The impact of framing and groupthink to the career selection decision of accounting major students

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Abstract

Purpose – The purpose of this paper is to show the impact of framing and groupthink both individually and simultaneously regarding the decision of career selection.

Design/methodology/approach – The samples of this study are determined by the purposive sampling method with accounting major students as the criteria. The number of observation is 178 accounting major students. Independent variables of the study are framing and groupthink, while the dependent variable is the career selection decision. Data used in this study are primary data that are obtained by questionnaire. The analysis techniques used are simple regression analysis, multiple linear regression and coefficient determination analysis.

Findings – The results of this study show that framing has a positive effect on the career selection decision and so does the groupthink.

Originality/value – Both framing and groupthink simultaneously have a positive effect on the career selection decision. The value of coefficient determination (R^2) is 21.3 percent, and the rest of 78.7 percent is explained by non-researched variable.

Keywords Accounting students, Framing, Groupthink, Career selection

Paper type Research paper

Preface

According to Setyorini *et al.* (2014), the beginning of the twenty-first century, that is marked by the existence of trade liberalizing (free market), means that hard work is greatly needed to increase the quality of professional workforces. The unreadiness of the graduates of state universities (PTN) and private universities (PTS) when entering the world of work has become the main problem faced by Indonesia today. It becomes a challenge for both the state universities and private universities to produce professional workforces so that the human resources of Indonesia can compete with the other countries' workforces, such as Singapore, the Philippines and Malaysia. The human resources of Indonesia are expected to be able to innovate, be professional and work hard to meet the demands that are faced by Indonesia in the competition of the world of work.

One of the factors that cause accounting graduates to work in accordance to their field of study is framing. Framing is an effect on the judgments made by the same way to convey the information, done in different ways (Suartana, 2010). Based on the research conducted by Ariyanto and Sukirno (2016), there is positive and significant framing influence on the job selection decisions of Yogyakarta States University's accounting students. Meanwhile, a study conducted by Yusnaini (2006) on framing analysis in

strategic decision making shows that the difference in mean of risk preferences is statistically significant between the decision making of those who adopt information framed in positive framing and the decision making of those who adopt information framed in negative framing.

The groupthink variable also influences the students in determining their career selections. According to Siegel and Marconi (1989), groupthink theory describes the pressure on group compatibility situations, in which group members are reluctant to convey ideas that are considered less popular. This is to prevent minority groups from various alternative values. Based on tracer study data collected by Career and Entrepreneurship Coaching Center (PPKK) of Airlangga University in 2012, there is a tracer study of 67 Bachelors of Accounting respondents, with 43 people (65 percent) having a career type that is compatible with accountancy/study competence obtained and as many as 24 people (35 percent) working not in accordance with the competence of study obtained. In 2013, the tracer study obtained the results of 68 Bachelors of Accounting respondents, with compatible career type with accountancy/study competence obtained at 53 people (78 percent) and 15 people (22 percent) working not in accordance with the competence of study obtained in college. The study that was conducted by Ariyanto and Sukirno (2016) stated that groupthink has a positive and significant influence on the decision of job selection of the accounting students of Yogyakarta State University. Meanwhile, the research conducted by Handoko (2007) states that group decision making will tend to reduce the influence of negative emotions in capital investment alternatives. This study shows the negative impact caused by the group, and is supported by Kreitner and Kinicki (2000) which states that groupthink is one of the threats of group decisions that affect the rejection of an alternative (of capital investment) due to the bias of the latest information obtained.

Based on these problems and indications, it is important to know the influence of framing and groupthink individually and simultaneously to the decision of career selection. This study is a follow-up study of the study conducted by Ariyanto and Sukirno (2016). Previous research was conducted to analyze factors affecting career selection considering the influence of framing and groupthink factors. The similarities with the previous study are the use of independent variables which are framing and groupthink, the dependent variable which is career selection decision making and the respondents in this study who are accounting students in the final year. On the other hand, the difference of this study with the previous one is that the subjects used by previous researchers are students of the accounting program of the State University of Yogyakarta, while this study uses the students of the accounting program of Airlangga University.

This study uses the hypotheses from the decision-making theory. This paper is going to continue with a description of the literatures review, method of study, results and discussion, also the conclusion that will end the overall series of this paper writing. This research is expected to contribute and be the reference for students and job seekers so that they can choose the work according to their interests and abilities. Prior research becomes the basis and reference to analyze the variables' influence on career selection decisions.

Literatures review
Framing theory
Kahneman and Tversky (1979) first described the effect of framing on decision making through prospect theory. Prospect theory suggests that framing adopted by decision makers can influence decision making. Kahneman and Tversky found that when the choices results are risky, the choices are definitely framed in terms of profits; the decision making would be risk averse but when the results are framed in terms of opportunities, decision making tends to be risk taking.

