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## PERCEPTIONS OF ACCOUNTING STUDENTS TOWARD THE PROFESSIONAL ACCOUNTANT PROFESSION IN THE INFORMATION TECHNOLOGY ERA

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### ABSTRACT

The rapid development of information technology at this time undoubtedly has an impact on the professional accounting profession. Researchers want to know how accounting students perceive gender and the level of student mastery of the material for the professional accounting profession. This study divides the accounting profession assessment into three categories: professional accountant behavior, professional accountant reputation, and the results and requirements that must be met as a professional accountant. This study's sample consists of accounting students from private universities in Bandung. The data was analyzed using discrimination testing to determine gender and semester level differences in accounting students' perceptions of the professional profession. The findings show that there is no difference between male and female accounting students' perceptions of the professional accounting profession, and that there is no difference between early-level students and final-year students' perceptions of the professional accounting profession. Accounting software and accounting information systems knowledge are technological competencies that accountants must have in the information technology era.

**KEYWORDS:** accountant profession, information technology, and perceptions.

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### 1. INTRODUCTION

A profession is a line of work that is supported by education in specific skills or competencies that a person must have. These skills or competencies are typically acquired through the learning process. Furthermore, competency is linked to a person's dedication to his or her job. Thus, a profession is the commitment of someone with specific expertise or skills to perform a task [10].

Today, the accounting profession is extremely important in business. Accounting's role in a business is to provide information to company managers about the company's business activities.

Accounting can be defined as an information system that generates financial reports for users of financial statements concerning business conditions and activities [11].

The accounting profession differs from other professions in that it requires constantly updated knowledge and intellectual expertise, as well as an accountant's compliance with the code of ethics and responsibility to the public interest. In other words, an accountant is expected to conduct themselves professionally when performing their duties [7].

Sendari [9] contends that the accounting profession is in high demand because of its broad scope, which includes finance and economics. Accounting graduates can pursue careers as public accountants, internal accountants, financial accountants, government accountants, and educator accountants.

According to a global survey conducted by ACCA (Association of Chartered Certified Accountants) titled Mainstreaming impact: scaling a sustainable recovery, 90% of professional accountants want companies to improve environmentally friendly situations or conditions, particularly during the COVID-19 pandemic situation. This is done to ensure that the company has a positive social impact. Accountants are needed to support the achievement of environmentally friendly companies, which is expected to realize the Sustainable Development Goals (SDGs) [5].

Many people are concerned that the accounting profession will be obsolete in the big data era because accounting software that is cheaper, faster, and more accurate in processing accounting transactions will replace it [8]. The current accounting profession is also changing as a result of the advancement of digitalization. According to Kirstin Gillon of The Institute of Chartered Accountants in England and Wales (ICAEW), a professional accountant's role in the digital era is to act as an advisor in business decision making, and in digital systems, accountants will act as application controllers from input to final result [3].

Researchers are curious about accounting students' attitudes towards the accounting profession. Mbawuni [6] stated in his article "Examining Students' Feelings and Perceptions of Accounting Profession in a Developing Country: The Role of Gender and Student Category" that accounting students in Ghana have a positive perception of the accounting profession, both in terms of gender and student category. This study provides input or advice in the form of a need for knowledge about accounting careers, as well as training to prepare accounting students to carry out their accounting profession.

Based on the phenomenon and previous research, researchers want to look into accounting students' perceptions of the accounting profession in terms of gender and student level. This study differs from previous studies in that the survey was carried out in Indonesia, and the researcher included the accounting profession in the digital or information technology.

The purpose of this study is to see if there are any differences in student perceptions of the public accounting profession in the information technology era, both in terms of gender and level of mastery of the material, as well as to understand what competencies a public accountant must have

in the information technology era. This study is expected to provide input for universities in developing curricula that will prepare graduates to be competent in the information technology era.

## **2. LITERATURE REVIEW**

### **2.1 Accounting Profession**

Sihotang [10] contends that there are characteristics of the accounting profession that distinguish it from other professions: 1) the nature of an accountant's work in which goods transactions cannot be compared, based on truth and trust; 2) the fees received by an accountant are not only about money but rather an award because of the fulfillment of the public interest; 3) different accountants' altruism, namely providers of financial information for the public interest; and 4) the personal and impersonal nature of accountants' work in which accountants must uphold ethical values in carrying out their duties.

According to the Indonesian Accountant Code of Ethics (2020), the willingness of an accountant to accept the responsibility to perform or fulfill the public interest is the distinguishing feature of the accounting profession. An accountant's responsibility extends not only to the company but also to the public interest, which must be safeguarded by his profession.

Professionalism is required in the accounting profession. An accountant's professionalism can be seen in his competence, specifically in his technical and ethical competence. An accountant obtains technical competence through professional education, particularly in the field of accounting, accounting training to be recognized as professional and professional qualifications such as chartered accountants. Meanwhile, ethical competence is associated with an accountant's character, which must maintain ethical values in order to maintain professionalism in carrying out their profession as an accountant [10].

