

The Influence of Grade Point Average (GPA) and Career Opportunity to the Accounting Students in Medan, North Sumatra, Indonesia

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Abstract: A student or pupil is a learner or someone who attends an educational institution. In the United Kingdom, those attending university are termed "students" while "pupil" refers to an attendee of a lower educational institute; the same was typically true in the United States previously where student was considered a more lofty and ambitious title, one who was actively seeking knowledge, not just learning it because they were required to. In the United States, and more recently also in the UK, the term "student" is applied to both categories: school and university students. In its widest use, student is used for anyone who is learning, including mid-career adults who are taking vocational education or returning to university. A student's GPA is often used to determine academic honors, such as honor roll, class rank. GPAs have been one of several major factors used by colleges, postsecondary programs, and employers to assess a student's overall academic record and also it can be used to get a reputable career job in Medan. Grade point calculated at each end of the semester is used as a basis for knowing the success of learning all subjects that are followed in the semester.

Keywords: grade point average; students; career; job

Date of Submission: 02-01-2018

Date of acceptance: 12-02-2018

I. Introduction

In the current era of globalization, the qualified human resource is needed because the advancement of a country depends on the quality of human resources. The better the quality of a country's human resources is, the higher the country's competitiveness to other countries is. To support this case university as an education implementer that produces scholars who will be released into the working world should be able to improve the quality of graduates. Based on improvement of education quality, the government has issued Government Regulation of Republic of Indonesia Number 19 of 2005 on the national standard of education in the hope that the quality of the education system in Indonesia will increase such as facilities, infrastructure and educators, so that education as a means of educating the nation can be realized. The Article 26 (4) states that the competency standard of graduates in higher education aims to prepare learners to become members of the community who have noble character, knowledge, skills, independence and attitude to determine, develop, and apply science, technology, and art that is beneficial to humanity.

II. Literature Review

2.1 Career Choice

After completing the study, we are directly or indirectly required to have the working world. This is a must for every person who wants to succeed in a job that gives opportunity to always develop (progress). Therefore, before getting the working world, a person must understand field that he had well, do not just follow blindly. According to Handoko (1983) a career is all jobs or positions that are owned during one's life. The term "career" is used to indicate that everybody in each their role or status is generally used in three terms:

1. Career is as promotion or transfer to positions - positions that are more demand responsibility or better locations either within or across to the hierarchy of cooperation relations during one's working life.
2. Career is as a set of instructions for jobs implementation that form a systematic pattern of progress.
3. Career is as a number of someone's job or a series of positions held during his working life. In this context, everyone with their work history is called to have a career.

2.2 Grade Point Average (GPA)

Learning achievement is the efforts result of all activities undertaken by students, whether learning, experience and practice of an activity. To find out the results of this study, measuring tool or achievement test is made. The results of the measurements through the test of studying results can be expressed in the form of

quantitative values in the numbers 0 - 4 or A, B, C, D, E. The level of test scores is arranged based on the rank and formulated in the form grade point. A grade point average is a number representing the average value of the accumulated final grades earned in courses over time. More commonly called a *GPA*, a student's grade point average is calculated by adding up all accumulated final grades and dividing that figure by the number of grades awarded. This calculation results in a mathematical mean—or average—of all final grades. The most common form of GPA is based on a 0 to 4.0 scale (A = 4.0, B = 3.0, C = 2.0, D = 1.0, and F = 0), with a 4.0 representing a “perfect” GPA—or a student having earned straight As in every course. Schools may also assign partial points for “plus” or “minus” letter grades, such as a 3.7 for an A–, a 3.3 for a B+, and so on. GPAs may be calculated at the end of a course, semester, or grade level, and a “cumulative GPA” represents an average of all final grades individual students earned from the time they first enrolled in a school to the completion of their education.

In some schools, weighted-grade systems are used in GPA calculations, and they give students a numerical advantage for grades earned in higher-level courses, such as honors courses or Advanced Placement courses, or for completing more challenging learning experiences. In weighted-grade systems, an A in a higher-level course might be awarded a 4.5 or 5.0, for example, while an A in a lower-level course is awarded a 4.0 (yet weighted grading systems vary widely in design and methodology).

A student's GPA is often used to determine academic honors, such as honor roll, class rank, or Latin honors. GPAs have been one of several major factors used by colleges, postsecondary programs, and employers to assess a student's overall academic record. Grade point calculated at each end of the semester is used as a basis for knowing the success of learning all subjects that are followed in the semester. The GPA is grade point average calculated at the end of a complete education program or at the end of the second semester and so on for all subjects taken, expressed on numbers 0.00 to 4.00.

2.3 The Definition of Perceptions

In great dictionary of Indonesian language (1995), the definition of perception is a direct response of something, or a process that someone knows some things through the five senses, so perception can be interpreted as the cognitive process experienced by everyone in understanding every information about his environment through the five senses (see, hear, smell, touch and feel).

Maltin (1998)says that perception is a process that involves previous knowledge in obtaining and interpreting the stimuli that our senses show, while Siagian (1995), says that perception can be understood by seeing it as a process through which one organizes and interprets an sensory impression in his effort to give a certain meaning to his environment. Someone's interpretation about his sensory impression of his environment will greatly affect his behavior which in turn determines what factors he perceives as a powerful multirational factor.

III. Result And Discussion

3.1 Descriptive Analysis Results

Medan City has 2 State Universities (table 4.1) and 15 Private Universities, but there are 13 private universities that have accounting department with the number of students and the accreditation rank "B" in academic year 2004/2005, it can be seen in table taken from secondary data in Appendix. The total of accounting students at the University in Medan City overall are 9147 people.

