

Profession as Accounting for Non-Accounting Graduates

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Abstract

The challenges of finding work are getting harder every day, and accounting graduates face intriguing issues as a result of the intense competition for available positions and remarkable problems. From the perspective of non-accounting graduates, this study provides a deeper analysis of the phenomenon that takes place in the accounting industry. Numerous industries that use non-accounting graduates as accountants frequently experience this situation. Eleven non-accounting graduates from various firms will be interviewed as part of a qualitative approach to address this situation. This study reveals that their lack of prior accounting knowledge stems from their varied educational backgrounds, such as their motivation to stay in their current position comes from both internal and external sources; their lack of prior computer knowledge and proficiency is a barrier; and, finally, their adaptation process is facilitated by co-workers and independent self-education through educational materials or courses. It is hoped that as this research advances, both qualitative and quantitative methods will be used to help understand this phenomenon comprehensively.

1. Introduction

The science of accounting places a high value on objectivity when it comes to revealing economic events in financial reports that serve as the foundation for decision-making. It goes without saying that workers' comprehension of these issues is necessary in order to evaluate the objectivity of economic events. Employers in the modern workplace are seeking workers with a diverse range of abilities and expertise (Rosa Chaar Hakim, 2016).

Competent employees will provide work that meets corporate standards for professionalism. Being an accountant in a company means having a deep understanding of your area of expertise. For certain, in accordance with the scientific sector, this skill needs to go through a rigorous process to earn a degree. More work is required to guarantee that accountants and recent graduates are better equipped to handle general technical and professional responsibilities and possess the emotional fortitude and growth mentality required to thrive in the workplace of the future (Bowles et al., 2020).

To put it another way, recruiters and professional accounting associations are employing a greater variety of recent graduates with various backgrounds, experiences, and skill sets. This will help address the diverse and increasingly complex demands of professional accounting jobs and help reform persistent stereotypes about accounting (Ramachandran, 2007) in Andon et al (2010). So basic skills are needed as a component required for technical/academic development (Frawley et al., 2020)

Graduates in accounting can put their knowledge into practice in the workplace, which affects the productivity of the business. Employers should ideally hire people who meet the necessary qualifications. In fact, there is rivalry for employment due to the restricted number of

job prospects, which affects both individuals with the same educational background and those with different educational backgrounds. Indonesia's unemployment rate will be 5.45%, or 7.99 million people, at the start of 2023 (BPS, 2023). This need clarifies that, despite having varied major backgrounds, job applicants must be able to locate a suitable field.

A number of firms have terminated employees due to layoffs as a result of the recent Covid-19 pandemic's impact on the increased unemployment rate. Every graduate is affected by the current circumstances when it comes to their job search. Among them is a graduate in accounting. Not only do graduates with comparable educational backgrounds compete with one another, but graduates with dissimilar educational backgrounds also do so. The abilities and qualities that employers are looking for in graduates with an accounting background are changing as the market develops (Kavanagh et al., 2009).

A profession is theoretically meritocratic since admittance into the field is granted based on the possession of specific technical abilities, and success in the field is contingent upon an individual's ability to apply these talents to solve customer problems (Richardson, 2017). A career in accounting offers a wide range of work prospects. The demand for graduates is growing daily. Non-accounting graduates pose a threat to this future possibility because they undoubtedly seek stable employment. The competition landscape for jobs is heavily influenced by factors such as advancements in technology and shifts in corporate competition. Thus, it is envisaged that upon graduation, students will possess trustworthy competencies prior to joining the workforce. A graduate in accounting can work as an accountant for a firm, where their primary responsibility is to generate financial reports that accurately reflect the company's financial condition. Accounting graduates have further career options beyond working as accountants in companies. They can work as internal auditors, monitoring a company's internal sustainability to ensure that its goals are met, or as external auditors, evaluating the fairness of an entity's financial reports.

Due to the technical skills needed to complete the work, the accounting profession is classified as a technical one, including recognizing business trends, maintaining records, and creating financial statements. An accounting graduate will have trouble finding work if they lack technical competence. Carnegie et al., (2021) stated that the world is comprised of people, organizations (like public institutions, non-profit organizations, social organizations, religious institutions, cultural heritage monuments, and behavior change institutions), and diverse social groups. Since accounting is the most sought-after major and all firms require accountants for crucial financial reporting-related activities, the rivalry for accounting positions is deemed appealing.

