

ANALYSIS OF FACTORS THAT AFFECT THE JOB CHOICE OF ACCOUNTING STUDENTS*

MUHASEBE ÖĞRENCİLERİNİN MESLEK SEÇİMİNİ ETKİLEYEN FAKTÖRLERİN ANALİZİ

Araştırma Makalesi
Research Paper

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Abstract:

The intention of this study is to find out the elements that affects the students to head accounting field, expected benefits of job choice and determine the correlation between job choices and some factors that have been expressed as decisive on the literature. The study has been made with 157 students who study in Giresun University Accounting and Tax department using the survey method. As the result, it's determined that the first element that affects the participants to choose accounting without their intent is 'performance in accounting at school' and the most important benefit that's been expected is 'opportunity to work for a large company'. It's determined that employer reputation factor, which is expressed as one of the factors that affect the job choices in literature, has the highest average points, while the career development factor has the lowest. Also a positive relation has been found between the 'job selection preferences' dependent variable and 'career development, salary and benefits, employer reputation, working environment, job security' independent variables. Using a regression analysis, it's been found that points which the students gave to factors that affect job choices affected the job selection preferences and these points are one of the predictors of job selection preferences.

Keywords: Accounting Students, Career Choice, Career Development.

Öz:

Bu çalışmanın amacı, muhasebe alanına yönelen öğrencilerin bu alana yönelmelerinde etkili olan unsurları ve meslek seçiminde beklenen faydaları belirlemek ve literatürde meslek seçimi ile ilgili belirleyici olduğu ifade edilen bazı faktörlerle meslek seçimi arasındaki ilişkiyi tespit etmektir. Çalışma 2017-2018 öğretim yılında Giresun Üniversitesi'nde Muhasebe ve Vergi bölümüne kayıtlı 157 öğrenciye anket yöntemi uygulanarak yapılmıştır. Araştırmanın sonucunda, katılımcıların kendi kararlarının dışında muhasebe alanına yönelmelerinde etkili olan birinci unsurun "okuldaki muhasebe performansı" olduğu, muhasebe mesleğinin tercih edilmesinde beklenen en önemli faydanın ise "büyük bir işletmede çalışma fırsatı" olduğu tespit edilmiştir. Literatürde meslek seçimini etkileyen faktörler arasında ifade edilen ve araştırma sonucunda en yüksek ortalama puana "işveren itibarı" faktörünün, en düşük ortalama değere ise "kariyer gelişimi" faktörünün sahip olduğu tespit edilmiştir. Ayrıca öğrencilerin "meslek seçimi tercihleri" bağımlı değişkeni ile "kariyer gelişimi, ücret ve faydalar, işveren itibarı, iş çevresi, iş güvenliği" bağımsız değişkenleri arasında pozitif anlamlı bir ilişki bulunmuştur. Yine yapılan regresyon analizi ile, öğrencilerin meslek seçimini etkileyen faktörlere verdikleri puanların meslek seçim tercihlerini etkilediği, bu puanların meslek seçim tercihini etkileyen belirleyicilerden olduğu tespit edilmiştir.

Anahtar Kelimeler: Muhasebe Öğrencileri, Meslek Seçimi, Kariyer Gelişimi.

* Makale Geliş Tarihi: 12.10.2018

Makale Kabul Tarihi: 07.02.2019

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1. INTRODUCTION

Career choice is a progress rather than an important event of the young's life (Hsiao and Nova, 2016: 396). In a modern society, career choice is an important stage in individual's life. Career choice is one of the critical decisions that people will make during their life and the conscious choice of profession is of great importance for both the individual and the future of the country. Because the person will also choose the process that will shape their whole life, the environment to live in and the people to have relation with (Pekkaya and Çolak, 2013: 799). Although it's possible to change the chosen profession, it has severe consequences in terms of time, money and motivation. In this context, students should take complete information, appropriate guiding, personality type and other internal and external factors into account. Students also need to be informed about emerging trends, future opportunities and challenges of the profession (Ahmed et al., 2017: 1).

