Comunale et al, 2006) an ethics behaviour in the organization is identified as doing a fair act.

Ethics in the eye of social value becomes one of the factors that reveal a person's ability in society or other words, a person's value from other people in their environment. Ethics are considered in choosing a profession. Accounting students consider the social value of any accounting profession to be an opportunity to interact with other people, providing more social services to be more prestigious.

Wijayanti (2001) stated that ethics considered by accounting students in choosing a profession include: opportunities to interact, personal satisfaction,

opportunities to pursue hobbies, and attention to individual behaviour. The views of accounting students on these matters also different according to the type of work profession they chose, especially on relativism and idealism.

2.4.2 Gender

Yendrawati's research (2007) explains that gender terminology in the sciences is introduced as a reference for the difference between male and female without any biological connotations. The gender formula reveals the differences between men and women in social formation, differences that keep appearing although not due to dependent biological differences. The formulation of the social sciences also recognizes the term of gender relations which are a set of rules, traditions, and reciprocal social relations in society and in culture which determines the distribution of power between men and women. While the term "gendered behaviour" is behaviour created through a process of learning, not something that comes from individual nature that humans cannot rely on.

2.4.3 Age

A person's age will have an impact to their own ethical consideration (Nugroho, 2008). According to Coombe and Newman (in Comunale et al, 2006), teenager in individuals tend to be less focus on ethical issues rather than those who are older. In this study, the age here is not the biological age but the learning age of an accounting student. There are several previous studies stating that age has an influence on selection public accounting career. Setyawardani (2006) states that senior students have lower faith on accountants as a profession in comparison to the junior student. These results are consistent with research conducted by Fitriani and Yulianti (2007) and Wijaya (2011). However, these results are inconsistent with research conducted by Comunale et al (2006) and Nugroho

(2008) who both state that age has no effect on career choice for public accountant.

2.4.4 Knowledge Level

Research conducted by Nugroho (2008) found that the level of knowledge of accounting students regarding the public accounting profession has no significant consequences towards their interest in a career in accounting. These results are not in the same line with previous research conducted by Comunale et al. (2006). In that study, Comunale (2016) found that the higher the level of knowledge accounting students related professions and scandals, the accounting will have a negative effect on interest.

2.5 Conceptual Framework and Hypothesis Development

Figure 1.1
Conceptual Framework
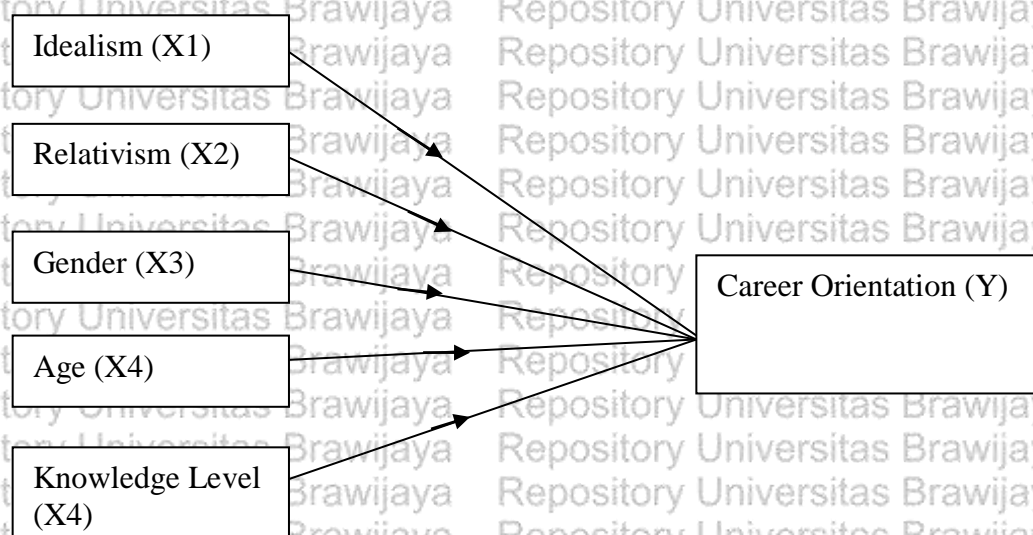
2.6 Review of Previous Research and Hypothesis Development

Hypotheses are derived from theories form that the basis of conceptual models of research and are often relational. In conclusion, a hypothesis can be defined as a logical guess connection between two or more variables revealed in

statements that can be tested. By testing hypotheses and confirming the alleged relationships, solutions can be found to improve the problem (Sekaran & Bougie, 2016). In this study, researchers developed several hypotheses as follows:

2.6.1 Ethics

Forsyth (1992, in Comunale *et al*, 2006) stated that the determining factor of an individual's behaviour in responding to an ethical issue is his/her personal moral philosophy. There are 2 separate ethical variables related to aspects of individual moral philosophy, namely idealism and relativism (Ellias, 2002 in Bayu, 2012). Idealism is a person's attitude or behaviour that as much as possible does not violate ethical values and cause harm to others (Nugroho, 2008). Relativism its pragmatism model of thinking, which is believe that a rule its ethical are relative and depending on the culture background (Dewi, 2010). Several previous studies tested the effect of ethical orientation towards student career choices. Comunale et al (2006) found that idealism has no effect on career choice public accountants, while relativism has been proven have an influence on the choice of an accountant career. These results are inconsistent with studies that conducted by Bayu (2012) which states that both have no influence on accountant career choice.

Based on the description above, the researchers formulated alternative hypothesis as follows:

H$_1$: Idealism Ethics Affects Accountant Career Orientation for Accounting Students.

H$_2$: Relativism Ethics Affects Accountant Career Orientation for Accounting Students.

2.6.3 Gender

According to common English dictionary of Oxford Advanced Learner's Dictionary, gender means a classification of a noun or pronoun as masculine or feminine. Schneidhofer, Schiffinger and Mayrhofer (2010) stated that gender in career resulting in a binary separation of men and woman when addressing career orientation and career success issues.

Victor Vrom's expectancy theory (Wicaksono, 2011) states that an individual will try to improve his/her performance if it will get a positive effect on his/her career. In another words, a motivation can arise from within or outside a person who directs to achieve their career orientation.

Horner (in Tamila & Kapuladze, 2010) describes several representative achievement motivation theories that focus on the differences between men and women in success orientation, concluding that women are less motivated to succeed, because they tend to get negative consequences such as social rejection. Gutek and Lardwood (in Hapsari, 2010) pointed out that gender does affect career orientation because women only stay in their own families temporarily until they build their own family, and when they have their own family women attends to stop working. According to Erikson (Hapsari, 2010), women can only go to work until they get married, so that they didn't put more efforts on career orientation.

However, research by Bayu (2012) stated that gender does not affects the career orientation, men and women will respond equally to the same work environment and will show the same priorities. According to Comunale et al (2006) student gender is not affecting student career orientation, female student have the same desire to the male student of career orientation it showed by

females, as a percentage of accounting program enrolments, have been increasing over recent years of the studies.

Based on the description above, the researchers formulated alternative hypothesis as follows:

H₃: Gender Affects Accountant Career Orientation for Accounting Students.

2.6.4 Age

According to Online Kamus Besar Bahasa Indonesia (KBBI) age it's a period of time the existence or lived (since born or held). Age is one of the main factors that can affect individual behaviour. According to Wirosari (2014) age can affect behaviour because when individuals are used to understanding conditions, their behaviour in dealing problem will be different. In this study, the age here is not the biological age but the learning age of an accounting student.

According to expectancy theory (in Anatan, 2010) the power that motivates individuals to work with both influenced by a reciprocal relationship between what is desired and needed. Individual motivation to fulfil desires usually arises when a person has been faced with various conditions that motivate him/her, and this usually occurs with age.

Setyawardani (2006) stated that senior students have a lower perception of accountants as a profession than junior students. It showed that senior students have a low desired of career orientation then the junior students. These results are consistent with research conducted by Fitriani and Yulianti (2007) and Wijaya (2011). However, this result is not consistent with the research conducted by Comunale et al (2006) and Nugroho (2008) which both stated that age had no effect on the choice of a public accountant career. According to Bayu (2014) age

doesn't affect the student career orientation, the study found that senior and junior student are willing to preparing their career orientation.

Based on the description above, the researcher formulates the following hypothesis:

H₄: Age Affects Accountant Career Orientation for Accounting Students.

2.6.5 Knowledge Level

Knowledge is information that realized by someone. According to Online Kamus Besar Bahasa Indonesia (KBBI) In Dictionary knowledge is defined as everything that is known or everything that known about certain things. In this study, the knowledge referred to the student's knowledge of the accounting profession. The more information and knowledge obtained by students will form perceptions that affect their interest in choosing a career in accounting.

In expectancy theory, Vroom (in Anatan, 2010) mentions the action that is driven by the most power is the most likely action, ability. Ability shows a person's potential to carry out work and is closely related to the thinking power and physical power possessed by a person to carry out work. From this theory, it can be concluded that students' thinking ability can influence their career orientation.

