

## Accounting Students' Work Readiness; Will It be Influenced by Work Motivation and Practical Field Work Experience?

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### Abstract

*This study's goal is to ascertain how accounting students at Politeknik Negeri Padang's level of workplace motivation and practical field experience affect their ability to enter the workforce. Work preparedness is the dependent variable, whereas work motivation and practical field experience are the independent factors employed in this study. The population of this study consists of Politeknik Negeri Padang accounting majors who are currently enrolled and have finished their Practical Field Work (PFW). With 102 respondents in the sample, the sampling was done using purposeful sampling, and the data were collected using primary sources. Data is acquired by distributing surveys to accounting students at Politeknik Negeri Padang using a google form and collecting their responses. Software called SPSS V.25 is used to process the data. The study's findings show that the association between work preparedness and the work motivation variable is both favorable and significant. Work preparedness and the PFW Experience variable have a favorable and substantial association.*

**Keywords:** *Work motivation, field work practice experience, and work readiness*

### Abstrak

Tujuan penelitian ini adalah untuk mengetahui bagaimana tingkat motivasi kerja dan pengalaman lapangan praktik mahasiswa akuntansi Politeknik Negeri Padang mempengaruhi kesiapannya memasuki dunia kerja. Kesiapan kerja merupakan variabel terikat, sedangkan motivasi kerja dan pengalaman kerja lapangan merupakan variabel independen yang digunakan dalam penelitian ini. Populasi penelitian ini terdiri dari jurusan akuntansi Politeknik Negeri Padang yang sedang terdaftar dan telah menyelesaikan Praktek Kerja Lapangan (PKL). Dengan jumlah sampel sebanyak 102 responden, pengambilan sampel dilakukan menggunakan teknik *purposive sampling*, dan pengumpulan data dilakukan dengan menggunakan sumber primer. Data diperoleh dengan menyebarkan survei kepada mahasiswa akuntansi Politeknik Negeri Padang menggunakan *google form* dan mengumpulkan tanggapannya. Perangkat lunak bernama SPSS V.25 digunakan untuk mengolah data. Temuan penelitian menunjukkan bahwa hubungan antara variabel kesiapan kerja dan motivasi kerja adalah baik dan signifikan. Variabel kesiapan kerja dan Pengalaman PKL memiliki hubungan yang baik dan substansial.

**Keywords:** *Motivasi Kerja, Pengalaman praktek kerja lapaangan, kesiapan kerja*

### Informasi Artikel

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## INTRODUCTION

The employment readiness of a college graduate is result-oriented and objective based on the knowledge and competence he possesses to be practicable in the world of work (Priksat et al., 2019). Employment readiness of an accounting graduate refers to a condition in which a person has a good physical, mental, and emotional ability to compete (Made et al., 2022). (Herbert et al., 2020). Motivation is an impulse that arises in response to an incentive, both internal and external, that drives a change from the current situation to a desired one and an effort toward that goal. (Made et al., 2022). According to Widhiyani (2021) stated that work motivation is understood as a condition for arousing, directing and nurturing behavior related to the work environment. Research by Made et al. (2022) states that motivation has a positive impact on preparation for entry into the workplace because such an impulse encourages students to develop a variety of skills necessary when they enter the job. According to Phan (2020), the skills most appreciated by employers include good communication, working in groups, solving real-world problems, and using technology.

Heider presented an attribution theory in 1958 that explains that a person's behavior is influenced by a combination of internal factors that originate within the individual and external factors that come from the environment. This theory deals with how situations around individuals can lead to behaviors known as dispositional attribution and situational attribution in social perception. Dispositional Attribution is an internal cause, referring to individual behavioral aspects within a person's self-perception, ability, motivation and personality (Made et al., 2022). The attribution theory used in this research aims to understand individual behavior in an internal context, such as how work motivation affects student work readiness. High work motivation is required for work-to-work success (Khoiroh & Prajanti, 2019).

