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Analysis of the Characteristics and Work Readiness of Accounting Majoring Students

Nurul Afifah Alfian¹, Endrawati^{2*}, Lisa Amelia Herman³

¹ Accounting Departmen, Politeknik Negeri Padang, Indonesia

² Accounting Departmen, Politeknik Negeri Padang, Indonesia

³ Accounting Departmen, Polteknik Negeri Padang, Indonesia

*Corresponding Author: endrawati@pnp.ac.id

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ABSTRAK

The job readiness of college graduates varies for each individual. This depends on the individual's goals, motivation, and orientation. Field work practices have succeeded in helping students improve their work abilities, namely soft skills and technical skills. This research aims to analyse the motivational characteristics and work readiness of accounting students. This research uses quantitative methods and descriptive statistics. Sampling used the purposive sampling technique. The data used is primary data obtained through the distribution of questionnaires. The sample for this research was 102 student respondents who had taken part in an internship. The research results show that the average motivation and work readiness are higher for male students who have academic achievements and have internships at public accounting firms. Students who have a business background have high work readiness. Students who intern at private companies have lower average motivation and work readiness. The average internship experience is higher for interns at public accounting firms than at government agencies and private companies. Students who have higher academic achievements get better internship experiences than students who have no academic achievements.

Introduction

The work readiness of a college graduate is oriented towards results and goals based on the knowledge and competencies possessed to be able to be put into practice in the world of work (Prikshat et al., 2019). Job readiness for accounting graduates is a state where a person has the physical, mental, and emotional competence to compete (Made et al., 2022). The views of accounting graduates illustrate that work readiness is about having a sense of self-confidence not only in oneself but also being able to project an atmosphere of self-confidence to clients and colleagues (Herbert et al., 2020).

Motivation is an impulse that arises from stimulation from within and from outside to bring about changes from a situation to the expected state and efforts to achieve goals (Made et al., 2022). Work motivation is defined as a condition that has the effect of generating, directing, and maintaining behaviour related to the work environment (Widhiyani, 2021). Research by Made et al. (2022) stated that motivation has a positive and significant effect on accounting skills and work readiness. This is because motivation will encourage students to equip themselves as much as possible with the various skills and competencies needed for future work readiness.

Research by Kapareliotis et al. (2019) states that intern students are motivated to work after their internship due to factors such as a good work environment, responsibility for the tasks given, and opportunities for development. Important skills and knowledge gained during Field Work Practices (FWP) include working with other people, solving problems, understanding how companies work, and gaining an understanding of group dynamics in business (Diokno & Peprah, 2021). Field work practices have succeeded in helping students improve their work abilities, namely soft skills and technical skills. The main soft skills that can be improved are communication skills, time management skills, decision-making skills, and planning skills (Teoh et al., 2021).

In research by Adeosun et al. (2021), it was found that students gained many skills from practical field work. These skills include problem-solving skills, content skills, social skills, resource management skills, technical skills, physical skills, and system skills. The aim of this research is to analyze the motivational characteristics and work readiness of accounting students.

Literature Review

Attribution Theory

Attribution theory was first put forward by Heider in 1958, which explained that a person's behavior is determined by a combination of internal factors originating from within a person and external factors originating from outside a person. This theory explains the surrounding situations that cause a person's behaviour in social perception, which is called dispositional attribution and situational attribution. Disputational attribution is an internal cause that refers to aspects of individual behaviour within a person's personality, self-perception, abilities, and motivation (Made et al., 2022). Situational attribution is an external cause that refers to the surrounding environment that can influence behaviour, such as social conditions, social values, and society's views. The use of attribution theory in this research is to determine individual behaviour in its internal form, such as the influence of work motivation on student work readiness.

Work motivation

Motivation is the urge to carry out an action to achieve a certain goal (Naradiasari & Wahyudi, 2022). Motivation is an urge that arises from stimulation from within and from outside to bring about changes in a situation to the expected state and efforts to achieve goals (Made et al., 2022). Work motivation is an urge and desire that have the effect of generating, directing, and maintaining behaviour related to the work environment, both within and outside oneself (Widhiyani, 2021). Job success is not enough with skills alone; it also requires high motivation at work (Esya Alhadi, Mariskha Z., 2022).

Field practice

Internships allow students to develop their general and specific skills while gaining work experience. Through internship programmes, students gain a new understanding of their suitability in a particular business sector or job profile (Kapareliotis et al., 2019).