The study before by Nugroho (2008), knowledge level on the accounting student has no significant effect to their career orientation. These results are not in line with previous research conducted by Comunale et al (2006). In Communale's study, they found that the higher the level of knowledge accounting students related professions and scandals accounting will have a negative effect on their carer orientation. Based on the description above, the researcher formulated hypothesis as follows:

H5: Level of Knowledge about Profession Affects Accountant Career Orientation for Accounting Students.

CHAPTER III

RESEARCH METHOD

3.1 Type of Research

This study uses quantitative methods. Quantitative method means that the data in this study is in the form of numbers. According to Creswell (2012) quantitative research is methods for testing certain theories by examining the relationship between variables, these variables are measured so that data consisting of numbers can be analysed based on static procedures.

To test hypotheses, researcher uses statistical analysis to analyse the data. The researchers conducted a survey based on questionnaire to collect the data in this study.

3.2 Population and Samples

3.2.1 Population

Sekaran & Bougie (2016: 236) pointed out that population refers to the entire group of people, event, or topic that the researcher will study. At the same time, the sample is a subset of the population. The population for this study are accounting students Economics and Business of the Brawijaya University, conducted in 2016, 2017 and 2018, respectively. The researchers chose the 2016, 2017, and 2018 accounting students of the faculty of Economics and Business of the Brawijaya University as the population because they are now affected by the following factors: accountant career positioning. Students who are approaching the end of their study have a certain opinion on which accounting career they will choose.

The number of accounting students at Brawijaya University can be seen at table 3.1.

Table 3.1
List of Accounting Students at Brawijaya University
Batch: 2016, 2017 and 2018

Year of Batch	Value of Person
2016	303
2017	286
2018	241

source: www.febub.ac.id (2020)

3.2.2 Sample

To have a proper general conclusion, the sample must be selected appropriately (Barreio & Albandoz, 2011). Researchers use probability sampling to collect samples. Probability sampling refers to the methods of sampling performed according to the principle of probability.

To decide the numbers of sample, the researcher uses the formula of Slovin:

$$n = \frac{N}{1+N\,(e)^2} \qquad \text{Or} \qquad N/[1 + N\,(e)^2$$

Description:

n = sample size

N = Population

E = Error sampling

In 2016, 2017 and 2018, there were 830 accounting students at Universitas Brawijaya, including regular courses and international courses. The researchers used a 5% error rate from the list considered to be a representative sample. The following formula describes the sample size calculation based on the Slovin method.

$$= 830 / [1 + 830 (0,05) 2]$$

$$= 830 / [1 + 830 (0.0025)]$$

$$= 830 / [1 + 2,075]$$

$$= 830 / 3,075$$

$$= 269,9 \text{ (integers to 270)}$$

Therefore, the minimum sample of this research is 270 students. The researcher decides to share questionnaire link (with google form) to the student's group of batch 2016, 2017 and 2018.

3.3 Types and Sources of Data

The type of data that be used in this study is the primary data. According to Sekaran & Bougie (2016: 38), primary data refers to information that the researcher gathers first on the variables of interest for the specific purpose of the research through instruments. The data sources of this study were chosen based on accounting student of Brawijaya University that are located in Malang. Moreover, in this study, the primary data are obtained from the individual respondents, namely accounting student of Brawijaya University.

The data collection method in this study was conducted through a structured web-based questionnaire. "A pre-defined set of written questions for recording respondents, answered in a well-defined alternative, called a

questionnaire" (Sekaran & Bougie, 2016: 147). Online questionnaire survey is performed for handling questionnaires through websites. The method is relativity cheap to perform additional cost of adding thousands or even hundreds of thousands of participants to the research is relatively small (Bälter et al., 2005).

The online questionnaire is distributed directly to the respondents, so the type of data collected in this study is regarded as the main data. According to Sekaran & Bougie (2016: 113).

Data collection methods are systematic procedures and standards for obtaining accurate data. The method used by the researchers is a survey method in which multiple questions are assigned to the respondent through the use of online questionnaire survey tools.

3.4 Operational Definition and Variable Measurement

This study has two variables, the independent variable, and the dependent variable. The independent variable is the career orientation of accounting Brawijaya, and the dependent variable are idealism, relativism, gender, age, and knowledge levels of the student.

3.4.1 Ethics

Ethics becomes a basic value in various professions including doctors, lawyers, engineering, accounting, government, etc. A knowledge of ethics will impact on student's organization (Purnamasari and Chrismastuti, 2006). There are two types of ethical orientation, idealism, and relativism.

3.4.1.1 Idealism (X1)

Idealism is an ethical orientation that addresses the consequences of actions and how these consequences affect the welfare of others (Barner et al.,

1994; Nugroho, 2008). Idealism orientates a person's behavior not to violate the moral values of others or not to causing harm to others. Based on Nugroho (2008), idealistic ethical principles include:

a. Never harm others even if is a little (questionnaire number 1, 2, and 3).

b. Never harm others psychologically or physically (questionnaire number 4 and 5).

c. Actions that harm others cannot be tolerated (questionnaire number 6 and 7).

d. The dignity and safety of people must be priority (questionnaire number 8, 9, and 10).

This variable is measured by using five scale of Likert scale, where's the 1 = strongly agree and 5 = strongly disagree.

3.4.1.2 Relativism (X2)

Relativism measures a person's attitude, leading to universal moral principles and rules. Relativism believes that moral behaviour depends on each person and situation Forsyth (in Nugroho, 2008).

The relativism principles based on Nugroho (2008) consist of:

a. There are no ethical principles that is so important that can be the part of the code of ethics (questionnaire number 1 and 2)

b. Moral standards must be individualistic (questionnaire number 3, 4, and 5)

c. Moral standards are simple regulations (questionnaire number 6, 7 and 8)

d. Depending on the circumstances of the event, lies are considered moral or immoral (questionnaire number 9, 10 and 11).

This variable is measured by using five scale of Likert scale, where's the 1 = strongly agree and 5 = strongly disagree.

3.4.2. Gender (X3)

Gender in this study is the respondent's gender (female/male), this variable measured by dummy variable where 0 is a female students and 1 for male students.

3.4.3 Age (X4)

In this study, the variable age doesn't represent as biological ages. But the ages of how long the students understanding & knowing accounting as subject nor career on their years of university studies. This variable measured by years, where the semester of 3-4 = 2 years, semester 5-6 = 3 years, and semester 7-8 = 4 years.

3.4.4 Knowledge Level (X5)

In this study, the knowledge level variable is represented as level of knowledge of the accounting profession. This variable used 8 indicators, the respondents have to choose one from other option which they think is the most correct answer.

Based on Bouwman & Bradley (2000: 93) a knowledge level is grouped into 3:

a. General knowledge, most people obtained by experience and education.

b. Subspecialty knowledge, a knowledge that can be obtained by formal education and an experience. But only to whose focus in the certain subject.

c. World of knowledge, a knowledge that can be obtained by teaching and a life experience.

Knowledge level of accounting according to Akbar (2013) can be measured by:

a. Aspect (questionnaire number 1, 2, 7, and 8)

b. Ethical commitment (questionnaire number 9, 10, 11, 12, and 13)

c. Professionalism (questionnaire number 3, 4, 5, and 6)

d. Independent.

This variable measured by adding up the correct answers from the respondents.

3.4.5 Career Orientation (Y)

In this study, career orientation defined as a career choice of the accounting student whether they choose to become auditor, corporate accountant, educator accountant or government accounting. This variable used 5 indicators, the indicators that been used are from Laraswati (2017) with a modification. This variable is measured by using five scale of Likert scale, where's the 1 = strongly agree and 5 = strongly disagree.

3.5 Research Instrument Test

3.5.1 Reliability Test

Reliability testing is a test that proves the accuracy of the questioner's organization based on variables (Ghozali, 2011). If the subjects' answers are included in the questionnaire from time to time, the questionnaire can be considered valid. The reliability testing process of this research was assisted by using SPSS software, in which Cronbach's Alpha was selected as the method. Ghozali (2011) pointed out that if the value of Cronbach Alpha> 0.60, the sentence used to measure the variable is reliable; if the Cronbach Alpha <0.60, the sentence used to measure the variable is unreliable.

3.5.2 Validity test

The validity test is used to measure the validity of the questionnaire. The questionnaire contains valid questions. The questionnaire can reveal the data that will be measured by the questionnaire (Ghozali, 2011). The validity test shows how good results will be obtained using the appropriate measurement theory. This study uses SPSS software. The validity test is performed by comparing the calculated r value with an r table with a significance level of 5% degrees of freedom (df) = n-2, in this case, n is the number of samples. If the calculated r value> r table, then the problem or indicator can be considered valid.

3.6 Classic Assumption Test

3.6.1 Normality Test

A normality test is a statistical process used to determine if a sample of data fits a standard normal distribution. A normality test can be performed numerically or graphically. Normality test could also be used to distinguish if normally distributed residual is inside the regression model. To know and determine the normality of the data, this research will use statistical test Kolmogorov-Smirnov in every variable. The data could be stated as a normal distribution if the asymptotic significance value was equal or more than 0.05 (or the error rate is 5%).

