

## **The Influence of Family on Student Interests in Determining Careers in Accounting Professions**

**La Ode Hasiara<sup>1✉</sup>, Laras Kinanthi<sup>2✉</sup>, Fatahul Rahman<sup>3</sup>, and Sri Hamdayani<sup>4</sup>**

<sup>1,2,3</sup> Department Accounting, Politeknik Negeri Samarinda  
Jalan Dr. Sucipto Kampus Gunung Lipan Samarinda 75130, Kalimantan Timur, Indonesia  
<sup>4</sup> Department Management Sekolah Tinggi Ilmu Ekonomi Makassar  
Jalan Andi Tondro Makassar Indonesia  
<sup>1✉</sup> [hasiara@polnes.ac.id](mailto:hasiara@polnes.ac.id)  
<sup>2✉</sup> [kinanthi@gmail.com](mailto:kinanthi@gmail.com)

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### **Article Info**

#### *Article History*

Received:  
May 2023  
Accepted:  
Jun 2023  
Published:  
Jul 2023

#### *Keywords:*

*Family, Influence, Choice, Career, Accounting field.*

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### **ABSTRACT**

This study was conducted to determine the impact of the influence of parents on the interest of accounting students in determining a career as an accountant profession. Family members who have careers in accounting can influence the interest of accounting students in determining a career in the same field as their families. This research was conducted at the Samarinda State Polytechnic. Correspondents took as many as 50 correspondents. This study shows that family culture can influence accounting students to work as accountants. In Indonesia, the culture or habit of a strong bond with family and children is relatively high in choosing a career as an accountant profession. The result of this study proves that family has a significant influence on the selection of students for the accounting profession.

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## **INTRODUCTION**

Along with the development of the times, humans are required to become graduates who have more quality, knowledge, and abilities that students must have for provision when they are in the world of work. The skills and insights needed will depend on the career or profession to be chosen. One career that requires more skills and knowledge in accounting (Daulay, 2019) states that accounting students who tend to choose a work environment that can provide challenges to obtain satisfaction in completing them have a high spirit of competence. Meanwhile, according to (Saragih & Putra, 2021) there are quite a variety of careers in the accounting field, including public accountants, tax accountants, corporate accountants, government accountants, and teaching accountants.

In general, every accounting student desires to become a professional accountant (Rahmasari, 2021), and (Suyadnya et al., 2022).

In choosing a career, accounting students depend on their expectations for the career to be chosen, whether the career is attractive to each of them and whether the career is seen as capable of fulfilling their individual needs.

Working as a CPA (Certified Public Accountant) or Public Accountant can be one way to become a professional accountant. Students who have a career plan must have considered it in determining the profession they will choose in the future and the things that influence it (Gierusz et al., 2022), and (Gierusz et al., 2022) background of accounting students when determining a career also influenced by their parents. Alek Candra (2020), and Thanh Liem (2021) in Indonesia, the influence of the family, especially parents on their children who are students or university students, is categorized as very high. There are still many students who choose their careers due to the influence of culture or habits from their families. These habits have an impact or influence on their children because in Indonesia they are still influenced by customs (culture) from the Middle East and other countries in Asia.

Students in accounting are influenced by the career background of the same family to choose a career in the same field. The purpose of conducting this research is to find out whether family background or influence can influence students to have a career or profession in accounting

(Daulima et al., 2019), and (Lestari et al., 2020) the status of parents can expand children's interest in concurrently doing things that were not able to do at first. The family is the first environment for children, and a good first environment for children can help children to expand their interests, one of which is choosing a profession in accounting.

According to Azis et al. (2020), and (Hasiara; and Ahyar Muh. Diah, 2020) explained that educating families especially children is very important and urgent for all families, and this is realized and understood by all parties' financial management in that environment is very important and requires good financial literacy education, to help children's education. Families can provide this education both informally and formally in the college environment. In the family environment, the education of accounting students is driven by the role of the family, especially parents in providing support in the form of accounting education in the home environment. Through parenting and family upbringing, children are simply introduced to judgment and manners and accompanied indirectly by the example of parents who guide children to have certain views and habits (Hastono et al., 2020) unintentional focus of attention that is born with full will and depending on the child's talent and environment, especially the family is an understanding of interest (Octovian et al., 2020) states that parents influence the education of accounting students at home, and the influence of parents makes a prestigious difference in child care.

