The Influence of English Language Skills and Self-Efficacy on Career Choice as an Accountant in Multinational Companies

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Abstract

This research aims to ascertain how English language skill and self-efficacy influence of eighth semester Bachelor Accounting student from four colleger in the city of Bengkulu's decision to pursue a career choice as an accountant for a multinational companies. The basic data used in this research was gathered by sending students Google Forms with questions. This research employs a quantitavive methodology. In the meantime, multiple linear analysis will be used to evaluate the hypothesis. Multiple regression analysis is used in the data analysis with SPSS software. The variables used in this research consist of English language ability and self-efficacy variables regarding choosing a career as an accountant in a multinational company. The results of this research show that English language skills influence the choice of a career as an accountant in a multinational company, self-efficacy influences the choice of a career as an accountant in a multinational company. The research findings indicate that self efficacy and English language skills have an impact on the decision to works as an accountant for a multinational companies. Consequently, this research offers recommendations for future research to distribute questionnaires directly or in person so that researchers be able to verify the respondent's completion of the questionnaire and expand the research variabels on the independent variabel by incorporating additional factors that might influence an accountant's career choice.

Keywords: English, Self-Efficacy, Career Choice, Multinational Company Accountant

INTRODUCTION

Developments in the dynamic business world indirectly illustrate the rapid flow of information transfer. The delivery of accurate information for a business entity to stakeholders will provide a good understanding of its business environment. The ability to convey financial information for both internal and external parties is an important part that must be owned by an accountant in a business organization. Public interest in the accounting profession is quite high, both as a private accountant, public accountant, and as an accounting or tax consultant as reflected in the Indonesia Minister of Finance Regulation Number 25/PMK.01/2014 concerning professional accountants with state registration. This has encouraged an increasing number of accounting education institutions from year to year, which provide accounting education services at various levels, including undergraduate higher education (S1). Bachelor of Economics in Accounting Study Program can choose alternative career choices between the general accounting profession and the accounting profession, besides also working as a consultant. (Wijayanto et al., 2020)

Globalization has driven an increase in the number of multinational companies in Indonesia, creating promosing career opportunities for accounting graduates. The emergence of various phenomena of student confusion in choosing a career is caused by several factors, including English language skills. (Ghani & Suryani, 2020) and self-efficacy (Roberts et al., 2022).. In the world of work, especially in the accounting field, many people think that English is not that important. However, in reality English is very important because many stakeholders value a person based on their ability to convey information or ideas both orally and in writing. In addition, English language skills are an important prerequisite in the recruitment process at multinational companies, given that English is the lingua franca in international business communication. However, one of the reasons Indonesian

accountants can not face global competition is their low English language skills (Ghani & Suryani, 2020). In multinational companies, English is an important language and even becomes a daily language, even then success in the workplace is influenced by English language skills (Suryani et al., 2018). (Suryani et al., 2018). Therefore, a challenge for university is the requirement that future employees be proficient in English. University have a responsibility to ensure that their graduates have sufficient English language proficiency so they can participate in the labor market. Because economics is tied to specific professions, the vocabulary is more complex that that of general English. Futhermore, the range of English terminology used in economics is quite broad and complicated, and their meanings necessitate specialized knowledge due to their connection to practical applications in the workplace (Arianti, 2017)

Self-efficacy is also one of the main things that cause indecision in making decisions about the career to be determined. Self-efficacy is one of the perceptions of a person who thinks that the person can do something important enough to achieve a goal. Self-efficacy that a person has usually affects the individual in taking an action or decision. Where the action is carried out to achieve a goal or several things or possibilities that will be present in the future. The main influence comes from the inverse causal relationship between communication fear and communication self-efficacy in college students. Self-efficacy represents a personal perception of one's ability to accomplish a goal or task, and motivation to complete a task is strong in people with high self-efficacy. When a person believes that he or she will succeed, he or she is more likely to attempt the task and strive to complete the task even if it takes a longer period of time and there are obstacles. When students' efficacy increases, the fear of communication and the failure rate of students' tasks will be lowered, and therefore they are more confident to determine the career they will pursue in the future. (Umatin & Sri Andayani, 2022).