Working readiness

The work readiness of a college graduate is oriented towards results and goals based on the knowledge and competencies possessed to be able to be put into practice in the world of work (Prikshat et al., 2019). The job readiness of an accounting graduate is required to have expertise or skills as well as an understanding and mastery of all the basic components inherent in the science and field of accounting (Made et al., 2022). The work readiness of an accounting graduate is not only about the level of competency in certain tasks but also being able to work independently and contribute outside of formal job specifications (Herbert et al., 2020).

Method

This is research with a quantitative approach, using primary data obtained from distributing questionnaires via Google Form to respondents. The questionnaire distributed uses four Likert scales. The respondents in this study were students majoring in accounting at the Padang State Polytechnic who had carried out fieldwork practices. The research sample was selected from the population using the purposive sampling method. Purposive sampling, according to Sugiyono (2017), is sampling that uses certain consideration techniques. The number of samples determined in this study used the following formula:

$$n = N / (1 + N \cdot e^2),$$

where n is the sample size, N shows the population size, and e is the margin of error or percentage. In this study, the error rate for the sample was 10%. Based on the formula above, the number of samples to be taken in this research is $n = 180 / (1 + 180 \cdot 10\%^2) = 64.28$. The calculation results show a sample size of 64.28. The author decided to use a sample of 102 respondents.

Results

Characteristics of Accounting Students

Based on Figure 1, it can be seen that 85 respondents, or 83%, were women, and 17 respondents, or 16%, were men. This shows that the majority of respondents are women.

