The Role of Accounting Knowledge in Defining The Career of A Public Accountant

Agnes Jessica¹, Ria Sandra Alimbudiono², Eko Pudjolaksono³
¹Surabaya University, Surabaya and Indonesia, agnes.jessica97@yahoo.com
²Surabaya University, Surabaya and Indonesia, ria@staff.ubaya.ac.id
³Surabaya University, Surabaya and Indonesia, eko_p@staff.ubaya.ac.id

Abstract
Public accounting professions play a crucial role in the economic advancement. However, only few graduates in accounting majors are interested in this profession. This is quite unsettling. Knowledge is one of the determinants in selecting future career path. Therefore, this study aims at describing the role of accounting knowledge with regard to the students’ intentions to work in public-accounting-related profession using the Theory of Planned Behavior (PBC) approach. Surveys, interviews, document analyses and observations were used to collect data. In conclusion, accounting knowledge played an important role in stimulating attitude and perceived behavioral control and eventually increased the students’ intention to work in public-accounting-related profession. This had a fairly major role, especially for high calibre students. On the other hand, subjective norms occurred in their selection of accounting major per se, and did not have any roles in defining their career selection.

Keywords: theory of planned behavior, knowledge, public accountant profession

Introduction
The public accountant profession is a fairly strategic profession (Sawarjuwono, 2013). This is due to the fact that it supports stock market development and openness; honors the public trust, and sustains innovation in the digital era. Thus, the regeneration process becomes crucial (Alimbudiono & Suhartini, 2014; Law & Yuen, 2012; Suryani et al., 2018; Yuliansyah & Suryani, 2016). Data from the Ministry of Finance show that there are only roughly 455 public accounting firms (PPPK-Kemenkeu, 2015). This figure is quite small relative to the number of companies requiring public accountant services. Thus, acceleration is needed (Yuliansyah & Suryani, 2016). This indicates that there is a need for establishing an intention to work in public-accounting-related profession in the undergraduate program level.

The desire to accelerate the number of accountants is not impossible since the number of accounting graduates is huge annually. Unfortunately, the ones who select public accounting profession is quite small (Yuliansyah & Suryani, 2016). Previous studies indicated that intention in being a public accountant is influenced by the common perception of the accounting profession as boring and tedious (Sugahara et al., 2008), high workload (Omar et al., 2015), low financial reward (Wen et al., 2018), low job satisfaction, and high employee turnover (Suryani et al., 2018). This results in concerns with regard to the accounting profession in the future, especially in the digital era. Professional sustainability is a hot topic discussed by accountants (Alimbudiono & Suhartini, 2014).

Studies to determine the cause of this lack of intention are crucial. Accounting educators should immediately contemplate the background of the problem (Byrne et al., 2012). This is due to the fact that the public accounting profession starts from the undergraduate accounting education (Foong & Kho, 2015). By attending the undergraduate program, students will obtain an overview of accounting and the prospects of the accounting profession, which, in turn, is expected to increase the intention on the accounting profession.

Theory of Planned Behavior (TPB) is widely used to predict the effects of attitudes, subjective norms, and Perceived Behavioral Control (PBC) on the emergence of individual intention (Ajzen, 1985, 2005).
1991; Ajzen & Fishbein, 2000). Studies on the relationship of knowledge as the initial trigger and an individual behavioral intention have also been widely carried out(Aertsens et al., 2011; Foong & Khoo, 2015; Howieson et al., 2014). In line with that, accounting knowledge from undergraduate program is expected to boost the intention (Howieson et al., 2014). Thus, this study sought to describe the role of accounting knowledge in eliciting students’ interests in public accounting profession.

This study makes major contributions to solving problems related to the accounting profession. Educational institutions obtain inputs from the role of accounting knowledge and, therefore, improvements in learning methods should be made in an effort to boost interests in public accounting profession. For accounting professional bodies and accounting firms, this study provides information on the causes of the scarcity of the intention and this can be used as a basis for finding alternative solutions.

