



## **FORMATION OF VIEWS AND INTERESTS TO THE ACCOUNTANTS PROFESSION IN MASTER OF ACCOUNTING STUDENTS OF JEMBER UNIVERSITY FORCE OF 2016 USING STRUCTURATION THEORY ANALYSIS**

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### **Abstract**

This study regarding the establishment of the views and interests to the accountant profession in the students of Master of Accounting Jember University Force of 2016 using structuration theory analysis. Structuration theory is more focused on what the actor rather than what he says. This study uses ethnomethodology perspective. The method used the qualitative. Selection of informants by several criteria that only some active students in college, working as practitioners and academics. The discussion this time relate to the views of students to the accounting profession. They get the information early to think about the accounting profession, which is negotiating with the structure. In the context of actors and social structures indicate the starting point of the relationship in the consciousness of the subjects that are internal. Giddens differentiate into three internal dimensions are unconscious motivation, practical consciousness and discursive consciousness. Then have the student will view his interest in the post-graduate profession. The accounting profession is a profession that is not directly understood by the agent, because at the time of choosing the road to continue his studies led to the thought process. The existence of space and time is what the overall role of the social part is. Researchers find a wide variation in students during the negotiation process with the structure that is the type of students their own accord, neutral and demand/coercion.

**Keywords:** Views, interests, the accounting profession, structuration theory, ethnomethodology.

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### **INTRODUCTION**

At the time of the VOC in 1642, accounting practices in Indonesia began. The Dutch dominated the accountant accountant in various companies are also in the colonial monopoly until the nineteenth century. Only accounting education organized by the Ministry of Finance in the form of accounting adjunct courses in Jakarta, this happened during the Japanese occupation. Which follows the accounting education of 30 people, including Prof. Soemardjo who later pioneered the establishment of Ikatan Akuntan Indonesia (IAI) on December 23, 1957 along with four accountants of the first graduates the University of Indonesia and 6 graduates Netherlands. That year, the government nationalized Dutch companies that have an impact on the Dutch accountant who returned to his country so that the accountants Indonesia is growing.

The accounting profession has a vital role in coloring activities, advantages include: (1) Ease seize employment opportunities, (2) Having the opportunity to continue their formal education and profession continued to improve its quality, and (3) More broadly in choosing a wide choice of profession such as government accountants, management accountants, public accountants, accountant educators.

Currently the number of accountants are still not much compared to the total population of Indonesia, the opportunities for growth that exist because of the accounting profession is also a promising career choice. The discussion this time relate to the views of students to the accounting profession. This profession has been known by many in the community. Reality is happening in general about this profession is the ease in entering and grab job opportunities and flexibility in determining the choice of profession. Because that's the way many accounting students choose to continue their studies to pursue a master's or professional degree. They get the information that makes the process of beginning to think about the accounting profession that will have an impact on his interest in the accounting profession after graduation. But in fact, there are also students who are forced to take accounting due to the demands of the institution where she worked for the development of his career. Though there are not linear department, because of career demands that it should take accounting. However, not all students feel forced to take accounting, there is a wide range of criteria underlying them continue their studies to pursue a master.

Which will be discussed in this article is about **"Formation of Views and Interest to The Accountants Profession in Master of Accounting Students of Jember University Force of 2016 Using Structuration Theory Analysis"**. Structuration theory developed by Anthony Giddens is a critique of the two poles on stream in sociology, especially about the understanding of the structure and the action human. The structure is considered to have a higher position than human action. Giddens defines the structure as rules and resources used by agents to interact. Rules are summarized in general procedure and methodology which is owned by a reflective agent in knowledge capital that includes and is used as a formula for action in the social system. The

concept of the structure built by Giddens camps similar to the view put structures above individual actors, the difference lies in the understanding of the duality of structure. The duality in question, in contrast with the dualism which presupposes that the actor is a separate structure. Issues of major concern in the structuration theory related to the nature of social action and the action itself, how the interactions in the concept and its relationship with the institutions and then to understand the connotations of practical social analysis. The point is that effort agency humanat the same time social institutions [1]. Not the experience of the individual actor or a particular form of social unity, but social practices arranged across space and time (Giddens in [2]). The structure of such a relationship expressed hope, group roles and norms, communication networks and social institutions which both influence and are influenced by social action. The structure facilitates the individual to the rules guiding their action. However, their actions are also aimed at creating new rules and reproduce the old. Structuration theory view that human society or social systems, frankly would not exist without human agency, but that does not mean the actor that creates social system, actors reproduce or change them by road restructure what already exists [3]. According to this theory that human actors agency aims which have various reasons for his activities and was able to describe why it repeatedly.