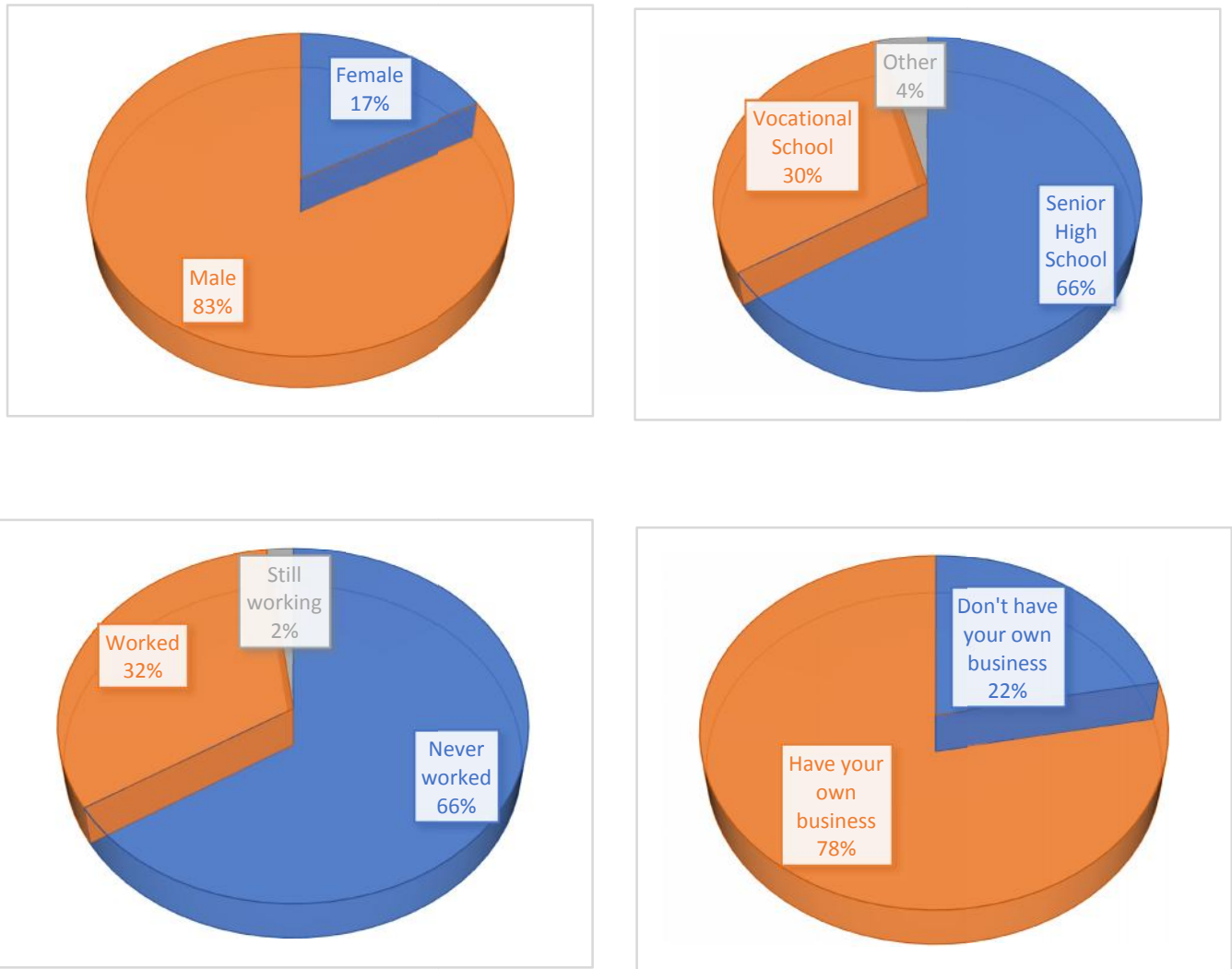


Figure 1. Characteristics of Accounting Students

Figure 1 shows that the majority of respondents came from a high school educational background, namely 66%; 30% came from a vocational school educational background; and on the other hand, 4% came from other than high school and vocational high school. Students who have their own businesses are 78%, and those who do not have their own businesses are 22%. Most accounting students have never worked, namely 66%; only 32% have ever worked, and 2% are still working. Students who are still working have higher motivation, practical fieldwork experience, and work readiness compared to those who have never worked. Meanwhile, students who have worked have lower motivation and work readiness.

Average Motivation and Work Readiness of Accounting Majoring Students

Figure 2 shows the average and readiness of students majoring in accounting. The average work motivation for men is 3.47, and the average work motivation for women is 3.40. This illustrates that the male gender has higher work motivation than the female gender.

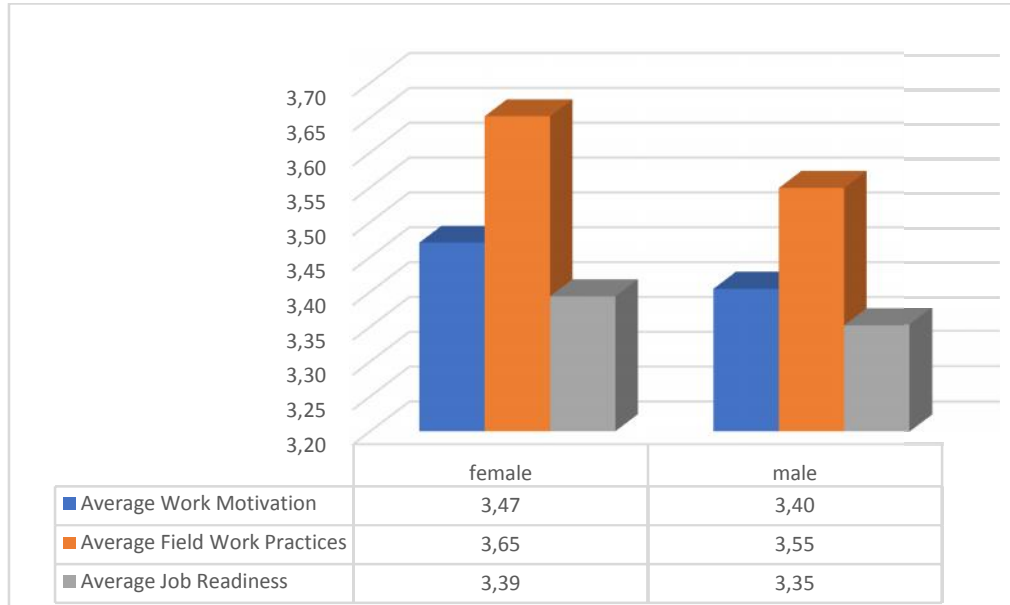


Figure 2. Average Motivation and Work Readiness

Based on Figure 2, it can be seen that the average practical field work experience of male students is 3.65 and that of women is 3.55. This illustrates that the average practical field work experience of male students is higher than that of women. In Figure 2, it can also be seen that the average work preparation for male students is 3.39 and for women is 3.35. This illustrates that the work preparation of men is higher than that of women.

Academic Achievements Achieved

Several respondents from this research have achieved achievements in the academic field during their studies, including accounting Olympiads at the provincial level, city level, and national level, as well as capital market Olympiads at the provincial level.