3.6.2 Multicollinearity Test

Multicollinearity is an often-encountered statistical phenomenon in which two or more independent variables in a multiple regression model are highly

correlated (Sekaran & Bougie, 2016). Multicollinearity test aims to test whether the regression model has a high or perfect correlation between the independent variables. To detect the presence or absence of multicollinearity in the regression model, the researcher found the TOL (Tolerance) and VIF (Variance Inflation Factor) values of each independent variable to the dependent variable with the help of SPSS program as a tool. If the TOLvalue ≤ 0.10 or the VIF value ≥ 10, then it describes the existence of multicollinearity (Ghozali, 2011: 106).

3.6.3 Heteroscedasticity Test

Heteroscedasticity refers to the data which has unequal variance across the predictor variable. It occurs when the difference in variance of the error terms for the range of observations. Heteroscedasticity test inspects the event of significant worth imbalance in the remaining change relapse model starting with one perception to another (Ghozali, 2011). If a model regression contains symptoms of heteroscedasticity, it will give deviate results. The way to detect heteroscedasticity in this research is using the Rank Spearman test, and it decreases the absolute residual value of the independent variable. In this test, if the significance result is > 0.05, it can be concluded that the regression model does not contain heteroscedasticity or vice versa. If the independent variable significantly influences the dependent variable, then there is a possibility of heteroscedasticity.

3.7 Data Analysis Model

This study uses logistic regression analysis, where logistic regression is a regression technique that can predict the relationship between the dependent variable and the independent variable. In this logistic regression analysis, there is

no need to assume that the independent variable has data normality, because it is a mixture of metric and non-metric variables (Ghozali, 2006). The analysis was performed using the SPSS program.

The regression equation model is described as follows:

$$Y = \alpha + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e$$

Where:

Y = Dummy variable for career orientation

α = Constant

b = Regression coefficient

X1 = Idealism

X2 = Relativism

X3 = Age

X4 = Gender

X5 = Knowledge of accounting profession

e = Error

Statistically, the accuracy of the sample regression function in estimating actual value can be measured from the coefficient of determination, the simultaneous significance test (F test), and the individual significance parameters (T test).

3.7.1 Coefficient of Determination

The determination coefficient aims to measure how far the ability of the model in explaining the variation of the dependent variable. The coefficient of determination is between zero and one. The value of a small determination coefficient meaning that the ability of the independent variable to explain the variation of the dependent variable is very limited. If the value indicates numbers

close to one, it means that the independent variable provides almost all information needed to predict the variation of the dependent variable (Ghozali, 2011: 97)

3.7.2 F Test

This test basically demonstrates whether all independents' variables included in the model have together influence towards dependent variables (Ghozali, 2011:98). This test uses significance level of 0.05 ($\alpha = 5\%$). If the F test results are significant (<0.05), then the regression model is considered worthy to be tested. If the model is used feasible, meaning that the independent variables are able to predict or explain the dependent variable together

3.7.3 T Test

Hypothesis testing or can be called as individual parameter significance test intents to find out how far the influence of independent variables towards the dependent variable individually. The null hypothesis (Ho) and the alternative hypothesis (Ha) that will be tested are as follows.

a. Ho: b1 = 0, it means that an independent variable is a significant measurement of the dependent variable.

b. Ha: b1 = 0, it means that an independent variable is a significant measurement of the dependent variable.

CHAPTER IV

RESULTS AND DISCUSSIONS

4.1 Description of the Respondents

The description of the respondents' characteristics can be known based on the results of the distribution of questionnaires. Respondents in this study are accounting student of Brawijaya University Malang. The researcher employed survey method by distributing link to web-questionnaires directly to the class chat group with Line chat application. A list of accounting students of Brawijaya Universty who's the respondents in this study can be seen in Appendix 4. The distributed questionnaires are 270 questionnaires in accordance with the specified research sample. Therefore, the level of respondents' rate in this study was 100%, and questionnaires that can be processed are 270 samples. The summary of questionnaires distribution and collection research is presented in Table 4.1below

Table 4.1
Interpretation of the Average Respondents' Answers

Description	Number of Questionnaires
Questionnaire distributed	270
Questionnaire returned (not Responses)	0
Questionnaire received (responses)	270
Questionnaire that are usable	270
Respond Rate	100%
Usable Respond Rate	100%

4.2 Respondent Demographics

Based on data obtained from 270 of questionnaires, details are presented below:

Table 4.2
Respondents Demographics

No	Respondent Demographics	Number of Respondents	Percentage
1	Gender • Male • Female	128 142	47,4% 52,6%
	Total	**270**	**100%**
2	Age • 4 years • 3 years • 2 years	93 57 120	34,4% 21,1% 44,4%
	Total	**270**	**100%**
3	Have been / are taking Auditing 1 course • Been taking • Are taking	150 120	55,6% 44,4%
	Total	**270**	**100%**

1. Gender

It describes the involvement of the gender of the respondent who participated in this study. The number of male students respondents is 128 people (47.4%), and the number of female students respondents is 142 (52.6%).

2. Age

It reflects that most of the respondents in this study are students' batch 2018, which have learnt accounting for 2 years with total of 120 students (44.4%). Students batch 2016 come in second which have learnt accounting for 4 years with total of 93 students (34.4%). And the least respondents are the students of batch 2017, which have learnt accounting for 3 years with total of 57 students (21.1%)

3. Auditing Course

Respondents in this study who have been taking audit course are 150 students (55.6%) and who are taking the audit course are 120 students (44.4%).

4.3 Descriptive Analysis of Variables

Table 4.3
Description Statistics of Respondents' Answers

Variable	Minimum	Maximum	Mean	Standard Deviation
Idealism	1	5	4.06	0.91
Relativism	1	5	4.21	0.90
Age	2	4	4.32	0.74
Knowledge Level	1	8	0.75	0.43
Career Orientation	1	5	4.20	0.88

Based on Table 4.3, the results of descriptive statistics are as follows:

a. The Idealism variable has the lowest value of 1 and the highest value of 5. In addition, the Idealism variable has an average value of 4.06 with a standard deviation of 0.91.

b. The relativism variable has the lowest value of 1 and the highest value of 5. In addition, the relativism variable has an average value of 4.21 with a standard deviation of 0.90.

c. Age variable has the lowest value of 3 and the highest value of 5. In addition, the Age variable has an average value of 4.32 with a standard deviation of 0.74.

d. The gender frequency is showed there are 142 male students and 128 female students.

e. The Knowledge Level variable has the lowest value of 0 and the highest value of 1. In addition, the Knowledge Level variable has an average value of 0.75 with a standard deviation of 0.43.

f. Career Orientation variable has the lowest value of 1 and the highest value of 5. In addition, the Career Orientation variable has an average value of 4.20 with a standard deviation of 0.88.

4.3 Data Analysis Results

4.3.1 Research Instruments Test Results

The questionnaire in this study was used as an analytical tool. Therefore, the analysis carried out is more reliant on the respondents' scores for each observation. While the correctness of the response score depends on the collection of data. A good data collection instrument must meet 2 important requirements, namely valid and reliable. The instrument testing used in this research is validity and reliability test.

4.3.1.1 Validity Test

Validity testing is very necessary in a research study, especially those using questionnaires in obtaining data. Validity testing is intended to determine the validity of the understanding of the validity of the concept and empirical reality. An instrument is said to be valid if it can measure and reveal from the variable under study appropriately. High or low validity of the instrument indicates the extent to which the data collected does not deviate from the description of the intended variable. Validity testing can be done by correlating each factor or variable with the total vector or variable using the person correlation.

Validity testing can be done by correlating each factor or variable with the total factor or variable using correlation (r) product moment.

The test criteria to accept or reject the hypothesis of a valid statement or not can be done by:

H0: r = 0, there is no valid data at the error rate (α) 5%.

H1: r 0, there is valid data at an error rate (α) 5%.

The null hypothesis (H0) is accepted if r count < r table, and vice versa the alternative hypothesis (H1) is accepted if r arithmetic > r table.