Robbins and Judge (2011) states that framing is a way of managing meaning by using language. Here, framing emphasizes one or more aspects of the selection of a subject by ignoring the others. Based on the definition of some researchers on framing, it can be concluded that framing can influence decision makers on decision making due to different ways of conveying and managing the meaning of information.

Entman is one of the framing analysts who laid the foundations of the analysis for the study of media content. Framing is used to describe the selection process and highlight certain aspects of reality by media. Projection is a process in making information more meaningful, more interesting or more remembered by the general public. Reality presented prominently has greater possibility to be noticed and to influence the general public in understanding a reality (Eriyanto, 2002) (Table I).

According to Choirun (2011), there are two aspects in framing, which are: have fact or reality and write facts.

According to Yahya and Surya (2013), the framing effect gives influence in investment decisions, especially on students. This indicates that inexperienced subjects may be affected by framing of information or framing. Therefore, it is important to be careful in generalizing research that uses students as subjects in business settings in the real world.

Groupthink theory

Siegel and Marconi (1989) argue that groupthink describes pressure on group conformity situations, in which group members are reluctant to convey ideas that are considered unpopular. This is to prevent minority groups from various values of realistic alternative actions in decision making that often ignore minority thinking for majority decision making. Individuals in the majority group are under pressure to modify their beliefs.

According to West and Turner (2010), the factors that encourage the formation of groupthink are cohesiveness, group structural conditions, group stress and leadership factors.

Decision-making theory

According to Robbins and Judge (2011, p. 134), decision making is a process of identifying problem, developing alternative solution, choosing the best alternative and implementing the decision.

Hasibuan (2004) mentions several criteria that must be met for data or information to be able to produce rational decisions, which are: well identified, which means that data or information comes from official sources; up to date, which means the data or information is the latest data or information; relevant, data or information is called relevant if it is directly related to the problem; reliable means data or information is completely reliable; and complete means data or information contains complete and unbiased information.

Define problems	How is an event/issue viewed?
	As a what?
	Or as a matter of what?
Diagnose causes	What is the cause of the event seen?
	What is the cause of a problem?
	Who is (the actor) considered the cause of the problem?
Make moral judgment	What moral values are presented to explain the problem?
	What moral values are used to legitimize or delegate an action?
Treatment recommendation	What settlement is offered to troubleshoot the problem/issue?
	What paths are offered and must be pursued for solving the problem?

Source: Eriyanto (2002)

Theory about career selection
According to Sukardi (1993) "career selection is an expressive action that reflects one's motivation, knowledge, personality, and ability."

According to Ardian (2015) there are several factors that influence career selection, namely, internal factors, financial reward, labor market consideration, the availability of employment, job security, career flexibility, promotion opportunity, work environment, professional training, social value, professional recognition and the number of job offers.

Based on the theoretical foundation and previous research, the researcher proposed the following hypothesis.

According to research by Ariyanto and Sukirno (2016), framing has implications for job selection decisions. The same information when presented in different ways will have different meanings. It is certainly necessary to pay attention to the information received in order to be able to select the work that is compatible with the competence, without being affected by the information of others. This is supported by research on framing done by Yahya and Surya (2013), which stated that the framing effect gives influence in investment decisions, especially to students. This indicates that an inexperienced subject may be affected by framing. According to Milch *et al.* (2009), the observed framing effects to individuals and groups show different results; a group decision shows a non-significant effect on individual decision, while group framing decision shows more significant results. Here, framing is a factor that influences one's decision making. The hypothesis that can be given is as follows:

H1. There is a positive framing influence on career selection decisions for undergraduate accounting students of Economics and Business Faculty of Airlangga University.

Kreitner and Kinicki (2000) state that groupthink is one of the threats of group decisions that affect the rejection of an alternative (of capital investment) due to the bias of the latest information obtained. Here, groupthink is a factor that influences one's decision making. The hypotheses that can be given are as follows:

H2. There is a positive groupthink influence on career selection decisions for undergraduate accounting students of the Economics and Business Faculty of Airlangga University.

H3. There is a positive influence of framing and groupthink simultaneously on career selection decisions for undergraduate accounting students of the Economics and Business Faculty of Airlangga University.

Method of the study
The study approach uses the quantitative method. The assumptions used in this research are measurable variables that are useful for explaining mutual relationships, starting with hypotheses and theories.

Dependent and independent variables
In this study, the dependent variable is the decision of career selection, while the independent variables are framing and groupthink. Framing is an effect on the judgments made by the same way to convey the information, done in different ways (Suartana, 2010).