Internships enable students to develop their general and specialized skills while gaining work experience. Through an internship program, students acquire a new understanding of their suitability in a particular business sector or job profile (Kapareliotis et al., 2019). The employment readiness of a college graduate is result-oriented and purposeful based on the knowledge and competence it possesses to be practicable in the world of work (Priksat et al., 2019). Employability is a relatively new concept in the fields of business and industry that measures or predicts the potential of a graduate in their main field of study. (Cabrera, 2020). An accounting graduate must have many skills, supplied with an understanding and mastery of the basic components related to the science and field of accounting, as a requirement for employment readiness (Made et al., 2022). (Herbert et al., 2020).

Research by Kapareliotis et al. (2019) states that the motivation of interns to work after an internship is influenced by positive working environment conditions, responsibility for assigned tasks, and opportunities to develop. Essential skills and knowledge during field work practice include working with others, solving problems, understanding how companies work, and gaining an understanding of group dynamics in business (Diokno & Peparah, 2021). Field Work Practice

Successfully Helps Students Improve Employment Skills, i.e., Soft Skills and Technical Skills. The main soft skills that can be improved are communication skills, time management skills, decision-making skills, and planning skills. (Ng et al., 2021). As to the purpose of this research, it is as follows: 1. Knowing whether the motivation of the work can affect the readiness of the student of accounting, Politeknik Negeri Padang 2. Knowing if the experience of field work affects the readability of students of the major accounting program at Politeknik Negeri Padang.

Motivation is a force that comes from within or outside a person to achieve certain goals that have been previously set. The term motivation comes from the word motive, which means the power within an individual that causes the individual to act. Motivation can be a source of high work enthusiasm so that it can produce better work results. Work motivation describes the energy force that can influence behavior by determining the direction, intensity, and persistence of individual behavior. Someone who has work motivation is usually influenced by the behavior of wanting to receive awards. Motivation is an impulse that arises from stimulation from within and from outside to bring about changes in a situation to the expected state and efforts to achieve goals. The motivation that exists in students will influence their success in achieving their goals. The goal of students after graduating is none other than to enter the world of work. In terms of work motivation, with high work motivation, students will have the drive to achieve their goals (Made et al., 2022).

Field work practices appear to be beneficial for both students and employers, based on the growth of accounting internships and their popularity among students and employers. The American Accounting Association (AAA) Committee on Internship Programs recognizes the benefits that can be obtained for students, including: 1) exposure to accounting methods and discovering new things that have not been learned in class; 2) increased understanding of business; and 3) increased ability to assess whether students can enjoy their chosen field of work (Diokno & Pephrah, 2021).

Work readiness is the ability, skills, and work attitudes that are in accordance with the demands of society in facing the work applied. Job readiness is not just about increasing the level of competency in specific tasks. Work readiness is also a minimum requirement for facing work, being able to work independently, and being able to contribute to certain formal jobs. The work readiness of a college graduate is oriented towards results and goals based on the knowledge and competencies they possess to be able to put into practice in the world of work (Prikshat et al., 2019).

## **HYPOTHESIS DEVELOPMENT**

This section explains the hypotheses that will be tested in the research. Based on the literature review above, two hypotheses can be formulated that will be tested. A complete explanation can be seen in the section below:

### **The Influence of Work Motivation for Work Readiness**

(Kapareliotis et al., 2019) the results of this study show that, on average they are motivated to work because of a good work environment, responsibility and opportunities for development. The salary aspect shows varying results, and there are some interns who do not attach importance to this aspect. Based on the description above, the researcher made the first hypothesis:

H1: Work motivation has a positive effect on the work readiness of students majoring in accounting at the Politeknik Negeri Padang.