In the field of consciousness, Giddens distinguishes between discursive consciousness and practical consciousness. Discursive consciousness requires the ability to describe our actions in words. Practical awareness actors involved actions deemed correct, without being able to express in words about what they are doing. Practical consciousness consists of everything that is clearly known actors on how to "do" in the context of social life without being able to provide direct discursive expression [3]. Type of practical consciousness that is important for the theory of structuration, meaning that this theory is more focused onthe what actor rather than what he says. The conceptual core of structuration theory lies in the idea of structures, systems and structural duality. The structure, as a set of rules and resources recursively organized, is in space and time, is stored in the coordination and kesegeraanya as memory traces and is characterized by a "lack of subject". The social system is where recursively implied structure consists of the activities of human agents in certain situations, which produced space and time. The duality of structure is the structure as a medium and the results recursively diorganisasikannya behavior, the structural properties of social systems do not exist outside of the action but are continuously engaged in the production and reproduction.

Consciousness is not something that is closed and irrespective of conscious subjects, but always leads awareness and involving the object. Similarly, social action always count on the involvement of the social structure. Social action is never apart from the social structure. The structure of the social action serves as a tool and resource for social action which then make up the system and social institutions. The relationship between this structuration theory with some views of the accounting profession in society, especially among the students view Master of Accounting as well as to determine the structure of the student relating to the election of the post-graduate profession. Instead, the structuration theory that tangible efforts to integrate between agency and structure with the help of ethnometodology approach to answer the research questions.

This paper uses ethnometodology perspective that serves as the theoretical basis of the method [4]. Ethnometodology is in the study of subjective world of consciousness, perception and actions of individuals in their interaction with the social environment in accordance with the rules of qualitative research. Does not refer to a model or data collection techniques, but provide direction someone doing research. Because the goal to understand the relationship between ethnometodology and qualitative as well as focusing on everyday life [5]. In ethnometodology method, the data in social research is a form of social actors act though not stated explicitly or in the form of verbal complete, but still recognized and workable conversation by telephone, interactive statement to the words.

In the master study program Jember University accounting class of 2016 students vary. In terms of choosing to continue to pursue master's studies also exist a variety of criteria, ranging from the pure will of its own, to forced / demands of the institution where she worked. Of the presentation, the purpose of this paper the authors wanted to know about how students master accounting view University of Jember force in 2016 about pofesi accountant? Then how his interest in the post-graduate profession?

## **METHODS**

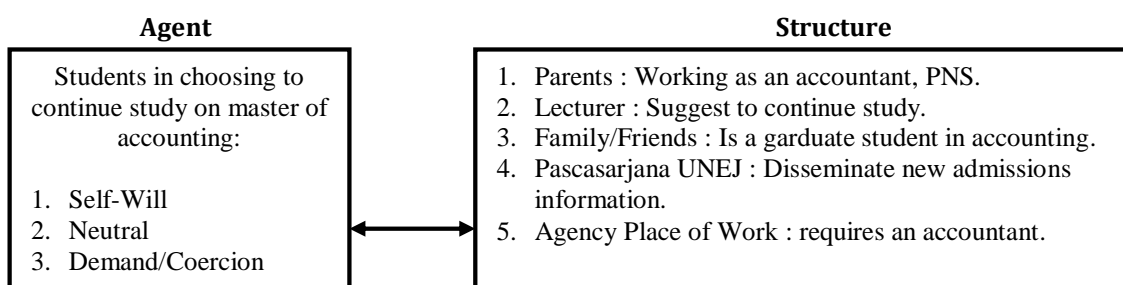
The research method that is qualitative. In this case an attempt to understand the viewpoint and the context of the research subject in depth. Selection of informants at some predetermined criteria that some active students master accounting Jember University consisting of only lectures, working as practitioners and academics. Several criteria are taken on the basis of activities performed by the students of Master of Accounting University Jember Force in 2016 to know the views and interests of informants to the accounting profession, which is one of their post-graduate profession. Its foundation is the concept of structuration theory with the actor who is always active in social action.

**FINDINGS AND ARGUMENT**

To get the accurate data and natural to be analyzed by the author based *body linguistic* conducted by the informant, the informant in this study were interviewed secretly without their knowledge. At the time given questions about how the post-graduate there are many variations answers. Especially when it was compared with the views and interests of the accounting profession. There are typical of the students master accounting Jember University in 2016 which is about the pride forces them against the majors they have chosen to their future prospects.

The views and interests of informants to the accounting profession is mostly motivated by their history in choosing to study at master level accounting. This view of the adjusted accounting profession on the grounds built by them since the beginning of the selection of accounting courses, some are caused by the demands of their work that have an impact on the formation of an interest in the accounting profession. In these discussions, the researchers divided into two sub-chapters, according to the formulation of the problem is predetermined, which form a view of the accounting profession as a duality of structure and form interest informant against post-graduate profession.

