

## THE META ANALYSIS OF CAREER SELECTION BY ACCOUNTING STUDENTS TO BE A PROFESSIONAL ACCOUNTANT

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### ABSTRACT

*This research aims to determine the influence factors of family, financial rewards, student interest, personality, and job opportunities on accounting student's career choices as a professional accountant. This research identifies and integrates the results of existing studies using the meta-analysis technique, developed by Hunter et al. (1982), of 20 sample articles between 2005-2018. The articles used were articles that examine the factors that influence career choices of accounting students to become professional accountants with the factors of family, student interest, financial rewards, personality, and job opportunities as the research variable. The results of this research were indicated that family and closest people, financial rewards/salary, interest, personality, and job opportunities are factors that have a significant relation with accounting students' career choices as a professional accountant. Based on these findings, 5 variables have influence and relation as factors that influence accounting students' career choices to become a professional accountant.*

Keywords: Meta-analysis, Accounting Students' Career Choice, Professional Accountant

### INTRODUCTION

The growing global economy requires professional accountants to provide business services and provide guarantees for financial statements (Jui & Wong, 2013). That is because the accountant profession is one of the fields that directly related to the business world. The accounting profession has a big role in a country's economy. Qualified accountants can support the realization of a healthy and efficient economy, and increase the financial information's transparency and quality (Meitiyah, 2014). Thus, professional accountants are needed both in quantity and quality for a country. However, amid the increasing need for professional accountants, there has been quality and quantity decreasing of accountants in various countries in recent years.

Mbawuni, (2015) states that the accounting profession globally has experienced an image or reputation crisis over the past 3 decades. Associated with the accounting profession, certainly, is inseparable from the problem of the accounting students' career choice. Some previous researchers who examined the career choices of accounting students to be professional accountants in various countries such as, Jackling, (2002) in Australia; (Wells, 2006) Marshall (2003) in the UK; Wells & Fieger, (2005) in New Zealand; Mustapha & Abu Hassan, (2012) in Malaysia; and last but not least in Indonesia (Widiatami & Cahyonowati, n.d.) which states that several factors influence accounting students to choose a career as a professional accountant. Not all accounting students choose a career as a professional accountant after they graduated. Empirical evidence found by Mustapha & Abu Hassan, (2012), showing that only 28% of accounting students in Malaysia wish to continue their career as a professional accountant.

The decrease in the quantity and quality of accounting students who choose accountants as a future career according to (Widiatami & Cahyonowati, n.d.) is since, recently, many of the best accounting graduates in universities no longer choose accountant as their main career path. Churchman (2013) states that all companies face difficulties in recruiting accountants retention. According to Churchman (2013), professional accountants and academicians must provide opportunities, clear communications, and perceptions of an accurate accountant profession to students amid diverse career choices. Related to the accounting students' career choice, it is inseparable from several factors that influence it. Most undergraduate students of accounting believe that professional accountants will have better career prospects, needed in the job market, and are paid with a high salary (Suhaily et al, 2016).

However, not a few of the accounting students choose career alternatives, besides the accounting profession, after they graduated. The reason some students don't choose the accounting profession is that they consider the accounting profession to be no longer a promising profession for the future. Crossman (2017) states that accounting graduates do not choose the accounting profession because they are no longer promising. According to Hashim, et al. (2012) students tend not to choose the accounting profession because there are more attractive career alternatives, reduction in salary levels, as well as the lack of the recruitment information related to accountants they received. Also, the workload of an accountant influences the students' mindset to not choosing a professional accountant as their main career (McDowall & Jacling, 2010). According to Damagalhaes et al. (2011), several factors influence the accounting students' career choices to become professional accountants. These factors are intrinsic factors associated with satisfaction because of the opportunity to work in a dynamic and challenging environment; extrinsic factors, include job safety, career perspective, and good salary.

Also, Chan, (2012) in his research, found that accounting students are interested in choosing the accounting profession because of financial rewards. However, these findings are not following the findings of Uyar, (2011) who stated that income did not affect the accounting students' career choice to become professional accountants. Research conducted by Kuzey (2010) found that students chose careers as accountants because of their interest. In addition to interest, according to Mbawuni (2015), personality factors also influenced the students' career choices to become professional accountants. However, Azevedo (2012), who also researched accounting students' career choice, found that personality factors negatively influenced the career choices of accounting students to become professional accountants.

Also, the findings of Samsuri et al. (2016) who examined the students' career choices in Malaysia, stated that accounting students in Malaysia chose the accounting profession because of encouragement from family, and information obtained from the environment as well as information and encouragement obtained from those closest to them. In contrast to the findings of

Samsuri et al. (2016), a research conducted by N Yenge Massa (2018) found that family and closest people had a negative influence on the accounting students' career choices to become professional accountants. From the findings described above, researchers want to re-analyze the results of research from empirical studies examining accounting students' career choices to become professional accountants, bearing in mind several factors influence and several different results of each research. Conflicting empirical evidence and differences causes factors of each research will be the researcher's analysis material to find out which factors have the most influence and relationship on accounting students' career choices to become professional accountants.