Validity testing is done through the SPSS ver. 20.0 using product moment correlation produces the value of each statement item with the overall question item score and for more details it is presented in the table as follows:

Tabel 4.4
Uji Validitas Variabel

Item	r Count	Sig.r	r Table	Explanation
X1.1	0.786	0.000	0.138	Valid
X1.2	0.756	0.000	0.138	Valid
X1.3	0.811	0.000	0.138	Valid
X1.4	0.775	0.000	0.138	Valid
X1.5	0.796	0.000	0.138	Valid
X1.6	0.840	0.000	0.138	Valid
X1.7	0.831	0.000	0.138	Valid
X1.8	0.808	0.000	0.138	Valid
X1.9	0.842	0.000	0.138	Valid
X1.10	0.658	0.000	0.138	Valid
X2.1	0.773	0.000	0.138	Valid
X2.2	0.795	0.000	0.138	Valid
X2.3	0.728	0.000	0.138	Valid
X2.4	0.737	0.000	0.138	Valid
X2.5	0.744	0.000	0.138	Valid
X2.6	0.791	0.000	0.138	Valid
X2.7	0.768	0.000	0.138	Valid
X2.8	0.745	0.000	0.138	Valid
X2.9	0.796	0.000	0.138	Valid
X2.10	0.767	0.000	0.138	Valid
X2.11	0.763	0.000	0.138	Valid
X5.1	0.664	0.000	0.138	Valid
X5.2	0.705	0.000	0.138	Valid
X5.3	0.744	0.000	0.138	Valid
X5.4	0.698	0.000	0.138	Valid
X5.5	0.705	0.000	0.138	Valid
X5.6	0.704	0.000	0.138	Valid
X5.7	0.750	0.000	0.138	Valid
X5.8	0.688	0.000	0.138	Valid
Y1	0.752	0.000	0.138	Valid
Y2	0.831	0.000	0.138	Valid
Y3	0.796	0.000	0.138	Valid
Y4	0.800	0.000	0.138	Valid
Y5	0.662	0.000	0.138	Valid

Source: Processed Data 2021

From Table 4.4, the value of sig. r of the question indicator is smaller than 0.05 (α = 0.05) and on every item, r count > r table, which means that each indicator variable is valid, so it can be concluded that the indicators can be used to measure the research variables.

4.3.1.2 Reliability Test

Reliability test shows the level of stability, constancy and accuracy of a measuring instrument or test used to determine the extent to which the measurement is relatively consistent when repeated measurements are made. This test is used to determine the extent to which a person's answers are consistent or stable over time. The reliability testing technique is to use the alpha reliability coefficient value. The decision making criteria is if the value of the alpha reliability coefficient is greater than 0.6 then the variable is already reliable.

Tabel 4.5
Variable Reliability Test

No.	Variable	Cronchach's Alpha	Explanation
1	X1	0.933	Reliable
2	X2	0.960	Reliable
3	X5	0.856	Reliable
4	Y	0.852	Reliable

Source: Processed Data (2021)

From Table 4.5 it is known that the value of Cronbach's alpha for all variables is greater than 0.6. From the provisions previously mentioned, all variables used for research are reliable.

4.3.2 Classical Assumption of Regression

These classical assumptions must be tested to meet the use of multiple linear regression. After performing multiple regression calculations using the SPSS Windows tool, a classical regression assumption test was conducted. The test results are presented as follows:

4.3.2.1 Normality Test

This test is conducted to determine whether the residual values are normally distributed or not. The test procedure is carried out using the Kolmogorov-Smirnov test, with the following conditions:

Hypothesis used:

H0 : residual is normally distributed

H1: residuals are not normally distributed

If the value of sig. (p-value) > 0.05, then H0 is accepted, which means normality is met.

The results of the normality test can be seen in Table 4.6

Tabel 4.6
Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		270
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	2.28609529
Most Extreme Differences	Absolute	.073
	Positive	.045
	Negative	-.073
Kolmogorov-Smirnov Z		1.199
Asymp. Sig. (2-tailed)		.113

a Test distribution is Normal.
b Calculated from data.
Source: Processed Data (2021)

From the calculation results obtained the value of sig. of 0.113 can be seen in Table 4.12) or greater than 0.05; then the condition of H0 is accepted, namely that the assumption of normality is met.

4.3.2.2 Multicollinearity Test

Multicollinearity test is done to obtain that there is no perfect linear relation or there is no relation between independent variables. The test is done by comparing the

value of tolerance resulted from multiple regression calculations. If the value of tolerance is ≤ 0.1, then multicollinearity exists. The multicollinearity result is presented in Table 4.7.

Tabel 4.7
Multicollinearity Test Result

Independent Variables	Collinearity Statistics	
	Tolerance	VIF
X1	0.401	2.493
X2	0.486	2.057
X3	0.724	1.381
X4	0.991	1.009
X5	0.699	1.431

Source: Processed Data (2021)

According to Table 4.7, the following results of each independent variable:

- Tolerance for Idealism is 0.562

- Tolerance for Relativism is 0.617

- Tolerance for Age is 0.428

- Tolerance for Gender is 0.520

- Tolerance for Knowledge is 0.422

Based on the result of the test, it is indicated that the overall value of tolerance is < 0.1, so it can be concluded that the multicollinearity does not occur between the independent variables. Multicollinearity test can also be done by comparing VIF value (Variance Inflation Factor) with a value of 10. If VIF value is > 10, then multicollinearity occurs. These are the test results of each independent variable:

- VIF for Idealism is 1,780

- VIF for Relativism is 1.621

- VIF for Age is 2.336

- VIF for Gender is 1.923

▪ VIF for Knowledge is 2.368

From the test results, it can be concluded that there is no multicollinearity between independent variables. Thus, the assumption test of the absence of multicollinearity can be fulfilled.

4.3.2.3 Heteroscedasticity Test

Heteroscedasticity test is used to determine whether there is an inequality in the value of the residual deviation due to the size of the value of one of the independent variables. Or there is a difference in the value of variance with the increasing value of the independent variable. The test procedure is carried out by using a scatter plot test. Testing the homogeneity of residual variance is based on the hypothesis:

H0 : homogeneous residual variance

H1 : variance of variance is not homogeneous

The results of the heteroscedasticity test can be seen in Figure 4.8

Figure 4.1
Heteroscedasticity Test Results
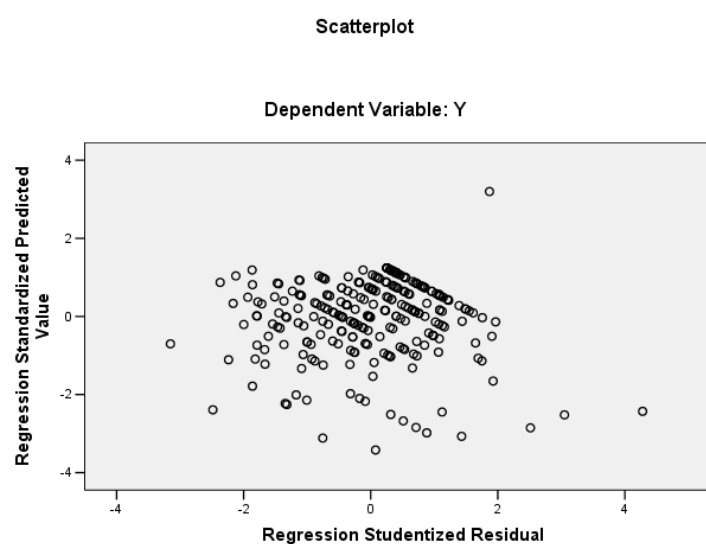
From the test results, it was found that the scatterplot display diagram spreads and does not form a certain pattern, so there is no heteroscedasticity, so it can be concluded that the residuals have a homogeneous (constant) variance or in other words there are no symptoms of heteroscedasticity.

4.3.3 Multiple Regression Analysis and Hypothesis Testing

This regression analysis was used to calculate the magnitude of the influence between the independent variables, namely Idealism (X1), Relativism (X2), Age (X3), Gender (X4), Knowledge (X5) on the dependent variable, namely Career Orientation (Y).

The regression equation is used to determine the form of the relationship between the independent variable and the dependent variable. By using SPSS for Windows ver 20.00 the regression model is obtained as shown in Table 4.8 :

Table 4.8
Multiple Regression Analysis

Independent Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.626	0.969		4.777	0.000
X1	0.110	0.031	0.222	3.538	0.000
X2	0.170	0.022	0.434	7.608	0.000
X3	0.722	0.222	0.152	3.245	0.001
X4	-0.144	0.286	-0.020	-0.503	0.615
X5	0.168	0.070	0.115	2.409	0.017

The regression equation obtained based on Table 4.8 is as follows:

$$Y = b0 + b1\ X_1 + b2\ X_2 + b3\ X_3 + b4\ X_4 + b5\ X_5$$

$$Y = 4{,}626 + 0{,}110\ X_1 + 0{,}170\ X_2 + 0{,}722\ X_3 - 0{,}144\ X_4 + 0{,}168\ X_5$$

From the equation, it can be interpreted as follows:

▪ The coefficient of b1 is 0.110, meaning that Career Orientation will increase by 0.110 units if Idealism is more competitive and in accordance

with quality. So, if Idealism is more competitive and in accordance with quality, then Career Orientation will increase by 0.110 units assuming the other variables are considered constant.

- The coefficient b2 is 0.170, meaning that Career Orientation will increase by 0.170 units for every additional unit of X2 (Relativism), So if there is more relativism, then Career Orientation will increase by 0.170 units assuming the other variables are considered constant.

- The coefficient b3 is 0.722, meaning that Career Orientation will increase by 0.722 units for each additional unit of X3 (Age), So if Age makes it easier, Career Orientation will increase by 0.722 units assuming the other variables are considered constant

- The coefficient b4 is -0.144, meaning that the female gender has a higher Career Orientation than the male gender.