Career choice is affected by individual, cultural, social, economic and environmental factors (Baliyan and Baliyan, 2016: 273). That's why the choice of right profession for vocational training students has critical importance that affects their career life and future success greatly (Ahmed et al., 2017: 1). This applies to all professions as well as accounting profession where there has been intense demand in recent years.

Accounting profession has gained increasing importance with changes that emerge in economic, social, financial and technological fields and today has come to a prominent position in society and trade life (Akbulut, 1999: 125). This has also granted the skilled students a range of alternative career opportunities in today's global economy. In this context, accounting profession needs to be highly competitive to ensure the occupation of qualified students. One of the most important ways to achieve this is to make sure the decisive factors of the students job choice is better understood (Byrne et al., 2012: 101). Thus with this study it has been tried to show what are the factors affecting the choice of accounting profession. In addition, in the study, the benefits of the students towards the accounting profession were investigated. It is thought that the results of the research will contribute to the literature as the research covers the accounting and tax department students who are likely to turn to the accounting profession.

2. LITERATURE REVIEW

As the accounting profession has a growing need for qualified workforce, it is necessary to put forth what motivates skilled young people to make them choose accounting as their profession (Paolillo and Estes, 1982: 785). In this context, a large number of researchers from a variety of countries have developed various researches to be able to determine what factors are effective in occupational choice. The aims and findings of these studies are briefly mentioned below.

Ahmadi et al. (1995) examined the factors affecting career choice of male and female accountants comparatively. As a result of the study, it was determined that job flexibility and

working schedule are important in career choice for women, but not in men, and job benefits and perks partially affect the choice of men and women. Also, "job security and stability" is considered a higher importance factor for women than men.

Auyeung and Sands (1997) comparatively examined the factors that influence career choice among Australian, Hong Kong and Taiwanese accounting students who come from various cultural backgrounds such as individualism - collectivism. As the result of the research, factors such as parental influence, peer influence, teacher influence and association with others in the field influence Hong Kong and Taiwanese students' career preferences meanwhile Australian students are more likely to be influenced by the talent on the subject.

Yayla and Cengiz (2005) aimed to determine the importance of the personal preference factors and occupational factors underlying the accounting profession preferences of the students of Karadeniz Technical University Faculty of Economics and Administrative Sciences and to reveal the demographic factors that are effective in the selection of the accounting profession. According to the research result, important factors that affect the occupation choice are the personal preferences of the students, the influence of the family and close environment, the attractive perception of the accounting profession by the students, the reputation of the accounting as a profitable profession, and the knowledge and experience on the accounting.

Ömürbek and Usul (2008) have aimed to determine the factors that affect the accounting professionals on choosing the accounting as an occupation and the importance level of these factors. As the result of the research on the selection of accounting profession, the considerations about profession are the most effective, factors that are a part of the profession come second, intensity of environmental factors are the third.

Ghani et al. (2008) aimed to examine university students' perceptions of the accounting profession in Malaysia. As a result of the research, it was concluded that the participants preferred public accounting to private enterprises and the income is an important factor. The research also showed that self-confidence and work performance are must-have features for an accountant and the basic skills are acquired through education.

Dinç (2008) found that most of the students thought that they should make a career in the accounting profession as a result of the study of vocational college accounting program students' perspectives on the accounting profession and determining the factors that are effective in the choice of accounting profession and how effective these factors are in career choice. Also, 5 factors that consist of high earnings and liability expectancy, career expectancy, professional knowledge and skill, professional experience and expectation of social status are important on the choice of accounting profession, meanwhile family environment and educational environment factors are not.

Demagalhaes et al. (2011) aimed to show the relative importance of internal, external, and other employment factors that affect student's employment preferences

with the survey conducted on audit and tax specialists by accounting students enrolled at the University of North Dakota and the local accounting firm Eide Bailly. Depending on the answers given by 129 participants, there is a noteworthy consensus among the groups that, in general, the various factors (in different orders according to the level of importance) are influential in career choice. In this context, the factors such as workplace culture, meaningful tasks and specifically work-life balance and the possibility of promotion in workspace are important in career choice, both for students and professionals.

As per the result of a survey conducted by Uyar et al. (2011) to determine the factors that affect student's career choices on accounting field, it's demonstrated that three factors that play a role are interest in accounting, perceived job opportunities and suitability of abilities.