This research aims to identify the results of empirical research related to factors influencing accounting students' career choice to a professional accountant by using the meta-analysis method. This study analyzes the results of previous research studies conducted on accounting students' career choices to become a professional accountant, from various countries such as Indonesia, Malaysia, Australia, Ghana, Turkey, Japan, and other countries. This study will analyze, integrate the findings of previous studies, generalize quantitatively, and look for the unexplained effects or relationships viewed in other ways in summarizing a group of similar research primes. This research was conducted because there are differences in the results of studies discussed accounting students' career choice to be a professional accountant. The analysis used in this research is the meta-analysis technique developed by Hunter et al. (1982).

## LITERATURE REVIEW

### Articles Summary Results

To do a meta-analysis, of course, several articles are needed from the results of primary research, in this case, the authors have analyzed the factors that influence accounting students' career selection to be professional accountants. From the results of the research, it was found 126 articles with the theme of influence factors for accounting students' career selection to be a professional accountant with the factors of family, student interest, personality, financial rewards or salary, and job opportunities as independent variables. However, there were only 20 articles met the criteria determined by the meta-analysis in this research. The results of the research can be seen in Table 1 as follows:

**Table 1. Article Summary Results**

No.	Variable	Positive Effects	Negative Effects	No Effect
1	<b>Family and closest people</b>	<ol style="list-style-type: none"> <li>İlhan Dalcı, Hasan Özyapıcı, (2018)</li> <li>Umar, I &amp; Bello, S.M. (2019),</li> <li>J.E. Myburgh, (2005)</li> <li>Hsiao, Jony and Nova, Silvia Pereira (2016)</li> <li>Osman Akin, Osman Kursat (2015)</li> </ol>	<ol style="list-style-type: none"> <li>N Yenge Massa &amp; Karlsson. P. (2018)</li> </ol>	<ol style="list-style-type: none"> <li>Dinç, E. (2008)</li> <li>Zotorvie, Justice Stephen Tetteh. (2016).</li> <li>Sri Rejeki, K., Supeno, S., &amp; Faturahman, A. (2019).</li> </ol>
2	<b>Financial Awards/Salary</b>	<ol style="list-style-type: none"> <li>Dinç, E. (2008)</li> <li>J.O. Odia, K.O. Ogi Edu. (2013)</li> <li>Hashim, H.M &amp; Embong, A.M. (2015)</li> <li>Tıcoi, C-F &amp; Albu, N. (2018)</li> <li>Zotorvie, Justice Stephen Tetteh. (2016)</li> <li>Umar, I &amp; Bello, S.M. (2019)</li> <li>Mehmet Durgut, Abdulkadir Pehlivan (2019)</li> <li>Pritika Singh Baliyan &amp; Som Pal Baliyan (2016)</li> </ol>	<ol style="list-style-type: none"> <li>Uyar, Z &amp; Kuzey. A (2011)</li> <li>Sri Rejeki, K., Supeno, S., &amp; Faturahman, A. (2019).</li> </ol>	<ol style="list-style-type: none"> <li>Chong Hui On, Hng Choo Keong, Khor Paik Huey, Ng Li Ching (2013)</li> </ol>
3	<b>Interest</b>	<ol style="list-style-type: none"> <li>J.O. Odia, K.O. Ogi Edu. (2013)</li> <li>Hsiao and Nova, (2016)</li> <li>Umar, I &amp; Bello, S.M. (2019)</li> <li>Uyar, Z &amp; Kuzey. A (2011)</li> <li>Harnovinsah. (2017)</li> <li>Zauwiyah Ahmad,</li> </ol>		

		Hishamuddi Ismail and R.N (2014)		
4	Personality	1. Umar, I. (2014) 2. Hashim, H.M & Embong, A.M. 2015 3. Osman Akin, Osman Kursat (2015)	1. Azevedo R.F, & Sugahara S. (2012)	
5	Job Opportunities	1. Sri Rejeki, K., Supeno, S., & Faturahman, A. (2019) 2. Zotorvie, Justice Stephen Tetteh. (2016) 3. Harnovinsah. (2017) 4. Dinç, E. (2008) 5. Osman Akin, Osman Kursat (2015) 2. Chong Hui On, Hng Choo Keong, Khor Paik Huey, Ng Li Ching (2013) 4. Umar, I. (2014)		1. Mehmet Durgut, Abdulkadir Pehlivan (2019)

Source: Data processed

In the table. 1, it explains that there are 5 factors influence accounting students' career selection as a professional accountant. These factors consist of family factors, salary or financial rewards, student interest, personality, and job opportunities. The analysis was carried out by reviewing the research results in each article. Then, after reviewing, the next step is to evaluate the data and group the findings based on the meta-analysis criteria needed. From table 1, the 20 articles examined produce different findings in each variable.

