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by Saarce Hatane

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Accounting Students Perception of Work-life Balance, the Image and Pursuing of Accounting Career

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Abstract

Purpose – The purpose of this study is to discover the impact of Work-life Balance (WLB) on Pursuing Accounting Career (PAC) through Image Accounting Career (IAC).

Design/methodology – The study managed to collect 693 closed questionnaires with a Likert scale of 1-5 from accounting students in several universities in Java, Sulawesi and Kalimantan, as three big islands in Indonesia. The research model is analysed using Partial Least Square method as a part of Structural Equation Modelling.

Findings – There are positive and significant influences between WLB and PAC when supported by IAC. The positive perception of accounting students on accounting careers motivates them to pursue an accounting career. Accounting students argue that achieving balance in work and personal life can improve positive perceptions of accounting careers, which makes their desire for a career in accounting higher. WLB is an essential factor since it can, directly and indirectly, affect the pursuit of accounting careers. In addition, a positive image of the accounting profession is found to be able to strengthen the positive influence of the WLB on PAC.

Practical implications – The findings suggest that working experience is an essential part of accounting students in choosing accounting careers, and so higher education institutions need to consider including field work-practice in their curriculums. Companies are also expected to prioritise WLB since it will motivate accounting students in choosing an accounting career.

Research limitation – Further studies can continue along the line of this study as the intent of choosing an accounting career can change from time to time. In addition, the generational difference may create a discrepancy in perception and orientation in choosing accounting careers. Therefore, future studies should consider a broader scope and more updated objects.

Originality/value – This study investigates the link between work-life balance and pursuing accounting career decisions through accounting students' perceptions in Indonesia. This study combines the WLB influence on PAC and the IAC influence on PAC in one model, in which IAC is the mediating variable in the indirect link of WLB on PAC.

Keywords – Work-life balance, student's perception, accounting profession, accounting career, pursuing accounting career, image of accounting career.

Paper Type – Research Paper

1. Introduction

In 2018, IFAC (*International Federation of Accountants*) surveyed the career expectations of accounting students. The result confirmed that 71 per cent of university students think work-life balance is an essential characteristic of choosing a future career. Work-life balance assesses how effective and how satisfied someone is in his work and family role being consistent with their life values (Guthaus and Allen, 2011). Emotional support, such as a pleasing and harmonious relationship with family and friends, has a positive impact on work-life balance; therefore, workers are given working hours that are based on the company's standards (Parker and Warren, 2017).

Work-life balance can reduce the workload pressure faced by the accounting profession (PCAOB 2013; IAASB 2014, 10; IOSCO 2009, 15). Intense workload pressure is an issue that is often found in accountants working in public accounting firms (Cohen, 2013; Ahn and Jacobs, 2019). Workload pressure is a concern because it can reduce audit quality and make accounting not a major career choice (Lopez and Peters 2012; Hills *et al.*, 2016). To anticipate this continuing issue, work-life balance is needed in the accounting profession. Thus, the accounting students, who are prospective accountants, can view accounting careers as their first choice (Smith *et al.*, 2016; Ahn and Jacobs, 2019).

Individuals can choose a career according to their perceptions about other individuals in that career (Ferreira and Santoso, 2008; Suryani *et al.*, 2018). For example, if a student has a positive perception of the accounting profession, this student tends to have a positive intention to pursue an accounting career (Germanou *et al.*, 2009; Hatane *et al.*, 2021). However, in reality, students observe and get testimonials from seniors that there is no work-life balance in the accounting profession (Porter and Woolley, 2014; Suryani *et al.*, 2018).

Work-life balance will be attained when someone finds the balance between working life and personal life, and technology is a tool to achieve the balance (Gregory *et al.*, 2013; Haur *et al.*, 2014; Smith *et al.*, 2016). For example, when a person has the opportunity to take leave (holiday work hours) but has emergency work that cannot be transferred, technology

can help to complete the task. Two examples of such technological sophistication are TeamViewer and cloud technology. TeamViewer can control all work devices with personal devices (personal) while connected to the internet. Cloud technology (cloud computing) can store all files and be accessed with devices that have been equipped with the internet. The COVID-19 pandemic has further increased the need for telecommuting. The work from home policy further increases the need for WLB in all professions, including the accounting profession. This research was conducted before the COVID-19 pandemic emerged. The results of this study are further strengthened by the acceleration of changes in communication technology during the pandemic. Advances in communication technology can facilitate the achievement of work-life balance in the accounting profession. Although this research is limited to students in Indonesia, the results of this study can provide insight into research on work-life balance in accounting career choices, especially in ASEAN countries and broadly for emerging market countries.