2. Research Method

The goal of this research is to examine situations and phenomena that occur spontaneously by using a qualitative method. Through the use of informants, qualitative research provides detailed explanations of research issues related to the phenomena being studied. Eleven respondents with a range of undergraduate educational backgrounds (S1) participated in this study. The respondents were distributed in the areas of Semarang (Central Java), Palembang (South Sumatra), Balikpapan (East Kalimantan), Grogot (East Kalimantan), and Jakarta. Interviews were conducted to get the data. A structured approach is used to conduct the interviews, with the participants and researchers concentrating solely on the questions and responses received. The questions asked in this study were related to the reasons for working as an accountant, the difficulties faced as an accountant, the time and process of adaptation, previous understanding of accounting, and the motivation to become an accountant. This study looks more closely at the knowledge that earlier respondents had, the support and inspiration provided by non-accounting

graduates employed in the accounting industry, the challenges that respondents faced at work and the process of adaptation that was put in place.

3. Results and Discussions

Following a description of the respondents' demographics, the discussion in this study begins to explain the respondents' prior accounting knowledge. Subsequently, the participants' motivation and encouragement for the task completed are disclosed, and in the last session, the challenges the participants are facing, as well as the process of adaptation they are going through, are disclosed.

Table 1. Respondent Demographics

Information	Number of Respondents
Gender	11
Male	10
Female	1
Age	11
< 35 years old	2
35-40 years old	2
41-45 years old	5
46-50 years old	2
Position	11
Accounting Manager	1
Senior Accounting Staff	1
Accounting Staff	9
Length of Work (Total Experience)	11
< 10 years	3
10-15 years	3
16-20 years	3
> 20 years	2

Source: Processed Data, 2024

Table 1 indicates that 10 out of the 11 respondents are male with regard to gender. In this study, respondents between the ages of 41 and 45 made up 5 of the total; the remaining respondents are distributed as follows: 2 are under 35, 2 are between the ages of 35 and 40, and the same number were between the ages of 46 and 50. Two respondents held the jobs of senior accounting staff and accounting manager, whereas the bulk of respondents were employed as accounting staff. Three respondents, each with an age of under ten, ten to fifteen, sixteen to twenty, and more than twenty years, answered the final question about the duration of the work. Two of the respondents have worked for a company for more than 20 years. Table 1 thus indicates that the majority of respondents were accounting staff, that the research is dominated by male workers, that the majority of respondents are between the ages of 41 and 45, and that the majority of respondents have less than 20 years of overall work experience.

Prior Understanding of Accounting

An understanding of accounting knowledge obtained at the pre-employment level has a vital role in creating an adjustment process at work. Complicating the adaption process is a mismatch between the field of work and the study program chosen. Possibilities to reduce this state include familiarity with the field of work chosen and the knowledge acquired. Even though there are

differences in the sectors of knowledge acquired during the lecture process, focusing on the high school education level will help students adjust to the working world.

A basic understanding of accounting will be developed at the secondary school level; this need is consistent with respondent 10's statement that:

“Yes, I already have the fundamentals as I graduated from the Senior High School for Economics (SMEA), which is currently a vocational school” (RESP_10)

In addition, some responses indicated that they had no prior knowledge; respondent 11 provided an explanation for this:

“Not at all, as my basic education differs greatly from this” (RESP_11)

If this challenge remains unaddressed, it will become increasingly important as it will impede the attainment of organizational objectives in the long run. There will be waste in the near term as a result of the need to hire new employees, which will put employers in a position to negotiate, the lengthy hiring procedure, and the provision of suitable training or courses.

Motivation and Encouragement

Motivation is the state that comes from both the inside and the outside and encourages someone to take action. Depending on the consequences of the choices made, motivation can either positively or negatively influence someone's behavior. Workplace motivation, according to Greenberg & Baron (2003), is a collection of mechanisms that produce, guide, and sustain behavior in order to accomplish an objective. An individual's motivation ultimately determines their professional choice. When someone is motivated by something other than its immediate benefits, they are said to be acting with intrinsic motivation. When someone is intrinsically motivated, they act out of challenge or enjoyment rather than in response to rewards, pressure, or encouragement from others (Ryan & Deci, 2000). Intrinsically motivated behavior, performed out of interest and satisfying innate psychological needs for competence and autonomy, is the prototype of self-determined behavior. The claim made by respondent 01 supports this condition:

“I will start with myself. Since I can see that an accountant has a wide range of talents that can be developed” (RESP_01)

This statement is in line with the answer from respondent 02:

“Nothing, just my personal desire” (RESP_02)

These two claims discuss how an individual's own motivation influences their decision-making. It can be challenging to decide whether to pursue a career in accounting if one has never studied accounting before. They need to prepare for a lot of things, both technically and theoretically. However, if one is driven from within, they can follow through on their choices. The responders who are still practicing accounting consistently demonstrate these findings.

