Motivation of Private High School Fresh Graduated Students on Batam in Choosing the Accounting Education

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Abstract. The purpose of this research is to investigate how vocational high school graduated students on Batam are motivated in terms of choosing the accounting education in a university. Variables that are used on this research are social and economic background, career factor and cost factor toward motivation of vocational high school graduated students on Batam in terms of choosing accounting education in a university. Population in this research is all students on vocational high schools and private high schools on Batam. There are 354 vocational high school and private high schools students on Batam. The results of this research indicates that social and economic background factor has positive impact on graduated students' motivation, career factor has positive impact on graduated students' motivation, and cost factor also has positive impact on graduated students' motivation in terms of choosing the accounting education in a university.

Keywords: social and economic background factor, career factor, educational cost factor, motivation

Introduction

Vocational education is described in the PP No. 17 of 2010 which states that the vocational education is to equip students with the ability of science and technology and vocational skills of the profession in accordance with the needs of the community. According to Masriam (2014), vocational education is an education that prepares students to work in a particular field. Batam is the largest city in the province of Kepulauan Riau. Industry and trade sector became the mainstay of this city with the economic growth rate higher than the growth rate of national economic growth in this sector which has been responded by the ministry of education and culture by establishing a vocational school as the school can create a ready workforce. The city has five public vocational schools and 18 private vocational schools (SMK). The number of graduated students each year is reaching approximately 4300 people (Kemendikbud, 2015).

To support the competitiveness of human resources, it is necessary to role on higher education. Awareness of the importance of the role on universities in enhancing the competitiveness of the region has encouraged the establishment of higher education. At the moment, there are 18 universities in Batam (Kemendikbud, 2015). Research conducted by Andriani (2013) states variable costs of education and socio-economic backgrounds have positive effect on student interest in choosing the education in the field of accounting.

The difference of this study with previous research conducted by Andriani (2013) is a re-test of independent variables socio-economic background but adding more independent variables and the dependent which is variable career motivation in selecting candidates for graduates of vocational education in the field of accounting and the differences in the samples which public and private vocational students majoring in accounting in Batam with a population of 4,300 people (Kemendikbud, 2015) with a sample of 354

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students of SMK majoring in accounting. Researchers used a sample of vocational students for more focus on skills development especially education that are different from the high school accounting education of a general nature and does not focus on one area of education.

Literature Review

Motivation theory

Motivation is the impulse that arises in a person, consciously or unconsciously, to perform an action with a particular purpose (Kamus Besar Bahasa Indonesia, 1998). Hasibuan (2007) defines motivation as giving the driving force that creates the excitement of one's work to get them to cooperate, to work effectively, and integrates with all its resources to achieve satisfaction.

Various factors that influence motivation are factors including socio-economic background. According to Maslihah (2007) socio-economic background indicates the person's position in ranking strata are arranged hierarchically which is flatness weighted rather than the things that have value in a society that is commonly known as privilege (wealth, along with lifestyle) and power. Career is a development and progress in working life, job title, and so on. Career selection is a way or a business person takes one among many office or employment that gives hope to advance and in accordance with the desired needs. The cost factor. According to Karina (2011), in this study the overall cost of education is a financial sacrifice incurred by the consumer (student or the student's parents) for the purpose for taking education from the beginning to the end of the study

Maslow theory

Maslow as a motivational figure flow of humanism, states that every human needs are latently hierarchy inside of human thoughts. These needs include physiological needs (food and clothing), safety needs (free of danger), love needs, the needs to be valued and respected, and self-actualization needs (Stephen, 1986).

Maslow's theory can be applied in many aspects of human life. In education, the theory is used by meeting the needs of learners, in order to achieve maximum learning results and good as possible.

Learning Motivation

Learning is a process of not knowing to knowing through several stages. Which is with learning, a student who basically do not understand at all about the material that is being taught and in the end they will know the lesson (Wahyuningsih, 2012).

Motivation is a factor that can affect student achievement. No doubt that the role of motivation in learning is important. Many children with low integrity in studying were caused by the absence of motivation in learning. Djamarah (2002) state that motivation is very necessary in the learning process, for someone who has no motivation in learning, will not be possible in learning activities.

This study examined the factor of socio-economic background, career factors and cost factors whether they did affect the motivation of prospective graduates of vocational schools in Batam in choosing education in accounting or not.