In terms of career selection, accounting students tend to have many choices and influencing factors. Accounting students have various kinds of considerations in choosing a career. Korkmaz, (2015) argues that intrinsic and extrinsic factors influence individual career choices. Based on the presentation from table 1 above, it is known that several researchs have the same variables but with different research results.

From the results mentioned earlier, this research will test 5 variables or there are 5 factors from 20 articles, which analyze the factors that influence career choices of accounting students' to be professional accountants.

### 1. The Influence of Family and Closest People

According to Hewitt (2010), factors that influence career choices can be intrinsic or extrinsic or both. Hewitt further stated that most people are influenced by the careers liked by their parents, others follow careers whose educational choices have been opened for them. Individual career choices are also influenced by significant others through social support from peers. Parents shape their children's personality by influencing the level of their children's education or training they achieve, the knowledge they have about work and different occupations, the beliefs and attitudes they have at work, and also the motivation they have to succeed (Maxwell & Chiamaka, 2018).

Okafor (2012) states that in general, career choices are influenced by parents, friends, and variations from one population to another. Okafor also claims that the parents' educational background and occupation can influence students' career choices because some students might consider whether to follow their parents' occupation or not. In a research set in New Zealand, Tan and Laswad (2006) report that accounting students are more motivated to obey their parents than non-accounting majors when choosing a career.

**H1: Family has a positive influence on accounting students' career choice as a professional accountant.**

### 2. Financial Award/Salary

One factor that is considered by students in choosing a career or occupation is financial reward or salary. Chan, (2012) in his research argues that students are more interested in choosing the profession as an accountant because of financial rewards. Yusoff et al., (2011) conducted a survey of 200 undergraduate accounting students at three selected Malaysian private universities. They found that starting salary was one of the three very important factors that influenced accounting student career choice preferences. Zamal et al. (2014) state that financial rewards/salary are divided into two, those are direct financial awards and indirect financial awards or benefits.

As is well known, that salary is a form of retribution and appreciation given regularly to someone for their services and work. Salary is often also referred to as wages, both of which are a form of compensation, i.e. compensation for services provided regularly for work performance given to a worker. Whereas, benefits are additional income beyond salary as assistance from companies, organizations, or institutions they work. Salary is an important determinant for students to decide about their future careers.

**H2: Financial Awards/Salary have a positive effect on accounting students' career choice as a professional accountant.**

### 3. Student Interest

Interest is defined as an individual's interest in something, which will make the individual or people put more attention to something he is interested in (Ikhwan Zaid, 2015). Interest is a set of beliefs and thoughts about one's ability to achieve the desired level of performance (Schoenfeld et al., 2017). It regulates behavior, determines the course of action chosen by someone, the amount of effort someone makes in pursuing a goal, and perseverance that will be displayed when facing setbacks or

difficulties. Likewise, in choosing a career as an accountant, beliefs or interest, and expected results become very important for students (Schoenfeld et al., 2017).

Research by Jackling and Calero (2006); Samsuri et al., (2016), found that students who conducted a study on accounting in high school tend to choose accounting as their career when compared to those who have never studied accounting in high school. This may be due to students' interest in accounting courses and ambitions that have been developed since high school. Uyar et al., (2011) also found that students who have a desire to work in accounting assume that accounting is following their abilities and interests.

**H3: Interest has a positive effect on accounting students' career choice to become a professional accountant.**

#### 4. Personality

In career selection as an accountant, Abasara (2011) stated that the personality variable significantly influences career selection as an accountant. It was also stated by Wilkinson (2010) that personality plays an important role in student career decision making and professional life in the future. Personality is one of the potential determinants of individual behavior when dealing with certain situations/conditions. According to Chan (2012), personality is a psychological characteristic of a person who determines and reflects how a person responds to his environment.

According to Suyono (2014), personality shows how to control or reflect one's personality at work. Mbawuni and Nimako (2015); Ng, et al., (2017) examined the factors related to work and personality that influence career decisions for accounting students from the University of Education, Winneba. Overall, 516 questionnaires were collected from undergraduate accounting students. The findings of this research indicate feelings and perceptions of the accounting profession have a positive and significant influence on career decisions among accounting students.

**H4: Personality has a positive effect on accounting students' career choice as a professional accountant.**

#### 5. Job Opportunities

Some students believe that job opportunities in accounting are very promising. Even though it is included in the social category, the accounting department is not only desired by students with social studies background. Many come from natural science majors who are interested in continuing their education to the accounting department. Uyar, et al., (2011) examined the factors influencing students' career choices in accounting among Turkish students. The results showed that students who have a desire to work in accounting assume that accounting provides good job opportunities, and the field is following their abilities and interests.