On the other hand, students' self-efficacy in English and belief in their ability to compete in an international environment play a crucial role in career choice. The role of accountants in multinational companies has become increasingly demanding, requiring not only technical expertise but also capable in English language skills and confidence in their ability. This phenomenon becomes more complex in a developing city such as Bengkulu, where English language gaps and limited exposure to the internatinal emvironment remain significant challenges. Bengkulu as a strategic area for the development of new investments in Indonesia's infrastructure program, namely the Special Economic Zone (KEK), has potential to attract multinational companies (BPS Bengkulu, 2023). However, according to a report by Bengkulu Provincial Manpower and Transmigration Office, the educated unemployment rate ini Bengkulu reached 8.2% in 2023, with accounting graduates dominating the figure, due to English language barriers in the recruitment process of multinational companies. Bengkulu has 5 universities that produce an average of 450 accounting graduates per year, but less than 10% of them are successfully employed in multinational companies (Dinas Tenaga Kerja dan Transmigrasi Provinsi Bengkulu, 2023).

This study examines the factors of English language ability and self-confidence or self-efficacy in choosing a career as an accountant in companies, especially multinational companies. The test was conducted on student in their last semester at several university in Bengkulu city. This is important to prepare accounting graduates in Bengkulu city to be able to compete not only at the regional level, but also compete at the world level so that they can make choices and face the challenges of their future careers.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Attribution Theory

Attribution theory was developed by Heider in 1958. Attribution is a process of judgment about causes, which individuals carry out every day on various events, with or without realizing it because the attribution theory sees the actions of an individual that appear different from the others so that it requires control that can distinguish an event that occurs consisting of cause location, stability and control. According to Heider in Yuli darwati (2015) This attribution theory divides the factors that influence individual behavior into two factors, namely internal factors and external factors. This study uses attribution theory where internal factors are related to self-efficacy, while external factors are

related to English language skills. In the context of supporting career decision-making, this theory suggests a reciprocal connection between the environment and behavior, including the relationship that occurs between English language skills and one's level of self-confidence. The better the English language skills and the level of self-confidence, the better the potential for future career choices.

English Language Proficiency

The use of English has become an important requirement in various fields of life, including in the field of accounting, so it is necessary to familiarize the use of English in everyday life to hone language skills. (Muslim et al., 2021). Mastering English is a tool to learn and make it easier for someone who studies science such as accounting which uses many English terms. This is because many companies present financial reports in two languages, namely Indonesian and English to meet the information needs of *stakeholders*. In conveying information, an accountant is required to be able to provide reports using English so that *stakeholders* are able to understand the financial statements that have been presented. (Ayu, 2021). Accounting students need to master four aspects of English, namely listening, reading, speaking and understanding (Sangster et al., 2021). This ability is not only important for study, but it is an added value in preparing for their future careers. Therefore, universities need to design strategic plans and effective English learning systems to increase the competitiveness of their graduates in various fields in the era of globalization. (Ayu, 2021).

Self-Efficacy

Self-efficacy refers to an individual's confidence in their capacity to perform at a certain level in order to influence life events. Self-efficacy beliefs influence how individuals feel, think, and motivate themselves as well as how they behave (Bandura, 1994). In contrast to aspirations, self-efficacy focuses more on self-assessment of ability (Alwisol, 2012). Baron and Byrne in Ghufron & Rini (2010) self-efficacy can be defined as an individuals's assessment of his or her capacity to carry out a task accomplish a goal, and overcome challenges. People who have high self-efficacy think they can change the things that happen to them, whereas people who have low self-efficacy think they are essentially powerless to change everything. While those with low self-efficacy give up more readily in trying circumstances, those with high self-efficacy are typically more self-assured and will make a greater effort to overcome obstacles.