This study focuses on nationally representative accounting university students in the three most densely populated islands in Indonesia, according to the Centre Bureau of Statistics (2019), which are Java, Sulawesi and Kalimantan islands. Indonesia, in 2014, had the highest number of accounting graduates in ASEAN (World Bank, 2014). However, the Ministry of Finance of the Republic of Indonesia recorded that the number of accountants in Indonesia is relatively lower compared to those in countries registered in the ASEAN Federation of Accountants (AFA) (Utami *et al.*, 2017; Suryani *et al.*, 2018; Hatane *et al.*, 2021).

The study focuses accounting students from various universities in Indonesia. Currently, Indonesia is one of the developing nations listed in the ASEAN Economic Community (AEC). AEC is a realisation of the free market in South East Asia, which aims to increase economic stability in ASEAN while overcoming problems in the countries' economies (Suroso, 2015). One of the arrangements resulting from MEA is the Mutual Recognition Agreement (MRA). MRA is the mutual agreement on recognising and accepting some, or all aspects, of a test result or certificate. The profession listed in the MRA is accounting service (Avianti, 2015; Utami *et al.*, 2017).

Based on National Accreditation Agency for Higher Education (2019), there are 589 accounting departments in universities in Indonesia. And referring to Professor Mardiasmo as the chairman of the Institute of Indonesia Chartered Accountants, in 2014, there were 265,000 accounting university students in Indonesia (IAI, 2016). Indonesia has the highest number of accounting graduates in ASEAN, which is 35,000 and is equal to 45% (World Bank, 2014). This means Indonesia has the capacity to produce accountants; yet, the ratio between Indonesia's accountants and the population is relatively low compared to other MEA nations (Avianti, 2015; Suryani *et al.*, 2018; Hatane *et al.*, 2021). According to Sukrisno Agoes, the head of the Indonesian Institute of Public Accountants (IAP, Ikatan Akuntan Publik Indonesia), accounting graduates do not have much interest in working as accountants since the income is not proportional with the high risk (Kompas, 2009).

The accounting profession is going to encounter three changes, namely more sophisticated technology, globalisation of reporting/disclosure standards, and new forms of regulations (Islam, 2017). These mentioned changes will definitely be faced by university students who pursue accounting as a career in the future. This study is prompted by an inquiry into whether WLB can influence students' perception of pursuing an accounting career. Therefore, it aims to examine the influence of Work-life Balance (WLB) on Pursuing Accounting Career (PAC) through Image Accounting Career (IAC). The structures of the study are as follows: section 2 outlines a review of literature and hypotheses development; section 3 to specify the research method; section 4 to present results and discussion; and section 5 to draw conclusions, limitations, and implications.

2. Review of literature and hypotheses development

2.1 Work-life balance (WLB)

Work-life balance can be assumed as a balanced separation between work and personal life (Buchheit *et al.*, 2016). Agarwal and Lenka (2015) added that WLB means maintaining a balance between work and lifestyle. In addition, Greenhaus and Allen (2011) defined WLB as an assessment of how effective and how satisfied someone is in his work and family role, consistent with their life values. Work-life balance is described as organisational support on personal life aspects (Balven *et al.*, 2017). Work-life balance will be effective when there is a policy that can reduce employee's workload without disturbing the organisation's productivity (Adame *et al.*, 2016; Ahn and Jacobs, 2019). The previous studies thought that work-life balance occurs based on well-organised plans (Darcy *et al.*, 2012).

University students have started to be aware of work-life balance's importance (Smith *et al.*, 2016). According to Smith *et al.* (2011), university students think work-life balance is crucial in making career decisions. Work-life balance has four essential elements: flexible work hours, job sharing, telecommuting, and holiday work hours (Smith *et al.*, 2016). Flexible work hours allow employees to negate a fixed working time for the sake of having time for personal life. Flexible work hours can be defined as employees' freedom to choose the start and the end of working hours (Buchheit *et al.*, 2016; Ahn and Jacobs,

2019). Moreover, Masuda *et al.* (2012) emphasised that flexible work hours are the source of employees' work satisfaction and life quality. Healthy, flexible work hours make it possible for employees to reduce conflicts that possibly occur between work and family (Hofäcker and König, 2015; Bachheit *et al.*, 2016).

Job sharing can reduce the stress level of employees in that it helps give a balance between work and personal life (Thakur *et al.*, 2018). Many companies provide flexitime to retain their talented people, including accounting firms (Knight and Taylor, 2020). The application of flex time can be in the form of job sharing, compressed workweeks, and flex space (telecommuting). Better quality of part-time work will help achieve a healthy balance between work and family (Pocock *et al.*, 2013). Telecommuting can be defined as a situation where employees do not work at their usual places while being supported by technological connections (Nieminen *et al.*, 2011; Bélanger *et al.*, 2013). Telecommuting can increase employees' work commitment, productivity, and satisfaction (Larker and Muxdomell, 2012). Telecommuting encourages employees to balance professional and personal life since they can spend more time with their families (Sarbu, 2018). Telecommuting can offset possible domestic conflicts due to working overtime (Ojala *et al.*, 2014).

