THE RELATIONSHIP OF CAREER DEVELOPMENT, SALARY AND BENEFIT, AND EMPLOYER REPUTATION TOWARDS JOB SELECTION AMONG NORTHERN POLYTECHNIC ACCOUNTING STUDENTS.

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Abstract

This study was conducted to investigate the relationship between career development, salary and benefit, and employer reputation towards job selection preferences among accounting students of northern polytechnic. There are lots of determinants that influence accounting students’ perceptions on job selection especially professional accounting career. Limited study has been conducted among polytechnic students so far. All participants were accounting students at the northern polytechnic, which are Politeknik Tuanku Syed Sirajuddin (PTSS), Politeknik Sultanah Bahiyah (PTSB) and Politeknik Seberang Perai (PSP). A set of questionnaire was distributed using convenience sampling and analyzed using SPSS. The findings show that there is a significant relationship between career development, salaries and benefits, and employer’s reputation towards Job Selection Preference. Future researchers can explore another method of analysis such as multiple regression.

Keywords: career development, employer reputation, job selection preferences

1.0 INTRODUCTION

Understanding the curriculum that is in line with industrial need is vital so that academic institution can produce graduates that are competitive in the market (Baliyan & Baliyan, 2016). Accounting curriculum must ensure that it is in line with a strong reputation and standard as in accounting industry (Mustapha & Abu Hassan, 2012). Job selection among graduates influence by so many factors such as career choices, leadership preference, wages (Aycan & Fikret Pasa, 2003; Hagedorn & Manovskii, 2013). While lack of accountants in Malaysia shows that Malaysia needs more qualified accountants. As reported by Malaysian Institute of Accountant (MIA), there are only 34,655 registered members of MIA compared to 65,000 needed (Report on the strengthening of the accountancy profession in Malaysia, 2014) At the same time, the students have some specific feature in deciding the kind of accounting firm they would like to work for. Since thousands of graduates are produced every year, but not everyone will advance career path in accounting firm in their employment as their profession (Farizah, Faiz Saidi, & Rashdan, 2019). Furthermore, most of the accounting undergraduate students believed that professional accountant would have better career prospects, highly demanded in job market, and being recognized internationally and being paid well by the employer (Samsuri, Tengku Arifin, & Hussin, 2016). With Over the past, many researchers have studied factors relationship towards job selection on accounting students (Dejendran & Mohd Farid, 2017; Paul Bundy & Daniel Norris, 2011), economic students (Hock-Eam & Jan-Jan, 2006) but only a few focus on polytechnic students. Previous studies have been carried out in Malaysia but mostly in the Klang Valley furthermore this study undergo at northern region of Peninsular Malaysia. Farizah, Faiz Saidi and Rashdan (2019) suggest for future research to extend their study on accounting students toward correlation analysis. The purpose of this study is to determine the relationship between career development, salary and benefit towards and employer reputation towards job selection preferences.
among accounting students of northern polytechnic.

2.0 RESEARCH OBJECTIVES

The objectives of this study are:

i. To determine the relationship between career development towards job selection preferences among accounting students of northern polytechnic.

ii. To determine the relationship between salary and benefit towards job selection preferences among accounting students of northern polytechnic.

iii. To determine the relationship between employer reputation towards job selection preferences among accounting students of northern polytechnic.

3.0 RESEARCH QUESTIONS

i. What is the relationship between career development towards job selection preferences among accounting students of northern polytechnic.

ii. What is the relationship between salary and benefit towards job selection preferences among accounting students of northern polytechnic.

iii. What is the relationship between employer reputation towards job selection preferences among accounting students of northern polytechnic.

4.0 LITERATURE REVIEW

4.1 Job Selection

According to Farizah et al. (2019), the job selection preferences is activity in preparing workers to enter working life and how worker able to choose a job according to their interest. Different people have different type of favour while choosing their career. Factors that related to job selection preference are salary and working environment (Dejendran & Mohd Farid, 2017), salary (Said, Ghani, Hashim, & Nasir, 2004), employer reputation and working environment (Muhamad Khalil, Azzarina, Shakerin, Sin, & Selvakumar, 2015) and high job opportunity (Baliyan & Baliyan, 2016).