Research conducted by Andriani (2013) about the effect of the cost of education, socio-economic background, motivation and reputation against the interests of students in choosing the bachelor program on accounting college in Malang by the number of respondents as many as 370 students and performed in six universities in Malang. The results showed that motivation and reputation have positive effect on the interest in choosing bachelor accounting program and the cost of education and socio-economic backgrounds also have positive effect on student interest in choosing bachelor accounting program.

Research conducted by Apriani (2012) used a sample of 211 bachelor students on accounting year class of 2010 and 2011 at the Brawijaya university with the results of economic motivation and education expenses have significant positive effect on the interest of students to follow PPAk Careers Motivation whereas the positive effect on the interest of students to follow PPAk.

Research conducted Ardianingsih (2015) with the title of career motivational influence on the selection of accounting studies program with student research object Pekalongan University in accounting courses and has been listed as a student of accounting at least the first semester and third semester. Second semester students and the fourth semester students are wending course of business and professional ethics. The results showed that career motivation has positive influence on the selection of accounting courses.

Based on research conducted Raheman and Nasr in a prospective study of motivation in Batam vocational

graduates in choosing education in the field study of accounting, the author would like to propose three hypotheses. As for the proposed hypotheses to be formulated as follows:

Socio-economic background factors

Maslihah (2007) says that the terms of socioeconomic status shows on one's position in a ranking of strata arranged hierarchically which is flatness weighted rather than the things that have value in a society that is commonly known as privilege (wealth, along with lifestyle) and powers. Results of research conducted by Andriani (2013) shows that the socio-economic background has positive effect on student interest in choosing the education in the field of accounting. Based on the description, the hypothesis can be formulated as follows:

H1: Socioeconomic background factor positively affects motivation in selecting candidates for graduates of vocational education in the field of accounting

Career Factor

Widyastuti (2004) career motivation can be measured by knowing how much a person's desire to improve his career is the opportunity for promotion, a job that matches the background, are treated professionally, gain knowledge related to accountability in the work, improve achievement, able to carry the load a good job and gain knowledge related to the world of work. Research conducted Ardianingsih (2015) career variable influence on the selection of accounting courses. Results of research conducted by Apriani (2012) indicate that the variable career factor has positive influence on the interests of students accounting for education accounting profession. Based on the description above, the hipoteis can be formulated as follows:

H2: Career factor positively affects motivation in selecting candidates for graduates of vocational education in the field of accounting

Cost factor

Wijaya (2010) the cost of education is defined as all types of expenditure incurred for education. Students will naturally choose to continue education at a low cost. Results of research conducted by Ayuningtyas (2012) showed that the cost of education has a positive impact on the interest of accounting students to participate in Professional Accounting Education. In addition, research conducted Tambunan (2010) which showed that the cost of education has a positive influence on the decision of students in education with a major in accounting Furthermore, research conducted by (Andriani, 2013) Cost of Education positively affects student interest in choosing Prodi S1 Accounting, Based on the description, the hypothesis can be formulated as follows:

H3: Cost Factor positively affects motivation in selecting candidates for graduates of vocational education in the field of accounting.
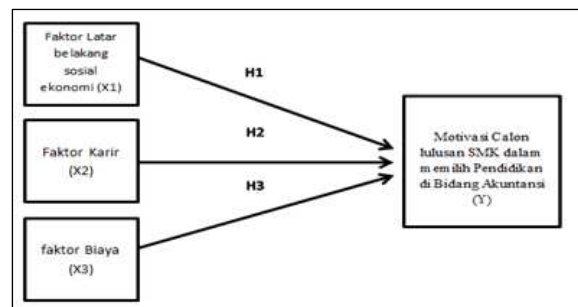

Fig. 1 Research Model

Research Methods

Type and Source of Data

The method used in this research is quantitative method with data collection using the questionnaire. This study is a compilation and data collection will be examined after the data is collected, the analysis and interpretation of data in petrified make decisions to solve the problems examined. This research is useful to know how the graduates of vocational motivation in choosing education in accounting.

Research Instruments

The research instrument is a chosen tool and the tool that used by researchers in its activities to collect data so the data will become systematic and easy processed (Arikunto 2010). The instrument used in this study is a questionnaire containing questions regarding the variables studied. Questionnaires were used in this study were taken from several references articles among others which are Ardianingsih (2015) related to the variable career in the selection of courses, Andriani (2013) related to variable socioeconomic backgrounds

and education expenses in choosing accounting study field and Apriani (2012) related to the variable career.