The same is true for Gist, who provides evidence that self-efficacy is significant motivator for employees to finish difficult tasks and challenge in order to reach certain objectives (Ghufron & Rini, 2011). According to Shoimah (2019) Self-efficacy can be measured by three indicators, namely (1) Level - related to individual perceptions of the level of difficulty of the task, (2) Generality - measures individual confidence in dealing with a variety of different task situations, and (3) Strength - shows the strength of a person's belief in their capacity to overcome challenges. These three indicators mutually shape the resilience and tenacity of individuals in completing their tasks. Based on Ghani & Suryani (2020) stated that self-efficacy has a significant influence on accounting students' interest in choosing a career in multinational companies. Students with high self-efficacy tend to be better prepared to face the challenges of working in an international work environment, including the demands of mastering foreign languages and adapting to global organizational culture. This statement is reinforced that accounting students with high self-efficacy have a greater tendency to choose careers in multinational companies because they have strong confidence and believe in their own abilities to cope with the complexity of work in an international environment. (Angelina et al., 2020).

Hyphotesis Development

English Language Proficiency on Career Selection as Accountant in Multinational Companies

The development of hypotheses related to the influence of English language skills on career choices as accountants in multinational companies can be explained through attribution theory, which explains how a person interprets the causes of their behavior. (Handayani, 2016). In the era of globalization,

English language skills are a key competency for accountants, not only for written but also oral communication in a professional context. Several previous studies support this argument. Previous research found that English language skills have a significant effect on success in the workplace (Mariana, 2017; Ghani & Suryani, 2020; Adha et al., 2016). Budiasningrum (2015) emphasized that mastery of English increases selling points in supporting careers, while (Handayani, 2016) shows that this ability is highly valued in the world of work. Furthermore, (Umatin & Sri Andayani, 2022.) proved a significant positive influence between English proficiency and career aspirations in accounting. Based on attribution theory and empirical support, the hypothesis can be formulated:

H1 : English language skills have a positive effect on career choice as an accountant in a Multinational Company.

Self-efficacy on career choice as an accountant in multinational companies

Hypothesis development regarding the effect of self-efficacy on career choice as an accountant in multinational companies can be explained through attribution theory. Sesaria & Adyagarini (2020) defines self-efficacy as a person's belief in controlling situations to produce positive results. Pajares (1996) emphasizes that individuals with low self-efficacy tend to have little drive and effort in achieving their goals. In the context of a corporate accountant's career, self-efficacy beliefs play an important role in determining a person's motivation and commitment to their career choice. The higher the self-efficacy, the stronger the commitment to career goals as a corporate accountant. Several empirical studies support this argument. Hartono & Sari (2020) proved the effect of self-efficacy on career aspirations. Umatin & Sri Andayani, (2022.) found a significant positive influence between self-efficacy and career choices in accounting. In line with that, Wijayanto et al., (2020) showed that self-confidence affects the interest of accounting students to become corporate accountants. Based on the results of previous research, a hypothesis can be formulated:

H2 : Self-efficacy has a positive effect on career choice as an accountant in a Multinational Company.

METHODS

This research employs a quantitavive methodology. Where researchers see the application of Heider's attribution model which believes that people attempt to ascertain the reasons behind their actions. In social situations constantly try to understand the behavior of others, and then draw conclusions about what underlies or is behind that behavior. According to Didin, (2012) quantitative approach is research that uses an objective approach, includes quantitative data collection and analysis and uses statistical testing methods. Researchers use a quantitative approach because it has many advantages, namely having certainty, can be measured with high objectivity, and is easy to guess the answer, and the research patterns and steps are clear and detailed so that it is more practical and saves time. In addition to the quantitative approach, it can test significant correlations by using statistical methods.

An operational definition is a definition makes the variable studied operational in relation to the measurement of the variable. An abstract idea can be given an operational meaning, which facilities measurement for researchers. Three factors are examined in this study with two independent variables and one dependent variable. The following is a research framework that illustrates the influence between English language skills and self-efficacy (independent variables) on career choice as an accountant in multinational companies (dependent variable).
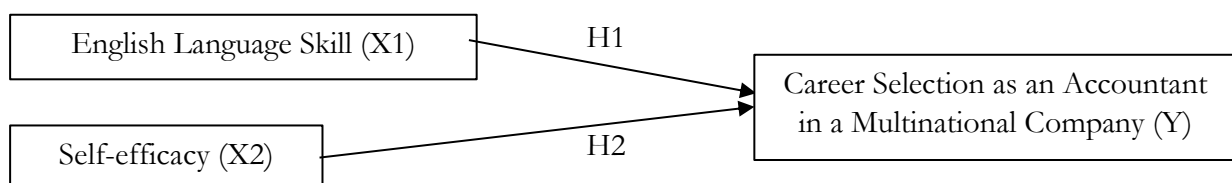

