

# THE EFFECT OF FRAMING NEGATIVE MEDIA AND SELF-DEVELOPMENT MOTIVATION ON STUDENT'S SELF-EFFICACY IN THE ISSUE OF SHIFTING THE EXISTENCE OF THE ACCOUNTING PROFESSIONAL IN INDONESIA

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**Abstract:** *The Effect of Framing Negative Media and Self-Development Motivation on Student's Self-Efficiency in the Issue of Shifting the Existence of the Accounting Professional in Indonesia.* This study aims to examine : (1) how is the impact of Framing Negative of media regarding the issue of shifting the existence of accountants in Indonesia on accounting students/I accounting faculty at FE UNY, (2) how is the motivation for self-development of students/I accountants at FE UNY on the issue of shifting the existence of accountants in Indonesia. Indonesia. This research is a causal asosiatif research. The population in this study were students of Accounting Study Program S1 Faculty of Economics, Yogyakarta State University. Then the determination of the sample using purposive sampling method. The selected sample was 190 students. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that (1) the Framing Negative of the media has no effect the self-efficacy of students of the Accounting Study Program, Faculty of Economics, Yogyakarta State University in Facing the Shifting Issue of the Existence of the Accountant Profession in Indonesia. (2) Self-Development Motivation has a positive effect on the self-efficacy of students in the Accounting Study Program, Faculty of Economics, Yogyakarta State University in Facing the Shifting Issue of the Accountant Profession in Indonesia.

**Keywords:** *Framing Negative Media, Self-development motivation, Self-Efficacy*

**Abstrak:** **Pengaruh Framing Negatif Media dan Motivasi Pengembangan Diri terhadap Efikasi Diri Mahasiswa Menghadapi Isu Pergeseran Eksistensi Profesi Akuntan di Indonesia.** Penelitian ini memiliki tujuan untuk mengetahui : (1) bagaimana dampak Framing Negatif media mengenai isu Pergeseran eksistensi akuntan di Indonesia terhadap Mahasiswa/I akuntansi FE UNY, (2) bagaimana Motivasi pengembangan diri Mahasiswa/I Akuntan FE UNY terhadap Isu Pergeseran Eksistensi Akuntan di Indonesia. Penelitian ini adalah penelitian hubungan asosiatif kausal. Populasi yang ada dalam penelitian ini adalah mahasiswa - mahasiswi Prodi Akuntansi S1 Fakultas Ekonomi Universitas Negeri Yogyakarta. Lalu penentuan sampel menggunakan metode purposive sampling. Sampling yang terpilih sebanyak 190 mahasiswa. Teknik analisis data yang digunakan adalah uji analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa (1) Framing Negatif Media tidak berpengaruh terhadap efikasi diri mahasiswa Prodi S1 Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta dalam Menghadapi Isu Pergeseran Eksistensi Profesi Akuntan di Indonesia. (2) Motivasi Pengembangan Diri berpengaruh positif terhadap efikasi diri mahasiswa Prodi S1 Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta dalam Menghadapi Isu Pergeseran Eksistensi Profesi Akuntan di Indonesia.

**Kata kunci:** Framing Negatif Media, Motivasi pengembangan diri, Efikasi Diri

## INRODUCTION

With the development of the times, there are more and more things that use advanced technology that makes it a necessity, in a company or organization, technology can be

used as a production material requirement, a need as a marketing tool, even to the need for calculations. Technology was also present, giving accounting students concerns as those who will continue their work as accountants

in the future. The replacement of the accountant's position into a machine or software has actually been an appeal from the start that rapidly advancing technology will have the worst effect of eliminating accountants in accounting work. According to Sri Mulyani, in the next five years the profession of accountants, appraisers, and actuaries, could be replaced by robot technology that uses algorithm systems in carrying out their duties. Moreover, changes in business models that are now increasingly digital, will eventually force changes in the supporting professions to change their core competencies. This question was stated in his remarks at the Financial Profession Expo on 8 – 9 October 2019 which was published on the [iaiglobal.or.id](http://iaiglobal.or.id) page. Hendra (2017) in (Great & Ririh, 2019) said the Industrial Revolution had changed the paradigm shift which was originally centered that humans as a vital element of the economy shifted slowly to be replaced by digitalization of technology as a driver of the economy.