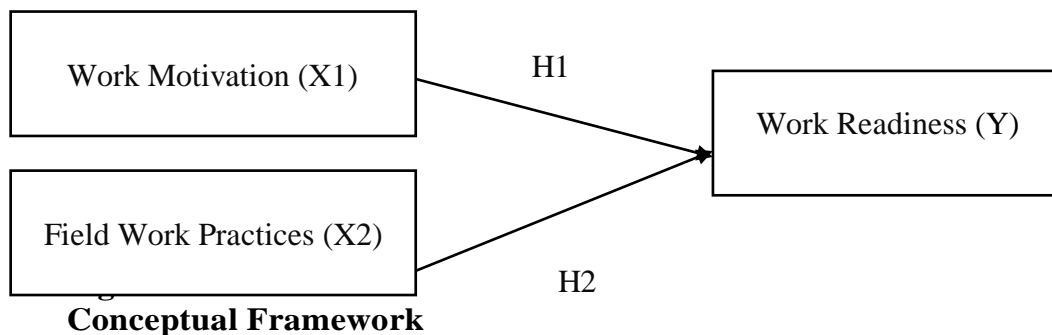
### **The Effect of Field Work Practical Experience on Work Readiness**

The results of research by (Adeosun et al., 2021) Respondents agreed that there are many skills that can be taken from practical field work, including problem-solving skills, content skills, social skills, resource management skills, technical skills, physical skills and system skills. Field work practice programs are meaningful for the advancement of knowledge and capacity development among young people, field work practice programs expose young people to the world of digitalization, depending on where the field work practice takes place. Researchers revealed that field work practice programs do not pay attention to financial rewards and are more concerned with acquiring skills that are relevant to the world of work.

The results of research (Sriwijaya et al., 2022) state that there is no significant influence of practical fieldwork experience on student work readiness. The value obtained shows that there is a relationship and influence, but it can only be said to be sufficient. This means that practical fieldwork experience has an influence on and relationship to work readiness, but the percentage is very small. Fieldwork practice is only the smallest part of the teaching and learning process and students are placed in different agencies and companies with different sections. Based on the description above, the author accepts the second hypothesis.

H2: Practical fieldwork experience influences the work readiness of students majoring in accounting at the Politeknik Negeri Padang.

Based on the background mentioned previously and the theoretical basis explained above, a conceptual framework is prepared as follows:



## **RESEARCH METHODS**

This research is quantitative research, the population of this research is all

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students majoring in accounting at the Padang State Polytechnic. The population in this study was 180 students and the sampling technique used was purposive sampling. The following is a sample calculation using the Slovin formula:

$$n = \frac{N}{1+N(e)^2}$$

Information:

n = sample size

N = population size

e = margin of error or percentage, in this study the error rate in the sample is 10%.

Based on the formula above, the number of samples to be taken in this research is

$$n = \frac{180}{1+180(10\%)^2}$$

$$n = 64,28$$

The calculation results show a sample size of 64.28. The author decided to use a sample of 102 respondents. This research uses primary data obtained using a questionnaire distributed to all samples and measured using a Likert scale. The data analysis technique used is multiple linear regression. The work motivation variable is measured by recognition from others, achievement, responsibility, opportunities for development, company policies, a good work environment, a good salary, and challenges at work (Kapareliotis et al., 2019). Practical field work experience is measured by problem solving, relationships with colleagues and coordination, communication skills, planning and time management, self-confidence, and software skills (Ng et al., 2021). and work readiness is measured by the ability to adapt, work under pressure, multi-task, communication skills, technology skills, teamwork, personal presentation, and leadership abilities (Priksat et al., 2019).