According to Smith *et al.* (2011), Holiday work hours can be defined as any holidays on a work schedule. University students like the presence of holidays within their working schedule (Smith *et al.*, 2016). Related to work-life balance, Table 1 shows that the Indonesian government has considered how important work-life balance is for workers and has stipulated it in Indonesian Labour Laws.

Table 1: Government policies on Work-life balance through Labour Laws of Indonesia

Specialised leave policies		
Bereavement leave	Granting leave without wage cut to the worker whose husband/wife/child/son-in-law/daughter-in-law/parent-in-law/family member in the same house has died.	Article 93 paragraphs 2c, 4f, and 4g
Paid maternity leave	Granting leave without wage cut to female workers who have the right to rest for 1.5 months before and after giving birth.	Article 82 paragraph 1; Article 84
Paternity leave	Granting leave without wage cut to the male worker whose wife gives birth or miscarries.	Article 93 paragraph 4e
Religious Support		
Longer break and/or leave to do religious rituals	Organisation must give a chance to workers to do religious rituals as regulated by the religion	Article 80

Source: Act of The Republic of Indonesia Number 13 Year 2003 on Manpower.

Work-life balance is closely related to Maslow's Hierarchy Theory and McClelland's Theory of Needs. Table 2 below shows several previous studies which discuss work-life balance using Maslow's and McClelland's theories. Maslow described social needs, which is the need to have friendships (Dholakia-Lehenbauer *et al.*, 2012), while McClelland identified the need for affiliation (nAff), meaning the desire to build and maintain a close relationship with others (Rybnicek *et al.*, 2019). This desire is supported by trust in others (Steinmann *et al.*, 2016). A person with a high nAff factor will enjoy interacting with other people, so he possesses a strong desire to be liked and accepted (Moberg and Leasher, 2011).

Table 2: Literature Review

THEORY	TOPIC	AUTHOR	DESCRIPTION
Maslow's Hierarchy	WLB, time management	Chansangse, S. (2017)	WLB can support one's time management in attaining self-actualisation
Maslow's Hierarchy and McClelland's	Quality of work-life	Narman <i>et al.</i> (2014)	The quality of the work-life program affects the life quality of employees in an organisation.
	WLB, perspectives of marketing professionals	Smith, K. T. (2010)	WLB can improve the work quality, performance, ethical decision making, and work satisfaction of employees

2.2 Image of accounting career

According to Griffin and Moorhead (2016), perception is a process where an individual becomes aware of and then interprets their environment. Luthans (2011) explained that recognising the unique interpretation of a perceived situation is the key to understanding perception. Accounting students naturally would have perceptions of the accounting profession. Students' perceptions can be based on teachers and accounting firms that promote the positive aspects of the accounting profession to students and/or their parents (Dulci and Özyapıcı, 2018). Hashim *et al.* (2012) suggested that most students perceive accountants as respectable and highly reputable individuals. It is consistent with the research done by Khalid *et al.* (2016), which stated that students possess a positive perception of the accounting profession based on job outcomes (high salary and stable career), job requirement, and the accountant's reputation. Another study done by Carnegie and Napier (2010) showed that an accountant possesses the quality of being honest and reliable. Due to this fact, the accounting profession is perceived as being promising and essential for society (Splitter and Borba, 2014). However, not many accounting graduates continue their careers in accounting. Suryani *et al.* (2018) and Hatane *et al.* (2021) stated the low interest of accounting graduates in Indonesia to continue their careers as accountants. Although there are many positive things about the accounting profession, on the other hand, other pictures of the accounting profession that formed are the high workload and imbalance in life and work. These two factors also cause low retention in accounting careers (Knight and Taylor, 2020).

Further, students' perceptions can be formed through the internship program. Work experience may be earned through internships, which provide a picture of the reality of accounting work (Tong and Tong, 2012). However, previous studies mention that university students possess some stigma over accounting careers. Students negatively perceive accounting as a rigorous profession regarding rules and regulations (McDowall and Jackling, 2010). The accounting profession is a monotonous and numerical job (Splitter and Borba, 2014). In line with it, some students perceive that the accounting profession is boring (Hung, 2014; Mellado *et al.*, 2020). In addition, students believed accounting is a pressure-heavy job that causes stress (Germanou *et al.*, 2009; Smith *et al.*, 2016). The research conducted by Caglio and Cameran (2017) found that accountants are deemed to be uncreative. In addition, accountants are also seen as solitary or individualistic by accounting students (Wessels and Steyn, 2009). Hatane *et al.* (2021) argued that current knowledge enhancement, through the internship, is favourable for students' intention to choose an accounting career. The undergraduate accounting students in Indonesia experienced a high workload during their internship, and then, therefore, they expect a work-life balance in their future careers. Thus, relating to the above explanation, the following hypothesis is expressed:

H1: Work-life balance affects the image of the accounting career.