Byrne et al. (2012) investigated the factors affecting students' preference of accounting profession. As the result of the research, it has been determined that factors such as job satisfaction, good working conditions, job security and eligibility for career are influential in the selection of students.

On et al. (2013) examined the factors that affect profession choice for accounting students studying at the University of Malaysia. Findings of the study show that there is a significant relationship between profession choice and career development and employer reputation, whereas there is no correlation between salary and benefits, working environment and job security.

Dibabe et al. (2015) have determined with the study on factors affecting the profession choices in accounting field that internal factors such as ability, desire to run business in the future and the need for dynamic and challenging environment have positive impact on student's choice of accounting as a profession, external factors such as job opportunity, responsibility and experience have positive impact on student's choice of accounting as a profession but a negative impact on social status.

The study by Balian and Balian (2016) attempted to analyze factors influencing the profession choice of accounting practitioners and accounting students in Botswana. As the result of the study, the students ranked three most important factors affecting the profession choice as flexible work schedule and work-life balance, initial salary and opportunity for advancement whereas the accounting practitioners ranked initial salary, opportunity for advancement and employer reputation and prestige.

Hsiao and Nova (2016) aimed to reveal the factors affecting the Y generation's choice of accounting profession as a career. It has been found out that those who choose accounting as a profession are affected by factors such as creativity, independence, challenging and dynamic environment, job security, money-making, job availability, significant people - friends and teachers but not by social factors such as working with people, society and family.

Ng et al. (2017) found out that career exposure and internal motivation are important for students choosing their career meanwhile external motivation and effect of others have no meaningful relation as the result of the study on factors that affect students on choosing accounting as a profession.

Ahmed et al. (2017) concluded that the most important factor influencing career choice for business students was interest in the course, whereas financial gains, ease of the lecture and future job opportunities have minor influence. The career choice of the students is also influenced by the level of their social class, financial resources, affordability and future employability.

3. FACTORS AFFECTING PROFESSION CHOICE

Career choice depends on factors such as career development, salary and benefits, employer reputation, working environment and job security in the literature.

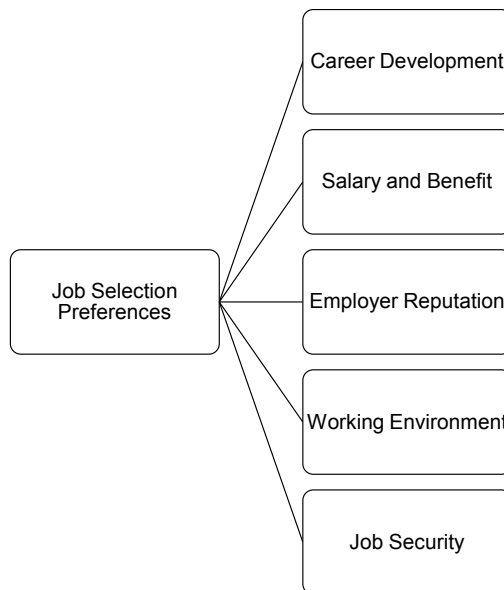


Figure 1: The Relationship between Career Development, Salary and Benefits, Employer Reputation, Working Environment and Job Security, and Job Selection Preferences (Adapted from On et.al. (2013))

Career development can be defined as a process for achieving specific employee and organization goals, containing providing career information to employees, helping employees identify preferment opportunities, promoting job satisfaction, and improving employee productivity. Career development activities can help employees to identify and understand their professional interests and strengths, develop themselves, plan and implement their career goals. Career development can help motivate and develop employees

and prevent them from leaving work over time, as well as attracting the best employees to the business (Kirk et al., 2000, 205).

Salary and benefits, Salary is the hourly, daily or weekly or piece-wise payment for the employee's services. Salary also includes bonuses and incentives (On et al., 2013: 11). Benefits provided to employees are the benefits provided to them by the entity in exchange for services provided by employees. The benefits provided to the employees include not only the employees but also the persons who are economically dependent on the employees. Such benefits can be in the form of payments made directly to the worker, to their partner, to their children, to the persons who are economically connected to them or to other parties such as insurance companies (Durgut, 2012: 47). Vacation, paid sick leave, pension, medical insurance, etc. are the benefits provided to the employees by the business (On et al., 2013: 11).