The first section is an introduction on the background, gaps, objectives and contributions of the study. The next section focuses on the literature used as the basis of the study. Methods of the study are presented in the third section. The fourth section addresses the findings and analysis which begin with the assessment of accounting knowledge, the causes of the emergence of intentions, and the role of accounting knowledge in the students’ intention to work in public accounting profession. The final section contains conclusions and limitations and the prospects for future studies.

The accounting profession relates all fields of work that utilize the accounting expertise, including the public accounting, management accounting, and accounting educators. The role of public accountants is crucial to the development of businesses since this profession can support the development of capital markets, providing reliable information to stakeholders(Sawarjuwono, 2013). Public accountants constitute the only profession with the right to provide an opinion on the fairness of financial statements (IAPI, 2001). It also includes tax consulting services, management consultants, and other accounting services.

TPB accounts for the causes of an individual’s intention (Ajzen, 1985, 1991). According to TPB, an individual’s behavioral intention is largely determined by three major determinants, such as attitude, subjective norms, and perceived behavioral control(Ajzen, 2011). TPB is drawn from social psychology theory applicable to behavioral accounting(Alleyne et al., 2013; Carpenter & Reimers, 2005).

Attitude is the degree to which a person has a favorable or unfavorable evaluation of the behavior in question. In public accounting profession, an individual has a positive attitude towards accounting profession when individual has analyzed the costs and benefits of selecting the profession(Dole & Schroeder, 2001; Jackling et al., 2012). It can manifest in the form of selecting public accounting profession (Jackling & Calero, 2006), advising others to choose the public accounting profession(Law & Yuen, 2012), or using the services of a public accountant in running his company(Shafer et al., 2016).
Subjective norms are social pressures, especially those from important people, perceived by an individual with regard to doing or not doing a behavior (Ajzen, 1991). This is because every individual is eager to be perceived as being respectable and acceptable to their communities (Bagley et al., 2012; Croy et al., 2010). In public accounting profession, the pressures from the stakeholders to obtain reliable information encourage individuals to enter public accounting profession.

PBC is an individual feeling about the ease or the difficulties he/she may experience in performing a behavior (Ajzen, 1991). Each individual has their own characteristics of needs, depending on the individual character and level of intended behavioral difficulty (Özer & Yilmaz, 2010). In public accounting profession, individuals have confidence that they are able to serve as a public accountant when they already have accounting knowledge (Bagley et al., 2012).

Intention is defined as one’s motivation to consciously exert an effort to perform a behavior (Ajzen, 2005). The interest in public accounting profession is expected to arise when accounting students have a positive attitude, are encouraged by tight-knit family members, and have a perceived control in the forms of conceptual and technical abilities to serve as public accountants (Solikhah, 2014).

TPB describes the causes of an individual’s intention and knowledge as the determinant of the emergence of an intention (Aertsens et al., 2011). With regard to the public accounting profession, previous studies indicated that subjective norms, in this case parents, were the most important factors affecting the choice of accounting majors as a place to study (Byrne et al., 2012). However, during their study, students will acquire accounting knowledge, both in conceptual and technical terms (Wessels, 2006). When they are studying, they will develop a positive or negative attitude, and be capable or incapable of performing all the work of a public accountant.

Methods

The present study used the mixed-method approach. The survey method was used to collect data on students’ accounting knowledge, and the interpretive method was used to analyze the role of accounting knowledge in the shaping of the students’ intentions to become public accountants. The research subjects were the seventh-semester students of the accounting department of a university. The students were selected since they had received intensive accounting knowledge and in the stage of selecting the profession to be pursued. This was in line with the objective of this study.

Questionnaires were distributed to a total of 236 students, but only 146 questionnaires were returned. Data were collected through questionnaires, document analyses, observations, and interviews. The study phases began with the data collection on students’ accounting knowledge. Objective knowledge is measured using GPA. It was grouped into 2 groups, GPA of ≥ 3.00 and GPA of <3.00. The grouping using the cut-off of GPA = 3.00 was based on the consideration that the graduates apply that criteria to recruit accountants for their company.