Level of measurement used in this research is interval data (Ghozali, 2012) using a Likert scale. Instruments Scale using a Likert scale where a value of 1 categorized the size of a statement strongly disagree (STS), 2 indicates the size statement does not agree (TS), 3 indicates the size statement quite agree (CS), 4 indicates the size agrees (S), 5 indicates the size strongly agree (SS).

Location and Research Object

The research was done in Batam Riau Islands. This object is located in the public and private vocational school in the city of Batam. Researchers will conduct direct research by spreading the questionnaire in order to obtain the required data. The object of research is all public and private vocational school students in the city of Batam. This study uses primary data by distributing questionnaires to the public and private vocational students in the city of Batam.

Sample Determination Techniques

In this study, researchers used a model Kretjie and Morgan to determine the number of samples to be studied. According to the table kretjie and morgan number of population by 4300 the number of students of SMK public school and Private in Batam, the number of samples used as many as 354 samples for 23 schools SMK and Private in Batam (Kemendikbud, 2015) because the population figures of 4300 approaching 4500 population.

Sampling Techniques

Samples represent the number of characteristics present in the population of an observed object (Sugiono, 2011). The sampling technique used by researchers is to use non-probability sampling technique that means techniques that do not provide an opportunity or an opportunity for each element or member of the population to be selected into the sample. Sampling was done by using purposive sampling technique with specific objectives and criteria have been determined.

Data Collecting

Data collection techniques used in this study is in the form of a questionnaire that will be given directly

to the respondent. Questions in the questionnaire are in the form of questions about social background, career, and costs in choosing education in the field study of accounting and these questions given to public and private vocational students in the city of Batam.

Data Processing

Data processing techniques in quantitative research is using descriptive statistics and inferential statistics. The analysis is based on the help of computers and application packages statistical program. With the SPSS program several tests on the collected data will be analyzed to illustrate the effect of the relationship between independent variables and the dependent in this study.

Results and Discussion

Respondents Characteristics

Respondents in this study were students Public SMK and Private SMK accounting majors II class and III class that exist in the city of Batam. Samples that can be used in this research were 254 respondents.

Table 1
Data Characteristics

Information	Total
Distributed questionnaires	400
Questionnaires that have been given back by the respondents	375
Questionnaires that have not been given back by the respondents	25
Questionnaire that listed to be the samples	354
Total Samples that are used	354

The respondents who had filled out questionnaires then will be identified by gender and grade. This identification is carried out to determine the general characteristics of the respondent.

Table 2
Respondents Characteristics

		Frequency	Percentage
Gender	Male	156	44.1%
	Female	198	55.9%
Total Samples		354	100.0%

Based on Table 2, 354 respondents who had filled out questionnaires that the number of women are larger than the male respondents, by a margin of 12%.

Table 3
Respondents Characteritics

		Frequency	Percentage
Class	II	144	40.7%
	III	210	59.3%
Total Samples		354	100.0%

Based on Table 3, 354 respondents who had filled out questionnaires can be seen that the number of respondents grade III on SMK is greater than the number of respondents on class II, by a margin of 20%.

Reliability test

Reliability test is used to determine whether the indicators questionnaire used reliably as a measuring tool. Researchers used a statistical test Cronbach's alpha > 0.6 (Ghozali, 2012). Reliability test results are shown in the following table.

Table 4
Reliability Test

Variable	Cronbach's Alpha	Cut off Alpha Cronbach
Socio Economic Background	0.785	0.6
Career Factor	0.803	0.6
Educational Cost	0.865	0.6
Motivation	0.835	0.6

Based on Table 4, the value of Cronbach's alpha greater than 0.6. So it can be concluded that all variables used in this study has been reliable.

Validity Test

Validity test used to measure whether a questionnaire is valid or not. A questionnaire considered valid if the questions in the questionnaire were able to reveal something that will be measured by the questionnaire (Ghozali, 2012). Validity test is done by looking at the value of r value, if the value r > r table then the questionnaire is declared invalid.

Table 5
Validity Test

Variable	r value	r table
Socio Economic Background	0.600	0.361
	0.540	
	0.553	
	0.530	
	0.587	
Career Factor	0.572	0.361
	0.579	
	0.637	
	0.621	
	0.572	
Educational Cost	0.682	0.361
	0.697	
	0.756	
	0.680	
	0.623	
Motivation	0.641	0.361
	0.578	
	0.653	
	0.652	
	0.654	

According to the table 5, note that each of the questions used has a value of r value larger than r table where r table with sig level 0.05 at 0.361. This indicates that each - each question used in this study is valid to be used as a measurement variable.