2.3 Pursuing an Accounting Career

When pursuing a career, accounting students are concerned with three critical factors: job satisfaction, good working condition, and job security in the accounting field (Byrne *et al.*, 2012). In addition, students are motivated in pursuing an accounting career due to strong will and firm self-confidence (Owusu *et al.*, 2018). The students' intention in pursuing a career can be influenced by sociocultural factors and other people's perspectives (Fishbein and Ajzen, 2011). A prior study examining students who intended to pursue an accounting career revealed that parents, friends, and social status have essential roles in influencing students to choose an accounting career (Dulci and Özyapıcı 2018; Bagley *et al.*, 2012).

Germanou *et al.* (2009) found that English and Malaysian students are different when choosing an accounting career. The English students believe that accounting careers would give intrinsic and social values. In contrast, students from Malaysia choose the accounting career as they think that the profession would provide intrinsic, extrinsic, prestigious, and social matters all at once. Ng *et al.* (2017) argued that intrinsic factors and career exposure have a more decisive influence than extrinsic factors in determining the career path of accounting students in Malaysia. Suryani *et al.* (2018) found that Indonesian accounting undergraduate students' perception of the image of an accounting profession drives their decision to choose a career path. The perception is shaped by the students' ethnicity, living environment, and learning and educational experience.

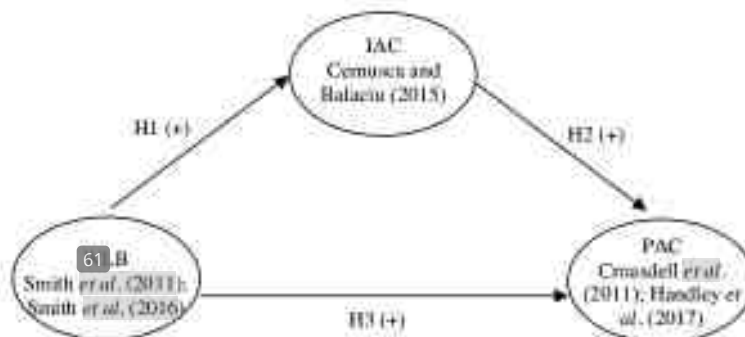
According to Handley *et al.* (2017), in pursuing a career, university students are influenced by the *exciting* factor (interesting, fun, and innovative) and the *challenging* factor (competitive and hard work). Based on Dulci and Özyapıcı (2018),

enjoying life and having fun are the main priorities for university students. They also pursue accounting careers because they think it is interesting (Ng *et al.*, 2017). Another factor affecting university students is a challenge since they want to have an intellectually challenging job (Byrne *et al.*, 2012). The dynamic of the business environment due to globalisation has encouraged changes in students' views about the accounting profession. Students' perceptions of the traditional accounting profession may change as they interact with professional accountants who also have a modern idea (Mellado *et al.*, 2020).

H2: Image of accounting career affects the pursuing of the accounting career.

Based on some prior studies like Porter and Wooley (2014), intrinsic factor, such as work satisfaction, plays an essential role in asking university students to choose the accounting profession. Next, Smith *et al.* (2016) recognised that work-life balance could help accountants experience job satisfaction. Therefore, the hypothesis can be summarised as follows:

H3: Work-life balance affects the pursuing of an accounting career.



H4: Image of accounting career mediates the influence of work-life balance on pursuing accounting career.

Figure 1: Research Model

Based on the explanation above, researchers can insert an image of an accounting career as the mediating variable, which results in the following hypothesis:

H4: Image of accounting career can mediate the link between work-life balance and pursuing an accounting career.

3. Research method

This research applies *non-probability sampling*, in which the sample collection gives uneven chances for each element to be chosen as a sample. Specifically, this research employs *purposive/judgemental sampling*, a sample collection method on specific responses that can supply information related to the desired criteria (Sekaran and Bougie, 2016). Moreover, researchers distribute questionnaires to university students to collect accounting students' perception of work-life balance's effect on pursuing an accounting career. Therefore, it is expected that this study can help university students in choosing a career.

3.1 Population and Sample

Respondents of this study are university students majoring in accounting chosen from batch 2015 to 2018. The respondents are students of universities in the three most populated islands of Indonesia, according to the Central Bureau of Statistics (2015), which are Java, Sulawesi, and Kalimantan. The accounting students are selected since the researchers need to discover the effect of work-life balance on pursuing an accounting career through accounting students' perceptions.

To determine sample size with an unknown population, the researchers apply a formula suggested by Saunders *et al.* (2012). The formula is $n' = (n \times 100) / re$, in which n' is the required size sample, n is the minimum sample size (or adjustable minimum), and re is the expected response level in percentage. According to the research by Wai *et al.* (2018), a total of 500

1 respondents are considered ample to meet the minimum sample size and the expected response level of 75%. Therefore, the sample size 1 can be computed as follows: $n = (500 \times 100) / 75 = 667$.