Research conducted by Samsuri et al. (2016) shows that most students in Malaysia choose the accounting profession because of the information they obtain from the environment. Also, this research states that undergraduate students are familiar with the chosen profession because it was introduced very well during college. According to Uyar et al. (2011), when students feel that certain fields of study provide good job opportunities, they are likely to choose that field. Job opportunities in the field of accounting that can be occupied include; public accountant, internal auditor, working at OJK or BI, accountant educator, and entrepreneur.

### METHOD

#### A. Research Approach

This research was used the literature study research approach that uses statistical tools, which is the meta-analysis with the method carried out by Hunter and Schmidt, (1990), known as validity generalization techniques. Validity generalization is a procedure for estimating the mean and variance of true validity before meta-analysis integrates the effects between studies. This technique is often used by the researcher because the researcher considers that this technique is the most complete, and besides being used to study the effect size, studies also investigated by making corrections include measurement errors and sampling errors (Hunter and Schmidt, 1990). This research belongs to the type of quantitative research because it was applied to statistical methods and analyzed the results of similar empirical studies using primary data.

#### B. Research Procedure

The procedure performed in this meta-analysis research refers to the procedure developed by Hunter & Schmidt (1990). Searching process for the research results was carried out with the following steps or criteria:

1. Determine the problem to be examined.  
The problem to be examined in this research is the factor that influences the accounting students' career choice to be a professional accountant.
2. Determine the period of research results used as the data sources.  
For this research, the research results period used was articles from 2005 to 2018 or the last 14 years.
3. Read the title and abstract of the research report to see the suitability of the content with the problem to be examined.
4. Focusing research on problems, research methodologies such as the type of research, place and time of research, methods, populations, samples, sampling techniques, data analysis techniques, and results.
5. Categorize each research.
6. Compare all research results according to their categories.
7. Analyzing the conclusions found by reviewing the results of research and reviewing the methods and data analysis in each research so that the weaknesses and the advantages of previous researches can be found.
8. Drawing conclusions from this meta-analysis research based on the steps above.

#### C. Data Types and Data Sources

This stage is very important because it provides an initial overview of the number of studies examining the topic and whether the articles collected represent the entire population (Kirca & Yaprak, 2010). This research belongs to the type of quantitative research because it applies statistical methods and uses secondary data obtained from the results of similar empirical studies using primary data. The article searching process was done by downloading the articles through the journal website, such

as *google scholar*, *proquest*, *ebSCO*, *sciencedirect*, *emerald*. The data collection is done by way of searching for articles via electronic media using keywords 'factors affecting accounting students' career choice to be a professional accountant'. Articles obtained by researchers come from the International Journal of Business and Management, Journal of Economics and Business Management, Journal of Financial Reporting and Accounting, European Scientific Journal, International Journal of Arts and Commerce, Journal of Educational and Social Research, American Journal of Business Education, International Journal of Finance and Accounting.

#### D. Population and Sample

##### 1. Population

The population of this research is all research on factors that influence accounting students' career selection to become a professional accountant consisting of 127 research articles.

##### 2. Sample

Screening of research sample criteria.

The sampling technique used in this research was the purposive sampling technique. At this stage, the articles that have been downloaded are examined briefly to filter out the samples which are quantitative research. At this stage research articles that do not meet the requirements are excluded from the sample. The following sample criteria:

- 1) Quantitative research articles.  
Researches about the career of accounting students to be a professional accountant, which examines the relationship between factors influencing the accounting students' career choices to be professional accountants.
- 2) Research in accounting students' career choices to be professional accountants was arranged to be the dependent variable.
- 3) The independent variable was determined from the number of researches that are sufficient to conduct a meta-analysis.
- 4) Completeness of other research data, such as the number of samples and the number of observations presented.

From the search results of the published articles from 2005 to 2018, 20 articles were obtained that met the meta-analysis criteria.

#### E. Research Variable

This research uses two variables, including the independent and the dependent variable.

##### 1. Independent Variable or Free Variable

The independent variable is a variable that influences or causes the change and the emergence of a dependent variable, it denoted by (X). The independent variables in this research are:

X1: Family and Closest People Factors.

X2: Financial Rewards Factor.

X3: Interest Factor.

X4: Personality Factor.

X5: Job Opportunities Factor.

##### 2. Dependent Variable or Bound Variable

The dependent variable, denoted by Y, is the variable that will be measured to find out other influences, so it is often referred to as the output variable. The dependent variables in this research are:

Y: Accounting Students' Career Choice to be a Professional Accountant.

#### F. Data analysis

Data analysis conducted on the primary research, in this research, using the *Microsoft Excel* computer program, statistical tools using SPSS. Next is the data analysis stage, which consists of:

1. First, determine the criteria for getting the article to be tested in this research, gather the overall results of the research to ensure that there are no deficiencies in the meta-analysis procedures to be performed, then test the meta-analysis technique.
2. Statistical meta-analysis.