- The coefficient b5 is 0.168, meaning that Career Orientation will increase by 0.168 units for each additional unit of X5 (Knowledge), So if Knowledge is higher, then Career Orientation will increase by 0.168 units assuming other variables are considered constant.

In conclusion, all independent variables have a positive influence on career orientation both simultaneously and partially. Based on Table 4.8, among those five independent variables, the most dominant variable which influences the career orientation of the accounting students is age since it has the biggest value of beta standardized coefficient and t value.

4.3.3.1 Determinant Coefficient (R^2)

To determine the contribution of the independent variables (Idealism (X1), Relativism (X2), Age (X3), Gender (X4), Knowledge (X5)) to the dependent

variable (Career Orientation) the value of R2 is used, the results of the coefficient of determination can be seen in Table 4.9

Table 4.9
Determinant Coefficient

R	R Square	Adjusted R Square
0.763	0.583	0.575

The coefficient of determination is used to calculate the magnitude of the influence or contribution of the independent variable to the dependent variable. From the analysis in Table 4.9, the adjusted R (coefficient of determination) is 0.575. This means that 57.5% of the Career Orientation variables will be influenced by the independent variables, namely Idealism (X1), Relativism (X2), Age (X3), Gender (X4), Knowledge (X5). While the remaining 42.5% of the Career Orientation variables will be influenced by other variables that are not discussed in this study.

In addition to the coefficient of determination, there is also a correlation coefficient that shows the magnitude of the relationship between the independent variables, namely Idealism, Relativism, Age, Gender, Knowledge, on the Career Orientation variable, the R value (correlation coefficient) of 0.763, this correlation value indicates that the relationship between the independent variables is Idealism. (X1), Relativism (X2), Age (X3), Gender (X4), Knowledge (X5) with Career Orientation are included in the very strong category because they are between 0.8 – 1.

4.3.3.2 Logistic Regression Test Results

The F test or model testing is used to determine whether the results of the regression analysis are significant or not, in other words the model that is suspected to be appropriate or not. If the result is significant, then H0 is rejected and H1 is accepted. Meanwhile, if the results are not significant, then H0 is accepted and H1 is rejected. It can also be said as follows:

H0 is rejected if F count > F table

H0 is accepted if F count < F table

Table 4.10
Logistic Regression Test Results

	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1962.944	5	392.589	73.723	0.000
Residual	1405.856	264	5.325		
Total	3368.800	269			

Based on Table 4.10 the calculated F value is 73.723. While the F table ($\alpha = 0.05$; db regression = 5: db residual = 264) is 2.248. Because F count > F table that is $73,723 > 2,248$ or the value of Sig. F (0.000) < = 0.05 then the regression analysis model is significant. This means that H0 is rejected and H1 is accepted so it can be concluded that the regression model obtained is good.

4.3.3.3 Hypothesis Test

Hypothesis test is an important part of research, its main use is to answer the hypothesis made by the researcher. T test is used to determine whether each independent variable partially has a significant effect on the dependent variable. It can also be said if t count > t table or -t count < -t table then the result is significant and means H0 is rejected and H1 is accepted. Meanwhile, if t count < t

table or -t count > -t table then the result is not significant and means H0 is accepted and H1 is rejected.

Table 4.11
Hypothesis Test

	t count	Sig.	t table	Study Results
X1	3.538	0.000	1,969	H_1 Supported
X2	7.608	0.000	1,969	H_2 Supported
X3	3.245	0.001	1,969	H_3 Supported
X4	-0.503	0.615	1,969	H_4 Unsupported
X5	2.409	0.017	1,969	H_5 Supported

Based on Table 4.11, the following results are obtained:

- t test between X1 (Idealism) and Y (Career Orientation) shows t count = 3,538. Meanwhile, t table ($\alpha = 0.05$; db residual = 264) is 1.969. Because t count > t table that is 3,538 > 1,969 or sig. t (0.000) < = 0.05 then the effect of X1 (Idealism) on Career Orientation is significant. This means that H0 is rejected and H1 is accepted so that it can be concluded that Career Orientation can be significantly influenced by Idealism or by increasing Idealism, Career Orientation will increase significantly.

- t test between X2 (Relativism) and Y (Career Orientation) shows t count = 7.608. Meanwhile, t table ($\alpha = 0.05$; db residual = 264) is 1.969. Because t count > t table that is 7.608 > 1.969 or sig. t (0.000) < = 0.05 then the effect of X2 (Relativism) on Career Orientation is significant at 5% alpha. This means that H0 is rejected so it can be concluded that Career Orientation can be significantly affected by Relativism or by increasing Relativism, Career Orientation will increase significantly.

- t test between X3 (Age) and Y (Career Orientation) shows t count = 3,245. Meanwhile, t table ($\alpha = 0.05$; db residual = 264) is 1.969. Because t count

> t table that is 3,245 > 1,969 or sig. t (0.001) < = 0.05 then the effect of X3 (Age) on Career Orientation is not significant at 5% alpha. This means that H0 is rejected so that it can be concluded that Career Orientation can be significantly affected by Age or by increasing Age, Career Orientation will experience a significant increase.

- t test between X4 (Gender) and Y (Career Orientation) shows t count = 0,503. Meanwhile, t table (α = 0.05 ; db residual = 264) is 1.969. Because t count < t table that is 0,503 < 1,969 or sig. t (0.615) > = 0.05 then the effect of X4 (Gender) on Career Orientation is not significant at 5% alpha. This means that H0 is accepted so that it can be concluded that the gender of men and women have almost the same or not significant career interests.

- t test between X5 (Knowledge) and Y (Career Orientation) shows t count = 2,409. Meanwhile, t table (α = 0.05 ; db residual = 264) is 1.969. Because t count > t table that is 2.409 > 1.969 or sig. t (0.000) < = 0.05 then the effect of X5 (Knowledge) on Career Orientation is significant at 5% alpha. This means that H0 is rejected so that it can be concluded that Career Orientation can be significantly affected by Knowledge or by increasing Knowledge, Career Orientation will experience a high increase.

4.4 Discussion

4.4.1 The Influence of Idealism (X₁) on Career Orientation (Y)

Idealism ethics (X_1) affected career orientation (Y). It has been proven from the result hypothesis (H_1) with significance of $0.00 < 0.05$. The regression coefficient is 0.110 and it indicates that idealism ethics has a positive effect on career orientation. The reason why Idealism ethics has an influence on student's Career Orientation is that, according to Barnet (in Primasari, 1994) idealism describe individual behaviour towards the consequences of actions and how those consequences affect the well-being of others. According to this research, the reason idealism ethics gets a positive effect is because accounting students of Brawijaya University have a long mindset. They think about the consequences of what they do, it proves that the expectancy theory of how they improve their performance to get a positive effect on their career orientation.

4.4.2 The Influence of Relativism (X₂) on Career Orientation (Y)

Relativism ethics (X_2) affected career orientation (Y). It has been proven from the result hypothesis (H_2) with significance of $0.00 < 0.05$. The regression coefficient is 0.170 and it indicates that relativism has a positive effect on career orientation. The reason why relativism has an influence on student's career orientation is that, according to Forsyth (in Primasari, 1992) an individual pays attention to the surrounding circumstances surrounding the action before making a judgment because the morality of the action depends on the individual and the situation involved. According to this research, the reason relativism ethics gets positive effect is because accounting students of Brawijaya University attend to be open

minded, it proves that the expectancy theory of how they try to fit in, improving their mind to get positive effect on their career orientation.

4.4.3 The Influence of Age (X3) on Career Orientation (Y)

Age (X3) affected career orientation (Y). It has been proven from the result hypothesis (H3) with significance of $0.001 < 0.05$. The regression coefficient is 0.722 and it indicates that age has a positive effect on career orientation. The reason why age has an influence on student's career orientation is that age itself cannot be denied, are the most affected thing in decision making. It proves that the expectancy theory of how the individual motivation arises when the student faced more experience. So, when students get older, gain more experience, their Career Orientation will be changed.

4.4.4 Gender (X4) to Career Orientation (Y)

Gender (X4) affected career orientation (Y). It has been proven from the result hypothesis (H4) not significance with $0.615 > 0.05$. The regression coefficient is 0.144 and it indicates that gender has a unsupported effect on career orientation. The reason why gender has no influence on student's career orientation is because nowadays career orientation regardless of gender. The expectancy theory that motivation needed for achieving goals are both have a same motivation. Woman can go to work and choose their career path. Men and woman can become auditor, educator accounting, and corporate accounting.

4.4.5 Knowledge Level (X5) to Career Orientation (Y)

Knowledge level (X4) affected career orientation (Y). It has been proven from the result hypothesis (H5) with significance of $0.000 < 0.05$. The regression coefficient is 0.168 and it indicates that knowledge level has a positive effect on career orientation. The reason why knowledge level has an influence on student's

career orientation is because students believe that their knowledge level will be affected by what career they choose, they believe when they become accountant these kinds of indicators will affect their career acceptance. The expectancy theory of how the ability of a person affect their prosses to achieving goals it proved in this study.