In this study, framing is measured using the following indicators: define problems, diagnose causes, make moral judgment, treatment recommendation; that is why respondents are asked to fill in the questionnaire which has been provided.

Groupthink illustrates the pressure on group conformity situations, where group members are reluctant to convey unpopular ideas. This is to prevent minority groups from

various values of realistic alternative actions in decision making that often ignore minority thinking for majority decision making (Siegel and Marconi, 1989). In this study, groupthink can be measured using the following indicators: cohesiveness, isolation, leadership, decisional stress and distorting needs, thus, respondents are asked to fill in the questionnaire which has been provided.

Career selection decisions are influenced by variables such as framing and groupthink. Career selection decisions in this study can be measured using the following indicators: financial reward, professional training, professional recognition, social values, work environment, labor market consideration and personality (Sanger, 2014; Sulistyawati *et al.*, 2013), thus, respondents are asked to fill in the questionnaire which has been provided.

Sample research, types and sources of data

The data used in this study are quantitative data, with a population of 400 final year undergraduate accounting students of the Economics and Business Faculty of Airlangga University per April 1, 2016. The number of respondents consists of 4 students of the English class, 302 students of a regular class and 94 members of 2014 degree change students. From the students, there are 178 students to be sampled in this study.

Statistical analysis technique

Descriptive statistics are used to analyze by describing the sample data that have been obtained without making a general conclusion. These data are analyzed without using the calculation of the number, but only the comparison relating to the respondents.

Validity is related to the issue of whether we really measure what we think we are measuring (Anshori and Iswati, 2002). The instrument can be said to be valid if it is able to measure what is desired so that it can reveal the data of the variables studied appropriately. Price validity is indicated by the amount of correlation price; generally one item is valid if its price is above 0.30. The price can be used as a benchmark to state whether a single item is valid or not.

Reliability is a tool to measure a questionnaire that is an indicator of a variable or construct. The reliability test is used to measure the same objects and data with reliable results. A questionnaire is said to be reliable if one's response to a statement is consistent or stable over time. Reliability test uses Alpha formula, because the data are in the form of questionnaire with a stratified score (Anshori and Iswati, 2002).

A simple regression analysis test is performed to prove the proposed hypotheses, whether each independent variable influences the decision-making decision of career selection. The testing of these hypotheses is using a significant level (α) of 5 percent.

Results and discussion

Demographic statistics of respondents and descriptive statistics

Table II shows the descriptive statistics of the respondents. Of the 178 respondents, 59 respondents are men and the remaining 119 are women. Judging from the class type, only four respondents come from the English class while the remaining 96 are from regular classes and 78 of the type transfer class. Most respondents have a grade point average in the range of 3.01–3.50 (Table III).

Furthermore, related to the validity and reliability of the test results, all instruments of the tested variables are valid except for one invalid question on the groupthink variable which is P8. The P8 question should be dropped and not included in the regression test. The test of this study uses Pearson correlation. Question items that have a correlation value of significance at a level below 5 percent will be accepted. The result of each element

Description	n	%	Description	n	%
Gender			*Grade point average*		
Male	59	33.1	< 3.00	30	16.9
Female	119	66.9	3.01–3.50	97	83.1
	178	100	> 3.50	51	28.7
				178	100
Type of class					
English class	4	2.2			
Regular class	96	53.9			
Degree cg. class	78	43.8			
	178	100			

Table II.
Demographic statistics of respondents

	Mean	SD	Cronbach's α	Description
Framing	64.43	5.862	0.705	Reliability
Groupthink	74.08	7.078	0.718	Reliability
Career selection	125.39	10.990	0.887	Reliability

Table III.
Descriptive statistics and reliability test

(variable) has a coefficient of Cronbach's α greater than 0.70 and none of them is less than 0.70. Thus, the measurement items on each element are declared reliable and can be used in research.

Description of research variables
Independent variables in this research are framing and groupthink, while the dependent variable is career selection decision. This research will explain the description of respondents' answers which are the responses or the results of the respondents' answers on each variable studied. The largest and smallest value is used to find the distance at intervals based on mean values using a scale of 1–5. It can be categorized as follows:

$$\text{Class Interval} = \frac{(\text{Biggest value}-\text{Smallest value})}{\text{Number of classes}} = \frac{5-1}{5} = 0.8.$$

The class interval obtained is 0.8 that is the distance of the lowest and highest values in a class or category. So the categories obtained are as shown in Table IV.