The family environment can influence students in choosing or determining a career in the accounting profession. The first social and educational environment for children is the family. Octovian et al., (2020) Children will tend to imitate the behaviour of their families because the first social environment for children is family. Family influence plays an important role in children's education and becomes good behaviour if children imitate behaviour from a good family environment as well. The level of children's literacy can be influenced by the family environment such as reading and learning habits and the social status of the family (Daulima et al., 2019). Parents, especially mothers, play an important role in informing and educating their

children about financial matters. The second reason is that mothers with higher education usually know how to manage money in a good way. The knowledge of a mother is passed on to her children. The third reason, a mother who is smart and able to manage finances well implies how to manage these finances in her family's daily life. A mother's habit of managing her finances is a role model for her children. Children will learn according to financial concepts through the mother's culture or habits in managing finances well.

Lestari et al., (2020) explained that students who have high economic prestige have superior economic insights, attitudes, and behaviour. The socioeconomic status of students is still borne by the family, especially the parents, therefore, the social status and economic status of the family are very influential in the level of knowledge, attitudes, and financial behaviour of students (Hastono et al., 2020). Therefore, students in determining a career as an accountant profession influenced by their families.

Professional career (Octovian et al., 2020) explains that all jobs owned or carried out by someone during their lifetime are called careers. In other words, a career is a series of professional positions that a person has in his professional life. states that students who choose a career as a professional accountant consider (Octovian et al., 2020) for professional recognition. This means that in choosing a career, the goal is not only to seek financial rewards (salary) but also the desire to achieve and develop (Ariani, 2020) explains that work based on intellectual observation and special training is the definition of a profession. In other words, the profession can be defined as an activity that requires certain skills, namely skills based on theoretical knowledge and skills according to a code of conduct. Of course, this knowledge must be obtained through the process of education and training.

Profession according to (Gierusz et al., 2022) explains that the profession in the accounting field includes all areas of work that use expertise in accounting, including work as a public accountant, internal accountants working in service or trade companies, accountants working in government, and educational accountants who provide accounting knowledge to their students. In other words, the accounting profession is a variety of accounting jobs or activities carried out by an accountant. Accounting activity is a process that consists of identifying, recording, classifying, processing, and presenting data related to financial statements or transactions so that they are easy to understand in making the right decisions, (Latifah & Soewarno, 2023) the accounting profession is considered a job that gives pride with high prestige or prestige, and its very existence depends on public recognition and trust. An accountant is obliged to comply with and maintain a well-defined professional code of ethics, namely the Indonesian Accountant Code of Ethics, in carrying out his duties and functions.

## **METHODS**

The research method refers to the systematic steps used to collect, analyze, and interpret data to answer a predetermined research question or research objective. There are a variety of research methods that can be used, depending on the type of data to be collected and the type of research questions to be answered. The following are some types of research methods that are commonly used: (a) research design using qualitative methods, and interpretive approaches. This approach is taken to find out the causes of social or cultural events based on the views and experiences of

the entities studied (Hasiara; Ahyar M.Diah; dan Sudarlan, 2019) it is necessary to carry out a systematic analysis regarding meaningful social action through detailed and direct human observation in a scientific setting which is called an interpretive approach to be able to gain understanding and interpretation of how people create and maintain their social world. Hasiara; Ahyar Muhammad Diah,(2020) the research process used to research natural object conditions where the researcher is the key instrument is called a qualitative research method. Furthermore (Hasiara & Suamba, 2020) also states that qualitative research methods aim to find interactive patterns, find theories, describe complex realities, and gain an understanding of meaning.

(b) Researchers conduct interviews with informants who understand the meaning contained in the object being observed. Researchers can understand the various meanings contained in a factual event with the help of informants. A research process was carried out on the informants persistently or continuously until the data was deemed appropriate. The five informants (shown in Table 1) are considered appropriate because the data obtained is credible and does not show transitions or changes, so the data is considered valid (Moles 2014). Key informants must be individuals who are willing to share concepts and knowledge with researchers and are often used as a place for researchers to ask questions. For this reason, researchers are encouraged to start collecting data from key informants to get a complete and comprehensive picture of the problems observed.

<b>Nama</b>	<b>Position</b>	<b>Entrance Year</b>
Lenny	Pemilik (Owner)	2013
Elisabeth	Cashier employee	2014
Basra	Employee	2014
Dika	Employee	2011
Masa	Employee	2012

Table 1: List of Key Information.