CHAPTER V

CONCLUSION AND SUGGESTION

5.1. Conclusion

This study was conducted on 270 students who are the accounting student of Brawijaya University, batch 2016, 2017 and 2018. This study was conducted to examine the Idealism Ethics, Relativism Ethics, Age, Gender and Knowledge Level influence on Career Orientation.

Based on the problem that have been formulated, the results from the data analysis can be drawn that it is affect the career orientation. This study provided evidence on the factors that will affect career orientation of accounting student of Brawijaya University. The findings show that Idealism Ethics, Relativism Ethics, Age, and Knowledge Level play significant roles in influencing career orientation, while Gender its unsignificant in influencing career orientation.

The results of this study prove that Idealism Ethics and Relativism Ethics is a determining factor for student career orientation. It showed that when student have long thoughts of mindset, open minded, and maintain their behaviour that means the student also thinking about their career orientation. They attend to preparing the career orientation and stay away from attitude that will effected them in the long-term. In addition, Age and Knowledge level also a determining factor of student career orientation. Student who are much older or the senior class is more preparing their career orientation and taking career orientation more seriously. And because of their age, of how long they studied accounting their knowledge level also affect. Its showed differently when a senior student who are

4 years of become accounting student its more prepared for their career orientation, while the 2 years student are more clueless its because their knowledge level alson different. A senior of 4 years of study have more high level of knowledge rather than the 2 years student.

In another hand, gender is not determining factor for student career orientation. Nowadays gender equality has been recognized everywhere. Female students can prepare their career orientation freely, so the motivation and the interest of career orientation between male and female are equal. They all might motivates themselves differently to achieve their goals, but their career orientation is same.

5.2 Research Limitation

There is a limitation existing in this research. This study using online questionnaire, not using paper because of the pandemic covid-19. So, the originality answer cannot be known for sure. Thus, for the suggestion it is better used a student's ID or NIM for filling the questionnaire. This study employs on accounting students of Brawijaya University batch of 2016, 2017, and 2018 who are already took or taking auditing courses. The student who didn't pass or not yet took it can't participate on this study. Another limitation of this study is that the results of this study reflect case studies only. So, the conclusions of this study may not necessarily be generalized to other student populations. In addition, in this study to examine ethical actions only seen from individual moral characteristics (internal).

5.3 Suggestion for Future Research

Based on the study above, there are suggestions can be put forward which are expected to be useful for the company and for other parties. The suggestions given include:

1. It is expected that the university can control the value of students age, because the age has a dominant influence in influencing Career Orientation. students are expected to get many kinds of new insight of the career, get prepared to learn about career orientation even before their senior years.

2. Given that the independent variables in this study are very important in influencing Career Orientation, it is hoped that the results of this study can be used as a reference for further researchers to develop this research by considering other variables which are other variables outside the variables that have been included in this study.

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Appendix 1 Questionnaire

Orientasi Etika

Instrumen orientasi etika ini di kembangkan oleh Forsyth (1980). Berilah respon anda terhadap pertanyaan-pertanyaan dibawah ini dengan menyilang (X) salah satu dari angka 1 sampai 7. Adapun arti dari setiap angka tersebut adalah sebagai beikut:

1 = Sangat Tidak Setuju   **5 = Sangat Setuju**

2 = Tidak Setuju

3 = Netral

4 = Agak Setuju

Istrumen Orientasi etika yang terdiri dari:

A. Idealisme

	Sangat tidak setuju				**Sangat setuju**
	1	2	3	4	5

No	PERNYATAAN	1	2	3	4	5
1	Seseorang sama sekali tidak boleh melakukan tindakan yang merugikan orang lain walaupun sedikit					
2	Perbuatan yang merugikan orang lain tidak dapat ditolerir , berapapun kecilnya tingkat kerugian itu					
3	Tindakan yang secara potensial akan menimbulkan kerugian bagi orang lain selalu menjadi tindakan yang salah , terlepas dari keuntungan yang diperoleh					
4	Seseorang sama sekali tidak boleh merugikan orang lain secara psikologi atau fisik					
5	Seseorang sama sekali tidak boleh melakukan suatu tindakan yang mungkin mengancam martabat dan keselamatan seseorang					
6	Jika suatu tindakan akan merugikan seseorang yang tidak bersalah , maka tindakan itu sama sekali tidak boleh dilakukan					
7	Menimbang antara konsekuensi positif dan konsekuensi negatif dari tindakan kita sebelum kita memutuskan untuk melakukan atau tidak melakukan tindakan tersebut, merupakan suatu tindakan yang tidak bermoral					
8	Martabat dan keselamatan seseorang harus menjadi perhatian yang sangat penting dalam masyarakat					
9	Jangan pernah sampai mengorbankan keselamatan orang lain					

10	Tindakan bermoral adalah tindakan yang sesuai dengan tindakan-tindakan yang sifatnya ideal/sempurna					

B. Relativisme

Sangat tidak setuju				Sangat setuju
1	2	3	4	5

No	PERNYATAAN	1	2	3	4	5
1	Tidak ada prinsip etika yang begitu penting sehingga harus menjadi bagian dari kode etik saya					
2	Etika bervariasi dari satu situasi dan masyarakat ke situasi dan masyarakat lainnya					
3	Standar moral harus dilihat dalam sudut pandang induvidual, apa yang seseorang anggap bermoral mungkin akan dinilai tidak bermoral oleh orang lain					
4	Tipe-tipe moralitas yang berbeda tidak dapat dibandingkan dengan "kebenaran"					
5	Pertanyaan-pertanyaan tentang apakah suatu itu bersifat etis atau tidak bagi setiap orang tidak akan pernah bisa terjawab karena apa yang dianggap bermoral atau tidak bermoral tergantung pada penilaian individu					
6	Standar moral adalah peraturan sederhana bagi seseorang yang mengindikasikan bagaimana seseorang harus bertingkah laku dan tidak dapat diterapkan untuk membuat penilaian terhadap orang lain					
7	Pertimbangan etika dalam hubungan antar individu begitu kompleks , sehingga setiap individu seharusnya membentuk kode etik individu mereka sendiri					
8	Pengkodean secara tegas terhadap suatu posisi etika yang mencegah beberapa tipe-tipe tindakan dapat digunakan sebagai jalan menciptakan hubungan dan penyesuaian hubungan manusia yang lebih baik					
9	Tidak ada peraturan untuk menilai sebuah kebohongan dapat diterima atau tidak, karena hal tersebut secara keseluruhan tergantung dari situasinya					
10	Suatu kebohongan dapat dinilai sebagai tindakan bermoral atau tidak bermoral tergantung dari keadaaan disekitar kejadian					
11	Ada prinsip etika yang begitu penting sehingga harus menjadi bagian dari kode etik saya					

Minat berkarir

Kuesioner oleh: Amelia Laraswati (2017)

No	PERNYATAAN	1	2	3	4	5
1	Karir bidang auditing memberikan peluang yang besar bagi mahasiswa akuntansi.					
2	Saya tertarik berkarir di bidang auditing karena banyak pengalaman dan pengetahuan tentang audit.					
3	Saya berminat berkarir dalam bidang auditing karena memberikan gaji yang besar					
4	Saya berminat berkarir di bidang auditing karena akan dapat fasilitas yang memadai					
5	Saya akan berkarir di bidang auditing setelah studi selesai					

Demografi Responden

Mohon Sdr/Sdri untuk mengisi data demografi atau memberi tanda silang (X) pada kolom yang telah disediakan.

1. Jenis kelamin ☐ : Laki-laki

    ☐ : Perempuan

2. Semester berapa anda sekarang ini?

    ☐ Semester 3 – 4   ☐ Semester 7 – 8

    ☐ Semester 5 – 6   ☐ Semester 9 – 10

3. Apakah anda **telah / sedang / belum** menempuh mata kuliah Auditing 1?

    ☐ Telah Menempuh   ☐ Sedang Menempuh

Pengetahuan Mengenai Profesi

Instrumen ini dikembangkan oleh Comunale *et al* (2006). Berilah respon anda terhadap pertanyaan-pertanyaan dibawah ini dengan memberi tanda silang (X) pada salah satu dari pilihan jawaban dibawah ini.