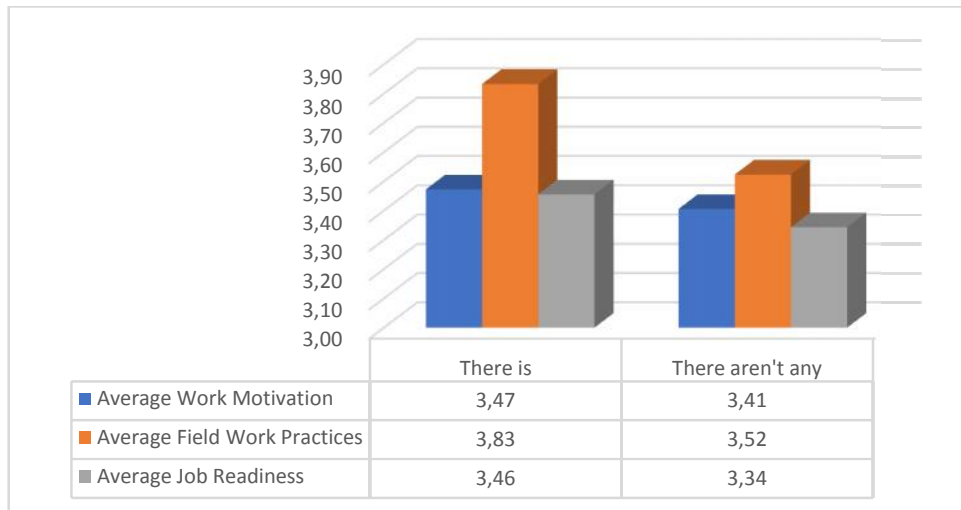


Figure 3. Average variables based on respondents' academic achievement

Based on the data above, it can be seen that students who have achieved achievements in the academic field have a higher average score compared to students who have not achieved achievements in the academic field. This indicates that students with academic achievements are considered to have a high level of work readiness.

Type of Agency or Company Where the Fieldwork Practice Takes Place

All respondents in this study have carried out fieldwork practices at certain agencies or companies. Based on the research results, there are three types of companies where respondents have carried out field work practices. The types of companies where respondents carry out field work practices consist of public accounting firms, government or official companies, and private companies. An overview of the types of companies where respondents carry out field work practices and the number of respondents who carry out field work practices at these places can be seen in Figure 1.5 below.

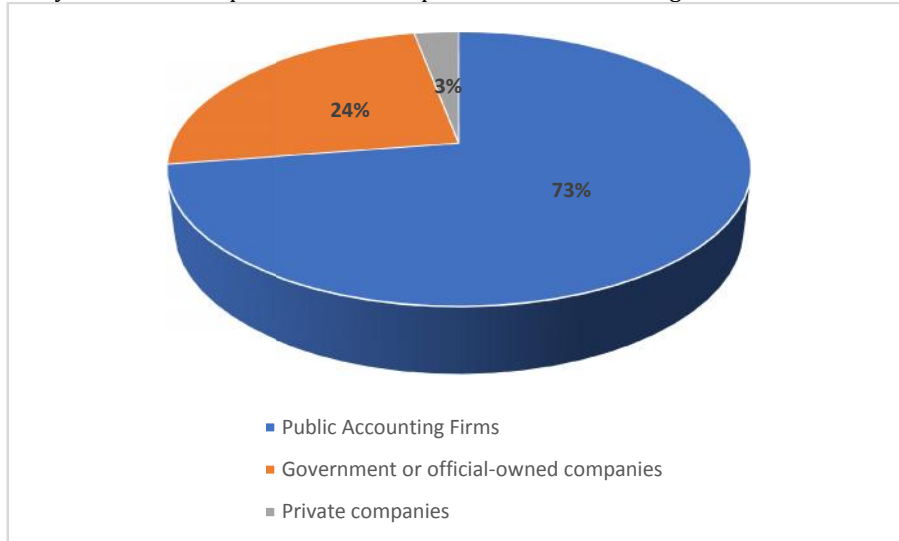


Figure 4. Frequency of company types where field work is carried out

A total of 74 respondents carried out practical field work at public accounting firms; 25 respondents carried out practical field work in government or official companies; and three other people carried out practical field work in private companies. In the data above, it can be seen that respondents carry out more practical field work at public accounting firms because the Padang State Polytechnic accounting department recommends that their students practice field work at public accounting firms.