Giving this Framing Negative which the researcher considers is quite interesting to explore more deeply whether this will affect and have an impact on the sense of ability in each prospective accountant student. In addition, the issues presented in the media regarding the role of accountants today will also affect the motivation in students to continue to develop their abilities or vice

versa which will affect student self-efficacy. Providing information on something is important to know whether it will have a negative or positive effect on the individual. Framing (framing of information) by Tversky and Kahneman (1981) (Badi'ah, 2020) is defined as a way of expressing a fact or information but the way of expressing facts or information in framing is presented differently. Framing will indeed be one of the reasons for an individual to move, to carry out a business that he wants to achieve or that he wants to avoid or comment on. Framing Negative will affect feelings within an individual. In this case, a person will feel shaken by his feelings and feel whether they are capable enough or not to face challenges or problems in the future. This becomes related to the individual's self-efficacy where the feeling of being able to be owned will be affected whether it is reduced or increased by the Framing Negative of this media.

According to Sardiman (2005:89), Self-Motivation is a motive (motive force) that becomes active and its functioning does not need to be stimulated from outside because from the individual there is an urge to do something. by prospective accountants as a shield when they will actually be faced with this reality. Motivation that comes from oneself will determine the individual in achieving the goal, while the motivation from

outside only affects the individual in achieving the goal.

Furthermore, a student needs to feel capable of facing every challenge in the future, especially in terms of the needs of the world of work. External and internal factors that can affect a person's self, namely Framing Negative Media and self-development motivation can be taken to see whether students are able to face the challenges of the accounting profession in this case is self-efficacy. Self-efficacy according to Bandura (1997) is a person's self-confidence in his abilities to organize and carry out a series of actions needed to produce something. So it can be seen whether the self-efficacy of students will increase or decrease due to Framing Negative Media that comes from external self and also self-development motivation that comes from internal self.

In general, this study aims to see whether the negative framing of the media regarding the issue of shifting the accounting profession in Indonesia and also the motivation for self-development has an influence on the self-efficacy of undergraduate accounting students, Faculty of Economics, Yogyakarta State University. The purpose of this research can be described as follows: (1) To test how big the impact of Framing Negative Media on the self-efficacy of accounting students of FE UNY at the

Faculty of Economics, UNY regarding the issue of shifting the existence of the accounting profession in Indonesia. (2) To test the motivation for self-development that can be carried out by accounting students of FE UNY at the Faculty of Economics, UNY as a form of increasing self-efficacy in facing the issue of shifting the existence of the accounting profession in Indonesia. Through this research, researcher hoped that it can provide useful information for related parties, especially for students, academics, and further research.

## **LITERATURE REVIEW**

The Grand Theory which is the basis of this research is Albert Bandura's social cognitive theory. Social cognitive theory is a theory that demonstrates the idea that a social environment makes a large part of human learning occurs (Yanuardianto, 2019). The implication of Social Cognitive Theory to this research is that this theory is partly a construction of the concept of self-efficacy. Self-efficacy explains what things will influence an individual to perform a behavior or action and in this case is self-efficacy within the individual. In this study, the researcher wrote that there were 2 variables that would affect self-efficacy, where self-efficacy was the dependent variable. The two variables are Framing Negative Media and

self-development motivation. These 2 things are in line with Bandura's theory which writes 4 factors that form self-efficacy. Negative media framing is in line with Bandura's theory of verbal persuasion which explains that verbal persuasion is information provided by outsiders that affects the individual's self-efficacy. Then the next is self-development motivation which is in line with a person's physiological condition which is related to the condition of the individual's internal in influencing the person's self-efficacy.