Because not all sample studies present the *Pearson* coefficient ( $\bar{r}$ ) but other statistical values, such as *t-statistics* and *p-values* or significant values and F values. Therefore, the following formula was used for converting these values into *r-statistics*:

- a. *Statistic-t*:

$$r = \frac{\sqrt{t^2}}{\sqrt{t^2 + df}} = \frac{t}{\sqrt{t^2 + df}}$$

- b. *Chi-square* :

$$r = \sqrt{\frac{\chi^2}{n}}$$

- c. If the results of the research were reported an F value when only using one-way ANOVA, then the statistical value *r* was obtained from the formula:

$$r = \sqrt{\frac{F}{F + df}}$$

- d. *P-value* : first the *P-value* is converted to *t-statistic* and then converted to *r*.

1. Accumulate the effect size and calculate the average correlation coefficient (*r*), using the formula:

$$\bar{r} = \frac{\sum(N_i r_i)}{\sum N_i}$$

Where:

$N_i$  : The number of subjects in the research.  
 $r_i$  : The size of the effect for each research.

- Calculate and correct error variance.

The unbiased estimate of population variance  $S_p^2$  presented by:

$$S_p^2 = S_r^2 - S_e^2$$

Where:

$S_p^2$  : true population variance

$S_r^2$  : total observed variance ( $\sum [N_i(r_i - \bar{r})^2] / \sum N_i$ )

$S_e^2$  : estimated variance of sampling error  $((1 - \bar{r}^2)K) \sum N_i$

$K$  : number of the studies used in meta-analysis.

- Next, determine the 95% confidence interval. Where to determine the 95% confidence interval,  $z$ -statistics are determined as follows:

$$z' = \bar{r} + 1,96 \sqrt{s_p^2}$$

After doing the statistical steps above, it will produce processed data that can answer the hypothesis test has been made.

### B. Research Hypothesis Testing

Hunter and Schmidt (2000) use three stages to test the research hypothesis if the effect size is calculated using the  $r$  statistic, the three stages are:

- Determine the relationship between each independent variable with the dependent variable with the formula:

$$r_{xy} = \frac{t^2}{t^2 + df}$$

the criteria for accepting or rejecting a hypothesis are:

Hypotheses 1,2,3,4, and 5 using a 5% confidence level, if  $r$  arithmetic  $>$   $r$  table, the hypothesis is accepted, meaning that the independent variable has a significant effect on the dependent variable.

- Interpret the significance and area of acceptance or rejection of the hypothesis, then the confidence interval is used using the formula:

$$z' = \bar{r} + 1,96 \sqrt{s_p^2}$$

Or with the formula:  $[\bar{r} - S_P(1.96), \bar{r} + S_P(1.96)]$

This research uses direct hypothesis testing, so, the confidence interval used to determine the significance of the relationship between variables is 95%. A significant relationship is indicated by the average range of correlations ( $\bar{r}$ ) between the confidence interval area and the values of the maximum and minimum areas that are all positive or negative. If this is not the case, the results are not significant to the average correlation ( $\bar{r}$ ).

- Determine the positive and negative values using the formula:

$$s_r^2 = \frac{\sum [N_i(r_i - \bar{r})^2]}{\sum N}$$

Because this research uses a direct hypothesis using direction, the value of  $r$  ranges from -1 to +1, including 0. The greater the value of  $r$  (close to 1), the stronger the influence of the independent variable on the dependent. Conversely, the smaller the value of  $r$  or correlation (close to 0), the weaker the influence of the independent variable on the dependent. The value of 0 means that there is no effect of the dependent variable on the dependent.

If the correlation coefficient value ( $r$ ) is positive, then the two variables have a direct relationship. Conversely, if the coefficient ( $r$ ) is negative, then the two variables have an inverse or unidirectional relationship.

## RESULTS AND DISCUSSION

### A. Overview of Research Selection

This study is titled a meta-analysis of factors that influence accounting students' career choice as a professional accountant. This research uses a meta-analysis approach developed by Hunter et.al (1990) in uncovering correlations by analyzing 20 primary studies that discuss issues related to factors influencing accounting students' career choices to become professional accountants. Data collection is done by visiting the website using keywords factors that influence accounting students' career choice as a professional accountant.

There are 20 articles found as relevant researches that met the criteria of this research. The inclusion of research variables used as research objects were the variables studied and reported at least by two studies. Some researches that are not included in the analysis are the researches that do not display statistical  $r$  values or statistical values that can be converted such as  $t$ -statistics,  $p$  values, and  $f$  values. The research of the sample articles contained in this research has a different contribution portion in the correlation of each variable. This is because each research uses different samples and different measurement scales for each variable. Therefore, to represent and standardize the findings from primary research, an index of effect size is used. Effect size ( $r$ ) shows the magnitude of the relationship between the dependent variable and the specific independent variable. The followings are the results of the calculation of the effect size of 20 articles with five variables studied, include family and closest people, financial or salary awards, interests, personality, and job opportunities.