Interview results, 22 October 2022 [source]

(c) Data collection is carried out using Observation, interviews, and documentation. The observation section, in principle, is activities that involve the five senses, such as sight, smell, and hearing, to obtain the information needed to solve research problems. The observation was carried out by two observation techniques, namely; Participatory Observation, which is a data collection method that involves researchers in the daily lives of informants to collect research data through observation and acquisition, and Non-participatory Observation, namely, Researchers or observers do not participate in activities carried out by groups that are researched. That is, the researcher only positions himself as an observer. The Interview (Moles, 2014) the process of communication or interaction to collect information through question and answer between a researcher and an informant or research subject is the meaning of the interview. In essence, the interview is an activity to obtain detailed information about the problem or topic raised in the research. And finally documentation, information can be obtained not only from observations and interviews but also from facts collected in the form of documents such as books, journals, and previous articles. Data in the form of documents like this can be used by researchers to find the information needed. Researchers must have theoretical knowledge to interpret all these documents.

(d) data analysis (Nurillah & Chusairi, 2020) states that the process of searching for and collecting data systematically from interviews, field notes, and documents the meaning of data analysis. Activities in data analysis namely processing data, dividing it into several categories, integrating, sorting data, and concluding Describe the data analysis activities carried out in this study and presented in the discussion.

## RESULTS AND DISCUSSION

Based on data from interviews conducted by researchers in Samarinda City, East Kalimantan Province, related to the research topic, namely the influence of the family on students' interest in determining careers in the accounting profession. Following the results of interviews with key informants, the family influences accounting students in determining a career or profession in the field of accountants:

*“There was motivation from my father when choosing an accounting major. My father also directed me to have a career as an accountant or in his field. My father suggested that I go to college and have a career in accounting because he is an auditor at a government agency in the city of Samarinda, East Kalimantan. He has directed me to choose an accounting major since I was still in school, and he has directed me to have a career in accounting since I graduated with an S.E degree from the accounting department of the Faculty of Economics and Business, Mulawarman University. My father encouraged me by directing and motivating me to be able to follow in his footsteps as an accounting graduate. The encouragement and motivation he gave were very influential for me, I am currently an internal auditor at a private company in Balikpapan City, East Kalimantan”*, Edy Sanjaya, October 17, 2022.

This can be explained based on the explanation given by the informant above that there is influence from the family, especially the father, for the key informant in determining his career in accounting. The influence given is in the form of advice and motivation to follow in the footsteps of parents, especially fathers' career in accounting what parents convey to their children is a positive thing because no one expects their baby to fail (Del Baldo, 2019), and (Remer & Kattilakoski, 2021) Next is the second view of the key informant which describes that:

*“There was no encouragement, such as direction or coercion, from my family to choose an accounting major. But my family always gives me a passion for whatever I do. I took part in SNMPTN in 2017 by choosing to major in Accounting, at the Faculty of Economics and Business, Mulawarman University as an undergraduate education goal. I chose the accounting major because the career prospects and profession in accounting are very broad. Currently, I have an S.E degree and work as an Account Officer (AO) at a private bank (BCA) in the city of Samarinda, East Kalimantan”* Kurnia Sari, October 18, 2022.

Based on the description of the key informants above, it was explained that there was no influence from the key informant's family to enter the accounting department or have a career in accounting. According to the key informants, the job prospects in the accounting field are very broad and varied, which is what made the key informants interested in majoring in accounting and interested in having a career or having a profession in the accounting field, this was conveyed by (Fadlil &

Prayogi, 2022), and (Thanh Liem, 2021) which states that accounting can occupy any institution because all of these institutions have a section that manages finances. Next is the third view of the key informant explained:

*“My father encouraged me to have a career in accounting. My father directed and guided me to enter the accounting department to follow in his footsteps where he has an M.Ak (Master of Accounting) degree. He has a position as head of the accounting and finance division in a government agency in the city of Samarinda. He directed me to get to know the world of accounting when I finished school (SMA) and followed the PMDP route to enrol at the University of Muhammadiyah Malang with the Economic Accounting study program, Faculty of Economics and Business (FEB). Currently, I work in a private bank, namely Bank BCA in Samarinda City a credit analyst, thanks to the advice and motivation that my family gave me, especially my father. The encouragement given by him was not only direction, guidance, and motivation, but he also facilitated me to continue learning and pursue a career in accounting.”* Hanna Alaydrus, 18 October 2022.