Self Efficacy is “An individual's belief in his or her own ability to organize and implement action to produce the desired achievements and results” (Bandura, 1997:3). According to Mayers (Atik, 2014) self-efficacy is related to how a person feels able to do something. Self-efficacy has a definition, namely a person's belief in himself to organize and implement an action in order to produce the expected achievements and results. Self-efficacy is formed by four sources according to Bandura (I Made, 2012), namely: (1) Successful experience (2) Events that are lived as if they were experienced by themselves (3) Verbal persuasion (4) Physiological state and mood.

### **The Effect of Framing Negative Media on the Issue of Shifting the Existence of the Accountant Profession on Self-Efficacy**

Kahneman and Tversky (1979) first explained the effect of framing on decision making through prospect theory. Prospect theory states that the framing adopted by decision makers can influence decision making. Framing is a form of assessment of the situation built by many parties regarding a problem or issue that will occur. Framing itself is not an explanation of a problem, framing cannot be used as a benchmark or confirmation of a problem. Framing is just a form of framing information that can be packaged differently according to the maker. *Framing Negative* are 2 words that are joined which initially have their respective definitions. The combination of these 2 words is felt to be able to become a single meaning that is more tapered to a framing or bad judgment or seen from the negative side of a problem. Framing is not only used for making a decision. When we observe something, or an individual thinks how to deal with a problem, it is also very possible to be given a framing, which of course will affect the action he takes. In dealing with a problem that will be faced by an individual, accountant must first understand what he will face, what to prepare, what to do after. This relates to the self-efficacy of a person who must feel capable enough in dealing with all situations and challenges faced. One of them is Framing Negative Media regarding the issue of shifting the existence of the accounting profession in Indonesia which

must be faced with high self-efficacy from each individual. Based on the problem formulation, theoretical studies and framework of thinking, the following hypotheses can be formulated :

H1 : There is a positive influence Framing Negative Media on Self-Efficacy of Students/I Accounting Study Program FE UNY Facing Shifting Issues in the Existence of the Accountant Profession in Indonesia.

### **The Influence of Self-Development Motivation on Students' Self-Efficacy Facing the Issue of Shifting the Existence of the Accountant Profession**

According to Hamalik (1992:173), Understanding Motivation is a change in energy in oneself or a person's personality which is characterized by the emergence of feelings and reactions to achieve goals. Self-development motivation can be concluded as an encouragement or a person's ability to be stronger to do something in this case very positive, namely self-development. Individuals will have an inner drive to do more for themselves. This is considered quite important because self-development must be supported by ourselves and finally the output of self-development will be more pronounced if we have self-motivation. Self-development motivation that can be done by prospective accountants to face the shift in

the accounting profession with technology are: (1) Equip yourself by learning emerging technologies (2) Learned many things about the issues of the accounting profession (3) Equip yourself and focus on developing your potential. An accountant must also be responsive to the issues and problems currently being faced by his profession and then prepare to prepare himself with the knowledge he has. This also applies to prospective accountants who will face similar problems. In dealing with the issue of shifting the existence of a profession like this, prospective accountants are required to have strong self-efficacy so that the challenges they face make them more motivated to increase their business so that they feel able to answer the existing challenges. In an effort to continue to improve or strengthen self-efficacy, motivation is needed to continue to develop self-capacity in the future. In its implementation, strong encouragement or motivation is needed so that someone gets deeper information about the challenges that are being faced. Based on the problem formulation, theoretical studies and framework of thinking, the following hypotheses can be formulated :

H2 : There is a positive influence of self-development motivation on self-efficacy Students of S1 Accounting Study Program FE UNY Face the

Issue of Shifting the Existence of the Accountant Profession in Indonesia.

## **RESEARCH METHOD**

### **Research Type**

This study uses a quantitative approach and uses a survey method. This research is classified as causal associative research. Causal associative research is research that aims to analyze the causal relationship between two or more variables with other variables. (Sugiyono, 2017: 37) (Rahman & Yanti, 2016).

