

## Accounting Students' Interest in the Management Accounting Profession

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### ABSTRACT

Management accounting provides information for managers to plan, control, make decisions, performance evaluation, and has a strategic role in helping organizations achieve operational efficiency as well as sustainable competitive advantage. The purpose of this study is to assess how students perceive the management accounting profession, what factors influence students' interest in management accounting, and how students' interest in management accounting is. The research method uses descriptive analysis, namely to obtain an overview of the conditions, processes, procedures, of a phenomenon being studied. The population of this study is accounting students who have taken or completed Management Accounting courses. The results of the study show that students' perceptions of the management accounting profession in assisting strategic decision-making, value creation, performance management systems and evaluating success. with a good category. Student interest in management accounting, partly driven by encouragement from lecturers and the socialization of information on the management accounting profession. Student interest is due to job opportunities in companies, interest in attending training (seminars) regarding management accounting topics is quite high, but on the other hand, interest in taking certification programs in management accounting is still low and not fully convinced that the field of management accounting has career prospects.

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## INTRODUCTION

The increasingly complex, dynamic, and competitive business environment demands that organizations adapt their strategies and operations quickly and accurately. To address these challenges, management accounting plays a crucial role as an information system that provides managers with the tools for planning, controlling, decision-making, and performance evaluation.

For decades, accounting practice has focused primarily on financial accounting, which focuses on preparing external reports according to standards. Financial accounting emphasizes historical reporting, compliance, and transparency for external parties, such as investors, creditors, and the government. However, in the context of modern business competition, the need for relevant, timely, and prospective internal information has become increasingly important, and this is where management accounting plays a key role.

According to [Blocher et al. \(2019\)](#), management accounting is a profession that involves a partnership with management in the decision-making, planning, and control of organizational performance. The resulting financial and non-financial information (productivity, quality, customer satisfaction, and operational effectiveness) is used to implement strategies and achieve competitive advantage.

Similarly, [Bhimani et al. \(2023\)](#) assert that modern management accounting has evolved into a system oriented not only toward cost control but also toward value creation



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through the integration of strategy, risk, sustainability, and digital transformation. Management accounting provides forward-looking information, including projections, scenario analysis, and cost simulations, that are useful for strategic decision-making.

[Srikant et al., \(2021\)](#) explain that management accounting helps managers develop, communicate, and implement business strategies using relevant and timely cost information. Managers use this data to identify sources of competitive advantage, both in terms of cost efficiency and product differentiation. Meanwhile, [Kinney & Raiborn \(2011\)](#) emphasize that management accounting is flexible, not bound by external standards, and focuses on internal information needs to support effective planning and control processes.

Research results show that [Hejazi & Bazrafshan, \(2013\)](#) that accounting students prefer financial accounting and auditing over management accounting. Furthermore [\(Maher, 2000\)](#) stated that interest in management accounting courses in the future may be threatened, because students may not see good job opportunities in the field of management accounting.

Thus, the fundamental difference between management accounting and financial accounting lies in their purpose, users, and time orientation. Financial accounting is externally and historically oriented, while management accounting is internally and prospectively oriented. While financial accounting answers the question "how has the organization performed in the past?", management accounting seeks to answer "how should the organization perform in the future?"

Furthermore, the professionalization of management accounting continues to grow through various international certifications that recognize the competence and credibility of management accountants. Certifications such as the Certified Management Accountant (CMA) issued by the Institute of Management Accountants (IMA) and the Certified Professional Management Accountant (CPMA) issued by the Indonesian Institute of Management Accountants (IAMI) emphasize mastery of strategic planning, decision-making, and performance control.

The existence of these certifications shows that management accounting is not just a technical aspect, but a strategic profession that requires analytical skills, ethics, and broad business thinking.

This transformation demonstrates the strategic role management accounting plays in helping organizations achieve operational efficiency and sustainable competitive advantage. Therefore, a thorough understanding of the concepts, techniques, and applications of management accounting is crucial.

Facts show that in the accounting department of undergraduate study programs, student interest in the management accounting concentration averaged 16% of the total student body over the last four years, from 2021 to 2025. Based on the above issues, researchers are interested in examining the interest of accounting students in the management accounting profession.

The purpose of this study is to assess how students perceive the management accounting profession, what factors influence students' interest in management accounting, and how students' interest in management accounting is.

## METHODS

This type of research is descriptive, namely a research method used to obtain an overview of the conditions, processes, procedures, of a phenomenon being studied or to provide information about the phenomenon being studied ([Sugiyono, 2022](#)).

This research data is primary data using a Likert scale measurement, with the following variables:

- 1) Perception, with indicators (management accounting encompasses strategic decisions, performance management systems, and evaluations; the management accounting profession has career prospects; creates value; and understands the

- 2) Factors influencing interest, with indicators: understanding, information about the profession, competence, and external encouragement;
- 3) Interest, with indicators: job opportunities and self-development.

The population of this study was approximately 700 accounting students at Widyatama University who had taken management accounting courses. The sampling technique used was simple random sampling, a technique used for random sampling and derived from members of the existing population ([Siregar, 2017](#)).