Motivation originates from both outside and within. Extrinsic motivation, according to Legault, (2020) is the behavior that is primarily driven by the desire to achieve a goal that can be distinguished from the activity itself. Future job opportunities are another factor, in addition to intrinsic desire. The response provided by respondent 03 supports this claim:

“More opportunities for employment or career” (RESP_03)

All organizations require accountants who can generate financial reports and use them to make decisions. There is no industry that does not require these professionals. This is consistent with what respondent 04 said.:

“Since one enjoys accounting even though it is not his academic major. Because all businesses, whether small or large, require accounting” (RESP_04)

The career prospects of a certain job as well as one's own motivation and encouragement play a major role in the decision to choose a job. To improve working circumstances and motivation so that performance is at its best, internal motivation is crucial. Aside from that, another significant factor is career chances, as it is believed that selecting a specific job will lead to a better career path for employees.

Challenge

A challenge is a condition that makes it more difficult to accomplish the desired outcomes. Every goal has challenges that must be overcome in order to be accomplished. Selecting a career in the accounting field will undoubtedly include a number of challenges. Respondent 05 provided an explanation of these challenges by responding that:

“Lack of expertise in accounting, beyond a major understanding of accounting. Accounting requires a complex mindset, a significant amount of work hours, and constant attention to deadlines and targets”. (RESP_05)

A fundamental grasp of accounting is the challenge faced by an individual working in the accounting field without a degree in accounting. Workers will find it easier to detect, record, and report financial information if they have a basic understanding of accounting. One's task in the accounting industry will be easier the more they learn. Understanding the major of accounting is difficult and requires time. Learning from others or on your own can provide you with a foundational comprehension of accounting. Colleague support has a crucial role in deciding an individual's job success. This concurs with the response provided by respondent 06, which states:

“Making reports without a lot of supervision is challenging because there are a lot of topics that I do not fully comprehend”. (RESP_06)

It is necessary for more senior colleagues to supervise in order for them to edit the work of other colleagues. So that the errors can be fixed through the use of these outcomes as feedback. Co-worker support is described by Blanchard & Thacker (2023) as the assistance and motivation that individuals receive from their co-workers.

The ability to use computers and technology is another challenge. All societal levels are being impacted by technological advancements. Technology is incredibly helpful in all aspects of employment. Workers must participate in the usage of technology by being able to operate and use it effectively and properly. Respondent 07 expressed feeling the challenge of not being proficient with computers, saying that:

“Lack of computer literacy” (RESP_07)

The identification, recording, and even financial reporting processes benefit greatly from the use of technology in accounting. Nevertheless, there are still accounting professionals that lack computer literacy, which will make it difficult to accomplish corporate objectives.

Adaptation Process

Everyone must go through the process of adjusting to work while starting a new job. Completing this process is crucial, particularly for those in the accounting industry who are not accounting graduates. Respondent 08 clarified as follows:

“Read a great deal of different accounting literature and went to a number of accounting seminars” (RESP_08)

The workplace environment, including assistance from more senior co-workers and direct bosses, is also necessary to facilitate the adaptation process. The circumstances surrounding an individual are crucial to their success. The word "environment" refers to a variety of outside variables that are frequently uncontrollable but have an impact on professional advancement (Vidwans & Du Plessis, 2020). Respondent 09 described the numerous types of adaptation processes that need to be completed, including:

“You can learn online through YouTube and enroll in online accounting courses while practicing in the office. Aside from that, proactively inquire with co-workers or superiors about anything you do not understand or comprehend. It truly is necessary to actively ask inquiries” (RESP_09)

These diverse stages of adaptation are customized to the requirements and circumstances of laborers. Colleagues, superiors, and oneself must all participate in this process by learning independently and enrolling in different courses based on the requirements of the process.

4. Conclusions

With its strong career prospects, the accounting industry is quite open to all graduates, and it is probable that non-accounting graduates will find themselves looking for work in this field. Certainly, it takes both internal drive and peer support to be able to work in a profession that is not in line with your educational background. These two components contribute to an individual's success. There are challenges in selecting a career that differs from one's educational background. The major obstacle is a lack of fundamental accounting knowledge. Minimizing these challenges will require adjustment to new tasks, such as individual study and learning from the experience of more senior colleagues, as an aid for the speedy assimilation of new information. Thus, elements that impact success in professions with varied educational backgrounds include motivation, limiting hurdles, and quick adaptation.

According to this study, non-accounting graduates are posing a danger to accounting graduates' employment prospects. Accounting graduates are expected to be able to take advantage of the shortcomings of non-accounting graduates employed in the accounting industry. Graduates in accounting have far stronger foundational knowledge and are able to put what they have learned into effect in the workplace. Accounting graduates must, therefore, broaden their knowledge and study accounting literacy in higher education in order to compete with non-accounting graduates.

This study cannot characterize all other industries because it is only limited to small responses. This research, however, is only the first step toward a more in-depth investigation utilizing both qualitative and quantitative methodologies. Future scholars should conduct studies

using greater sample sizes and a variety of methodologies to further our understanding of career choices that deviate from one's educational background.

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