### **Place and time of research**

This research was conducted at the Faculty of Economics, Yogyakarta State University, having its address at Karangmalang, Caturtunggal, Depok, Sleman, Yogyakarta. This research was conducted at the Accounting Study Program, Faculty of Economics, Yogyakarta State University. The timing of research was February – July 2021.

### **Population and Research Sample**

The population in this study were all students of the Bachelor of Accounting study program, Faculty of Economics, State University of Yogyakarta, amounting to 361 students. The sample in this study was 190

Undergraduated Student Accounting study program, Faculty of Economics, State University of Yogyakarta and used a simple random sample (simple random sampling). In this technique the sample is taken in such a way that each research unit from a population has the same opportunity to be selected as a sample (Triyono, 2013). In this study, the sample calculation uses the Slovin formula. Slovin's own formula is:  $n = \frac{N}{N + (d)^2 + 1}$ .

### **Data Collection Technique**

The data collection method in this study used a questionnaire (Questionnaire). Questionnaires were given to respondents in the form of a Google Form which was then distributed to respondents, namely S1 Accounting Students, Faculty of Economics, Yogyakarta State University through personal chat and also through WhatsApp groups which were sent to each class leader in each class in each batch.

### **Research Instrument**

The following indicators are used to measure the three variables in this study:

#### 1. Framing Negative Media

Indicators to measure Framing Negative variables use indicators on the instrument indicators to measure self-motivation variables use

indicators on the (Badi'ah, 2020) instrument, namely :

- a. Define problem
  - b. Diagnosis Causes
  - c. Moral Judgment
  - d. Treatment Recommendations
2. Self Development Motivation
- Indicators to measure self-motivation variables use indicators on the instrument indicators to measure self-motivation variables use indicators on the (Arifianto, 2014) instrument, namely:
- a. Willingness to move forward
  - b. Ability to take initiative
  - c. Ability to face failure
3. Self Efficacy
- Indicators to measure Self Efficacy variables use indicators on the instrument indicators to measure self-motivation variables use indicators on the (Septirini, 2014) instrument, namely :
- a. Task difficulty level
  - b. Area of work
  - c. Faith ability

### Validity Test

To find out whether the questionnaire given to the respondents of this study is valid or not, then the r table must be known first. R table itself has a formula that is  $df = N - 2$ . The questionnaire for the validity test used by the researcher amounted to 40, so  $40 - 2 = 38$ . So

r table = 0.3120. From the data above, there are 32 questionnaires given to respondents which are declared valid because r count > r table and 2 questionnaires are declared negative because r count < r table. This is because 32 questionnaires are valid because the r table is above 0.3120 and 2 questionnaires are declared negative because the results are < the number of r tables, namely 0.3120. The results of the calculation of the validity test are summarized in the table below.

Question Items	Number of Questions	Valid Quantity	Number of Falls
<b>Framing Negative Media (1 – 15)</b>	15	14	1
<b>Self-Development Motivation (16 – 25)</b>	10	9	1
<b>Self Efficacy (26 – 34)</b>	9	9	-

### Reliability Test

In this study used the type of reliability testing Alpha Cronbiach test. Cronbach's Alpha test was carried out for instruments that had more than 1 correct answer (Adamson & Prion, 2013) (Yusup, 2018). If a variable shows Cronbach's Alpha value > 0.60, it can be concluded that the variable can be said to be reliable or consistent in measuring (Putri, 2015) (Sudaryanto & Dewi, 2020). It is known that

the reliability of the Framing Negative Media variable is 0.879. Due to the reliability  $> 0.6$ , the instrument is declared reliable. Then furthermore, it is known that the reliability of the self-development motivation variable is 0.898. Due to the reliability  $> 0.6$ , the instrument is declared reliable. The self-efficacy variable is 0.923. Due to the reliability  $> 0.6$ , the instrument is declared reliable.