Figure 1. Research Design

The population used in this study were 8th semester students at four universities in Bengkulu city including:

Table 1. Population and Sample Size

No.	University	Sample
1	Bengkulu University (UNIB)	160
2	Universitas Muhammadiya Bengkulu (UMB)	73
3	Dehasen University (UNIVED)	26
4	Prof. Dr. Hazairin SH Bengkulu University (UNIHAZ)	34
	Sample Quantity	**293**

The sampling method in this study uses several criteria that must be met, including 8th semester students who are doing their final project or the requirements to graduate from college. Because students who are taking the final project are better able to describe what career they will choose later.

Quantitavie research is the methodology employed in this research. Primary data for this research was gathered trough the distribution of questionnaires. In this research will use specified instruments to collect data or information directly from research subjects, which is known as primary data. Researchers father primary data in order to addres research questions. Data for this research was collected by means of a Google Form that was used to ditribute questionnaires to eighth semester undergraduate accounting students. In line with Sugiyono (2012), defines a questionnaire as a method of collecting data in which participants are provides with a set of questions or written statements to complete.

Tabel 2. Variabel Measurement

No	Variables	Indicator		Item	Scale
1	English Language Proficiency (Mambaunnisa, 2014) (X1)	1.	Communication	1-2	Likert 1-5
		2.	Writing	3-4	
		3.	Vocabulary	5-6	
		4.	Student intelligence	7-8	
		5.	Student environment	9-10	
2	Self-efficacy (self-confidence) (Shoimah, 2019) (X2)	1.	*Level*	1-5	Likert 1-5
		2.	*Generality*	6-10	
		3.	*Strength*	11-15	
3	Interest in Becoming an Accountant in a Multinational Company Anjani (2017) (Y)	1.	Corporate accountants can promise to be more professional in accounting.	1-4	Likert 1-5
		2.	Personal satisfaction can be achieved over career stages.	5-8	
		3.	Job security is more assured and the rewards are commensurate with the effort put in.	9-12	

The questionnaire method used was a closed questionnaire. The scale used is a 5-point *Likert* scale. The Likert 5 scale is used to measure the subject's response into 5 equal interval points. This scale consists of numbers 1 to 5. Scale 1 describes never or strongly disagree. Scale 2 describes the answer disagree or almost never. Scale 3 describes an undecided or sometimes or neutral answer. Scale 4 describes agree or often. Scale 5 describes the answer strongly agree or always. The method of analysis of this research is descriptive statistical test, which tests the questionnaire instrument which consists of reliability and validity tests, then for hypothesis testing using multiple regression analysis, the analysis is used in measuring the strength of the influence between 2 or more variables and is useful in showing the direction of the relationship between the independent variable and the dependent. So that statistically the regression equation can be explained. The research data analysis uses multiple linear regression analysis which uses SPSS or *Statistical Packages For Social Science.*

RESULT AND DISCUSSION

Result

Respondents' assessments of the variables in this study are described by giving scores to the raw data obtained through distributing questionnaires. The number obtained in scoring will show a good or bad picture of the respondent's assessment of the variables studied

Table 3. Descriptive Statistics Results

Variables	Number of Statement Items	N	Min	Max	Mean	Standard Deviation
KBI	10	184	16	48	31,88	7,224
ED	15	184	29	67	47,39	8,137
PKSADPM	12	184	17	56	38,12	6,989

Source: Primary data processed 2024

The number of answers given by respondents for each variable studied. From this data, there are 184 respondents (N). The English language ability variable has 10 statement items in the questionnaire with the lowest score value of 16 and the highest answer score of 48 with an actual average value (*mean*) of 31.88. With the average value of respondents' answers of 3.19, it shows the respondents' answers in the "neutral" range. The self-efficacy variable has 15 statement items in the questionnaire with the lowest score value of 29 and the highest answer score of 67 with an actual average value (*mean*) of 47.39. With the average value of respondents' answers of 3.16, it shows the respondents' answers in the "neutral" range. The variable career selection as an accountant in a multinational company has 12 statement items in the questionnaire with the lowest score value of 17 and the highest answer score of 57 with an actual average value (*mean*) of 38.12. With the average value of respondents' answers of 3.18, it shows the respondents' answers in the "neutral" range.