Employer reputation is generally perceptual statements accompanying future expectations and past actions that characterize the entire discourse of the business's diverse interest groups (On et al., 2013: 10). Any reputation is based on two basic elements; what you've said and what you've done. Understanding and managing the links between the two elements requires effective employer reputation management. Organizations that effectively manage employee reputation first decide what kind of reputation they want to have; then proactively deliver it to all interest groups. A positive reputation will influence the behaviour of existing employees and motivate them to achieve establishment's goals. This makes the current workforce more effective and also reduces the cost of hiring (Hepburn, 2005: 20-21).

Working environment expresses working hours of employees' working environment, paid holidays, security, rest periods, free uniform etc. (On et al., 2013: 13). The working environment is a combination of two elements: the behavioural and physical environment. The behavioural environment consists of the effects of the working environment on worker behaviours and components of good connections between employees. The physical environment includes elements related to the ability of employees to physically attach to their work environments (Oswald, 2012: 9). Lighting, ventilation and temperature can also be assessed in the physical working environment (Naharuddin and Sadegi, 2013: 68).

Job security is the protection against workers losing their jobs, lack of fear from being fired or dismissal (Moy and Lee, 2002: 342). In other words, job security is defined as security in the business continuity of an employee depending on the general economic conditions of the country. Job security, which is concerned with the possibility or likelihood of continuing employees' work, addresses the possibility of continuing work to make sure that employees do not become unemployed (Lucky et al., 2013: 65). In this sense, job security includes the proper job and the assurance of continuity in the future and the absence of threatening factors (Jandaghi et al., 2011: 6854).

4. METHODOLOGY

The sample of the study is 157 accounting department students studying at Giresun University in 2017-2018 Academic year. The questionnaire was applied to those who have the idea of pursuing career development in the field of accounting and are willing to participate in the study.

Questionnaire used in the research process is prepared by adapting the questions On et. al. (2013) and Myburgh (2005) prepared using literature and presented in 3 sections. Questions intended to determine the demographic features of the participants (Gender, Type of Education, Future Career Plans, Academic Average, Adobe, Sector Planned to be Worked) are given place on the first chapter. On the second chapter, questions intended to determine main persons or factors that influenced a respondent's decision to become a CA and perceived benefits that influenced the choice of career as a CA are given place. On the third chapter, a questionnaire form adapted by On et al. (2013: 80-83) is used to gather information on the evaluation about independent (career development, salary and benefits, employer reputation, working environment and job security) and dependent (job selection preferences) variables. 5 independent variables and 1 dependent variable are divided into 4 sub items to form a chapter consisting of 24 items.

Each of the items was placed on a 5-point Likert scale in a form of statement, where 1 was strongly disagree and 5 was strongly agree.

The reliability of the data for the variables can be determined by the Cronbach's alpha coefficient. This coefficient takes value between 0 and 1 (Bayram, 2004: 127). Alfa values of 80-100% are evaluated as "Very Reliable" in the evaluation of the alpha coefficient in terms of reliability of the scale (Nakip, 2006: 146). Cronbach's alpha coefficient of each variable in the study was found to be 0.951. The scale is found to be "very reliable".

In the Study, During the process of data analysis, the SPSS (Statistical Package for Social Sciences) package program was used. In order to find answers to the problems of this study, such techniques as standard deviation, mean, ANOVA, the Pearson product-moment correlation coefficient and linear regression were used. The significance level of .01 was used during the statistical analysis.

5. EMPIRICAL RESULTS

The demographic attributes of the students participating in the research questionnaire are shown in Table 1.