Variable Name	Cronbach's Alpha	Criteria	Information
Media Framing Negative	0.879	0.6	Reliable
Self Development Motivation	0.898	0.6	Reliable
Self Efficacy	0.923	0.6	Reliable

### Data analysis technique

#### 1. Descriptive Analysis

Descriptive statistical analysis is an analysis by providing an overview or description of the data seen through the mean and standard deviation Gozali (2016: 134) (Amalia, 2020).

#### 2. Classic Assumption Test

Consists of several tests: Normality Test, Linearity Test, Multicollinearity Test, Heteroscedasticity Test

#### 3. Hypotesis Test

Hypothesis testing has the aim of knowing whether there is a clear effect between the independent variables.

## RESEARCH RESULTS AND DISCUSSION

### Research Result

#### Statistical Analysis Results

In the Framing Negative Media variable regarding the shift in the existence of the accounting profession in Indonesia, students of the Accounting Study Program at the Faculty of Economics, Yogyakarta State University class 2017 to 2020 have a maximum score of 56, the minimum value is 37, the median is 47, the mode is 47, the mean is 46, 6 and has a standard deviation of 4.023. Variable Framing Negative Media has frequency of 58 with a percentage of 31%, then the medium category has a frequency of 78 with a percentage of 41%, then low category with a frequency of 54 with a percentage of 28%.

In the variable of Self-Development Motivation, students of the Accounting Study Program, Faculty of Economics, Yogyakarta State University class 2017 to 2020 have a maximum value of 36, a minimum value of 25, the median is 33, the mode is 36, the mean is 32.30 and has a standard deviation of 3.311. Variable Self-Development Motivation has a frequency of 98 with a percentage of 52%, then the medium category has a frequency of 55 with

a percentage of 29%, then the low category with a frequency of 37 with a percentage of 19 %.

In the variable of Self-Efficacy, students of S1 Accounting Study Program, Faculty of Economics, Yogyakarta State University class 2017 to 2020 have a maximum value of 36, a minimum value of 21, the median is 31, the mode is 36, the mean is 31.04 and has a standard deviation of 3.711. Variable Self-Efficacy has a frequency of 120 with a percentage of 62%, then the medium category has a frequency of 60 with a percentage of 32%, then the low category with a frequency of 10 with a percentage of 5%

Through descriptive statistics, it is concluded that The Framing Negative Media regarding the Shift in the Existence of the Accountant Profession in Indonesia variable has a moderate tendency in this study, for the Self-Development Motivation variable has a height tendency, while the Self Efficacy variable also has a height tendency.

#### Hypotesis Result

Information	Regression Coefficient	t	Sig
Constant	5,752		0,022
X1	0,051	0,831	0,407
X2	0,710	9,609	0,000
<b>F Hitung</b>	<b>= 74,383</b>		

Information	Regression Coefficient	t	Sig
<b>R Square Adjusted = 0,437</b>			
<b>Sig, F</b>		<b>= 0,000</b>	

H1 : There is no effect of Framing Negative Media on Self-Efficacy of Students Accounting Study Program FE UNY Facing Shifting Issues in the Existence of the Accountant Profession in Indonesia.

Based on regression analysis we know that the Framing Negative Media variable has results a significance level is 0.407 which has a value of more than 0.005. This means that the first hypothesis (H<sub>1</sub>) is not supported, that the Framing Negative Media variable has no effect on the Self-Efficacy of Students Accounting Study Program FE UNY Facing Shifting Issues in the Existence of the Accountant Profession in Indonesia.

H2 : There is a positive influence of self-development motivation on Self-Efficacy Students Accounting Study Program, Faculty of Economics, UNY

The second variable, namely Self-Development Motivation, shows that the t-count value is 9.609, which is higher than the t-table, which is 1.653, with the level of significance being 0.000, which is less than

0.05. This shows that the second hypothesis ( $H_2$ ) is supported, which self-development motivation has a positive influence on the Self-Efficacy of Students Accounting Study Program FE UNY Facing Shifting Issues in the Existence of the Accountant Profession in Indonesia.

