

Analysis of The Level of Professionalism and Career Development of Accounting Department Alumni in State University

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Abstract. This research aims to analyze the knowledge and understanding of points of view in selecting quality levels for students majoring in accounting at state universities. This research is quantitative research with the unit of analysis being Alumni of the Department of Accounting, Faculty of Economics and Business, Makassar State University. The research was carried out for three months, starting from collecting existing data to direct observation in the field. This research produced interesting findings, including that the majority of alumni wanted to work in the government sector, but in reality the majority worked as private employees. Regarding the suitability of the field of science, alumni generally work in accordance with the field they studied and the major they took during their education. Furthermore, this research also obtained alumni's ideas for improving field work practices in companies/government agencies as well as English language skills, computer skills and department-specific practices.

Keywords. Accounting, Alumni, Career.

1. Introduction

Advanced technology and information in the rapidly developing era of globalization have an influence on various social, economic, political and other fields. This development demands quality undergraduate graduates who have greater skills and knowledge in the world of work. The skills and knowledge required depend on the career or profession one chooses. Career planning is needed by every student after completing their studies, to understand well the field that is most suitable for them to enter. In an organizational system, improving the quality of human resources requires planning, effort and superior cognitive strength, namely in the field of accounting.

The potential in the field of accounting is very broad, including public accounting, companies, education and government [1]. The career of an accountant has a big contribution in the business world and if you pay close attention to the various educational institutions that specifically provide theoretical material about accounting, for example school and college curricula, both private and state. This provides professional opportunities for accounting graduates from companies, as well as increasing competition in the world of work. A person who works as an accountant is required to have better knowledge than other accountants [2].

The Accounting profession has a responsibility to put aside personal interests and implement a predetermined professional code of ethics. The obligations of an accountant who is a professional are competence, objectiveness and upholding integrity.

Career choices for accounting graduates do not limit themselves to the undergraduate accounting profession, there are many choices that can be made, these are based on various factors that underlie them in determining their profession. The reality in the world of work mostly requires accounting graduates to be smart in calculating career decisions.

As a student, when choosing a career that he will pursue, he certainly has special considerations or reasons behind choosing a profession [3]. What factors are behind the choice of profession and what students want from their choice are the main questions in determining a career.

The variety of careers that an accountant can pursue shows that all accounting graduates are free to determine what career is suitable for them to pursue [4]. A person's choice of profession is very dependent on his life motives, namely what is known from the results of measuring his intelligence self-assessment, which will then result in a hierarchical job selection sequence which is sorted based on six orientation criteria, namely Realistic, Intellectual, Social, Conventional, Business and Artistic [5]. The choice of potential that students majoring in accounting has is based on several references such as salary, training that increases potential, acceptance of superior human resource potential, values that are in the social environment, work that is in the environment, place. safe work, as well as the next stage of accessing job vacancies [6].

After educational matters have been completed, the bachelor's degree that has been achieved by individuals who have graduated in accounting can determine their choice whether to become a general/public accountant or a non-accountant [7]. The various reasons that influence a student to choose the level and type of career he will choose are something interesting to study because by knowing the profession that the student is interested in, it can be seen that the individual's background determines his career [3].

A research conducted by [3][6][7] that analysed of factors that influence students' interest in pursuing a career as a public accountant shows that there is a very good impact in terms of assessment within the scope of work, point of view regarding income, assessing the job market, characteristics of interest in a job to become a general accountant in accounting graduate students in determining the level of potential to become a general accountant. The increasingly stronger influence of assessment in the scope of work, perspective on results, job market assessment, characteristics of interest in a job to become a general accountant exist among accounting graduate students in determining their potential level to become a general accountant. There will also be an increasing number of students who are interested in continuing and pursuing the field pursued by a general accountant.

2. Research Methods

This research focuses on efforts to track information from alumni and then describes the results of this tracking systematically. This research has two orientations: (a) as tracer study research because information from alumni will be used as input to improve the learning process and increase the relevance of graduate competencies to the needs of the world of work; (b) as an application of a descriptive research approach where in this research data from tracking information from alumni is analyzed and described in tables and diagrams.

Population is a group of research elements which is the source of the data needed in the analysis. The population of this research is all alumni of the accounting department of

Universitas Negeri Makassar (UNM) until July 2023, totaling 1876 alumni. This study uses a 10% error limit for the research sample, taken using the Slovin formula.

Descriptive analysis in this research was carried out using frequency distribution tabulation techniques and histograms, and was complemented by narrative explanations. The data analysis steps are as follows. (1) Instruments that have been filled in by respondents are checked for completeness. Instruments that are incomplete are deemed not to meet the requirements for analysis. (2) A code book was created as an effort to guide researchers in converting qualitative data into quantitative (numerical). (3) Develop a Data view and Variable view as the main rules for a numerical data system for all variables. (4) Enter data from the instrument to the master research data table. (5) Analyze data descriptively and (6) Create frequency distribution tables, histograms and explanations as necessary.