Table 1: Descriptive Profile of Respondents

Gender	N	%	Future Career Plans	N	%
Male	59	37,6	Master's - Doctorate	24	15,3
Female	98	62,4	Certified Public Accountant	59	37,6
Academic Average	N	%	Chartered Accountant	11	7,0
lower than 1,50	6	3,8	Auditor	3	1,9
between 1,51 – 2,00	27	17,2	Account Specialist	3	1,9
between 2,01 – 2,51	62	39,5	Accounting Manager	11	7,0
between 2,51 – 3,00	45	28,7	Other	46	29,3
between 3,01 – 3,51	14	8,9	Adobe	N	%
higher than 3,51	3	1,9	Village	24	15,3
Sector Planned to be Worked	N	%	Town Center	44	28,0
Public Sector	86	54,8	City Center	88	56,1
Private Sector	71	45,2	Other	1	,6

As can be seen in Table 1, the majority of the surveyed students (62.4%) are female and this ratio is very similar to the gender ratios of the registered students in their departments. The majority of participants (60.3%) are students enrolled in the Daytime program. The majority of the students (37.6%) have a goal to become a Certified Public Accountant in their future career plan. Again, more than half (54.8%) of the respondents are planning to work in the public sector.

Table 2: Factors Affecting Respondents to the Choice of Accounting Profession

	Mean	Std. Dev.
Their own decision	3,94	1,14
Performance in Accounting at school	2,78	1,26
Advice from parents or relatives	2,76	1,35
Close relationship with an accountant	2,49	1,28
Association with others in the field of accounting	2,45	1,20
School teacher's influence	2,40	1,29
Work experience in the field of accounting	2,39	1,15
Recruitment promotional schemes of professional bodies, e.g. TÜRMOB	2,10	1,06
Guidance counsellor/s	2,04	1,23
Friends' or peers' influence	1,96	1,07
Family member is an accountant	1,92	1,30
Visits by lecturers from the Accounting Department at Giresun University	1,82	1,04

As can be seen in Table 2, the first factor which is effective for the participants to turn to the accounting profession beyond their own decisions is "Performance in Accounting at school", second is "Advice from parents or relatives" and third is "Close relationship with an accountant". These results show that the first two factors are of equal importance when compared with the results of the study by Myburgh (2005). Again, the least influential factor is the "Visits by lecturers from the Accounting Department", which can be seen to be similar to the study by Myburgh (2005).

Table 3: Expected Benefits of Respondents in the Choice of Accounting Profession

	Mean	Std.Dev.
Opportunity to work for a large corporation	3,61	1,07
Employment security	3,53	1,06
Future high earnings potential	3,49	1,00
Potential for personal growth and development	3,48	1,00
Comfortable working environment	3,43	1,12
Availability of employment	3,42	1,05
Promotion prospects or opportunities	3,41	1,10
Self-employment opportunity, start own practice	3,38	1,03
Ability to career choice specialisation, e.g. auditing, taxation, etc.	3,38	1,01
Opportunity to apply skills and abilities, e.g. leadership	3,33	1,02
Prospects of on-the-job additional training	3,32	1,08
Career flexibility and options	3,31	1,02
Becoming a partner in a partnership	3,31	1,12
Prestige, lifestyle and social status of the profession	3,29	1,01
Characteristics of colleagues	3,26	1,09
Size and reputation of organisation	3,22	1,03
Possibility of becoming a director or CEO of a company	3,12	1,14
Challenging, interesting, satisfying and exciting profession	3,06	1,07
Initial earnings potential	3,00	1,03
Potential to travel	2,97	1,09
Opportunity to work overseas	2,89	1,17

As seen in Table 3, 'Opportunity to work for a large corporation' is indicated as the most important benefit expected in the choice of the accounting profession; 'Opportunity to work overseas' has been mentioned as least significant benefit.

The mean scores and standard deviation values, which are related to the approval levels of participants on variables about the factors influencing career choice, are shown in Table 4.

Table 4: Factors Influencing Profession Choice

<i>Career Development</i>	Mean	Std. Dev.	<i>Working Environment</i>	Mean	Std. Dev.
CD1	3,78	1,02	WE1	3,91	0,98
CD2	3,86	1,02	WE2	3,96	1,07
CD3	3,91	1,02	WE3	4,02	1,04
CD4	3,14	1,10	WE4	3,40	1,08
<i>Salary and Benefit</i>	Mean	Std. Dev.	<i>Job Security</i>	Mean	Std. Dev.
SB1	3,71	1,04	JS1	3,92	0,97
SB2	3,53	1,05	JS2	3,48	1,06
SB3	3,89	0,93	JS3	3,89	0,96
SB4	3,61	1,02	JS4	3,36	0,98
<i>Employer Reputation</i>	Mean	Std. Dev.	<i>Job Selection Preferences</i>	Mean	Std. Dev.
ER1	3,82	0,91	JSP1	3,68	1,00
ER2	4,01	1,05	JSP2	3,66	1,06
ER3	3,86	1,01	JSP3	3,79	1,08
ER4	3,85	0,92	JSP4	3,67	1,04