The use of GPA data was not adequate. This was due to the factors of dishonesty (Winardi & Anggraini, 2018) and boredom during the study term. Thus, this study used a questionnaire containing 12 items of basic accounting knowledge. Accounting knowledge is divided into 6 majors, namely financial accounting, management accounting, taxation, accounting information system, auditing and accounting principle.

The maximum score was 100 and, therefore, each answer was 8.3. The scoring based on the questionnaire was aimed at determining the students’ current level of accounting knowledge. Then, the scores were averaged to obtain the mean. This procedure produced 4 groups, namely the “Excellent” group (GPA of ≥ 3 and Score of ≥ Mean), “Good” group (GPA of ≥ 3 and Score < Mean), “Adequate” group (GPA of < 3 and Score of > Mean) and “Poor” group (GPA of <3 and Score of < Mean).

Students were selected using the disproportionate stratified random sampling method. Then, 10% of the students were selected as participants, except for the “Good” group. This was because the population of the “Good” group was only 12 students. From the “Good” group, only 4 students were selected. A semi-structured, in-depth interview was made to determine their attitudes, subjective
norms, Perceived Behavior Control (PBC) and intention to become public accountants. Several following questions were asked: 1). “Why did you choose the accounting department?”; 2). Did you have a positive attitude toward public accounting profession? Why or why not?”; 3). “Based on my observations, many students study accounting and want to become a public accountant because of their parents, lecturers, or close friends – which of them influenced you?”; 4). “Are you sure that you will be able to work as a public accountant?”; 5). “Do you have an intention to work as a public accountant?”. Observations were carried out to support the findings of document analyses and interviews. Participant observations were carried out by joining the ongoing classes and observing student activities in the classroom. In addition, observation was used to serve as a valid triangulation tool.

Results

Accounting knowledge was assessed on the basis of the objective knowledge. Based on the GPA, 119 students were classified under the criteria of GPA of $\geq 3.00$ and the remaining 117 students under the criteria of GPA of $< 3$. In addition to using the GPA as one of the criteria, the present study also used 12 items related to basic accounting knowledge. 146 of 236 students returned the completed questionnaires (61.86%). Of the 146 students, 105 (71.9%) were female and 41 (28.1%) were male. Table 4 shows the descriptive statistics of the scores.

Table 1. Descriptive statistics of Accounting Knowledge

<table>
<thead>
<tr>
<th>Accounting Knowledge</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>146</td>
<td>33.33</td>
<td>100.00</td>
<td>75.17</td>
</tr>
</tbody>
</table>

The next stage was to combine GPAs and accounting knowledge scores. This stage was carried out to produce homogeneous groups (Table 2). Seven students from the “Excellent” group (participants E1-E7): three from the “Good” group (G1-G3), three from the “Adequate” group (A1-A3), and four from the “Poor” group (P1-P4) were selected as participants.

Table 2. Number of Students per Category

<table>
<thead>
<tr>
<th>Category</th>
<th>Criteria</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXCELLENT</td>
<td>GPA of $\geq 3$ and Score of $\geq$ Mean</td>
<td>68</td>
</tr>
<tr>
<td>GOOD</td>
<td>GPA of $\geq 3$ and Score of $&lt; $ Mean</td>
<td>12</td>
</tr>
<tr>
<td>ADEQUATE</td>
<td>GPA of $&lt; 3$ and Score of $\geq$ Mean</td>
<td>28</td>
</tr>
<tr>
<td>POOR</td>
<td>GPA of $&lt; 3$ and Score of $&lt; $ Mean</td>
<td>38</td>
</tr>
</tbody>
</table>

In general, students with positive attitudes will develop a passion for a career as a public accountant, and vice versa. This can be seen from the interview with participant E4: “Um ... For now, I can say that I had an intention to work in accounting field, and that accounting is a passion for me. So ... The job target I aim at is public accounting firms, such as as PWC and Deloitte in Indonesia.

This is in line with the study of Riemenschneider et al. (2011) which indicates that one’s attitude has a significant effect on certain scenarios. Additionally, Law and Yuen (2012), Suryani et al. (2018), and Bagley et al. (2012) indicated that attitude is the most influential factor in determining one’s future career. Jackling et al. (2012) pointed out that students had their positive attitudes towards accounting from the very first course attended. From there, usually, they might have intentions to be public accountants as their profession one day.