To meet the minimum sample size (n), the researchers sent out 900 online questionnaires to random university students from 2015 to 2018. These students were from 51 universities in Indonesia. Of 900 questionnaires, 712 questionnaires were responded, yet only 693 met the criteria. All data are confidentially and anonymously saved and used for the sole purpose of this research. The period of questionnaire distribution and collection is one month.

3.2 Variable and measurements

Using the five-point Likert Scale (from 1 = strongly disagree to 5 = strongly agree), respondents were asked to determine how much they agree upon the given statements. The data type is quantitative or numerical, which later were analysed using statistical method. The Likert Scale, developed by Rensis Likert, urges the respondents to state their agreement or disagreement on a particular statement (Cooper and Schindler, 2014).

3.3 Instrument and questionnaire

The first part of the questionnaire consists of four questions: gender, batch year, higher educational institution ownership (public/ private), and Grade Point Average (GPA). The intention is to discover the demographic summary of survey respondents. The next part is four questions on work-life balance, adapted from a prior research questionnaire by Smith *et al.* (2016). Next, the questions concerning the image of accounting career consist of eight questions for accountant's image, one question for accountant's criteria, and eight questions for accountant's skills, which have been adapted from a previous study by Cemusca and Bakti (2015). Also added are questions concerning the pursuing of accounting career consist of five questions which also have been adapted from another previous research questionnaire, are those of Croasdell *et al.* (2011) and Handley *et al.* (2017).

3.4 Method of analysis

Data analysis of this study consists of validity, reliability, and hypothesis tests 2 employing Partial Least Square (PLS). PLS is a part of Structural Equation Modelling (SEM). PLS is used as a modelling structural equation tool that supports constructive, reflective, and formative representations 3 Croasdell *et al.* (2011). PLS has been widely used in many fields such as global environment changes (Brewer *et al.*, 2012), international business (Ketkar *et al.*, 2012), and accounting (Slapničar *et al.*, 2014). Generally, PLS is used 4 the small data sample. Therefore, the effect size value will probably be relatively weak (under 0.02) (Kock, 2014). The recommended values are 0.02, 0.15, and 0.35 for small, medium, and large, respectively (Cohen, 1988).

4. Results and Discussion

4.1 Respondents' Demographic Data

There are 900 questionnaires sent out online and randomly to 51 universities with accounting departments and were responded to by 712 university students. It means the response level is 79.11 per cent. However, 19 respondents were eliminated as they did not meet the requirement of being from accounting major. So, in the end, 693 respondents completed the conditions with a final response level of 77 per cent.

2 Table 3: Demographic Summary of Survey's Respondents (n=693)

Characteristics	Category	Frequency	Percentage
Gender	Female	550	79.37
	Male	143	20.63
Year	< 2015	22	3.17
	2015	185	26.7
	2016	175	25.25
	2017	108	15.58
	2018	203	29.3
Higher educational institution ownership	Public	177	25.54
	Private	516	74.46

GPA	on semester 1	197	28.43
	≤ 2.50	0	0
	2.51 - 3.00	56	8.08
	3.01 - 3.50	235	33.91
	> 3.51	205	29.58

Table 3 exhibits that most respondents are female students, with 79.37 per cent or 550 respondents; the rest are male students amounting to 20.63 per cent or 143 respondents. Most respondents are from the batch year 2018 with 29.30 per cent or 203 respondents; the least is from under the year 2015 with 3.17 per cent or 22 respondents. Of all the respondents, 516 students, or 74.46 per cent, are from private universities and the rest, 177 respondents or 25.54 per cent, are from public universities. Most (33.91 per cent) respondents' GPAs are in the interval of 3.01 to 3.50.

2

4.2 Descriptive Statistics and Measurement Model

The total mean in Table 4 is the average students' response to a given statement. Thus, the mean reflects that the students' response data are within the mean range. The value range in Table 4 is the percentage value of the mean. The range can be computed using the following formula: $R = (X/5) \times 100$, in which X is the mean, 5 is the point of the Likert scale used, and 100 is the percentage.