### **2.2 Types of Accounting Profession**

The accounting profession is divided into three categories: public accounting, private accounting, and non-profit accounting. Public accounting is an accounting profession that provides public services in exchange for fees, such as auditing, taxation, and management consulting. Cost accounting, financial accounting, budgeting, accounting information systems, taxation, and internal audit are all examples of private accounting. While not-for-profit accounting is a branch of accounting that works in non-profit organizations such as foundations, universities, and government agencies [12].

Accounting students have numerous career options in both the private and public sectors. Accountants in the private sector can work in bookkeeping, payroll, budget analysis, internal auditing, and information technology auditing. Meanwhile, an accountant can work as a public accountant in the fields of auditing or taxation in the public sector [11].

According to Duska et al. [1], the accounting profession includes auditing, managerial accounting, tax accounting, financial planning, and consulting. Auditing is associated with the role of an independent accountant (auditor), whose job it is to ensure that the company's activities were carried out in accordance with the applicable criteria. Managerial accounting is concerned with

business control and internal auditors. Tax accounting is associated with both personal and corporate taxation. Financial planning is related to financial investment and financial planning. Financial management consulting, sales distribution, and accounting and auditing functions are all part of consulting.

### **2.3 Accountant Codes of Ethics**

An accountant must have professional skills, but an accountant also faces ethical quandaries. A professional accountant is required to adhere to a code of ethics, which is a set of rules that must be followed as a member of the accounting profession [1].

In order to do their job properly, accountants must adhere to ethical standards. If an accountant disregards these ethical values, it will result in disaster, as in the case of Arthur Anderson. An accountant must pay attention to ethical competency in addition to expertise competency because ethical competency is the foundation for the profession's continuity [10].

## **3. HYPHOTESIS DEVELOPMENT**

### **3.1 Perceptions of Male and Female Accounting Students towards the Accountant Profession in the Era of Information Technology**

According to previous research, male students have a more positive perception of the accounting profession than female students. According to Mbawuni's [6] study, male and female accounting students have positive perceptions of the accounting profession. Male and female accounting students have different perceptions towards the accounting profession, with male students having a more positive perception than female accounting students. Based on the explanation provided above, the researchers propose the following hypothesis:

H1: Differences in perceptions of male and female accounting students towards the accounting profession in the era of information technology.

### **3.2 Perceptions of Early-Level Students and Final-Level Students of the Accountant Profession in the Era of Information Technology**

Previous studies have found that accounting Master's students have a more positive perception than accounting undergraduate students because Master's students have more knowledge. According to Mbawuni's [6] study, both undergraduate accounting students and accounting Master's students have a positive perception of the accounting profession, with Master's students having a stronger positive perception than undergraduate students. Based on the explanation provided above, the researchers propose the following hypothesis:

H2: Differences in the perception of early-level students and final year students towards the accounting profession in the era of information technology.

## **4. RESEARCH MODEL**

### **4.1. Object of research**

This study investigates accounting students' perceptions towards the professional accounting profession as influenced by gender and student level. This study was carried out using a

questionnaire that was distributed to accounting students at private universities in Bandung. 256 students completed the questionnaires.

#### 4.2. Research data

In research, data is a collection of information used to create research materials. Primary data and secondary data are the two types of research data. Primary data is information obtained directly from the first or original source. Secondary data is information that was not obtained directly from the research subject [2].

This study employs a primer in which the researchers use a questionnaire to examine the differences in perceptions of male and female accounting students towards the profession of a professional accountant, as well as the differences between early-level students and final-year students.

#### 4.3. Research Model

The following is the research model used in this study:

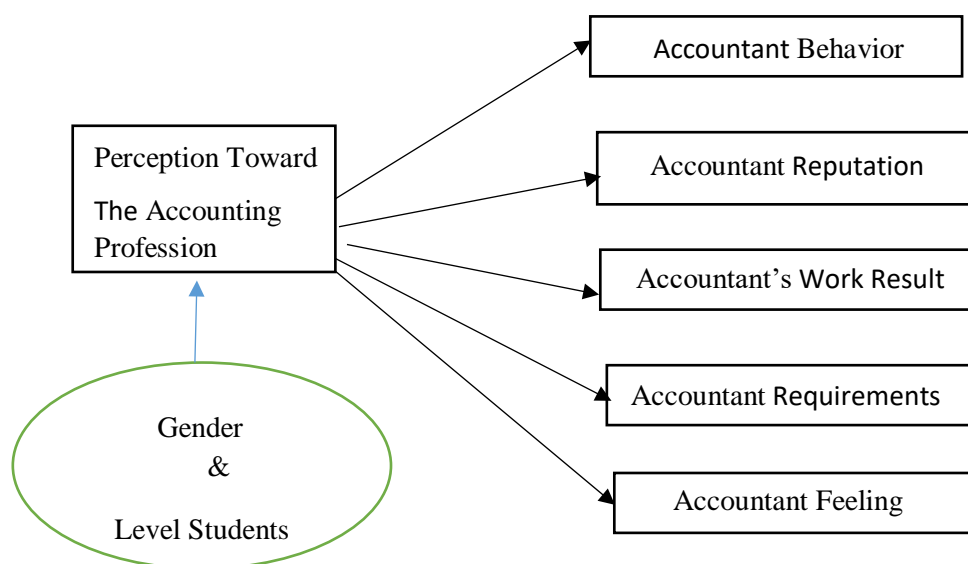


Figure 1: Research Model

#### 4.4. Hypothesis Testing Tool

This study employs a discrimination testing t-test to determine whether there are differences in gender and student level in accounting students' perceptions of the public accounting profession. The t-test for discrimination is used to see if two unrelated research samples have different mean values. The t-test for discrimination is performed by comparing the difference between the two average values with the standard error of the difference between the two samples. Thus, the purpose of the discrimination testing t-test is to compare two groups of research samples, the average of the two groups that are unrelated to each other, to see if they have the same average value or if they are not statistically significant [2].

## 5. RESULTS & DISCUSSION

### 5.1 Research Descriptive Results

**Table 1:** Respondents' Descriptive Results

Descriptive Statistics													
	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance	Skewness	Kurtosis			
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Gender	256	1.00	1.00	2.00	441.00	1.7227	.02804	.44856	.201	-1.001	.152	-1.007	.303
Semester	256	1.00	1.00	2.00	380.00	1.4844	.03130	.50073	.251	.063	.152	-2.012	.303
Pekerjaan	256	41.00	47.00	88.00	17919.00	69.9961	40898	6.54367	42.820	.185	.152	.352	.303
Valid N (listwise)	256												

According to gender data for research respondents from universities in Bandung, there are 71 male students and 185 female students. Meanwhile, it is divided into 132 early-level students (second semester students and fourth semester students) and 124 final year students based on the semester (6th semester students and 8th semester students).

### 5.2 Hypothesis Testing Results

**Table 2:** Gender Statistical Data Processing Results

Independent Samples Test											
		Levene's Test for Equality of Variances				t-test for Equality of Means				95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper	
Pekerjaan	Equal variances assumed	.452	.502	-.868	254	.386	-.79368	.91398	-2.59362	1.00626	
	Equal variances not assumed			-.811	111.676	.419	-.79368	.97871	-2.73294	1.14558	

Based on the statistical data processing results, the significance value is  $0.386 > 5\%$ , implying that the first hypothesis is rejected. This means that in the era of information technology, there is no difference in perception between male and female students of the professional accounting profession. This contrasts with Mbawuni's study [6], which found gender differences in student perceptions of the professional accounting profession. The common perception of male accounting students and female accounting students towards the professional accounting profession occurs because every male accounting student and female accounting student currently has the same understanding of the professional accounting profession. Every male and female accounting student receives the same information and has the same opportunities to practice the professional accounting profession, especially in this day and age of information technology.

**Table 3:** Statistical Data Processing Results for Semester Levels

Independent Samples Test											
		Levene's Test for Equality of Variances				t-test for Equality of Means				95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper	
Pekerjaan	Equal variances assumed	.202	.653	-.353	254	.725	-.28910	.81977	-1.90351	1.32531	
	Equal variances not assumed			-.352	248.851	.725	-.28910	.82186	-1.90779	1.32959	

Based on the findings of statistical research, a significance value of  $0.725 > 5\%$  was obtained, implying that the second hypothesis is rejected. This shows that there is no difference in perception of the professional accounting profession between early-level students and final-year students. This contrasts with Mbawuni's research [6], which found gender differences in student perceptions of the professional accounting profession. The common perception of male and female accounting students towards the professional accounting profession occurs because there is currently a change in the curriculum where the curriculum used is the MBKM (Freedom to learn, independent campus)



curriculum so that students have been equipped with core accounting knowledge since the first semester to prepare these students to do internships as one of the MBKM activities begin in semester 5.

## **6. CONSLUSIONS & RECOMMENDATIONS**

### **6.1 Conclusions**

Several conclusions can be drawn based on the study's findings. The first conclusion demonstrates that there is no difference in perception of the professional accounting profession in the information technology era between male and female accounting students. This is because all male and female accounting students receive the same information about the professional accounting profession. The second conclusion demonstrates that there is no difference in perception of the professional accounting profession in the information technology era between early-level students and final-year students. This is due to a curriculum change that requires students to have adequate accounting knowledge from the first semester in order to prepare them for the internship they will undertake in the fifth semester.

Aside from having the same perception due to the same knowledge of the professional accounting profession, a professional accountant must also have competencies in information technology. In the information technology era, an accountant must have knowledge of Excel, accounting software, or audit software.

### **6.2 Recommendations**

This study has several limitations, including a research sample that was only conducted in the city of Bandung and measuring perceptions that were only seen in terms of gender and semester level. Based on the limitations of this study, the researchers recommend several things for future research, including: 1) expanding the research sample to the Java area so that it has a larger sample picture, so that differences in perceptions related to the professional accounting profession can be more broadly generalized, and 2) developing curriculum in accounting, especially accounting software.

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