In this study, the theory of structuration used as a knife analysis. Therefore it is necessary first to understand the concept of agent and structure. On Giddens structuration mentioned that the agent is acting active actor. The actor in question here have more than one option and has the ability to see the opportunities for creating a conflict. Every human being is an agent that aims (*purposive agent*) because as an individual, he has a variety of reasons for their actions, then combine various reasons into a collaboration continuously and repeatedly. The action taken by each individual aims, intent and motive. The definition of the structure is structured properties are the rules and resources. Continuity across space and time can explain the properties allowing similar social practices so that these two processes into a systematic form relationships. Agents and structures in question are:



Source: Authors

**Figure 1. Agent dan Structure.**

Structuration here lies in the duality dimensional structures that explain that the human actors are not only able to monitor their own activities and the activities of others in the loop daily activities, human actors here are also able to monitor by monitoring the discursive consciousness. Knowledge capital that is used by the actors in the production and reproduction of the same interactions with the knowledge capital that could make them talk and express a variety of reasons. In this case the student as an agent that integrate with each other is to do a reciprocal relationship with the structure through three major groups by Giddens is of significance, legitimacy and dominance that could produce some researchers found that views on the accounting profession and the interests of post graduation.

The discussion this time relate to the views of students to the accounting profession. This profession has been known by many in the community. Reality is happening in general about this profession is the ease in entering and grab job opportunities and flexibility in determining the choice of profession (public accountants, management accountants, government accountants, accountants educators). Because that’s the way many accounting students choose to continue their studies to master level. They get the information that makes the process of beginning to think about the accounting profession, which is negotiating with the structure.

In the context of actors and social structures indicate the starting point of the relationship in the consciousness of the subjects that are internal. Giddens differentiate into three internal dimensions are unconscious motivation, practical consciousness and discursive consciousness. Unconscious motivation with regard to the wishes or needs, which is directed to the action to be performed. The practical awareness of practical knowledge. While discursive consciousness at her own ability to give a detailed explanation on the action taken. Awareness formed by students discursively and practically demonstrated by attending various support activities that lead to the deepening of the related accounting profession. Then have the student will view his interest in the post-graduate profession. But it depends on private students.

The accounting profession is a profession that is not directly understood by the agent, because at the time of choosing the road to continue to pursue master's studies led to the process of thinking about the accounting profession's view. The existence of space and time is what the overall role of the social part is. Researchers find a wide variation in students during the negotiation process with the structure. The variation shown in the type of accounting that students master their own accord, neutral and demand/coercion.

**Table 1. Type of students of Master of Accounting University Jember Force in 2016.**

Type of Students	View	Interest
Self-will	Students are influenced by experiences during college and she get the information that pure and simply to continue to pursue a master. Which is important to S2.	Still confused, but have an interest in the profession for sure that the accounting profession.
Neutral	Students influenced by other people's experiences and a variety of information circulating about the accounting profession, this is done by means of neutral, or simply as an alternative pathway to make it easier to get a job.	More leads to unrest because of confusion with the interest of the profession in question. But have interests owned since its inception during the process of the lecture.
Demand/Coercion	Students affected by coercion from parents or the demands of the institution where he worked for the career development of the work that requires the student to choose to continue their studies to pursue a master.	More force myself to interest as the accounting profession, because it demands or coercion.

Source: Authors

**Table 2. Comparison of Results The Duality of Structure.**

Type of Students	View	Interest
Self-will	The accounting profession is an easy job.	Preferring the accounting profession.
Neutral	Accounting profession has a special remarkable properties. So that there is focus on the job later profession.	Indications confused with post-graduate profession. Because just looked delish only.
Demand/Coercion	The accounting profession is a profession that is thought to be difficult to live, because they were considered complicated in the run. But because of the demands, lived alone.	Tend to force myself to choose the accounting profession.

## CONCLUSION

This paper seeks to shape the views and interests is done consciously by the actor. In terms of consciousness, Giddens distinguishes between discursive and practical consciousness of consciousness. Discursive consciousness requires the ability to describe our actions in words. Practical awareness actors involved actions deemed correct, without being able to express in words about what they are doing. Practical consciousness consists of everything that is clearly known actors on how to "do" in the context of social life without being able to provide direct discursive expression [3] (Giddens, 2010: 28). Type of practical consciousness that is important for the theory of structuration, meaning that this theory is more focused on what actor rather than what he says.

The accounting profession is a profession that is not directly understood by the agent, because at the time of choosing the road to continue to pursue master's studies led to the process of thinking about the accounting profession's view. The existence of space and time is what the overall role of the social part is. Findings variations in students during the negotiation process with the structure, namely the type of accounting that students master their own accord, neutral and demand/coercion. From there then established how the views and interests of the accounting profession.

Students of the master of accounting Jember University force of 2016 has a characteristic which is about the pride of the subject they have chosen to their future prospects. So that the results of research conducted on the type of students who continue their studies to master level on the basis of their own accord, they argued that the accountant is an easy job, so the interest is rather the accounting profession. While on the based neutral of the view that the accounting profession has a special remarkable properties. So there is a profession focused on the job in the future, so the interest is any indication confused with the profession after graduation because it looked delish only. Then the students based on the demands/coercion of the view that the accounting profession is a profession that is thought to be difficult to live because they were considered complicated in the run, but because of the demands finally lived alone so that their interests tend to force myself to choose the accounting profession.

Research conducted have limitations, which is only done at Jember University accounting students master force in 2016, so the recommendation is to be more in the future expand the object under study or to compare several students from different departments so that further research could be better. Such research is considered important because it is one of the efforts to prepare human resources who consciously really prepare themselves in the field.

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