Table 4: Values of Loading, Cross-Loading, and Descriptive Statistics

	WLB	IAC	PAC	P-value	Total Mean	Range (per cent)	Standard Deviation
W1	(0.610)	-0.164	0.196	<0.001	3.96	79.20	0.793
W2	(0.792)	-0.011	0.054	<0.001	3.71	74.20	0.841
W3	(0.686)	0.030	-0.046	<0.001	4.24	84.80	0.813
W4	(0.679)	0.131	-0.142	<0.001	4.12	82.40	0.804
IAC1	0.027	(0.852)	0.206	<0.001	4.21	84.23	0.519
IAC2	-0.139	(0.755)	-0.299	<0.001	4.14	82.80	0.784
IAC3	0.094	(0.876)	0.057	<0.001	4.46	89.13	0.495
PAC1	-0.081	0.003	(0.733)	<0.001	3.94	76.8	0.720
PAC2	-0.111	-0.005	(0.666)	<0.001	3.97	79.4	0.678
PAC3	0.150	-0.109	(0.522)	<0.001	4.13	82.6	0.812
PAC4	0.075	0.018	(0.741)	<0.001	4.27	85.4	0.662
PAC5	-0.001	-0.071	(0.629)	<0.001	4	80	0.807

Table 4 presents that loading and cross-loading values meet the convergent validity standard, as their values are within the range of -1 to 1, with the value in the brackets being larger than the cross-loading value (Kock, 2017). In addition, the loading value of over 0.5 and the p-value lower than 0.05 have acceptable convergent validity (Hair *et al.*, 2009). Next, the standard deviation in Table 4 reflects variations in the normal data distribution to describe sample characteristics.

Referring to university students' responses, work-life balance is an essential factor in the working world. Their total average response, 4.01, mark this. According to the students, the critical work-life balance factor is holiday work hours; telecommuting and flexible work hours follow. In addition, they have a positive IAC, which is confirmed by a total mean response of 4.27. The students' responses show that the order of factors that most affect students' perception are skill, image, and criteria of the accounting profession. Due to its competitiveness and challenge, the students are interested in pursuing the accounting profession as their future career is marked by 4.04 of the total average response.

Table 5: Effect size

	WLB	IAC	PAC
WLB			
IAC	0.170		
PAC	0.021	0.376	

Note: 0.170 (medium), 0.021 (small), 0.376 (large)

Table 5 shows that the effect size of this research meets the standard with 0.17 for WLB on IAC, 0.031 for WLB on PAC, and 0.376 for IAC on PAC.

Table 6: Correlation among latent variables with sqrts of AVEs, Composite Reliability, and Cronbach's Alpha

	WLB	IAC	PAC	Composite Reliability	Cronbach's Alpha
WLB	0.695	0.407	0.311	0.787	0.639
IAC	0.407	0.829	0.623	0.868	0.771
PAC	0.311	0.623	0.663	0.795	0.676

Validity discriminant is pointed by the value of square roots of average variances extracted (AVE). The value of square root of AVE can be seen from the diagonal value in which correlation between latent variables is in and is declared to meet the standard if it is higher than other variables' values (Kock, 2017). Table 6 shows that the value of square roots of AVE meets the standard. Meanwhile, the composite reliability and Cronbach's alpha values are accepted when each value is equal with or more than 0.7 and 0.6 (Kock and Lynn, 2012). Thus, the values of composite reliability and Cronbach's alpha at each variable have met the standard, which means they are reliable.

4.3 Hypotheses Testing

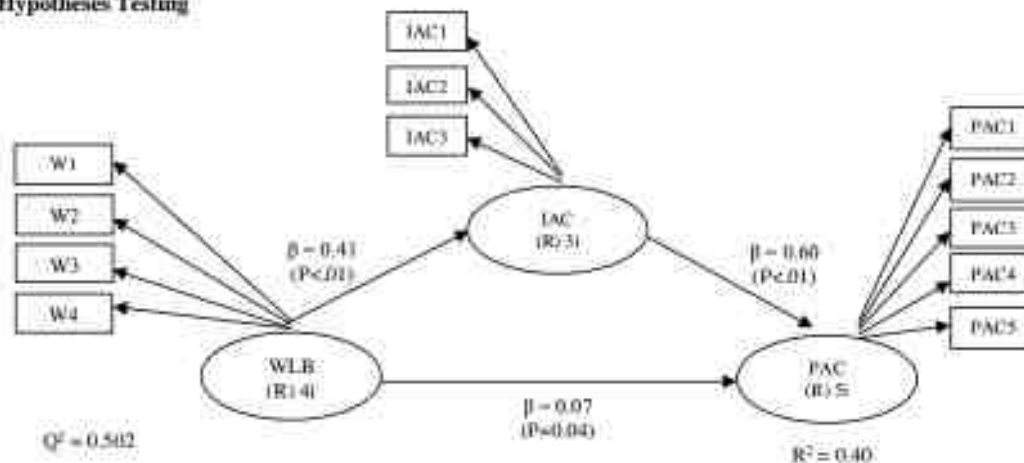


Figure 2: PLS Results of the Research Model Testing

On figure 2 there are β and p-values to test the significance level of the hypotheses. The figure can show how image of accounting career mediates the link between work-life balance and pursuing accounting career.