The present study showed that nobody influenced the students’ career determination but, in general, parents were important people in the selection of majors when they enroll in a bachelor’s degree program. This is evident in the excerpts of interviews with several participants, like in the following:
“At first, I was admitted to civil engineering program, but my parents, my aunts and my uncles said that the graduates of the department of economics were more frequently hired in companies, and the prospects of their future were brighter” participant A2)

Results of this study were in line with those from Allen (2004); Lee and Schmidt (2014); and Law and Yuen (2012) indicating that parents were very influential on the selection of their children’s college majors. However, parents’ careers did not affect both the selection of the children’s majors and the selection of their careers(Byrne et al., 2012). Their intentions, however, to be public accountants may fluctuate during their study (McDowall & Jackling, 2010). It is surprising, though, that in the millennial era, people still assume that the youth often make decisions under the influence of their circle of friends. This was not demonstrated in this study. The participants stated that their close friends did not affect their career selection at all because they felt that their lives were their own responsibility. The same thing also occurred when the students were asked about the influence of their teachers/lecturers.

PBC can be defined as an individual’s perceptions of self-assurance and the ability to work professionally as a public accountant (Ajzen, 1985, 1991). Several participants had the confidence to work professionally as a public accountant. The role of accounting knowledge with regard to their intention to work in public accounting profession is obvious from the students’ attitudes, subjective norms, and perceived behavioral control reflected before and after the study for 3 years (Table 3 to Table 6).

<table>
<thead>
<tr>
<th>Participant</th>
<th>Before</th>
<th>Reasons</th>
<th>After</th>
<th>Intention</th>
</tr>
</thead>
<tbody>
<tr>
<td>E1</td>
<td>Attitude</td>
<td>“I like this subject, but during the study I feel the subject is difficult. I feel challenged and interested in such courses as auditing that solves problems, and intermediate accounting subject with its projects”</td>
<td>Attitude, PBC</td>
<td>Public accountant</td>
</tr>
<tr>
<td>E2</td>
<td>Subjective norms</td>
<td>“Yes, I feel I like it.”</td>
<td>Attitude</td>
<td>Public accountant</td>
</tr>
<tr>
<td>E3</td>
<td>PBC</td>
<td>“I like accounting better than I did before.”</td>
<td>Attitude</td>
<td>Public accountant</td>
</tr>
<tr>
<td>E4</td>
<td>Attitude</td>
<td>“For now, I can say that I already like accounting and can say that accounting is a passion for me”</td>
<td>Attitude, PBC</td>
<td>Accounting</td>
</tr>
<tr>
<td>E5</td>
<td>Attitude</td>
<td>“I was confused, sad, and scared, but now I take it happily.”</td>
<td>Attitude</td>
<td>Public accountant</td>
</tr>
<tr>
<td>E6</td>
<td>Subjective norms</td>
<td>“At first, I feel bored because it’s only about debit and credit. Then, after I study it further, it turns out to be of wider scope. Thus, I like and feel empowered to do it”.</td>
<td>Attitude, PBC</td>
<td>Public accountant</td>
</tr>
<tr>
<td>E7</td>
<td>Attitude</td>
<td>“In my opinion, it’s creative because our way of thinking should be broad and different. I feel enabled and prefer accounting.”</td>
<td>Attitude, PBC</td>
<td>Public accountant</td>
</tr>
</tbody>
</table>

Table 3 through Table 6 showed that subjective norms play the strongest role to determine accounting as the major of their study. Students were hesitant when determining their steps after graduating from high school(Dalci & Özyapici, 2018; Law & Yuen, 2012). One of the reasons for their hesitation could be attributed to their immaturity. Thus, parents play an essential role in providing recommendations of future profession. However, during the study terms, students’ attitudes, important referents’ influences, and PBC evolution along with the evolution in students’ maturity. Results of this study indicated that students grouped as “excellent” generally had positive attitudes. After acquiring knowledge, their attitudes were more positive. They really intended to work as
public accountants. This did not occur for those students classified as “Good”, “Adequate” or “Poor”. Participant P3, with “Poor” knowledge stated that he had a positive attitude towards accounting subjects during high school. However, after being admitted to the accounting department, he was unable to deal with the subjects, leading to a decrease in his grade and dislike for the accounting profession.