## **RESULTS AND DISCUSSION**

### **Descriptive statistics**

To give an overview of the variables in this study, both independent and dependent variables were used in frequency distribution tables. The independent variables in this study consist of job motivation and field practice experience. The N value indicates the valid data to be processed from 102 respondents. The mean value is the average value that the respondents received. A deviation standard is a measure of the distribution of data that can be used to measure student preparedness. A detailed overview of variable statistics can be found in the table below:

**Table 1. Variable Descriptive Statistics**

Variabel		Minimum	Maximum	Mean	Std. Deviation
Work motivation	02	22	32	27.32	2.644
Field Work Practical Experience	02	29	48	42.79	4.871
Working readiness	02	31	52	43.67	5.251
Valid N	02				

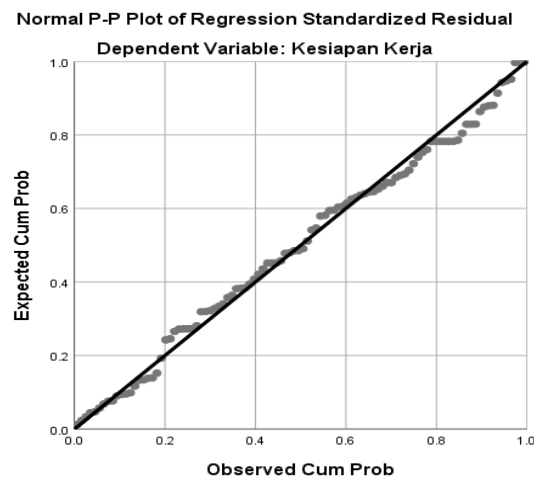
*Source: Processed data, 2022*

Work motivation (X1) has a minimum value of 22 and a maximum value of 32. The mean or average value of work motivation is 27.32 with a standard deviation value of 2.644, which is below the average value, so it can be said that the data does not vary or is homogeneous. Field Work Practice Experience (X2) has a minimum value of 29 and a maximum value of 48. The mean or average value of field work practice experience is 42.79 with a standard deviation value of 4.871, which is below the average value, so it can be said that the data is not varied or homogeneous. Work readiness (Y) has a minimum value of 31 and a maximum value of 52. The mean or average value of work readiness is 43.67 with a standard deviation value of 5.251, which is below the average value, so it can be said that the data does not vary or is homogeneous.

### The classic assumption test

#### Normality test

In a normal distribution, the data will produce a diagonal line, and the residual data will be compared with this line. To detect normality, we can look at the distribution of points on the diagonal line in the graph.



*Source: Processed data, 2022*

Figure 2. Normal Plot Graph

The image above shows that the data plot spreads along the diagonal line, showing a regular distribution pattern. Therefore, the regression model meets the assumption of normality. Another assumption test that can be used to test residual normality is the non-parametric Kolmogorov-Smirnov (K-S) statistical test, which can be seen in the following table:

**Table 2. Normality Test (K-S)**

Test Statistic	0,065
Asymp. Sig. (2-tailed)	0,200 <sup>c,d</sup>

Source: Processed data, 2022

The Kolmogorov-Smirnov statistical test value is 0.65, and its significance is 0.200 (above the alpha value of 0.05). The results show that the data is normally distributed.

**Multicollinearity**

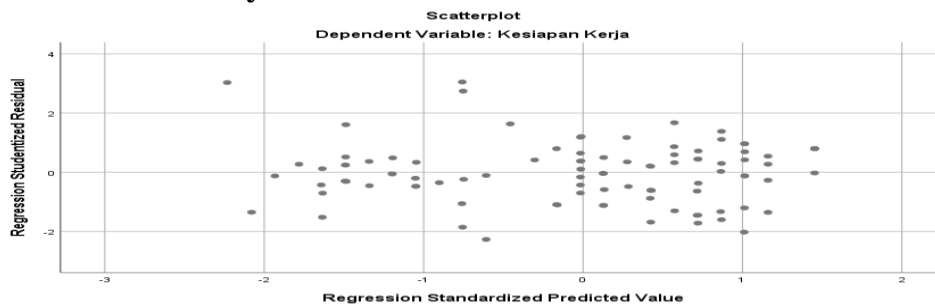
**Table 3. Multicollinearity Test (Tolerance Value and VIF)**