Normality

Normality test is done using the Kolmogorov-Smirnov test, if the probability coefficient α> 0.05 it can be seen that the normal distribution (Ghozali, 2012). The normality test results are shown in Table 6 following:

Table 6
Normality Test

	Unstandardized Residual
Kolmogorov-Smirnov Z	0.662
Asymp. Sig. (2-tailed)	0.772

Based on Table 6, it can be seen that the amount of data as much as 354 (N = 354). The value of the Kolmogorov-Smirnov Z is 0.662 and the value of "Asymp. Sig. (2-tailed)" of 0.772 had a significance level of <0.05 and a test in the above table shows the residual data is normally distributed.

Multicolinearity

To detect the occurrence of multicolinearity by observing the value of Tolerance and VIF (Varian Inflation Factor), if VIF >10 and Tolerance value <0.1, then there multicolinearity. Conversely, when the value of VIF <10 and Tolerance values >0.1, then there is no multicolinearity.

Based on the results of Table 7, it can be seen that the test results show the value of multicolinearity tolerances of X1, X2, X3 are 0.143, 0.103, 0.191 this shows that the tolerance values >0.1, which means there is no correlation between the independent variables. While the results of the calculation of Variance Inflation Factor (VIF) amounted to X1, X2 amounted to 6.973, 9.711, 9.711 this shows that the value of Variance Inflation Factor (VIF) <10. So it can be concluded that there is no multicollinearity between

independent variables with other independent variables.

Table 7
Multicolinearity Test

Variable	Tolerance	VIF
x1	0.143	6.973
x2	0.103	9.711
x3	0.191	5.236

Heteroscedaticity

Heteroskedaticiy test aims to test whether the regression model occurred inequality residual variance from one observation to another observation. If the variance of the residuals of the observations to other observations is still the same, it is called homoscedaticity and if different it is called heteroscedasticity. A good regression model is homoscedaticity or not heteroscedaticity type model. In this study to test whether there is a test heteroscedaticiy or not, glejser test will be conducted by way of regressing the absolute value of the residuals of the independent variables. A good regression model in a study is not going heterocedaticity if an independent variable has a significance value of correlation >0.05.

Table 8
Heteroscedaticity Test

Variable	Sig. Value
Socio-economic background factors	0.555
Career factors	0.567
Cost factors	0.637

Based on the analysis of heterocedaticity test at table 8 can be explained as follows:

a. Socio-economic background factors with significant value 0.555 did not happen heterocedasticity. Because, if the condition of the occurrence heteroscedaticity significance values below 0.05.

b. Factors career significance value of 0.567, did not happen heteroscedaticity. Because, if the condition of the occurrence heteroscedaticity significance values below 0.05.

c. The cost factor of education with significant value 0.637, did not happen heteroscedaticity. Because, if the condition of the occurrence heteroscedaticity significance values below 0.05.

All independent variables have significant value above the standard value of 0.05 indicating that all independent variables nothing significant in influencing the dependent variable, it can be

concluded that there is no heterocedasticity on the data.

Hypothesis Test

The method used to test the hypothesis in this study is a simple linear regression statistical test T (partial). T statistical test was conducted to determine the effect of each independent variable partially. Hypothesis testing with t statistical test can be shown in Table 9.

Table 9
Hypothesis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.506	.440		3.421	.001
X1	.964	.066	.921	14.625	.000
X2	.491	.074	.492	6.614	.000
X3	.443	.051	.471	8.631	.000

From the results of the partial test output variable factors Socio-Economic Background (X1) with sig 0.001. This demonstrates the significant value is under 0.05 (sig <0.05) then consistent with Hypothesis 1, the results showed Ho_1 unsupported and supported Ha_1 ie Socio-Economic Background factors (X1) and has significant positive effect on the motivation of Candidates in Choosing Education vocational graduates in Accounting (Y).

From the results of the partial test output variable Career Factor (X2) with sig 0.000. This demonstrates the significant value is under 0.05 (sig <0.05) then consistent with Hypothesis 2, the results showed Ho_2 unsupported and supported Ha_2 namely Career Factor (X2) has positive and significant impact on the motivation Prospective Graduate SMK In choosing Education in Accounting (Y).