Table 4 Intentions to Work in Public-Accounting-Related Profession (Group “Good”)

<table>
<thead>
<tr>
<th>Participant</th>
<th>Before</th>
<th>Reasons</th>
<th>After</th>
<th>Intention</th>
</tr>
</thead>
<tbody>
<tr>
<td>G1</td>
<td>Subjective norms</td>
<td>“Well, it turns out that I’m admitted to a wrong major.”</td>
<td>None</td>
<td>Work at a company</td>
</tr>
<tr>
<td>G2</td>
<td>Subjective norms</td>
<td>“My feelings after being admitted to the accounting department were normal, ....... the subjects can still be rationalized. Well ... In the future I might be interested in being a tax consultant”.</td>
<td>PBC</td>
<td>Public accountant</td>
</tr>
<tr>
<td>G3</td>
<td>Subjective norms</td>
<td>“It’s hard, I’m admitted to a wrong major.”</td>
<td>None</td>
<td>Self-employed</td>
</tr>
</tbody>
</table>

Table 5 Intentions to Work in Public-Accounting-Related Profession (Group “Adequate”)

<table>
<thead>
<tr>
<th>Participant</th>
<th>Before</th>
<th>Reasons</th>
<th>After</th>
<th>Intention</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>Attitude</td>
<td>“In my opinion, accounting is challenging, but because it is too challenging, I am not interested in it anymore. I have given up.”</td>
<td>None</td>
<td>Work at a company, then being self-employed</td>
</tr>
<tr>
<td>A2</td>
<td>Subjective norms</td>
<td>“I just felt that I was lacking in passion for this field and I am not able to deal with the calculations.”</td>
<td>None</td>
<td>Undecided</td>
</tr>
<tr>
<td>A3</td>
<td>PBC</td>
<td>“It’s nothing special, but I still want to be a public accountant.”</td>
<td>PBC</td>
<td>Public accountant</td>
</tr>
</tbody>
</table>

Participant E6 honestly admitted that he chose accounting because of his/her parents’ advice. After acquiring accounting knowledge, he felt that accounting was interesting, and in line with his personality. These conditions are in accordance with Croy et al. (2010) stating that knowledge can help bring forth one’s positive attitude and PBC. The positive attitude and intention of “Excellent” students were also observed when they were undertaking their study. They went to the class, sat in the front row and they were actively involved in discussion sessions. They not only discussed the materials provided by the lecturers, but they also tried to look for online articles related to the class materials being discussed. Lecturers award them in the form of class praise to boost their perceived behavioral control that they were capable and this ultimately improved their intentions to serve in public-accounting-related profession. This is in line with Foong and Khoo (2015) that knowledge affects their intentions to work in accounting field. In addition, Aertsens et al. (2011) also argued that knowledge influences their intentions via PBC and attitudes.

Another reason that also encouraged “Excellent” students to perform an intention to serve in public-accounting-related profession was the image that the public accounting profession is a prestigious field, run by disciplined human capital, and has positive work ethics. These facts lead students to be proud of working as a public accountant (Anis & Hanafi, 2015). However, the previous statement is not in line with the study of Law and Yuen (2012) and Holt et al. (2017) which stated that accounting is boring, uncreative, and a field for the introverts.
Table 6. Intentions to Work in Public-Accounting-Related Profession (Group “Poor”)