## RESULTS AND DISCUSSION

The results of distributing the questionnaire showed that 51 students responded, with the results presented in the table below:

**Table 1. Student Perceptions of the Management Accounting Profession**

No	Question	Response Frequency					%
		1	2	3	4	5	
1	The management accounting profession helps companies make strategic decisions.	0	0	2	26	23	88%
2	The management accounting profession designs performance management systems and evaluates their success.	0	0	7	30	14	83%
3	Jobs in Management Accounting have better career prospects than other accounting fields.	1	5	32	8	5	64%
4	Management accounting analyzes key business factors and creates value through corporate development plans.	0	0	14	27	10	78%
5	I understand the duties, authorities and responsibilities of a management accountant in a company.	0	7	15	23	6	71%
<b>77%</b>							

Source: Data processed by researchers (2026)

From the results of the calculation of the respondent response scores presented in table 1. above, it can be seen that the respondents' assessment of students' perceptions of the management accounting profession has a score of 77% in the good category.

As many as 45% stated that it was very helpful, and 51% that the management accounting profession plays a role in strategic decision-making. This indicates that students recognize the role of management accountants in creating value by integrating strategies ([Bhimani et al., 2023](#); [Srikant et al., 2021](#)). As many as 27% strongly agreed, and 59% agreed that the management accounting profession designs performance management systems and evaluates success. Furthermore, as many as 20% strongly agreed, and 53% agreed that management accounting helps with company development plans. As many as

57% of students fully understand the duties, authorities, and responsibilities of management accountants in companies. However, another interesting finding reveals that students are not yet fully convinced that the field of management accounting offers promising career prospects.

The low enthusiasm among students for management accounting is thought to stem from its focus on financial planning and detailed numerical analysis. Educational institutions can increase student interest by providing more practical information about the functions of management accountants, bringing in practitioners, and providing projects or internships so students can directly observe the application of management accounting in a professional environment (Blocher, et al., 2019).

Furthermore, classroom instruction that still relies on a theoretical approach without demonstrating a direct connection to business strategy results in students losing understanding of career opportunities in this profession and, consequently, diminishing student interest in management accounting.

**Table 2. Factors that Influence Student Interest in Management Accounting**

No	Question	Response Frequency					%
		1	2	3	4	5	
1	How good is your ability to understand management accounting courses?	1	14	29	4	3	58%
2	Socialization about the management accounting profession to students during lectures.	3	11	20	14	3	61%
3	Do you know the management accounting professional association (Indonesian Institute of Management Accounting)?	0	18	14	17	2	61%
4	I understand the competencies required for the management accounting profession?	3	16	23	9	0	55%
5	I was interested in the management accounting profession because of my lecturer's encouragement.	0	16	30	3	2	56%
							58%

Source: Data processed by researchers (2026)

From the results of the calculation of the respondents' response scores presented in table 2. above, it can be seen that the respondents' assessment of the factors influencing students' interest in management accounting has a score of 58% in the sufficient category.

The ability to understand the management accounting course is 6% stated that it is not very difficult and 8% that it is not difficult, this shows that most students consider the course quite difficult. During lectures, 6% answered that socialization about the management accounting profession was always delivered, 27% often and 39% sometimes done, then 36% knew the management accounting professional association (Indonesian Institute of Management Accounting), 35% did not know. 18% really understood the competencies needed for the management accounting profession, 45% understood, 31% were neutral and 6% stated that they did not understand. Student interest in the management accounting profession due to lecturer encouragement was 10%, 59% said they were neutral, and 31% did not.

**Table 3. Student Interest in Management Accounting**

No	Question	Response Frequency					%
		1	2	3	4	5	
1	Job opportunities as a management accountant in a company are very high.	1	2	24	22	2	69%
2	I am interested in attending training (seminar) on the topic of management accounting.	0	4	15	27	5	73%
3	I am interested in taking a certification program in management accounting.	5	16	20	7	3	55%
							65%

Source: Data processed by researchers (2026)

From the results of the calculation of the respondent response scores presented in table 3. above, it can be seen that the respondents' assessment of the factors influencing students' interest in management accounting has a score of 65% in the sufficient category.

Job opportunities as a management accountant in the company are 4% very high, 43% high, 47% neutral, 6% answered no. Interest in participating in training (seminars) regarding management accounting topics is 63%, 29% neutral and 8% not interested, but interest in taking a certification program in management accounting is 41% not interested, 39% neutral and 20% interested.

**Table 4. Knowledge About Certification in Accounting**

No	Question	Don't know	Know	Total	Don't know	Know
1	Do you know <i>Certified Public Accountant (CPA)</i> ?	4	47	51	8%	92%
2	Do you know <i>Certified Professional Management Accountant (CPMA)</i> ?	21	30	51	41%	59%
3	Do you know <i>Chartered Accountant (CA)</i> ?	7	44	51	14%	86%
					21%	79%

Source: Data processed by researchers (2026)

From the results of the calculation of the respondents' response scores presented in table 4. above, knowledge about accounting certification is 79% years and 21% do not know.

Low interest in taking certification exams is due to several reasons, including: students haven't yet experienced the benefits of certification in the professional world. Furthermore, the relatively high cost of certification exams, along with a lack of information and promotion, is contributing to the low level of professionalism.

## CONCLUSION

Students' perceptions of the management accounting profession are generally positive. Management accounting significantly assists in strategic decision-making, value creation through strategy integration, performance management system design, and success evaluation, and assists in company development plans. However, understanding the duties, authority, and responsibilities of management accountants is challenging.

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Another interesting finding is that students are not yet fully convinced that the field of management accounting offers career prospects.

Factors influencing student interest in management accounting include encouragement from lecturers and adequate information about the management accounting profession during lectures. Some students are unaware of the management accounting professional association (the Indonesian Institute of Management Accounting), and most students find management accounting courses quite difficult.

Students' interest in management accounting is due to job opportunities in companies, interest in participating in training (seminars) regarding management accounting topics is quite high, but on the other hand, interest in taking certification programs in the field of management accounting is still low.

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