3. Results and Discussion

3.1.1. Alumni Education. Most alumni consider that the accounting major is their favorite major which is their main choice when they want to study at university with a percentage of 61% being choice 1. However, when studying at university, alumni prefer not to be active in organizational activities. students with a percentage of 77%, because they prioritize learning activities on campus. This certainly has an impact on the adaptability of alumni in facing the world of work, where in the world of work there are several competencies needed such as teamwork and leadership, which competencies can be obtained through activities in student organizations.

3.1.2. Alumni Jobs. Based on survey results regarding the types of jobs requested by alumni, the majority of respondents answered that the jobs they were interested in were civil servants and BUMN employees with a percentage of 70%. This is because this field of work has a guarantee of a steady income and old age security. However, this condition is not in accordance with the alumni's field of work where the majority of alumni work as private employees and only a few alumni majoring in accounting work as civil servants.

Based on the survey results above, it can be seen that the majority of alumni majoring in accounting are more interested in finding work than opening a new business or creating employment opportunities. Being a worker/employee will be limited to a fixed and relatively limited income every month. In fact, to be successful and earn a large income, it will be easier to obtain new jobs than by becoming an employee. Therefore, it is necessary to form an entrepreneurial mentality for students majoring in accounting by providing competency and motivation from lecturers who provide lessons on campus so that they can change their mindset to become entrepreneurs compared to workers [8].

3.1.3. Suitability of Education and Work. Based on data obtained from questionnaires from respondents, it can be obtained that the majority of respondents have a field of work that matches their education or major, 67%. This can be an indication that the accounting major is still a major that is needed by the job market. This is in accordance with the research results obtained before who both examined tracer studies in accounting majors [3][6][7][8].

3.1.4. Experience Required by Campus Alumni. Based on the results of respondents' responses to the experience required by alumni, the results showed that learning experience on campus was the most important experience with an interval value of 3.6, while experience during internships at companies or institutions was also important in increasing alumni competency in facing the world of work with an interval value of 3.6. Considering the importance of this experience, it is hoped that lecturers can make every meeting in class more effective with a teaching and learning process that can be useful for students in the world of

work later. Apart from that, departments can maintain the company's field work practice policy and also increase the duration of field work practice for a minimum of one semester (6 months).

3.1.5. Competitive ability. Based on the results of the questionnaire above, the results showed that alumni majoring in accounting have no less competence than alumni majoring in accounting from other universities' accounting majors with a percentage of 80% feeling capable. This can be an illustration that the accounting department has produced alumni who have the ability and competitiveness in the world of monkeys. For this reason, it is necessary to maintain the abilities and competencies of alumni so that they can remain competitive in the world of work in the future [10].

Contribution of the department and required competencies. Based on the results of the questionnaire above, it was found that alumni majoring in accounting have competencies that are no less than alumni majoring in accounting from accounting departments at other universities with a percentage of 80% feeling capable. This can be an illustration that the accounting department has produced alumni who have the ability and competitiveness in the world of monkeys. For this reason, it is necessary to maintain the abilities and competencies of alumni so that they can remain competitive in the world of work in the future. This is in accordance with the results of research conducted before where the development of the tracer study system that was carried out was able to participate in measuring the abilities of major students and obtained good results[11].

4. Conclusion

Based on the tracer study that was carried out on UNM accounting department alumni, several things can be concluded as follows. (1) UNM's accounting major is a favorite major that is in accordance with the main choice of alumni when studying at university. (2) Most alumni want to work in the government sector, but in reality the majority work as private employees. (3) Most alumni work according to the field they studied and the major they took during their education. (4) Alumni have abilities that are no less than alumni from other universities. (5) To be able to increase the experience needed in the world of work, it can be provided by increasing the practical field work time in companies/government agencies. Finally, (6) there are several competencies that need to be improved in the teaching and learning process on campus, including English language skills, computer skills and department-specific practices.

From the results of this tracer study, it can be used as material for improvement regarding things that are felt to be lacking by alumni of the Accounting Department at Makassar State University. Apart from that, tracer studies are carried out to help with academic matters, for example for accreditation, improving curriculum processes, and so on.

For data accuracy and to create a better alumni database, it is best to carry out tracer studies online using websites and social media and targeting all existing alumni. It would be better for the UNM Accounting Department to strengthen relations with alumni, so that good communication can be established, apart from that it will be easier for UNM to know the whereabouts of alumni, and for alumni to know the condition of UNM, and also to be able to help increase access to job vacancy information for alumni who have just graduated.

Tracer studies should be carried out on an ongoing basis, so that it is easier to find out the complete whereabouts of alumni. Apart from that, feelings of reluctance to fill out questionnaires can be minimized by reducing the number of questions on the tracer study questionnaire. However, the questionnaire created still refers to the Higher Education tracer study and the needs required by each department.

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