1. Mana diantara KAP dibawah ini yang **bukan** merupakan KAP Big 4?

    a.Ernst & Young

    b.BDO Seidman

    c.Pricewaterhouse Coopers

    d.Deloitte & Touch

2. Jika dibandingkkan dengan KAP selain KAP Big 4, maka sebuah KAP Big 4 akan **lebih mungkin** untuk

a. Memiliki lebih banyak kantor internasional

b. Memiliki lebih banyak kantor domestik

c. Memiliki lebih banyak kantor internasional dan kantor domestik

d. Tidak memiliki lebih banyak kantor internasional dan kantor domestik

3. Manakah pernyataan dibawah ini yang **benar**?

a. Perusahaan yang telah *go-public* tidak wajib untuk menyerahkan laporan keuangan auditan kepada Bapepam

b. Sebuah KAP independen harus mengaudit laporan keuangan dari semua perusahaan yang telah *go-public* di Indonesia

c. Laporan keuangan tidak boleh diaudit oleh auditor yang merupakan karyawan dari perusahaan yang diaudit

d. Laporan keuangan auditan hanya ditujukan bagi KAP, klien dan regulator

4. Di Indonesia, *fee* auditor dibayar oleh

a. Klien audit

b. Pemerintah

c. Bapepam

d. Tidak satu pun pihak yang disebutkan diatas

5. Sertifikasi CPA dibutuhkan dibidang akuntansi dibawah ini yaitu

a. Manajemen

b. Akuntan Publik (auditor)

c. Pendidik

d. Nonprofit

6. Mana dibawah ini yang **bukan** merupakan sertifikasi di akuntansi

a. CPA

b. CIA

c. CMA

d. CBA

7. Jika anda memeriksa laporan keuangan perusahaan dengan tujuan untuk menyakinkan *shareholder* dan pengguna laporan keuangan yang lain bahwa posisi keuangan perusahaan dilaporkan secara wajar, maka anda **paling mungkin** bekerja di area akuntansi?

a. Manajemen

b. Pemerintah

c. Publik (auditor)

d.Nonprofit

8. Jika anda bertanggung jawab untuk menyediakan review yang obyektif terhadap keuangan dan sistem operasi perusahaan anda, maka anda menjalankan fungsi sebagai

   a.Konsultan

   b.Akuntan forensik

   c.Auditor eksternal

   d.Auditor internal

9. Mana KAP dibawah ini yang ditutup akibat menjadi pihak yang bersalah akibat skandal keuangan?

   a.Deloitte & Touche

   b.Ernst & Young

   c.Arthur Andersen

   d.BDO Seidman

10. KAP yang terdapat pada pertanyaan no 9 dinyatakan bersalah karena

   a.Menghancurkan dokumen yang terkait dengan audit

   b.Meyuap kantor asing

   c.Menyirimkan *blackmailed* kepada anggota komite audit

   d.Menggelapkan uang klien

11. KAP yang terdapat pada pertanyaan no 9

   a.Dinyatakan bersalah karena menutupi kebenaran

   b.Sukses mempertahankan diri melawan semua tuntutan dan melanjutkan KAP tersebut

   c.Mencapai penyelesaian secara perdata dengan SEC dan kemudian terhindar dari tuntutan hukum

   d.Dituduh melakukan kolusi dengan Price Waterhouse Coopers

12. Mana perusahaan dibawah ini, yang diaudit oleh KAP yang dimaksud dalam pertanyaan no 9, yang melakukan perikatan untuk pelaporan keuangan yang curang?

   a.Exxon Mobil

   b.Sunoco

   c.Shell Oil

   d.Enron

13. Mana perusahaan dibawah ini yang juga ditemukan telah melakukan perikatan dalam pelaporan keuangan yang curang?

a. Worldcom

b. IBM

c. General Motors

d. Food Lion

Appendix 2. Frequency of Respondents' Answers

Frequency Table

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	11	4.1	4.1	4.8
	3.00	39	14.4	14.4	19.3
	4.00	106	39.3	39.3	58.5
	5.00	112	41.5	41.5	100.0
	Total	270	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	11	4.1	4.1	4.1
	3.00	54	20.0	20.0	24.1
	4.00	116	43.0	43.0	67.0
	5.00	89	33.0	33.0	100.0
	Total	270	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.4	.4	.4
	2.00	12	4.4	4.4	4.8
	3.00	29	10.7	10.7	15.6
	4.00	119	44.1	44.1	59.6
	5.00	109	40.4	40.4	100.0
	Total	270	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	1.1	1.1	1.1
	2.00	14	5.2	5.2	6.3
	3.00	65	24.1	24.1	30.4
	4.00	114	42.2	42.2	72.6
	5.00	74	27.4	27.4	100.0
	Total	270	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	1.1	1.1	1.1
	2.00	18	6.7	6.7	7.8
	3.00	62	23.0	23.0	30.7
	4.00	116	43.0	43.0	73.7
	5.00	71	26.3	26.3	100.0
	Total	270	100.0	100.0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	4	1.5	1.5	1.5
	2.00	11	4.1	4.1	5.6
	3.00	48	17.8	17.8	23.3
	4.00	111	41.1	41.1	64.4
	5.00	96	35.6	35.6	100.0
	Total	270	100.0	100.0	

X1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	17	6.3	6.3	7.0
	3.00	40	14.8	14.8	21.9
	4.00	103	38.1	38.1	60.0
	5.00	108	40.0	40.0	100.0
	Total	270	100.0	100.0	

X1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	1.1	1.1	1.1
	2.00	21	7.8	7.8	8.9
	3.00	72	26.7	26.7	35.6
	4.00	88	32.6	32.6	68.1
	5.00	86	31.9	31.9	100.0
	Total	270	100.0	100.0	

X1.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	17	6.3	6.3	7.0
	3.00	44	16.3	16.3	23.3
	4.00	107	39.6	39.6	63.0
	5.00	100	37.0	37.0	100.0
	Total	270	100.0	100.0	

X1.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	16	5.9	5.9	6.7
	3.00	26	9.6	9.6	16.3
	4.00	77	28.5	28.5	44.8
	5.00	149	55.2	55.2	100.0
	Total	270	100.0	100.0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	15	5.6	5.6	6.3
	3.00	11	4.1	4.1	10.4
	4.00	72	26.7	26.7	37.0
	5.00	170	63.0	63.0	100.0
	Total	270	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.4	.4	.4
	2.00	17	6.3	6.3	6.7
	3.00	10	3.7	3.7	10.4
	4.00	78	28.9	28.9	39.3
	5.00	164	60.7	60.7	100.0
	Total	270	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.4	.4	.4
	2.00	14	5.2	5.2	5.6
	3.00	27	10.0	10.0	15.6
	4.00	105	38.9	38.9	54.4
	5.00	123	45.6	45.6	100.0
	Total	270	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	.4	.4	.4
	2.00	14	5.2	5.2	5.6
	3.00	27	10.0	10.0	15.6
	4.00	96	35.6	35.6	51.1
	5.00	132	48.9	48.9	100.0
	Total	270	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	12	4.4	4.4	5.2
	3.00	29	10.7	10.7	15.9
	4.00	104	38.5	38.5	54.4
	5.00	123	45.6	45.6	100.0
	Total	270	100.0	100.0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	1.1	1.1	1.1
	2.00	12	4.4	4.4	5.6
	3.00	29	10.7	10.7	16.3
	4.00	100	37.0	37.0	53.3
	5.00	126	46.7	46.7	100.0
	Total	270	100.0	100.0	

X2.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	16	5.9	5.9	6.7
	3.00	32	11.9	11.9	18.5
	4.00	81	30.0	30.0	48.5
	5.00	139	51.5	51.5	100.0
	Total	270	100.0	100.0	

X2.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	14	5.2	5.2	5.9
	3.00	56	20.7	20.7	26.7
	4.00	106	39.3	39.3	65.9
	5.00	92	34.1	34.1	100.0
	Total	270	100.0	100.0	

X2.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	5	1.9	1.9	1.9
	2.00	11	4.1	4.1	5.9
	3.00	48	17.8	17.8	23.7
	4.00	117	43.3	43.3	67.0
	5.00	89	33.0	33.0	100.0
	Total	270	100.0	100.0	

X2.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	6	2.2	2.2	2.2
	2.00	9	3.3	3.3	5.6
	3.00	38	14.1	14.1	19.6
	4.00	108	40.0	40.0	59.6
	5.00	109	40.4	40.4	100.0
	Total	270	100.0	100.0	

X2.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	6	2.2	2.2	2.2
	2.00	10	3.7	3.7	5.9
	3.00	35	13.0	13.0	18.9
	4.00	128	47.4	47.4	66.3
	5.00	91	33.7	33.7	100.0
	Total	270	100.0	100.0	

X3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	45	16.7	16.7	16.7
	3.00	94	34.8	34.8	51.5
	4.00	131	48.5	48.5	100.0
	Total	270	100.0	100.0	

X4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	156	57.8	57.8	57.8
	1.00	114	42.2	42.2	100.0
	Total	270	100.0	100.0	

X5.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	39	14.4	14.4	14.4
	1.00	231	85.6	85.6	100.0
	Total	270	100.0	100.0	

X5.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	63	23.3	23.3	23.3
	1.00	207	76.7	76.7	100.0
	Total	270	100.0	100.0	

X5.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	55	20.4	20.4	20.4
	1.00	215	79.6	79.6	100.0
	Total	270	100.0	100.0	

X5.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	62	23.0	23.0	23.0
	1.00	208	77.0	77.0	100.0
	Total	270	100.0	100.0	