(CD: Career development, SB: Salary and benefits, ER: Employer reputation, WE: Working environment, JS: Job security, JSP: Job selection preferences)

As it can be seen on Table 4, participants are between “neutral” and “agree” for Likert scale on approving all variables but 2, on “agree” level for approving ER2 (I would be proud to say that I work in such reputable company) and WE3 (I would like a job where the fellow workers are pleasant, agreeable and good working companion) variables. In addition, when the average of each factor is calculated in general, it can be stated that the employer reputation factor has the highest average value (3.88) and the career development factor has the lowest average value (3.67).

Based on the factors (career development, salary and benefits, employer reputation, working environment and job security) mentioned above, which are among the factors determining career selection in the literature, it has been tested in this study whether the following hypotheses are valid in the selection of occupation.

H1: Career development is significantly related to job selection preferences.

H2: Salary and benefits are significantly related to job selection preferences.

H3: Employer reputation is significantly related to job selection preferences.

H4: Working environment is significantly related to job selection preferences.

H5: Job security is significantly related to job selection preferences.

Table 5: Correlation between Independent Variables (Career Development, Salary and Benefits, Employer Reputation, Working Environment and Job Security) and Job Selection Preferences

		CD	SB	ER	WE	JS
Job Selection Preferences	<i>r</i>	0,703	0,658	0,676	0,769	0,769
	<i>p</i>	0,00*	0,00*	0,00*	0,00*	0,00*

Note: * Significance level $p < 0.01$

As seen in Table 5, a positive relation has been found between job selection preferences dependent variable and career development independent variable ($r=0,703$, $p<0,01$); salary and benefits independent variable ($r=0,658$, $p<0,01$); employer reputation independent variable ($r=0,676$, $p<0,01$); working environment independent variable ($r=0,769$, $p<0,01$); job security independent variable ($r=0,769$, $p<0,01$)

Table 6: Linear Regression Analysis Aimed for Relation Between Independent Variables (Career Development, Salary and Benefits, Employer Reputation, Working Environment and Job Security) and Job Selection Preferences

Model	R	R Square	Adjusted R ²	Std. Error of the Estimate
1	0,829	0,687	0,679	0,489

Independent Variables: Career development, Salary and benefits, Employer reputation, Working environment, Job security
Dependent Variable: Job Selection Preferences

In Table 6, R is the regression coefficient on the Job Selection Preferences for the independent variables (career development, salary and benefits, employer reputation, working environment, job security) and is 0.829. R² is the coefficient of determination that indicates how many of the independent variables together explain the percentage of the total variance in the dependent variable, and is 68.7%.

Table 7: ANOVA Test Results Regarding the Validity of Regression Analysis

Model		Sum of Squares	df	Mean Square	F	p
1	Regression	81,024	4	20,256	84,468	0,000
	Residual	36,932	154	0,240		
	Total	117,956	158			

The F and p values in Table 7 are the results of one-way factor variance analysis showing the significance of the regression and the determination coefficients, and as can be seen at the significance level of 0,01.

Table 8: Coefficients Related to Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	p
		B	Std. Error	Beta		
1	(Constant)	-0,184	0,218		-0,843	0,400
	CD	0,307	0,072	-0,276	4,256	0,000
	SB	0,106	0,074	0,098	1,426	0,156
	ER	0,173	0,073	0,162	2,373	0,019
	JS	0,461	0,078	0,414	5,920	0,000

Beta is the standardized regression coefficients and helps to interpret the relative significance of the independent variables for the dependent variable. The "working environment" has been removed from the analysis to ensure that the analysis results are healthy because there is a complete positive correlation between the "working environment" and "job security" variables in the table (Table 6).