4.2 Career Development

Career development has been defined as a long term career provide by the employers through career advancement and career promotion. Career prospect is the most important criteria on job selection preference (Hock-Eam & Jan-Jan, 2006). Aycan & Fikret-Pasa (2003) showed that a career development act as a criteria that influence job selection. They examined the factors that influence the students of Turkish University in the making of career choices. Career selection criteria and prioritized factor priorities have been explored. Cultural characteristics were reflect the career development in the study.
4.3 Employer Reputation

According to Farizah et al. 92019) reputation can be defined as the image of an organization consider by the outsider of the company or both. Juan (2010) through his study examines whether the organization's reputation, social performance and behavior have an influence on job applicants committed by college students and have the intention to reject job offers. The results of the study supported that good organizational reputation decreases college job applicants' intention to refuse job offers. Muhamad Khalil et al. (2015) carried out in a study in three Malaysian private universities in Kuala Lumpur and found that employer reputation has significant relationship with job selection.

4.4 Salary and Benefit

Salary has significant relationship with job selection in Dejendran and Mohd Farid (2017) studied among MSU students. It also the same in Aycan and Fikret-Pasa (2003) that showed a good salary as a criteria that influence job selection. Said et al. (2004) also agree that starting salary is an important criterion for choosing accounting as a career and also supported by Hagedorn and Manovskii (2013). According to Moy and Lee (2002), salary is a type of payment for the company's worker of their services.

5.0 PROPOSED RESEARCH FRAMEWORK

![Research Framework](image)

Figure 1: Research Framework

Figure 1 shows the relationship between career development, salary and benefits, employer's reputation towards job selection preference for accounting students in northern zone polytechnics.

6.0 HYPOTHESES

H1: There is a relationship between career development towards job selection preferences among accounting students of northern polytechnic.

H2: There is a relationship between career development towards job selection preferences among accounting students of northern polytechnic.

H3: There is a relationship between career development towards job selection preferences among accounting students of northern polytechnic.

7.0 METHODOLOGY

This study was conducted to determine the realtionship between career development, salary and benefit towards and employer reputation towards job selection preferences among accounting students of northern polytechnic. The populations are accounting students at the northern polytechnic which are Politeknik Tuanku Syed Sirajuddin (PTSS-114), Politeknik Sultanah Bahiyah (PTSB-153) and Politeknik Seberang Perai (PSP-150). The total population of accounting students
from the three (3) polytechnics are 417 students (Jun 2019). The questionnaire consists of Section I: Demographic Information, Section II: Assessment on attributes (career development, employer reputation, salary and benefits) and Section III: Assessment attributes (job selection preferences). Questionnaire been distributed using convenience sampling due to the time constraint. The sample was continually selected until the size reaches 201 based on the sample size determination as suggested by Krejcie and Morgan (1970) sampling table, with percentage 27% from PTSS, 37% from PTSB and 36% from PSP and been analysed using SPSS Package software. The reliability of the items was determined using the Cronbach Alpha which measure career development alpha value .639, employer reputation alpha value .724, salary and benefits alpha value .602 and job selection alpha value .657. Factor analysis was carried out to indentify the variables under study. Items with factor loading of greater than 0.50 on the factor were considered adequate indicators of that factor (Hair, Black, Babin, & Anderson, 2010).

8.0 FINDINGS

162 respondents have answered the questionnaire which the respond rate was 81%. Descriptive analysis was conducted and showed as mention below.

Table 1. Distribution of respondents by gender

<table>
<thead>
<tr>
<th>Variables</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>62</td>
<td>38.3%</td>
</tr>
<tr>
<td>Female</td>
<td>100</td>
<td>61.7%</td>
</tr>
</tbody>
</table>

Table 1 shows the distribution of respondents by gender had divided into two scales by male and female. There are 100 students (61.7%) from female and 62 students with (38.3%) from male.