From the statement above can be concluded that the key informant received encouragement both morally and materially from the family, especially the key informant's father. The encouragement is in the form of direction, guidance, advice, motivation, and facilities. The encouragement was given by the father of the key informant intended to direct the key informant to follow in the footsteps of his father who had a career and profession in accounting. Furthermore, the views of the fourth key informant, namely:

*“There was encouragement from the mother to have a career in accounting. My mother directed me to enter the world of accounting both when choosing majors and future careers. My mother directed me to choose an accounting major because she was an auditor in a government agency in the city of Tenggarong, East Kalimantan. He directed me to enter the world of accountants both when I chose a major in Vocational High School (SMK) and when I chose a major in college. Thanks to your guidance, motivation, and direction, I am currently studying Managerial Accounting at the Samarinda State Polytechnic, and I am also currently working on a thesis so that in 2023 I will graduate with an S. Tr. Ak., which I will later use to work in the accounting field.”*, Fharas Syahira, October 19, 2022.

The key informant's statement above explained that there was encouragement in the form of direction, guidance, and motivation to study accounting majoring both at school and university from the key informant's family, especially his mother who was an auditor in a government agency in the city of Tenggarong East. The statement was welcomed (Fana et al., 2021), which stated that the department still has a wide place because all entities must have accounting and finance. Meanwhile, interviews with key informants further stated that:

*“I was given many directions to pursue education in accounting since I graduated from high school (SMA Negeri 8, Samarinda) majoring in social sciences (IIS) or what was formerly known as the IPS major in 2019, by my aunt. My aunt is a banker in a state-owned bank, namely Bank Syariah Indonesia or BSI (formerly she was a BRIS or BRI Syariah banker). He gave advice and directions for applying to the same college and*

*major as him, namely Mulawarman University in the Faculty of Economics and Business (FEB) majoring in accounting. I am currently taking semester 7, which is my last year to get an S.E degree” Tia Devita, October 19, 2022.*

The key informant above stated that there was encouragement in the form of directions from the key informant's aunt who was a banker at one of the state-owned banks in Samarinda, namely Bank Syariah Indonesia. What was conveyed by the aunt as a key informant, and as an employee at a Syari'ah Bank is true because this statement was also stated (R. P. L. O. Hasiara, 2021), and (Hasiara et al., 2022), stated that the accounting department still has a place in various entities, both private and government. The key informant received encouragement from his family, especially his aunt, to study as an accounting major so that she could have a career and a profession in accounting.

## **CONCLUSION**

Based on the results of observations, interviews, documents, and focused discussions from this study, it can be concluded that 4 out of 5 or 80% of students who study in accounting majors and work in the accounting field have a positive influence from families that encourage students to have education with majors in accounting and shares the same career and profession as his family. The encouragement is in the form of suggestions, directions, motivation, and guidance, to facilities that support students in choosing an accounting major. Accounting students have close ties or relationships with their families which have a valid impact on their career choices for the accounting profession when deciding on a career and having a profession in accounting. Therefore, some families who have a background as an undergraduate in accounting have high hopes for their children or families to follow in their footsteps in accounting. Lastly, this research is not a creation of God, because it is only the work of humans which is full of errors and mistakes, however, we still convey that this research has strengths and weaknesses. The strength found in this study is that it can be confirmed, because it has high subjectivity, firstly. In both studies, the source of the data was obtained from the main actor, so the information must be correct because he was the perpetrator. Third, because as a perpetrator, he is willing to be confirmed. While the weaknesses in the results of this study. First, the results of this study cannot be generalized. The two data cannot be trusted for the quantitative, because they cannot be measured using statistics. Third, it is subjective, if the views of the quantitative are subjective, then the level of confidence in the results of the research is doubtful.

## **ACKNOWLEDGEMENTS**

The author expresses his highest gratitude to friends who have supported this research because, without their support, especially moral support, which they always convey, this research would not necessarily have been sent to a publishing institution that is trusted by the government as an accredited journal. SINTA-3. And we also thank the management of the Journal Publisher "SOSHUM", for receiving our Draft Article, entitled as shown on the page above.

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