Table 4. Validity Test Results

No.	Variables	Indicator	Correlation Coefficient	Significance Value
1	English Language Proficiency (X1)	X1.1 - X1.10	0,532 - 0,661	0,000
2	Self-efficacy (X2)	X2.1 - X2.15	0,380 - 0,543	0,000
3	Career Selection as an Accountant in a Multinational Company (Y)	Y1 -Y12	0,366 - 0,621	0,000

Source: Primary data processed 2024

All statements related to the variables of English language ability, self-efficacy and career choice as an accountant in a multinational company have a significance value smaller than 0.05. In addition, the r-count value of the Pearson correlation is also greater than the r-table, which is 0.144. So it can be concluded that each statement item in the questionnaire in this study is valid, so it can be continued to be used in further testing.

Table 5. Data Reliability Test Results

No.	Variables	*Cronbach's Alpha*	Description
1	English Language Proficiency (X1)	0,808	Reliable
2	Self-efficacy (X2)	0,718	Reliable
3	Career Selection as an Accountant in a Multinational Company (Y)	0,711	Reliable

Source: Primary data processed 2024

The results of data processing carried out using the *Cronbach's Alpha* statistical test show that all statements on the research variables are greater than 0.70, so it can be concluded that the statements on each research variable are reliable.

Table 6. Data Normality Test Results

Description	*Unstandardized Residual*
N	184
Kolmogrov-smirnov	0,565
Asymp. Sig. (2-tailed)	0,200

Source: Primary data processed, 2024

In this study, the *Asymp Sig* (2-tailed) value is greater than 0.005 so it can be said that all variables are normally distributed.

Table 7. Multicollinearity Test Results

Variables	Collinearity Statistics		Description
	Tolerance	VIF	
English Language Proficiency (X1)	0,994	1,006	Multicollinearity free
Self-efficacy (X2)	0,994	1,006	Multicollinearity free

Source: Primary data processed, 2024

The basis for decision making in the muktikolinieritas test is as follows:
1. Whether the tolerance value (t) > 0.1 and the VIF value < 10, then there is no multicollinearity, which means that the regression model can be said to be good.
2. If the tolerance (t) value <0.1 and the VIF value> 10, then there is a multicollinearity problem, which means that the regression model is said to be bad.

From the data presented, it can be seen that the *tolerance* (t) value of all variables is> 0.01 and the VIF value is < 10, which means it can be concluded that there are no symptoms of multicollinearity in the regression equation model in this study.

Table 8. Heteroscedasticity Test Results

No.	Variables	Significance	Description
1	English Language Proficiency (X1)	0,442	Heteroscedasticity free
2	Self-efficacy (X2)	0,637	Heteroscedasticity free

Source: Primary data processed 2024

Based on the data above, it can be seen that the variables used in this study have a significance value greater than 0.05, which means it can be concluded that all variables used in this study are free from heteroscedasticity.

Table 9. Hypothesis Testing Results

Variables	Regression Coefficient	Value of t	P Value (Sig)	Description
Constant	12,944	4,390	0,000	
English Language Proficiency	0,540	9,396	0,000	Hypothesis 1 accepted
Self-efficacy	0,168	3,302	0,001	Hypothesis 2 accepted
R Square	0,366			
Adjusted R Square	0,359			
F count	52,205			
Significance	0,000			

Source: Primary data processed 2024

Based on the regression results above, it can be seen that the F statistical value is 52.205 with a significance value of 0.000. The probability value of 0.000 means <0.05 these results indicate that the model used in this study is feasible to use. Based on the data presented, it can be noted that the *Adjusted R-Square* value in the regression model is 0.359 which indicates that it is 35.9%, this shows that the variation in the variables of English language ability and self-efficacy is quite limited to career choice as an accountant in multinational companies while the remaining 64.1% is explained by other variables not included in this equation.