Based on the data from the table above, The F table test in this study showed a value of 3.89 and the determined significance level was less than 0.05. Meanwhile, in this study, the calculated f shows a value of 74.383 and the significance value of f is 0.000. This shows that there is an overall effect of the independent variable on the dependent variable. And for the value of R Square Adjusted is 0.437, this means that there is an influence of Framing Negative Media variables and self-development motivation of 43% while the other 57% can be found in other factors outside of this research variable.

## **Discussion**

### **The Effect of Framing Negative of Media on Self-Efficacy of Undergraduate Accounting Study Program Students, FE UNY, faces the issue of the existential shift in the accounting profession in Indonesia**

The results not supported the first hypothesis of this study that there is no effect of Framing Negative Media on student self-efficacy in dealing with the issue of the

existential shift in the accounting profession in Indonesia. From the results of hypothesis testing, the direction of the Framing Negative Media test has no effect on the Self-Efficacy of Students of the Accounting Study Program, Faculty of Economics, State University of Yogyakarta. This is in line with research conducted by Muhammad Fithrayudi Triatmaja (2019) which says that the accounting profession is not immune to new technological phenomena that disrupt the workforce. The use of tax filing software does not put the accountant out of business, it only changes the amount of tax returns an accountant can prepare. Quick Books does not reduce the income of accountants, it simply changes the focus from paper and pencil entries, to computer and software entries. AI in accounting will not replace accountants, it will only change focus. The issue of Shifting the Accountant Profession in Indonesia, which was initially thought to be a threat by students, however, has no effect on students' self-efficacy. Furthermore, other things can also underlie the effect of Framing Negative Media on the self-efficacy of undergraduate accounting students at the Faculty of Economics, Yogyakarta State University, namely students feel that the accounting profession is not completely shifted and have other alternatives that can still be done by an accountant and students feel quite capable. Furthermore, Merlina's research (2020)

provides evidence that according to most accounting lecturers and accounting students at IBI, the technological development unit in the Industrial Revolution 4.0 era has not been able to completely replace the role of accountants. Accounting lecturers and accounting students at IBI Unity also still doubt whether technological developments in the 4.0 Industrial Revolution era can change the role of accountants more into financial analysts or not. This indicates that students are not affected by threats regarding the accounting profession in the future. Students' self-efficacy does not decrease because they do not feel really threatened and feel capable enough for themselves to face the challenges ahead and in this case is the issue of shifting the accounting profession. Furthermore, Students' self-efficacy also does not increase because they feel quite safe with their abilities and are still able to compete in the future. Students have knowledge about the Issues of Shifting the Accountant Profession in Indonesia, so they already know how to face these challenges in the future.

**The Influence of Self-Development Motivation on Self-Efficacy of Undergraduate Accounting Study Program Students, FE UNY, faces the issue of shifting the existence of the accounting profession in Indonesia**

The results supported the first hypothesis of this study that there is an influence of Self-Development Motivation on Students' Self-Efficacy in Facing the Issues of the Existing Shift of the Accountant Profession in Indonesia. From the results of hypothesis testing, the direction of the Self-Development Motivation test has effect on the Self-Efficacy of Students of the Accounting Study Program, Faculty of Economics, Yogyakarta State University. This is in line with the research of Henni Kusuma and Wahyu Hidayati (2013) which says that motivation is one of the factors that influence self-efficacy. Self-efficacy will increase when individuals have self-motivation to move in a better direction. An individual who is motivated to eat will do many things to support himself so that he feels able to face all the challenges ahead. This is in line with Shinta Putri Megawati's research (2017) which says that intrinsic motivation needs to be instilled into the conscience and common sense, in order to stay aligned moving forward so that it can set goals more according to the situation. Then become more aware of how to set goals and concrete steps in achieving them. So this shows that self-development motivation is an intrinsic factor that influences a person's self-efficacy, especially students. Then become more aware of how to set goals and concrete steps in achieving them. So this shows that self-development motivation is an intrinsic

factor that influences a person's self-efficacy, especially students. Then become more aware of how to set goals and concrete steps in achieving them. So this shows that self-development motivation is an intrinsic factor that influences a person's self-efficacy, especially students.