Table 2 Effect Size ( $\bar{r}$ )

no	Author	article	EFEK ( $\bar{r}$ ) SIZE				
			KK	G	P	M	PK
1	J.E. Myburgh, (2005)	An empirical analysis of career choice factors that influence first-year Accounting students at the University of Pretoria: A cross-racial study, <i>Meditari Accountancy Research</i> .	<b>0.13161</b>				
2	İlhan Dalcı, Hasan Özyapıcı, (2018)	Cultural values and students' intentions of choosing accounting career, <i>Journal of Financial Reporting and Accounting</i> , <a href="https://doi.org/10.1108/JFRA-09-2016-0072">https://doi.org/10.1108/JFRA-09-2016-0072</a>	<b>0.727</b>				
3	Dinç, E. (2008),	Meslek Seçiminde Etkili Faktörlerin İncelenmesi: Meslek Yüksek Okulu- Muhasebe Programı Öğrencileri Üzerine Bir Araştırma, <i>Kocaeli Üniversitesi Sosyal Bilimler Enstitüsü Dergisi</i> .	<b>0.05453</b>	<b>0.158</b>			<b>0.1269</b>
4	Zotorvie, Justice Stephen Tetteh. 2016	Determinants of Career Choice among Students of Institute of Chartered Accountants (Ghana), <i>European Scientific Journal</i>	<b>0.769</b>	<b>0.771</b>			<b>0.72</b>
5	HSIAO, Jony and NOVA, Silvia Pereira de Castro Casa. (2016),	Generational Approach to Factors Influencing Career Choice in Accounting. <i>Rev. contab. finanç.</i>	<b>0.00299</b>			<b>0.00058</b>	
6	Azevedo R.F, & Sugahara S.(2012).	The factors influencing accounting students' career intention to become an accounting professional in Brazil, <i>International Journal of Arts and Commerce</i> .			<b>0.731</b>		
7	Țicoi, C-F & Albu, N. (2018).	What factors affect the choice of accounting as a career? The case of Romania, <i>Accounting and Management Information Systems</i> ,		<b>0.294</b>			
8	Hashim, H.M & Embong, A.M. 2015.	Parental and Peer Influences up on Accounting as a Subject and Accountancy as a Career, <i>Journal of Economics, Business and Management</i> .		<b>0.000269543</b>	<b>0.0002</b>		
9	J.O. Odia, K.O. Ogi Edu. (2013).	Factors Affecting the Study of Accounting in Nigerian Universities, <i>Journal of Educational and Social Research</i> .		<b>0.071</b>		<b>0.04652</b>	
10	Umar, I. (2014)	Factors influencing students' career choice in accounting: The Case of Yobe State University. <i>Research Journal of Finance and Accounting</i> .	<b>0.168</b>	<b>0.103</b>	<b>0.103</b>	<b>0.3345</b>	
11	Uyar, Z & Kuzey. A (2011).	Factors affecting students' career choice in accounting: The case of a Turkish University, <i>American Journal of Business Education</i> .				<b>0.236</b>	
12	Harnovinsah. (2017).	Career decision of accounting students and its influencing factors: A study of university accounting students in DKI Jakarta, Indonesia. <i>International Journal of Finance and Accounting</i> .				<b>0.784</b>	<b>0.815</b>
13	Sri Rejeki, K., Supeno, S., & Faturahman, A. (2019)	Understanding the Intentions of Accounting Students to Pursue Career as a Professional Accountant. <i>Binus Business Review</i> .	<b>1.076426265</b>	<b>0.035248721</b>			<b>0.1972</b>
14	Zauwiyah Ahmad, Hishamuddin Ismail and R.N. Anantharaman (2014)	To be or not to be: an investigation of accounting students' career intentions Faculty of Business, Multimedia University, Melaka, Malaysia				<b>0.10377</b>	
15	Osman AKIN, Osman Kürşat ONAT (2015)	Muhasebe Eğitimi Alan Öğrencilerin Bölüm Seçimini Etkileyen Faktörler: Mehmet Akif Ersoy Üniversitesinde Bir Araştırma,	<b>0.02094</b>		<b>0.0329</b>		<b>0.0357</b>
16	Chong Hui On, Hng Choo Keong, Khor Paik Huey, Ng Li Ching (2013)	Factors Affecting Job Selection Preferences Of Accounting Students In Malaysian Universities		<b>0.332</b>			<b>0.5661</b>

17	Pritika Singh Baliyan & Som Pal Baliyan (2016)	Employment Preference of Undergraduate Accounting Students in Botswana: Perceptual Analysis of Practitioners and Students		0.424			
18	Mehmet Durgut, Abdülkadir.P (2019)	ANALYSIS OF FACTORS THAT AFFECT THE JOB CHOICE OF ACCOUNTING STUDENTS		0.658			0.703
19	Umar, I & Bello, S.M. (2019)	The Relationship between Accounting Students' Self-Efficacy Beliefs, Outcome Expectations on Intention to Become Chartered Accountants Abbreviated Key Title: East African Scholars J Econ Bus Manag.		0.328		0.562 93	0.362
20	Noela Yenge Massa, Per Karlsson, (2018)	The factors influencing students' career choices towards the accounting profession in Sweden, Thesis	0.013 5				

Source: Data processed

After calculating the effect size, then the overall meta-analysis is calculated. The following is table 3 which is the result of overall meta-analysis about the influence of family and closest person variables, financial rewards, interests, personalities, and job opportunities for career choices to become professional accountants for accounting students.