Based on the results of the analysis, the regression coefficient value is 0.540 and the t value is

9.396 with a significance value of 0.000 which means <0.05. This means that there is a positive influence on the English language ability variable on career choice as an accountant in a multinational company, so the hypothesis (H1) is accepted. The analysis results show a regression coefficient value of 0.168 and a t value of 3.302 with a significance value of 0.001 which means <0.05. This means that there is a positive influence on the self-efficacy variable on career choice as an accountant in a multinational company, so that hypothesis (H2) is accepted.

Discussion
English Language Proficiency and Career Selection as an Accountant in Multinational Companies

Based on the results of hypothesis testing that has been carried out, the results show that the English language ability variable has an effect on career choice as an accountant in a multinational company. This shows that the higher the level of English language skills of undergraduate accounting students, the higher the career choice as an accountant in a multinational company. With high English language skills can make a person able to adapt in a foreign environment and can complete work properly in accordance with the skills needed in the workplace. From the first hypothesis, it can be said that the statement stating that English language ability can influence career choice as an accountant in a multinational company is accepted. The results of this study confirm attribution theory which helps explain the relationship between English language ability and career choice as an accountant in multinational companies. Attribution theory explains that a person's behavior is influenced by external and internal factors. English language ability is included in external factors in undergraduate accounting students. Someone with good English skills can add value to support their career and get high appreciation in the world of work. Careers in accounting also require good English skills in order to compete in the world of work. One of the reasons why Indonesian accountants cannot face competition is their low English proficiency. In connection with this, prospective graduates and prospective workers are required to master English well. If students have high English skills, the level of career selection as an accountant in a multinational company will be higher.

Self-efficacy and career choice as an accountant in multinational companies

Considering the findings of the conducted hypothesis testing, it is found that self-efficacy affects career choice as an accountant in a multinational company. This means that the higher the student's self-efficacy, the higher the level of career choice as an accountant. From hypothesis 2 it is concluded that the statement stating that self-efficacy can influence career choices as accountants in multinational companies is accepted.

The results of this study are in line with attribution theory which helps explain the relationship between self-efficacy or self-confidence. According to attribution theory, both internal and external variabels can affect an individual's behavior. Self-efficacy is an internal factor for students. Someone who is in the career selection stage must have confidence in their abilities in order to plan and make the right career decisions. A person is expected to increase self-efficacy towards his career in order to have independence in making career decisions. If students have high self-efficacy, the career choice as an accountant in a multinational company will be higher.

The results of this study are in accordance with research Hartono & Sari, (2020), and Umatin & Sri Andayani, (2022) which states that self-efficacy has a significant positive effect on accounting career choices. This means that the higher the self-efficacy of students, the higher their career aspirations in accounting. With high self-efficacy, a person is confident in his ability to complete work according to the field in the workplace well. In the research results Wijayanto et al., (2020) also shows that self-confidence has a positive effect on the interest in becoming a corporate accountant by accounting students.

CONCLUSION

The implications of our research are particularly relevant for educational institutions and policy makers. Universities may need to strengthen their English language programs and implement strategies to build students' self-efficacy. This becomes crucial in preparing graduates who can compete effectively in the global job market. This is especially crucial for students from regions like Bengkulu, where exposure to international business environments is limited.

In conlusion, our research highlights the critical role that English language skills affect career choices as accountants in multinational companies, the results of this study indicate that the better the students' English language skills, the more students' desire to choose a career as an accountant in a multinational company. Self-efficacy or self-confidence affects career choice as an accountant in a multinational company, the results of this research indicate that the better the self-efficacy of students, the more students' desire to choose a career as an accountant in a multinational company. This findings contribute to our understanding of career development in accounting educations and provide practical insights for curriculum development.

This research has several limitations that require improvement and development in future reserach. The limitations in this research are the use of questionnaires distributed via goggle form which are felt to be less effective and the possibility that respondents are not focused or serious when answering statements in this research questionnaire or they just fill in randomly. Based on the results of the research, discussion, and conclusions previously described, the researcher makes suggestions for future researchers to distribute questionnaires directly or face to face to respondents so that researchers can directly ensure the authenticity of the respondents in filling out the questionnaire, and expand the research variables on the independent variable by including other factors that may influence career choice as an accountant.

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