From the results of the partial test output variable Education Cost Factor (X3) with sig 0.000. This demonstrates the significant value is under 0.05 (sig <0.05) then consistent with Hypothesis 3, the results showed Ho_3 unsupported and supported Ha_3 namely Education Cost Factor (X3) has positive and significant impact on the motivation Candidates Vocational Graduates in Choosing Education in Accounting (Y).

Data Analysis

The first hypothesis on Quantitative methods are factors Socio-Economic Background (X1) significantly affect Motivation in Choosing Candidates Graduates of Vocational Education in

Accounting. Partial t test results in Table 8 shows the significant value of 0.000 less than 0.05 it can be concluded H0 and H1 are not supported supported namely Socio-Economic Background factors (X1) significantly positively to Motivation in Choosing Candidates Graduates of Vocational Education in Accounting, then hypothesis 1 is supported. So it can be said that the student or senior high school students in the city of Batam chose the profession of accounting education for parents or students who have a background in accounting education and parent education background or students of SMK student's decision in choosing education in accounting. It means the better the socio-economic background of a student or students of SMK, the higher the motivation of the student or students to choose education in accounting. This study are consistent with previous studies conducted by (Andriani, 2013) which found that the Socio-Economic Background factors positively affects student interest in choosing bachelor accounting program.

The second hypothesis on Quantitative methods are Career Factor (X2) significantly affect Motivation in Choosing Candidates Graduates of Vocational Education in Accounting. Partial t test results in Table 8 shows the significant value of 0.000 less than 0.05 it can be concluded H0 unsupported and supported H2 Career Factor (X2) significantly positively to Motivation in Choosing Candidates Graduates of Vocational Education in Accounting, then Hypothesis 2 supported. So it can be said that the student or senior high school students in the city of Batam choose education in accounting due to guarantee good career path and the opportunity to be an accountant so this is what makes the student or students of SMK decided to take education in the field of accounting. This means that the better career promised to someone graduates in the fields of accounting, the higher the motivation of the student or students to choose education in accounting. This study are consistent with previous studies conducted by Apriani (2012) which found that the Career Factor has positive effect on the interest of students to follow PPAk. While the research conducted by Ardianingsih (2015) which found that the career factors influence the selection of the program of study of accounting.

The third hypothesis on Quantitative methods are Education Cost Factor (X3) significantly affect Motivation in Choosing Candidates Graduates of Vocational Education in Accounting. Partial t test results in Table 8 shows the significant value of 0.000 less than 0.05 it can be concluded H0 unsupported and supported H3 namely Education Cost Factor (X3)

significantly positively to Motivation in Choosing Candidates Graduates of Vocational Education in Accounting, then hypothesis 3 is supported. So it can be said that the student or students choose vocational education in the field of accounting for the cost of education in the field of accounting are not too expensive compared to the cost of education majors more and more affordable. This means that the affordable cost of education in the field of accounting, the higher motivation in selecting the candidates for graduates of vocational education in the field of accounting. This study are consistent with previous studies conducted by Andriani (2013), Ayuningtyas (2012) which found that education Cost Factor positive effect on the interest of students to follow PPAk.

Conclusion

Based on the results of the discussion about the motivation of the prospective graduates of vocational on Batam in choosing education in the field of accounting, the conclusions of this study is the first, socio-economic background can affect motivation in selecting candidates for graduates of vocational education in the field of accounting. This means more and better social and economic background of a student or students of SMK, the higher the motivation of the student or students to choose education in accounting. Second, the factors career positive effect on motivation in selecting candidates for graduates of vocational education in the field of accounting. This means more and better career promised to someone graduates in the fields of accounting, the higher the motivation of the student or students to choose education in accounting. Thirdly, the cost factor positive effect on motivation in selecting candidates for graduates of vocational education in the field of accounting. This means more affordable tuition in the field of accounting, the higher motivation in choosing a candidate lulsan vocational education in the field of accounting.

The implication of this research is aimed to researchers, students of vocational schools and colleges in the form of information about the motivation of vocational students to choose accounting majors. Based on these results, it is expected to provide research references for further research and provide new insights for vocational students in selecting accounting majors when entering college and provide hope for the college to provide

adequate facilities to students majoring in accounting in order to graduate majoring in accounting standards of competence high as a guarantee of good accounting career.

There are several limitations to this study. The data used in this study using a questionnaire, in which the results obtained by the views and opinions of the respondents so that there can be differences of opinion with the actual situation. The object of research is only in the country and private vocational schools in Batam.

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