<table>
<thead>
<tr>
<th>Participant</th>
<th>Before</th>
<th>Reasons</th>
<th>After</th>
<th>Intention</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1</td>
<td>Subjective norms</td>
<td>“I felt regretful, but I had to do it anyway...”</td>
<td>None</td>
<td>Undecided</td>
</tr>
<tr>
<td>P2</td>
<td>Subjective norms</td>
<td>“Regretful ...I feel troubled because I don’t have the basics at high school. I don’t like the subjects, and I feel regretful for taking this major”.</td>
<td>None</td>
<td>Work at a company</td>
</tr>
<tr>
<td>P3</td>
<td>Attitude</td>
<td>“Um ... it’s challenging ...because I liked accounting when I was in high school, ..... It turns out that it’s beyond expectations, so yeah I don’t know”.</td>
<td>None</td>
<td>Undecided</td>
</tr>
<tr>
<td>P4</td>
<td>Subjective norms</td>
<td>“I regret taking this major, I feel like being admitted to a wrong department. In my opinion, accounting is boring, because the subjects are monotonous and dull”.</td>
<td>None</td>
<td>Self-employed</td>
</tr>
</tbody>
</table>

The “Good” and “Adequate” groups are of quite surprising findings. Of the 3 participants, they are only one from each group had an intention to work in public accounting field. This is unexpected since students of “Good” and “Adequate” groups were those with a GPA of ≥ 3 and a Score of < Mean and a GPA of < 3 and a Score of ≥ Mean, respectively. With an adequate accounting knowledge, they still had less intention to work in public-accounting-related profession. The reason is that working as a public accountant was always required to work fast and pursued by deadlines. This was compounded by low financial rewards relative to the workload given. This is in line with Wen et al. (2018) stating that with their less excellent knowledge, the public accountants felt unable to deal with such a high workload.

Students of the “Poor” group, on average, expressed regrets that they had chosen the accounting department as their place of study. Three of the 4 participants were admitted to the accounting department because of the encouragement from their parents and, after acquiring accounting knowledge, they felt regretful. This is in line with Wessels and Steenkamp (2009) who questioned whether those characteristics of accounting will change after they graduate and the answer is no. The participants were willing to work in any departments of any companies, including the accounting department. Yet, they had no intention to serve in public accounting profession. The participants’ perceptions of public accounting jobs are that the field requires deep knowledge, high concentration and high achievement. Thus, the participants did not think they had adequate PBC.

Conclusions

This study shows that accounting knowledge plays a role in the formation of attitudes and PBC, which, in turn, changes the intentions to work in public-accounting-related profession, both positively and negatively. The role is positive for “Excellent” students and negative for “Poor” students. Subjective norms play an important role in the selection of a college major, but these norms do not play any role in the selection of a profession. With sufficient knowledge, students become wiser and more mature in analyzing their capabilities and prospects for jobs.

The role of accounting knowledge reflects educational success. As a result, this study has implications for the accounting institutions with regard to immediate learning improvements. Interesting and easy-to-understand learning is a challenge for accounting educators in order that accounting knowledge can be properly shared. In addition, accounting firms, public accounting professional bodies, and accounting institutions need to work together to improve intentions to work in public-accounting-related field by providing internships and real-case studies to show that the public accounting profession is not a demanding profession. Yet, this profession requires a correct
understanding of accounting knowledge. The role of accounting knowledge on the intention to work in public-accounting-related profession is crucial to maintain public accounting professional sustainability.

Apart from its merits, this study has limitations. The participants were only taken from the seventh-semester students from a single university. Further studies involving students from various levels of study can be used as a means to evaluate the achievement of the acquired knowledge and to propel the students’ intentions. In addition, this study focused on investigating the students’ intentions to work in public-accounting-related profession. Future studies can be undertaken for other accounting professions. The role of culture, ethnicity, and gender can also be selected to further explore this study.

References


The second International Conference On Economics Education, Economics, Business and Management, Accounting and Entrepreneurship (PICEBA-2 2018) will be conducted on November 24-25 2018 at the Faculty of Economics Universitas Negeri Padang, West Sumatra, Indonesia. The theme for this year's PICEBA is “Advancing Business and Economies in The Digital Era”. In this conference, we invite experts, practitioners and observers from around the globe to gather together to explore various issues and debates on economics, education, economics, business and management, accounting, and entrepreneurship.

Please click here for the conference website.