The coefficient of the answers given to questions about "career development" (CD) is calculated as (-0.276) and the coefficient of the answers given to questions about "job security" (JS) is calculated as (0.414) on (0.01) level of significance when looked at the regression analysis results. If formulating is needed, following result is obtained;

$$JSP = -0,276CD + 0,162ER + 0,414JS$$

Based on the results shown in Table 8, the p-value for career development, employer reputation and job security are <0.0001, which is below the level of significance at $\alpha = 0.05$. The null hypothesis are rejected. Thus, there are a significant relationship between career development, employer reputation, job security and job selection preferences.

As seen in Table 9, p-value for the null hypothesis is not rejected for variable "salary and benefits" as the p-value is 0.156, which is greater than the significance level. Thus, there is no significant relationship between 'salary and benefits' and job selection preferences.

RESULTS and DISCUSSION

In this study, the elements that are effective in leading the Giresun University Accounting students to the profession are determined and also the relation between some factors, which are said to be decisive about profession selection, and career choice is tested with determining the expected benefits from choice of profession.

Considering the general results of the study, it can be seen that the first factor influencing participants to choose accounting without their decision is "performance in accounting at school", "advice from parents and relatives" is the second and "close relationship with an

accountant” is the third. These results are in line with the work done by Myburgh (2005), which is a source for some of the research questions of the study. In a study done by Hermanson et al. (1995) at America determined that college instructors exerted the greatest influence (30%) on students’ decision to study for a CA, followed by other practitioners in the field (18%), friends/acquaintances/relatives (16%) and parents (16%). From this point of view, it can be said that Giresun University Accounting Department lecturers should encourage students in high school education and use new methods that attract the students’ attention to the accounting profession.

Considering the results of other studies in the literature, Yayla and Cengiz (2005) stated that “The most important reason I’m the choice of accounting profession is the influence of the family and environment” is the first reason after “Accounting profession is my own choice” about the students choosing accounting field, which is comparable with the results of this study.

Uyar et al. (2011) stated in their study that good job opportunities are the first on choosing accounting field, Ahmadi et al. (1995) stated that flexibility of the job and work schedule is important for women rather than men, while Hsiao and Nova (2016), in contrast, stated that being affected by family members is minor because of the fragile relationships of new family structures. 'Advice from parents or relatives', which is regarded as the second important factor in our work outside of the participants' own decisions, differs from the work done by Hsiao and Nova (2016) on the strength of Turkish family ties.

Another result of the study is that the 'opportunity to work for a large corporation' is the most important benefit expected from the accounting profession while 'Opportunity to work overseas' has been mentioned as the least significant. When the results of the studies in the literature are examined, Myburgh (2005) found 'availability of employment', Ömürbek and Usul (2008) found “to be able to work independently”, Dinç (2008) found “expectation of high earnings and responsibility”, Shivaswamy and Hanks (1985), Cangelosi et al. (1985) and Bundy and Norris (1992) found 'job security', Warrick et al. (2010) found 'financial security' as the first most important benefit expected on the choice of accounting profession.

It can be said that participants are between "neutral" and "agree" on Likert scale for all factors affecting the choice of accounting profession on literature except 2, on "agree" level for ER2 and WE3 variables. In addition, it was determined that the Employer Reputation factor had the highest average value (3.88), and the Career Development factor had the lowest average value (3.67), when the average of each factor was calculated in general.

As another result of the study, a positive relationship has been found between the dependent variables of the job selection preferences and the independent variables of Career development, Salary and benefits, Employer reputation, Working environment and Job security of the students. This result differs from study done by On et al. (2013) which implies that there's a positive relation between career development, salary and benefits, employer reputation dependent variables and job selection preferences dependent variable,

but the positive relation between other dependent variables (working environment and job security) and job selection preferences dependent variable is not meaningful.

In the study, linear regression analysis was also conducted to determine the effects of the students' scores on the factors affecting career choice on career choice. The scores given to the factors affecting career choice explains 68,7 percent of total variance in Job Selection Preferences. Therefore, it can be said that the students' scores given to the factors affecting career choice affect their Job Selection Preferences and the scores given to the factors affecting career choice are one of the predictors Job Selection Preferences for the Giresun University sample of students.

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