Table 3 General Analysis-meta

General Analysis-Meta	Σ NI	K study	R	S <sup>2</sup> r	S <sup>2</sup> e	S <sup>2</sup> p	Percentage Explained	95% Convident Interval	
								MIN	MAX
Family	3920	9	0.326333	6.815564	0.001832	6.813731	0.122862	-2.8684670	3.52113294
Salary	3231	11	0.288556	8.326484	0.00286	8.323623	0.095999	-3.027763	3.6048764
Personality	867	4	0.034736	0.010859	0.004602	0.006256	0.019962	-0.1202156	0.1896875
Interest	2368	7	0.295472	3.142931	0.002462	3.140469	0.119757	-3.1776481	3.76859191
Job Opportunities	3253	8	0.440738	9.518263	0.001597	9.516667	0.164318	-5.6054716	6.48694828

Source: Data processed

#### Calculation Results of the meta-analysis of Family and Closest People Variables

Based on table 3, an analysis of 9 studies examining the influence of families (NF) on accounting students, has a significant and weak influence accounting students' career choice as a professional accountant with a positive correlation (mean correlation ( $\bar{r}$ ) = 0.3263 with a 95% confidence interval between -2.8684670; 3.52113294). The meta-analysis findings produce a positive correlation (indicated by the value ( $\bar{r}$ ) = 0.3263) between family influence and career choice as a professional accountant, which means that the higher the level of family influence on accounting students to choose a career as a professional accountant, the higher the desire of accounting students to choose a career as a professional accountant. This finding is similar to the findings of Hewitt (2010), that most people are influenced by the careers that their parents favor, others follow careers whose educational choices have been opened for them. Furthermore, the results of the meta-analysis show that there is no significant effect between family and career choice of accounting students to be a professional accountant because of the 95% confidence interval between -2.8684670; 3.52113294. This happens because there are other factors beyond the factors examined in this research that influence accounting students' reasons to choose professional accountants as their career choices. Thus, because the Family variable has a positive correlation, then H1 can be accepted, that there is no significant positive effect of family and closes people factors on career selection to become a professional accountant for accounting students.

#### Calculation Result of Meta-Analysis of Financial Awards or Salary Variables

Based on table 3, an analysis of 11 studies examining the effect of Salary (S) on accounting students, has a significant and weak influence on accounting students' career choice as a professional accountant a positive correlation (mean correlation ( $\bar{r}$ ) = 0.288556 with a 95% confidence interval between -3.027763; 3.6048764). The meta-analysis findings produce a positive correlation (indicated by the value ( $\bar{r}$ ) = 0.2885) between Salary influence and career selection as a professional accountant, which means that the higher the salary obtained by the accountant students as a professional accountant, the higher the desire of accounting students to choose professional accountant as their career. These findings are similar to the findings of Omar et al. (2015) who conducted a survey of 200 undergraduate accounting students at three selected Malaysian private universities. They found that the first paycheck was an important factor according to students. Furthermore, the results of the meta-analysis show that there is no significant effect between the salary variable and accounting students' career choice as a professional accountant because of the 95% confidence interval between -3.027763; 3.6048764. This happens because there are other factors beyond the factors examined in this research that influence accounting students' reasons to choose professional accountants as their career choices. Thus, because financial awards or salary variable has a positive correlation, then H2 can be accepted, that there is no significant positive effect of financial awards or salary variables on accounting students' career choice as a professional accountant.

### Calculation Result of Meta-Analysis of Personality Variables

Based on the results of the meta-analysis calculations shown in table 3, Analysis of 4 studies examining the influence of Personality (P) on accounting students, has a significant and weak influence on accounting students' career choice as a professional accountant with a positive correlation (mean correlation ( $\bar{r}$ ) = 0.034736 with 95% confidence interval between -0.12022; 0.1896875). The meta-analysis findings produce a positive correlation (indicated by the value ( $\bar{r}$ ) = 0.0347) between the influence of Personality on students' career choice as a professional accountant, which means that the better the personalities of accounting students to choose professional accounting as their career, the higher the desire of accounting students to choose a career as a professional accountant. These findings are the same as the findings of Abasara (2011), that personality variables have a positive effect on career selection as a professional accountant. Furthermore, the results of the meta-analysis show that there is no significant effect between the personality variable and accounting students' career choice as a professional accountant because of the 95% confidence interval between -0.12022; 0.1896875. This happens because there are other factors beyond the factors examined in this research that influence accounting students' reasons to choose professional accountants as their career choices. Thus, because the personality variable has a positive correlation, then H3 can be accepted, that there is no significant positive effect personality variable on accounting students' career choice as a professional accountant.