Table. 1
The Rank of Accreditation and Number of Accounting Students in State University

No	Names of University	Accreditation	Number of Accounting Students
1.	University of North Sumatera	B	1.448
2.	State University of Medan	C	901

Table 2
The Rank of Accreditation and Number Of Accounting Students in Private University

No	Names of University	Accreditation	Number of Accounting Students
1.	Islamic University of North Sumatera	B	788
2.	University of HKBP Nommensen	B	1.559
3.	Muhammadiyah University of North Sumatera	C	1.808
4.	University of Pembangunan Panca Budi	C	148
5.	Methodist University of Indonesia	B	517
6.	University of Dharma Agung	C	146
7.	University of Medan Area	B	405
8.	University of Catholic St Thomas	C	908
9.	University of Amir Hamzah	-	-
10.	University of Sisingamangaraja XII	C	81
11.	University of Dharma Wangsa	C	384
12.	University of Al Wasliyah	-	-

13.	University of Al Azhar	C	116
14.	University of Muslim Nusantara	C	33
15	University of Cut Nyak Dhien	-	85

3.2 Description of Variable

This study observes one dependent variable that is variable Y decision of career choice and two independent variables that is perceptions of accounting students for certain factors (XI) and Grade Point Average (x2). The definition of operational variable is career chosen by accounting students after finishing the collage, such as public accountant, management accountant, accountant of educator, government accountant or others. The research result about career chosen by accounting students can be seen in the table below and chart taken from the primary data processing.

Table 3
The Career Choice

No	Chosen Career	Frequency	Percentage
1.	Public accountant	12	8.0
2.	Management accountant	64	42.7
3.	Accountant of educator	10	6.7
4.	Government accountant	49	32.7
5.	Others	15	10.0
Total		150	
100			

3.3 Career Choice

From the chart it is known that sequentially GPA with the highest average is 3.16 that chooses a career as a public accountant, the GPA is 3.05 that chooses a career as an educator accountant, having 3.02 GPA chooses a career as management accountant, GPA of 2.97 chooses a career as a government accountant and lower GPA, that is 2.92 choosing the other career. Factors observed in this study are financial rewards, professional recognition, social values, labor market considerations, personality and pride. Results of research on the respondent's responses about this indicator can be seen in table below taken from the primary data processing on appendix.

Table 4

Indicators	Items	Categories										Total	Percentage
		D		NTA		A		VA		RA			
		Frq	%	Frq	%	Frq	%	Frq	%	Frq	%		
financial rewards	1. High salary	2	1.3	12	8.0	71	47.3	21	14.0	44	29.3	150	100
	2. Pension fund	8	5.3	14	9.3	50	33.3	32	21.3	46	30.7	150	100
	3. Faster salary increment	5	3.3	19	12.7	56	37.3	35	23.3	35	23.3	150	100
professional recognition	1. The opportunity to develop	3	2.0	8	5.3	52	34.7	31	20.7	56	37.3	150	100
	2. The recognition of Achievement	5	3.3	9	6.0	54	36.0	42	28.0	40	26.7	150	100
	3. Many ways for moving up	23	15.3	50	33.3	43	28.7	18	12.0	16	10.7	150	100
	4. Need certain skill	2	1.3	10	6.7	50	33.3	32	21.3	56	37.3	150	100
social values	1. The chance to social activity												
	2. The chance to interact	12	8.0	38	25.3	54	36.0	22	14.7	24	16.0	150	100
	3. The chance to run hobby	3	2.0	19	12.7	70	46.7	34	22.7	24	16.0	150	100
	4. Reversing individual behaviour	16	10.7	47	31.3	53	35.3	20	13.3	74	9.3	150	100
	5. Having chance to work with expert	20	13.3	51	34.0	50	33.3	19	12.7	10	6.7	150	100
labor market considerations	1. Not termination of employment	7	4.7	16	10.7	65	43.3	34	22.7	28	16.7	150	100
	2. Jobs is easy to be accessed	10	6.7	13	8.7	52	34.7	27	18.0	48	32.0	150	100
personality	1. Reflecting Personality	6	4.0	17	11.3	66	44.0	29	19.3	32	21.3	150	100
	2. Giving personal satisfaction	2	1.3	8	5.3	44	29.3	45	30.0	51	34.0	150	100
Pride	1. More Prestigious	2	1.3	8	5.3	44	29.3	45	30.0	51	34.0	150	100
	2. Giving personal satisfaction	15	10.0	42	28.0	53	35.3	26	17.3	14	9.3	150	100
	3. satisfaction	-	-	8	5.3	52	34.7	43	28.7	47	31.3	150	100

Observed Factors :

Source : Primary Data after processing

Explanation:

D = Disagree

NTA = Not Too Agree

A = Agree

VA = Very Agree

RA = Really Agree

IV. Conclusion

a career as an educator accountant, having 3.02 GPA chooses a career as management accountant, GPA of 2.97 chooses a career as a government accountant and lower GPA, that is 2.92 choosing the other career. Factors observed in this study are financial rewards, professional recognition, social values, labor market considerations, personality and pride.

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Retnawati Siregar "The Influence of Grade Point Average (GPA) And Career Opportunity To The Accounting Students In Medan, North Sumatra, Indonesia." IOSR Journal of Economics and Finance (IOSR-JEF) , vol. 9, no. 1, 2018, pp. 67-70.