This Proceeding consists of 111 selected papers that have been presented on the 2nd Padang International Conference on Education, Economics, Business and Accounting (PICEEBA-2 2018). This conference has been held on 24th–25th November 2018 in Padang, Indonesia. The Faculty of Economics Universitas Negeri Padang as the conference organizer has received more than 300 papers. Finally, after the review process, 111 papers have been accepted to be published in this proceeding. This conference has some topics, including Education, Economics, Management and Business, Accounting and Entrepreneurship.

The process in managing this conference was very challenging and needed commitment of all organizing committee members. We have invited more than ten professional reviewers to select the submitted papers. Hence, thank you very much to all reviewers and we really appreciate your contribution to this conference.

Much appreciation is due to all participants in this conference, especially to the invited speakers from the University of Birmingham UK, Macquarie University Australia, and University Utara Malaysia. We also thank to all presenters and participants who have contributed in this conference.

The articles in this proceeding will contribute to the knowledge and academic development in Education, Economics, Management and Business, Accounting and Entrepreneurship. We hope this conference will also give some advantages for academicians, researchers, students and practitioners, such as network and generating new ideas for the future research.

The Editors:
Vuluyani Dwitasa Ph.D
Dinu Fitri Pandayani SE, MSc
Yollit Pembatasari SE, M.Si
Astri Yunia Sari, SE, MM
Irna Yeni, SE, M.E

Whistleblowing Intention of Internal Governmental Auditors In Padang
Charoline Cheisviyanny, Fefri Indra Arza

This research aims to determine the effect of gender and experience on whistleblowing intention. This research is a comparative research. The population was governmental auditors and accounting students which are acknowledgement as inexperience auditors. The sample was chosen by using total sampling...

Ethical Knowledge, Ethical Decision: A Gap Of Ethical Behavior Development
Eka Fauziahardani, Eddy R. Rasyid, Efa Yonedi, Hefrizal Handra

The central standing-point of accounting professional in most ethical violation scandals of corporate collapse has led public to question about standard of ethical behavior in this profession. Although accountant has been introduced ethical standard –code of conduct-along their study in university...

Factors That Influence Tax Compliance of Taxpayer Trading Business Agency in Banjarmasin
Sri Ernawati, Jumirin Asyikin, Wahyu Sapto Rini

This study aims to empirically examine the effect of tax awareness, understanding tax regulations and understanding of accounting for taxpayer tax compliance of trading business entities in Banjarmasin. The analysis was conducted on the answers of 57 respondents to the research instrument submitted to...

Article details
Download article (PDF)
Proceedings Article

Analysis of Internal Control in Enhancing Performance’s Accountability in Local Government Work Unit through Risk-Based Audit (ISA)
Muhammad Yasin, Budi Artinah, Mujennah Mujennah
The aim of this study to find out implementation of RBA (Risk Based Audit) and compliance with statutory regulations on the report on the implementation of the supervisory function, public service, governance, financial management and goods of local government in Banjarbaru’s Inspectorate. The method...

Proceedings Article

The Role Of Accounting Knowledge In Defining The Career Of A Public Accountant
Agnes Jessica, Ria Sandra Alimbudiono, Eko Pudjolaksono
Public accounting professions play a crucial role in the economic advancement. However, only few graduates in accounting majors are interested in this profession. This is quite unsettling. Knowledge is one of the determinants in selecting future career path. Therefore, this study aims at describing the...

Proceedings Article

Budgeting Application For Personal Financial Planning Among Students Majoring In Accounting
Farahdita Dyah Susanto, Ria Sandra Alimbudiono
This study aimed to explain about the implementation of budgeting course in personal financial planning among the students majoring in accounting. It is very important, since most of the students frequently spend a lot of money after they receive pocket money from their parents and will be very frugal...

Proceedings Article

A Literature Review on the Influence of Sales Promotion, Shopping Lifestyle, Store Atmosphere, and Hedonic Shopping Motivation toward Unplanned Purchase
Cetya Prima Nasrul, Yasri Yasri
This research was motivated by one of the goals of the development of the retail sector in Indonesia. This study aims to collect and analyze published articles about sales promotion, shopping lifestyle, store atmosphere, hedonic shopping motivation and unplanned purchases. Research design is a literature...