Table 2. Distribution of respondents by name of the institute

<table>
<thead>
<tr>
<th>Variables</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Politeknik Tuanku Syed Sirajuddin (PTSS)</td>
<td>60</td>
<td>37.0%</td>
</tr>
<tr>
<td>Politeknik Tuanku Sultanah Bahiyah (PTSB)</td>
<td>48</td>
<td>29.6%</td>
</tr>
<tr>
<td>Politeknik Seberang Perai (PSP)</td>
<td>54</td>
<td>33.3 %</td>
</tr>
</tbody>
</table>

Table 2 shows the distribution of respondents by name of the institute. The 162 respondents consist of 60 students (37.0%) from Politeknik Tuanku Syed Sirajuddin (PTSS), 48 students (29.6%) from Politeknik Tuanku Sultanah Bahiyah (PTSB) and lastly 54 students (33.3%) from Politeknik Seberang Perai (PSP).

Table 3. The average mean and standard deviation for items

<table>
<thead>
<tr>
<th>Items</th>
<th>Mean</th>
<th>Standard Deviation</th>
<th>Interpretation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Career Development</td>
<td>4.525</td>
<td>0.8773</td>
<td>High</td>
</tr>
<tr>
<td>Employer Reputation</td>
<td>4.372</td>
<td>0.7342</td>
<td>High</td>
</tr>
<tr>
<td>Salary and Benefits</td>
<td>4.562</td>
<td>0.8503</td>
<td>High</td>
</tr>
<tr>
<td>Job Selection Preferences</td>
<td>4.563</td>
<td>0.8230</td>
<td>High</td>
</tr>
</tbody>
</table>

Table 3 shows the average mean and standard deviation for every item. The results showed the higher mean is the factor of Job Selection Preferene with (4.563). The lowest mean for the item is Employer Reputation with (4.372).
8.1 Correlation Analysis

The purpose of this study is to determine the relationships between career development, salary and benefit towards and employer reputation towards job selection preferences among accounting students of northern polytechnic. The correlation measurements used Pearson Correlation to calculate the correlations between the variables. Table 4 shows the correlation matrix which presents the correlation matrix between dependent variables (Job Selection Preference) with independent variables (career development, salaries and benefits, and employer’s reputation) illustrates all variables have significant relationships.

Table 4: The Matrix of Correlations between Variables

<table>
<thead>
<tr>
<th></th>
<th>Career Development</th>
<th>Job Selection</th>
<th>Salary and Benefit</th>
<th>Employer Reputation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jobs Selection Preference</td>
<td>.324**</td>
<td>1</td>
<td>.392**</td>
<td>.684**</td>
</tr>
<tr>
<td>Career Development</td>
<td>1</td>
<td>.324**</td>
<td>.432**</td>
<td>.544**</td>
</tr>
<tr>
<td>Salary and Benefit</td>
<td>.432**</td>
<td>.392**</td>
<td>1</td>
<td>.445**</td>
</tr>
<tr>
<td>Employer Reputation</td>
<td>.544**</td>
<td>.684**</td>
<td>.445**</td>
<td>1</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 (2-tailed) level.

9.0 CONCLUSIONS AND FUTURE RESEARCH

The findings show that there are significant relationships between career development, salaries and benefits, and employer’s reputation towards Job Selection Preference. Thus result is expected and supports prior study. Muhamad Khalil et al. (2015) found that employer reputation has significant relationship with job selection. The result also in line with Dejendran and Mohd Farid (2017) and Muhamad Khalil et al. (2015). Some company has a good reputation mostly because they have a link with academic institution such as industrial training place and industrial adviser for the institution (Farizah et al., 2019). Employer reputation is a very important factor for companies to attract and retain their qualified job applicants. Therefore, to retain their qualified job applicants, they should improve organizational reputation; even facing economy crisis or financial problem (Juan, 2010). Salary do have a relationship with job selection especially in professional accounting career (Muhamad Khalil et al., 2015; Samsuri et al., 2016). This study has some limitation to be considered. First, the sample by using convenience sampling in choosing respondents might not represent the total population. This does not allow generalization of the results. Second, to do multiple regression analysis.
Reference