X5.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	62	23.0	23.0	23.0
	1.00	208	77.0	77.0	100.0
	Total	270	100.0	100.0	

X5.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	76	28.1	28.1	28.1
	1.00	194	71.9	71.9	100.0
	Total	270	100.0	100.0	

X5.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	80	29.6	29.6	29.6
	1.00	190	70.4	70.4	100.0
	Total	270	100.0	100.0	

X5.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	102	37.8	37.8	37.8
	1.00	168	62.2	62.2	100.0
	Total	270	100.0	100.0	

Y1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	13	4.8	4.8	4.8
	3.00	47	17.4	17.4	22.2
	4.00	99	36.7	36.7	58.9
	5.00	111	41.1	41.1	100.0
	Total	270	100.0	100.0	

Y2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	.7	.7	.7
	2.00	13	4.8	4.8	5.6
	3.00	44	16.3	16.3	21.9
	4.00	94	34.8	34.8	56.7
	5.00	117	43.3	43.3	100.0
	Total	270	100.0	100.0	

Y3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	1.1	1.1	1.1
	2.00	8	3.0	3.0	4.1
	3.00	30	11.1	11.1	15.2
	4.00	88	32.6	32.6	47.8
	5.00	141	52.2	52.2	100.0
	Total	270	100.0	100.0	

Y4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	1.1	1.1	1.1
	2.00	8	3.0	3.0	4.1
	3.00	28	10.4	10.4	14.4
	4.00	92	34.1	34.1	48.5
	5.00	139	51.5	51.5	100.0
	Total	270	100.0	100.0	

Y5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	10	3.7	3.7	3.7
	3.00	59	21.9	21.9	25.6
	4.00	99	36.7	36.7	62.2
	5.00	102	37.8	37.8	100.0
	Total	270	100.0	100.0	

Appendix 3. Validity and reliability test

Correlations

Correlations

		X1
X1.1	Pearson Correlation	.786**
	Sig. (2-tailed)	.000
	N	270
X1.2	Pearson Correlation	.756**
	Sig. (2-tailed)	.000
	N	270
X1.3	Pearson Correlation	.811**
	Sig. (2-tailed)	.000
	N	270
X1.4	Pearson Correlation	.775**
	Sig. (2-tailed)	.000
	N	270
X1.5	Pearson Correlation	.796**
	Sig. (2-tailed)	.000
	N	270
X1.6	Pearson Correlation	.840**
	Sig. (2-tailed)	.000
	N	270
X1.7	Pearson Correlation	.831**
	Sig. (2-tailed)	.000
	N	270
X1.8	Pearson Correlation	.808**
	Sig. (2-tailed)	.000
	N	270
X1.9	Pearson Correlation	.842**
	Sig. (2-tailed)	.000
	N	270
X1.10	Pearson Correlation	.658**
	Sig. (2-tailed)	.000
	N	270

**. Correlation is significant at the 0.01 level

Reliability X1

Case Processing Summary

		N	%
Cases	Valid	270	100.0
	Excluded^a	0	.0
	Total	270	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.933	10

Correlations

Correlations

		X2
X2.1	Pearson Correlation	.773**
	Sig. (2-tailed)	.000
	N	270
X2.2	Pearson Correlation	.795**
	Sig. (2-tailed)	.000
	N	270
X2.3	Pearson Correlation	.728**
	Sig. (2-tailed)	.000
	N	270
X2.4	Pearson Correlation	.737**
	Sig. (2-tailed)	.000
	N	270
X2.5	Pearson Correlation	.744**
	Sig. (2-tailed)	.000
	N	270
X2.6	Pearson Correlation	.791**
	Sig. (2-tailed)	.000
	N	270
X2.7	Pearson Correlation	.768**
	Sig. (2-tailed)	.000
	N	270
X2.8	Pearson Correlation	.745**
	Sig. (2-tailed)	.000
	N	270
X2.9	Pearson Correlation	.796**
	Sig. (2-tailed)	.000
	N	270
X2.10	Pearson Correlation	.767**
	Sig. (2-tailed)	.000
	N	270
X2.11	Pearson Correlation	.763**
	Sig. (2-tailed)	.000
	N	270

**. Correlation is significant at the 0.01 level

Reliability X2

Case Processing Summary

		N	%
Cases	Valid	270	100.0
	Excluded[a]	0	.0
	Total	270	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.960	11

Correlations

Correlations

		X5
X5.1	Pearson Correlation	.664**
	Sig. (2-tailed)	.000
	N	270
X5.2	Pearson Correlation	.705**
	Sig. (2-tailed)	.000
	N	270
X5.3	Pearson Correlation	.744**
	Sig. (2-tailed)	.000
	N	270
X5.4	Pearson Correlation	.698**
	Sig. (2-tailed)	.000
	N	270
X5.5	Pearson Correlation	.705**
	Sig. (2-tailed)	.000
	N	270
X5.6	Pearson Correlation	.704**
	Sig. (2-tailed)	.000
	N	270
X5.7	Pearson Correlation	.750**
	Sig. (2-tailed)	.000
	N	270
X5.8	Pearson Correlation	.688**
	Sig. (2-tailed)	.000
	N	270

**. Correlation is significant at the 0.01 level

Reliability X5

Case Processing Summary

		N	%
Cases	Valid	270	100.0
	Excluded[a]	0	.0
	Total	270	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.856	8

Correlations

Correlations

		Y
Y1	Pearson Correlation	.752**
	Sig. (2-tailed)	.000
	N	270
Y2	Pearson Correlation	.831**
	Sig. (2-tailed)	.000
	N	270
Y3	Pearson Correlation	.796**
	Sig. (2-tailed)	.000
	N	270
Y4	Pearson Correlation	.800**
	Sig. (2-tailed)	.000
	N	270
Y5	Pearson Correlation	.662**
	Sig. (2-tailed)	.000
	N	270

**. Correlation is significant at the 0.01 level

Reliability

Case Processing Summary

		N	%
Cases	Valid	270	100.0
	Excluded[a]	0	.0
	Total	270	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.852	5

Appendix 4. Asus Classic

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.763[a]	.583	.575	2.30764	1.900

a. Predictors: (Constant), X5, X4, X3, X2, X1

b. Dependent Variable: Y

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	.401	2.493
	X2	.486	2.057
	X3	.724	1.381
	X4	.991	1.009
	X5	.699	1.431

a. Dependent Variable: Y

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		270
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.28609529
Most Extreme Differences	Absolute	.073
	Positive	.045
	Negative	-.073
Kolmogorov-Smirnov Z		1.199
Asymp. Sig. (2-tailed)		.113

a. Test distribution is Normal.

b. Calculated from data.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.153	.573		7.251	.000
	X1	-.073	.018	-.037	-.985	.387
	X2	-.004	.013	-.022	-.267	.790
	X3	.110	.132	.057	.838	.403
	X4	.019	.169	.007	.114	.909
	X5	.047	.041	.080	1.149	.252

a. Dependent Variable: Absres

Scatterplot

Dependent Variable: Y

Appendix 5. Multiple Linear Regression

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Y	21.0667	3.53884	270
X1	40.5667	7.14021	270
X2	46.5889	9.04211	270
X3	4.3185	.74327	270
X4	.4222	.49483	270
X5	6.0037	2.41817	270

Correlations

		Y	X1	X2	X3	X4	X5
Pearson Correlation	Y	1.000	.666	.707	.494	.039	.471
	X1	.666	1.000	.708	.505	.081	.541
	X2	.707	.708	1.000	.444	.054	.430
	X3	.494	.505	.444	1.000	.078	.336
	X4	.039	.081	.054	.078	1.000	.052
	X5	.471	.541	.430	.336	.052	1.000
Sig. (1-tailed)	Y	.	.000	.000	.000	.261	.000
	X1	.000	.	.000	.000	.091	.000
	X2	.000	.000	.	.000	.189	.000
	X3	.000	.000	.000	.	.102	.000
	X4	.261	.091	.189	.102	.	.200
	X5	.000	.000	.000	.000	.200	.
N	Y	270	270	270	270	270	270
	X1	270	270	270	270	270	270
	X2	270	270	270	270	270	270
	X3	270	270	270	270	270	270
	X4	270	270	270	270	270	270
	X5	270	270	270	270	270	270

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	X5, X4, X3, X2, X1[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Y

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.763[a]	.583	.575	2.30764	1.900

a. Predictors: (Constant), X5, X4, X3, X2, X1

b. Dependent Variable: Y

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1962.944	5	392.589	73.723	.000[a]
	Residual	1405.856	264	5.325		
	Total	3368.800	269			

a. Predictors: (Constant), X5, X4, X3, X2, X1

b. Dependent Variable: Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.626	.969		4.777	.000
	X1	.110	.031	.222	3.538	.000
	X2	.170	.022	.434	7.608	.000
	X3	.722	.222	.152	3.245	.001
	X4	-.144	.286	-.020	-.503	.615
	X5	.168	.070	.115	2.409	.017

a. Dependent Variable: Y