### Calculation Result of Meta-Analysis of Interest Variables

Based on the results of the meta-analysis calculations in table 3, an analysis of 7 studies examining the influence of Interest (I) on accounting students, has a significant and weak influence on accounting students' career choice as a professional accountant with a positive correlation (mean correlation ( $\bar{r}$ ) = 0.295472 with confidence intervals 95% between -3,1776481; 3,76859191). The meta-analysis findings produce a positive correlation (indicated by the value ( $\bar{r}$ ) = 0.2954) between the influence of interest with career choice as a professional accountant, which means that the higher the interest of accounting students to choose professional accounting as their career, the higher the desire of accounting students to choose professional accounting as their career. The results of the meta-analysis show that there is no significant effect between the interest variables and accounting students' career choice as a professional accountant because of the 95% confidence interval between -3.1776; 3,7686. This happens because there are other factors beyond the factors examined in this research that influence accounting students' reasons to choose professional accountants as their career choices. Thus, because the interest variable has a positive correlation, then H4 can be accepted, that there is no significant positive effect of interest variables on accounting students' career choice as a professional accountant.

### Calculation Result of Meta-Analysis of Job Opportunities

Based on the results of the meta-analysis calculations shown in table 3, an analysis of 8 studies examining the influence of job opportunities (JO) on accounting students, has a significant and weak influence on accounting students' career choice as a professional accountant with a positive correlation (mean correlation ( $\bar{r}$ ) = 0.440738 with 95% confidence intervals between -5.6054716; 6.48694828). The findings of the meta-analysis produce a positive correlation (indicated by the value ( $\bar{r}$ ) = 0.4407) between the effect of job opportunities with career selection as a professional accountant, which means that the higher the availability of the job opportunities, the higher the desire of accounting students to choose professional accountant as their career. The results of the meta-analysis show that there is no significant effect between the job opportunities variable and accounting students' career choice as a professional accountant because of the 95% confidence interval between -5.6055; 6.4869. This happens because there are other factors beyond the factors examined in this research that influence accounting students' reasons to choose professional accountants as their career choices. Thus, because the job opportunities variable has a positive correlation, then H5 can be accepted, that there is no significant positive effect of job opportunities variables on accounting students' career choice as a professional accountant.

### Implications of the findings

Theoretically, this research can add and expand the concepts and theories in the research of accounting students' career choices to become a professional accountant. Also, the results of this study can help to determine the factors that mostly influence the accounting students' career choices to be a professional accountant, or what factors have the most influence on accounting students' career choice decisions. Practical benefits, for professional accounting institutions, this research can help to analyze accounting students' interests in accountant careers. As is well known that there has been a decrease in the number of accounting students who choose careers as a professional accountant, due to other more promising career alternatives. Thus, the findings of this research can help companies and educational institutions to build strategic planning to recruit outstanding accounting students.

### CONCLUSION

This study aims to examine the factors that influence accounting students' career choice as a professional accountant using meta-analysis techniques. There are 5 factors examined, include family factors, financial rewards or salaries, student interest factors, personality factors, and job opportunity factors. The reason for the writes to use these 5 factors is based on the findings of the previous studies that examined the factors affecting accounting students' career choice, these five factors are the most researched. The findings of this study indicate that family and closest person factor has no significant positive effect on accounting students' career choice as a professional accountant. Furthermore, the financial reward factor has no significant positive effect on students' career choices to be a professional accountant. Moreover, the variable of student interest has no significant positive effect on accounting students' career choice as a professional accountant. Additionally, the personality factor also has no significant positive influence on students' career choices to be a professional accountant. Finally, the employment opportunity factor does not have a significant positive effect on career selection as a professional accountant for accounting students.

### Research Limitations

This study has limitations, include:

1. There is no previous research that uses meta-analysis to analyze the career choices of accounting students.

2. The variables used in this research were relatively few. The variables were only family, financial or salary awards, student interest, personality, and job opportunities, so there was no significant effect resulting from the 95% confidence interval.
3. This research does not focus on accounting students in one country; however, this study analyzes the results of researches on accounting students' career choices which was done by researchers in several countries.

### Suggestion

Based on the limitations of the research described, the researcher recommends that:

1. The next researchers can extend the factors that influence the accounting students' career choices to be a professional accountant that will be used for the next research.
2. Furthermore, the researcher suggests that the variables researched can be multiplied knowing that the factors influencing the career choices of accounting students to become professional accountants are very diverse.
3. The researcher suggests that the next researcher should focus on just one or two countries in finding research results related to accounting students' career choices.

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