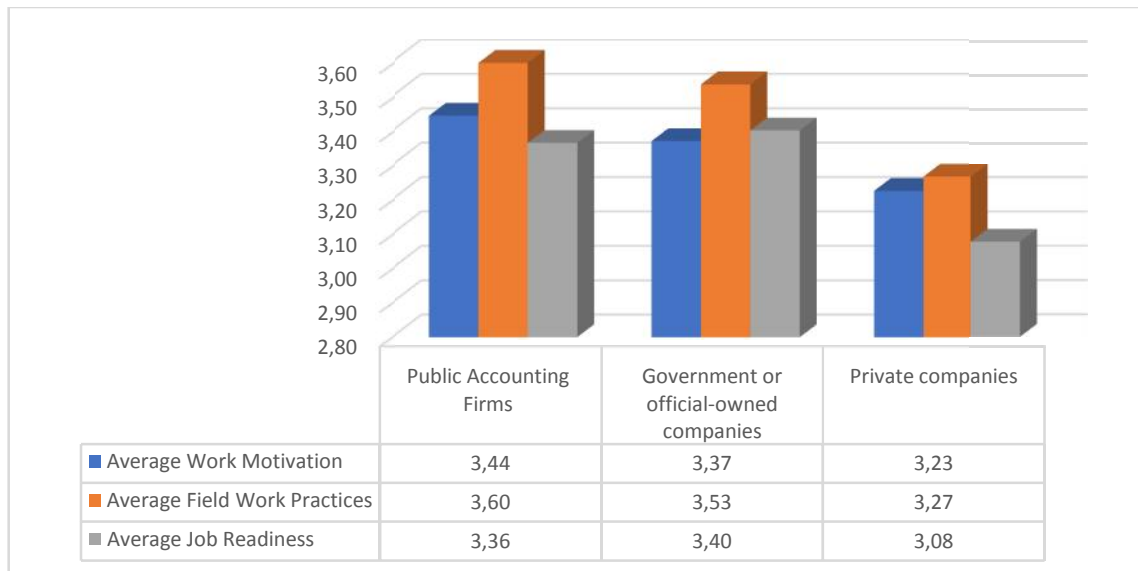


Figure 5. Average variables based on type of company where respondents practice field work

This can also be proven by the average value of work motivation, practical field work experience, and work readiness of students who practice field work at a public accounting firm, which has a value above the average. So it can be concluded that students who carry out field work practices at public accounting firms have a high level of work readiness compared to students who carry out field work practices outside of public accounting firms.

Average and Standard Deviation

To provide an overview of the variables in this research, both independent and dependent variables, a frequency distribution table is used. The independent variables in this research consist of work motivation and practical fieldwork experience. The dependent variable in this research consists of work readiness. The N value indicates valid data for processing, namely 102 respondents. The mean value is the average value that the respondents received. The standard deviation is a measure of the distribution of data that can be used to measure student work readiness. An overview of detailed variable statistics is in the table below:

Table 1. Descriptive Statistics of Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Work motivation	102	22	32	27.32	2.644
Field Work Practice Experience	102	29	48	42.79	4.871
Working readiness	102	31	52	43.67	5.251
Valid N	102				

Work motivation (X1) has a minimum value of 22 and a maximum value of 32. The mean or average value of work motivation is 27.32 with a standard deviation value of 2.644, which is below the average value, so it can be said that the data does not vary or is homogeneous. Field work practice experience (X2) has a minimum value of 29 and a maximum value of 48. The mean or average value of field work practice experience is 42.79 with a standard deviation value of 4.871, which is below the average value, so it can be said that the data is not varied or homogeneous. Work readiness (Y) has a minimum value of 31 and a maximum value of 52. The mean or average value of work readiness is 43.67 with a standard deviation value of 5.251 which is below the average value so it can be said that the data does not vary or is homogeneous.

Discussion and Conclusion

Based on the previous description, it can be concluded that male students have a higher average motivation than female students. Men also have a higher average work experience than women, and the average work readiness of men is higher than that of women. This shows that male students majoring in accounting are superior to women in terms of motivation, practical fieldwork experience, and work readiness. In this research, more students worked in public accounting firms and the least in private companies. Students who have better academic achievements have higher work readiness than students who have low academic achievements. Students who previously had field work practice at a public accounting firm have higher work readiness than those who did not practice field work at a public accounting firm.

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