## **CONCLUSION AND SUGGESTION**

### **Conclusion**

1. The results showed that the first hypothesis (H1) was not supported, the Framing Negative Media variable had no effect on the Self-Efficacy of Students of the Accounting Study Program, Faculty of Economics, Yogyakarta State University. This is because the t count which is 0.831 is smaller than the t table, which is 1.653, then the significance level should be above the value of 0.005 but the significance value of the Framing Negative Media variable is 0.407. The regression coefficient value of Framing Negative Media is 0.051 and it can be seen if the value of Framing Negative Media increases by 1 point and Self-Development Motivation is considered constant, then the Self-Efficacy of Students of S1 Accounting Study Program, Faculty of Economics, Yogyakarta State University increases by 0.051.

2. The results showed that the second hypothesis (H2) was supported, the Self-Development Motivation variable affected the Self-Efficacy of the Accounting Study Program Students, Faculty of Economics, Yogyakarta State University. This is because the t count which is 9.609 is greater than the t table, which is 1.653, then the significance level should be below the value of 0.005 and the significance value of the Self-Development Motivation variable is 0.000. The regression coefficient value of Self-Development Motivation is 0.710 and it can be seen if the value of Self-Development Motivation increases by 1 point and Self-Development Motivation is considered constant, then the Self-Efficacy of Students of S1 Accounting Study Program, Faculty of Economics, Yogyakarta State University increased by 0.710.

### **Research Limitation**

1. This research was only conducted in a small scope of one study program in one university. This causes the results of this study to be unable to generalize a comprehensive phenomenon. And become a reference in an area with a large scope.

2. Data retrieval in this study was carried out with a questionnaire in the form of a google form, in which this google form

was sent to respondents through chat groups on the chat platform. This hampered the research time because the process took a long time and the respondents could not be controlled in the filling process. Not a few respondents also ignore and have to do personal chat in large numbers.

3. Research similar to this study regarding Framing Negative of Media and Shifting Issues in the Existence of the Accountant Profession in Indonesia is still quite small so that researchers are quite difficult to find supporting sources or similar research to support the arguments that researchers make in this study.
4. This study also provides evidence that the factors that affect the Self-Efficacy of Students of the Accounting Study Program at the Yogyakarta State Faculty of Economics are not only Framing Negative Media and Self-Development Motivation. Variable Framing Negative Media and Self-Development Motivation only affect about 44% of these results. this means that it is still possible that there are other factors that influence Student Self-Efficacy in Facing the Shifting Issue of the Existence of the Accountant Profession in Indonesia for Students of the S1 Accounting Study Program, Faculty of Economics, Yogyakarta State.

## **Suggestion**

1. For Academics
  - a. Although this study shows that student self-efficacy has no effect on the Framing Negative of the media facing the issue of shifting the accounting profession in Indonesia, academics still need to be responsive in providing information and providing teaching materials that adapt to the conditions being experienced.
  - b. Provide relevant training regarding the need for the world of work so that students are ready to compete in the future.
  - c. Curriculum development for students that is in line with the challenges in the big data era of the industrial revolution 4.0.
2. For Students
  - a. Students are expected to find out more and be up to date on the latest news regarding any matter, especially the accounting field.
  - b. Students can upgrade themselves by attending trainings on technology or learning new knowledge that is relevant to the needs of the world of work market.
3. For Future Research
  - a. It is hoped that further researchers can detail variables or add other relevant

variables regarding the issue of shifting the accounting profession in Indonesia so that research can provide more complete information to readers. Other topics that can be used include: positive media framing, experiences of other individuals in the world of work, past experiences, social motivation.

- b. Research can be carried out in a larger population so that it will provide wider information to readers.

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