Table 7: Inner Model Results

	Direct Effect	Indirect Effect	Total Effect
WLB $\rightarrow$ IAC	0.412 ($p < 0.001$)		0.412 ($p < 0.001$)
IAC $\rightarrow$ PAC	0.599 ($p < 0.001$)		0.599 ($p < 0.001$)
WLB $\rightarrow$ PAC	0.068 ($p = 0.037$)	WLB $\rightarrow$ IAC $\rightarrow$ PAC 0.247 ($p < 0.01$)	0.315 ($p < 0.001$)

Table 7 explains the direct effects of work-life balance on image of accounting career, image of accounting career on pursuing accounting career, and work-life balance on pursuing accounting career. Table 7 also presents the indirect effect of work-life balance toward pursuing accounting career which mediated by image of accounting career. Based on the results,

the direct effect link of work-life balance on image of accounting career has 0.17 R^2 value, and <0.001 of p-value, and coefficient of 0.412. It indicates a significantly positive link. Therefore, work-life balance can explain image of accounting career with 17 per cent along with a path coefficient of 0.412. It makes H1 accepted. The direct positive effect power of work-life balance and image of accounting career towards pursuing accounting career is 40% (the R^2), with p-Values less than 1%. It confirms that H2 and H3 are acceptable.

The value of R^2 is employed to compute *Goodness of Fit* (GOF). GOF is then employed to compute the explainable strength of a particular model (Kock, 2017). Next, GOF can be calculated this way: $G^2 = 1 - ((1 - 0.17) \times (1 - 0.40)) = 50.2$ percent. On the other hand, IAC can mediate the link between work-life balance and PAC, marked by the presence of indirect effect with the coefficient of 0.247 and 0.001 of p-value. These results signify positive links between image of accounting career and pursuing accounting career, work-life balance and pursuing accounting career, as well as the mediating effect of image of accounting career in the link of work-life balance and pursuing accounting career. It proves that H4 is acceptable.

4.4 Discussion

In this research, accounting students realise the importance of work-life balance and desire it in the working world. Table 4 indicates flexible work hours, job sharing, holiday work hours, and telecommuting as work-life balance factors wanted by accounting students in their careers. This research has confirmed that the most favourable work-life balance factor of accounting students is holiday work hours, which is in line with Smith *et al.* (2016). Accounting students have realised how important it is to have a holiday and paid leave in the working world. In Indonesia, work-life balance has been implemented through the Republic of Indonesia Number 13 the Year 2003 on Manpower Act, which covers workers' holidays and leaves. This policy enables holiday work hours to be the essential factor for students in seeing work-life balance implementation in the real world.

Accounting university students positively perceive the image of accounting career as the accounting profession is seriously needed in the working world. The development of the business environment causes an accountant role to shift and to have more roles. This fact causes the accounting profession to play an essential role at organisation levels. This study shows that they perceive the accounting profession as offering an excellent opportunity for career development, which is in line with the study of Splitter and Borba (2014). Furthermore, accounting students also perceive the accounting profession as prestigious. This view is gained from the favourable opinion of society and is consistent with Khalid *et al.* (2016).

Accounting students agree to consider work experience as a criterion any accountant must have, which aligns with Cernusca and Balaciu (2015). The work experience can be attained by internship programs provided by both universities and companies. The internship program trains accounting students when trying out actual work activities. Meanwhile, the accounting students' perception of the most required accountant's skill is a personal skill. Accounting students believe that an accountant must possess honesty and integrity since an accountant deals with company financial reports. Moreover, an accountant must also be equipped with accuracy, consistency, and perseverance to minimise possible mistakes.

Accounting students intend to choose accounting as their profession. Continuing the studies of Ng *et al.* (2017) and Dulci and Özyapici (2018), accounting students choose accounting careers as they are interested in becoming accountants. By being interested, they will be happy and enjoy doing their work. Besides the interest, accounting students feel challenged to choose an accounting career as their future career. In line with the study by Byrne *et al.* (2012), accounting students see the accounting profession as an intellectually challenging job. Along with the development of the business environment, an accountant must enhance his knowledge and comprehension to compete with others.

H1 result shows that work-life balance positively affects the image of accounting career. Contrary to study by Wessels and Steenkamp (2009), previously, accountants were seen as independent individuals, but the presence of work-life balance makes it possible for accountants to have social relationships. Work-life balance allows workers to have social relations with friends, family, and colleagues and maintains these relationships due to intense interactions. The H2 result of this study suggests that the image of accounting career has a positive impact on the pursuing of accounting career. A positive image of accounting career can support the inner motivation of accounting students so that they choose an accounting career. In line with Cernusca and Balaciu (2015), work experience can encourage students to be interested in having an accounting career. This finding is also supported by studies of Hashim *et al.* (2012) and Dulci and Özyapici (2018), which mentioned that students are motivated to choose accounting careers because they perceive accounting as a profession with prestigious social status. It proves that the esteem needs in Maslow's motivational need theory encourage accounting students to choose accounting careers.