Variabel	Tolerance	VIF	Keterangan	Test
Work motivation	0.643	1.556	Tidak multikolonieritas	terjadi
Field Work Practical Experience	0.643	1.556	Tidak multikolonieritas	terjadi

Source: Processed data, 2022

From table 1.3, it can be seen that the results of calculating tolerance values show that there are no independent variables that have a value less than 0.10. The variables work motivation (X1) and field work practice experience (X2) show a tolerance result of 0.643 (> 0.10). Based on the VIF value, it shows that there are no variables that have a value of more than 10. The variables work motivation (X1) and field work practice experience (X2) have a VIF value of 1.556 (<10). It can be concluded that there is no multicollinearity between independent variables in the regression model.

**Heteroscedasticity Test**



Source: Processed data, 2022

Figure 3. Plot graph

Based on the scatterplot output above, it is known that:

1. Scatter data points above, below, or around the number 0.
2. The dots do not collect only at the top or bottom.
3. The distribution of data points is not patterned.

Thus, it can be concluded that there is no heteroscedasticity problem.

### Multiple Linear Analysis Results

**Table 4. Multiple Linear Analysis Test Results**

Variabel	Unstandardized B
(Constant)	5,169
Work motivation	0,545
Field Work Practical Experience	0,552

*Source: Processed data, 2022*

Based on the results of the multiple linear regression above, the following equation can be obtained:

$$\text{Work readiness (Y)} = 5.169 + 0.545 X_1 + 0.552 X_2$$

Information :

- Y = Job Readiness
- X1 = Work Motivation
- X2 = Practical Fieldwork Experience

The constant value has a positive value of 5.169 with a positive sign, meaning it shows a unidirectional influence between the independent variable and the dependent variable. This shows that if all independent variables, including work motivation (X1) and street vendor experience (X2), are equal to zero, then the value of work readiness (Y) is 5.169. The regression coefficient value for work motivation (X1) is 0.545, which shows that if work motivation increases, the work readiness of students majoring in accounting will also increase. The regression coefficient value of practical field work experience (X2) is 0.552, which indicates that if practical field work experience (X2) increases, the work readiness of students majoring in accounting will also increase.

### Hypothesis test

#### Coefficient of Determination

**Table 5. Coefficient of Determination**

Model Summary				
Model	R	R Square	R <sup>2</sup>	Std. Error of the Estimate
1	0.711	0.505	0.495	3.731

*Source: Processed data, 2022*

From the summary model output display, the magnitude of R<sup>(2)</sup> is 0.495, which means that 50% of the variance in work readiness can be explained by



variations in work motivation and practical field work experience. The remainder (100% minus 50% = 50%) is explained by other causes outside the model.

**F test**

**Table 1. 5 F Tests**

ANOVA <sup>a</sup>		
Model	F	Sig.
Regression	50.539	.000 <sup>b</sup>

*Source: Processed data, 2022*

From the ANOVA test or F test, the calculated F value is 50.539 with a significant probability of 0.000, which shows that the significance value is smaller than 0.05 or can be seen in the following equation:

$$\text{Sig value: } < 0.05 = 0.00 < 0.05,$$

Based on the statement, the decision result from Test F is that work motivation (X1) and practical field work experience (X2) simultaneously influence work readiness (Y).

**T test**

**Table 6. T test**

Variabel	t	Sig.
(Constant)	1,280	0,204
Work motivation	3,112	0,002
Field Work Practical Experience	5,803	0,000

*Source: Processed data, 2022*

From the two independent variables entered into the variable regression model, it can be seen that the probability of significance for work motivation (X1) is 0.002 and practical field work experience (X2) is 0.000. Both are not far from 0.05, so it can be concluded that the work readiness variable is influenced by work motivation and practical field work experience.