Hypothesis test results
The value of the coefficient of determination in Table VII shows the value of 0.213, which means that as much as 21.3 percent influence on career selection decisions (dependent

Category	Interval	Description
1	1–1.8	Strongly disagree
2	1.81–2.6	Disagree
3	2.61–3.4	Doubtful
4	3.41–4.2	Agree
5	4.21–5.0	Strongly agree

Table IV.
Category based on class interval

variable) can be explained by independent variables which are included in the model of framing and groupthink simultaneously, while 78.7 percent is explained by other variables that are not included in the model (Tables V–VII).

Discussion

H1 states that there is a positive effect of framing on career selection decisions of accounting students of Airlangga University. Based on the results of statistical tests conducted, framing has a positive and significant impact on career selection decisions. The result of the linear regression test showed significant value on the partial test of 0.034 with the direction of positive coefficient. Because this significant value is less than the required α of 0.05, *H1* is accepted. Framing can affect decision makers in decision making because of the different ways to convey and manage the meaning of an information.

The result of this study supports previous research conducted by Ariyanto and Sukirno (2016) which shows that framing has a positive influence on the decision of job selection on accounting students of Yogyakarta State University. This makes some accounting students of Yogyakarta State University choose jobs outside the field of accounting because of the positive influence of framing. This is also supported by research on framing conducted by Yahya and Surya (2013) that the framing effect has an influence on investment decisions, especially to students. This indicates that an inexperienced subject may be affected by framing information or framing.

H2 states that there is a positive groupthink influence on career selection decisions in accounting students of Airlangga University. Based on the results of statistical tests that have been done, groupthink proved to have a positive and significant impact on career

Model	Unstandardized coefficients		Standardized coefficients			Collinearity statistic	
	B	SE	β	t	Sig.	Tolerance	VIF
1 (Constant)	92.468	8.797		10.511	0.000		
Framing	0.511	0.136	0.273	2.758	0.000	1.000	1.000
1 (Constant)	77.320	7.465		10.358	0.000		
Groupthink	0.684	0.106	0.438	6.472	0.000	1.000	1.000
Note: Dependent variable: Career_Selection							

Table V.
Simple regression analysis

Model	Unstandardized coefficients		Standardized coefficients			Collinearity statistic	
	B	SE	β	t	Sig.	Tolerance	VIF
1 (Constant)	64.270	9.593		6.699	0.000		
Framing	0.282	0.132	0.151	2.134	0.034	0.903	1.107
Groupthink	0.611	0.110	0.392	5.547	0.000	0.903	1.107
Note: Dependent variable: Career_Selection							

Table VI.
Multiple linear regression analysis

Model	R	R^2	Adjusted R^2	SE of the estimate	Durbin–Watson
1	0.461[a]	0.213	0.204	9.807	1.611

Table VII.
Determination coefficient table

selection decisions. The result of the linear regression test showed significant value on the partial test of 0.000 with the direction of positive coefficient. Since this significant value is less than the required α of 0.05, then the proposed *H2* is accepted, meaning that groupthink has an influence on career selection decisions.

The results of this study support previous research conducted by Ariyanto and Sukirno (2016) which showed that groupthink positively affects the decision on the selection of jobs of Yogyakarta State University students. The results of this study indicate that groupthink influences career selection decisions. It is supported by research by Hapsari (2013), which showed that there are differences between individuals and groups in terms of ethical decisions. Individuals are more likely to be ethical and choose extreme action when facing a problem while groups tend to be neutral. This is also supported by research conducted by Handoko (2007) stating that there is an influence of non-financial information on decision making, as well as negative impacts caused by group decisions.

Kreitner and Kinicki (2000) call groupthink one of the threats of group decisions that have an impact on the rejection of an alternative (of capital investment) due to the bias of the latest information obtained. Thus, this study does not support the Irwanti and Muharman (2015) study which states that there is no difference in the decision-making process of different groups of educational levels.

Both independent variables of framing and groupthink in this study can simultaneously influence career selection decisions. Both of these factors will cause accounting graduates to work not in accordance with their study field due to the positive influence of framing and groupthink in career selection decisions.

Conclusions
Based on the analysis tests that have been done to the variables studied, the conclusions obtained are:

(1) framing has a positive and significant impact on the career selection decision of Airlangga University's accounting students in the eighth semester of English class, students in the eighth semester of regular class and students in the fourth semester of degree change class;

(2) groupthink has a positive and significant impact on the career selection decision of Airlangga University's accounting students in the eighth semester of English class, students in the eighth semester of regular class and students in the fourth semester of degree change class; and

(3) framing and groupthink simultaneously have a positive and significant impact on the career selection decision of Airlangga University's accounting students in the eighth semester of English class, students in the eighth semester of regular class and students in the fourth semester of degree change class.

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