Based on McClelland's theory, the need for affiliation (nAff) demonstrates that accounting students need social relations in their accounting careers. Work-life balance can encourage students to choose a job that will be able to fulfil their social needs. Therefore, the H3 result postulates that work-life balance affects the pursuing of accounting career positively. Work-life balance then becomes a crucial factor for accounting students in determining their future career, which is in line with the studies of Smith *et al.* (2011) and Smith *et al.* (2016). Next, the H4 result shows that the image of accounting career can strengthen the link between work-life balance and pursuing of accounting career. The students' positive perception of accounting careers can motivate them more when work-life balance becomes students' primary consideration in choosing an accounting career. Students' perception of work-life balance may change after taking the accounting profession since this study is done to anticipate and provide reasons on why accounting students have relatively low interest in the accounting profession. Referring to Maslow's theory, social needs will motivate accounting students to desire work-life balance at work to fulfil their social needs. Over the fulfilled social needs, accounting students will be concerned with esteem needs. Students will choose accounting as their profession due to the fact that accounting is a highly reputable profession in society, which is consistent with the results of Hashim *et al.* (2012) and Khalid *et al.* (2016).

5. Conclusions, Limitations, and Implications

Within the frame of business environment change, it is hard to find a balance between career and personal life in the accounting career. Work-life balance focuses on the balance between work life and personal life. Work-life balance implementation at work is essential so that it can shift accounting students' perception of accounting careers to a more positive one. Accountant's image, criteria, and skill can affect the image of accounting career. It can definitely drive university students to choose accounting as their future career. Maslow's theory of motivation and McClelland's theory of needs are proven to be able to explain students' needs such that they would choose the accounting career.

Work-life balance is proven to have a positive and significant impact on image of accounting career. First, work-life balance can enhance accounting students' perception of accounting careers. Also, IAC has been confirmed to have a positive and significant effect on the pursuing of accounting career. The positive perception of accounting students can motivate them to select the accounting career as their future career. The development of the industry today has shifted the role and picture of the accounting profession. Accountants are expected to be more communicative to fulfil their role as strategic partners for the owners of companies. The image of a modern accountant can enhance the interest of students in choosing an accounting career. Next, work-life balance is empirically proven to have a positive and significant impact on pursuing accounting career as well. Work-life balance can enhance students' motivation to choose an accounting career. The image of accounting career is also capable of mediating a link between work-life balance and pursuing of accounting career. The result of this study shows that IAC can encourage and strengthen the connection between work-life balance and pursuing of accounting career. The high perceived image of an accounting career enhances the positive effect of work-life balance on students' motivation to pursue an accounting career.

Regarding the sample collection of this research, it is still necessary to collect samples from all of Indonesia as it can be more representative of all the accounting students in Indonesia. Future research can continue this research since the desire to choose an accounting career can change from time to time. This research suggests that work experience is an essential criterion for accounting students choosing accounting careers; higher education institutes need to consider inserting internship as a compulsory subject to prepare and equip students to face work challenges. On the other hand, employers are also expected to apply work-life balance in their companies in that it will motivate accounting students to choose the accounting profession.

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Appendix

Indicators	
W1	In considering my future career, I will choose a job that offers more time flexibility
W2	In considering my future career, I will choose a job that can be shared (job sharing)
W3	In considering my future career, I will choose a job that has day-offs and offers paid leaves
W4	In considering my future career, I will choose a job equipped with high-degree communication technology to be managed from home.

Indicators	
IAC1	Accountant's Image
IAC11	Accounting Profession is really needed in the working world
IAC12	Accounting Profession is a firm job
IAC13	Accounting Profession gives big salary
IAC14	Accounting Profession is a prestigious profession
IAC15	Accounting Profession requires teamwork
IAC16	Accounting Profession gives a chance to start a business
IAC17	Accounting Profession gives a chance to develop a career
IAC18	Accounting Profession has job vacancy assurance
IAC2	Accountant's Criteria
IAC21	Accounting Profession requires accounting work experience, such as internship experience
IAC3	Accountant's Skills
IAC31	Accounting Profession requires communication skills, both written and spoken
IAC32	Accounting Profession requires technical skills (skill to use spreadsheets and Database Management System (DBMS), e-tax, and other accounting software)
IAC33	Accounting Profession requires non-technical skills (management skills, business knowledge, presentation skill, analysing financial report skills)
IAC34	Accounting Profession requires skill to use information technology
IAC35	Accounting Profession requires organisational skills (making a decision, problem-solving, coordination and planning, and time management)
IAC36	Accounting Profession requires accuracy and consistency
IAC37	Accounting Profession requires personal skills (integrity and honesty)
IAC38	Accounting Profession requires perseverance

Indicators	
PAC1	I will choose the accounting field as my job
PAC2	Accounting job is fascinating (innovative and pleasant)
PAC3	Accounting Profession is competitive
PAC4	Accounting Profession is challenging
PAC5	Accounting Profession requires communication skills

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