**The Influence of Work Motivation for Work Readiness**

The results of testing the first hypothesis (H1), namely that work motivation influences the work readiness of students majoring in accounting at the Politeknik Negeri Padang, were accepted. This can be seen from the calculated t value of work motivation, namely 3.112 at a significance value of 0.002 (0.002<0.05). It can be concluded that there is a positive and significant relationship between work motivation and work readiness. Individual skills will not be sufficient to achieve success in work; high motivation is needed to achieve it (Khoiroh & Prajanti, 2019). Work motivation refers to factors that can trigger enthusiasm or encouragement for individuals or groups to achieve goals, and high motivation in students when undergoing field work practice can help them achieve excellence in

the workplace (Kapareliotis et al., 2019). Research conducted by Made et al. (2022) states that motivation has a positive and important impact on preparation for the world of work. This is due to the fact that motivation will encourage students to acquire various skills needed to prepare themselves for their future careers.

Skills that accounting graduates must have include the ability to work in teams, knowledge of the accounting profession, mastery of communication technology, and English language skills (Made et al., 2022). Research by Widhiyani (2021) states that accounting students' work readiness is influenced by work motivation, which is a crucial element in every profession. At work, dedication is needed to achieve goals and confidence in overcoming various challenges that arise in the work environment (Widhiyani, 2021).

### **The Influence of Field Work Practice Experience on Job Readiness**

The results of testing the second hypothesis (H2), namely that practical field work experience influences the work readiness of students majoring in accounting at the Politeknik Negeri Padang, were accepted. This can be seen from the calculated t value of practical field work experience, namely 5.803 at a significance of 0.000 ( $0.000 < 0.05$ ). It can be concluded that there is a positive and significant relationship between practical fieldwork experience and work readiness. Skills that students can experience during practical field work include problem solving, creativity, decision-making, and the ability to communicate both verbally and in written communication (Diokno & Peparah, 2021). Practical fieldwork experience can increase students' readiness to become educated and trained workforce candidates. The experience gained during practical fieldwork can enable students to learn to become individuals with good character and intelligence in organizations in order to increase competence in their field of expertise, supported by good social intelligence (Irwansyah et al., 2020).

Research by Ng et al. (2021) stated that the skills acquired by fieldwork practice students are time management skills, which help students manage their time wisely when completing assignments. Students also feel confident in completing work effectively (Kapareliotis et al., 2019). Research conducted by Covaleski et al. (2021) stated that fieldwork students can practice their speaking skills professionally so that they appear as educated individuals and have a willingness to learn. In line with research conducted by Herbert et al. (2020), during field work practices, students can pay attention to how seniors behave at the place where they work and practice this in their work. Research conducted by Kuhu et al. (2023) stated that there is an influence of practical fieldwork experience on students' work readiness in the era of industrial revolution 4.0. These results are supported by research conducted by Suyitno et al. (2021) which shows that there is a positive influence of practical fieldwork experience on work readiness.

### **CONCLUSIONS AND RECOMMENDATIONS**

This research aims to assess the impact of work motivation and practical

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field work experience on the work readiness of students majoring in accounting at the Politeknik Negeri Padang. The findings from this research indicate that there is a positive and significant correlation between work motivation and work readiness. Along with research conducted by Made et al. (2022), which states that motivation has a positive and significant impact on students' work preparation because motivation encourages students to develop various skills needed in the world of work, There is a positive and significant correlation between practical fieldwork experience and work readiness. Research conducted by Covalleski et al. (2021) stated that fieldwork students can practice their speaking skills professionally so that they appear as educated individuals and have a willingness to learn. The limitation of this research is that the respondents were only students majoring in accounting at the Politeknik Negeri Padang. It would be better if the research respondents were also taken from company owners, lecturers, and college graduates who are already working. The independent variables in this research only consist of work motivation and practical field work experience. The research would be better if the independent variables could be taken from the perspective of technological development. It is hoped that further research can further expand the population related to research on work readiness and add independent variables such as technological developments.

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