



Accounting for Education and Career (ACE): Strengthening Senior High School Students' Interest in and Readiness for Choosing an Accounting Major

Rinda Siaga Pangestuti¹, Mila A. Reyes², Supeni Anggraeni Mapuasari³, Vita Elisa Fitriana⁴, Reinhard Gritus Apriliano⁵

^{1,2,3,4,5} Accounting Study Program, Faculty of Business, President University, Cikarang, Indonesia
Corresponding Author: rinda.pangestuti@president.ac.id

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Abstract: Choosing a study program on the eve of graduation places senior high school students before a decision that is far from simple, while their picture of accounting and its employment prospects often remains hazy. This community service activity, themed Accounting for Education and Career (ACE), was held to strengthen students' understanding, confidence, and interest with respect to the accounting major and profession. It took place on 20 July 2026 at SMA Negeri 2 Cikarang Barat with grade XII students as participants, combining a presentation on career prospects, educational games, and a question-and-answer session. The impact of the activity was measured through a 17-item self-perception questionnaire on a 1-5 Likert scale, completed by 60 students before and 59 students after the event, and then analyzed descriptively with an N-Gain computation. The participants' average perception score moved from 3.81 to 4.00 on a scale of 5, equivalent to a shift from 76.1% to 79.9%, with an N-Gain of 0.16. The largest increase was recorded for interest in choosing the accounting major, from 3.23 to 3.68 (N-Gain 0.25), followed by confidence in settling on a course of study, from 3.53 to 3.86 (N-Gain 0.23). Both were the primary targets of the activity, whereas the three aspects outside those targets recorded the smallest increases. The magnitude of the N-Gain does fall in the low category, yet the direction of change clusters precisely on the targets that were aimed at. The presence of a practitioner speaker proved capable of strengthening students' interest in and readiness for choosing an accounting major.

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INTRODUCTION

Every academic year ends with the same question for grade XII students, namely which study program to move on to and what to become afterward. Answering it demands two things at once: a recognition of one's own interests and an understanding of a working world that most of them have never witnessed firsthand. Within the framework of career development, that age range sits in the exploration stage, when a person begins to test various occupational possibilities and to crystallize vocational preferences through education, early work experience, and everyday activities (Super, 1980). The difficulty is that the information available to students is not always adequate for working through that stage well. Yet the seriousness with which students take up the career decision tasks at the

close of secondary school has been shown to affect whether their choices are realized, their academic adjustment, and their commitment to the study program they eventually pursue (Germeijs & Verschueren, 2007).

Accounting is among the fields most often misunderstood. Some students imagine an accountant as little more than a figure preoccupied with numbers or assigned to inspect reports. A picture that narrow is unfair, and unfortunately it has proved durable. Secondary school students in Ireland judged the accounting profession to be boring, rigid, obsessed with precision, and merely rule-following (Byrne & Willis, 2005), while among university students in Japan perceptions of certified public accountants helped determine their willingness to pursue that professional qualification (Sugahara & Boland, 2006). The reality on the ground is far broader. Accounting graduates now work as financial analysts, tax consultants, risk managers, and preparers of sustainability reports, and they rise to positions such as finance manager. When that picture does not reach students, accounting may drop off the list of options not because it holds no appeal but because it is not recognized. Byrne and Willis (2005) close their study with a call for the accounting profession to be more active in presenting a realistic portrait of the work if it wishes to attract the right candidates.

It is at this point that career guidance programs connecting schools with the campus and with practice acquire their relevance. An explanation from someone genuinely working in the field gives students a picture they would struggle to obtain from a textbook. A longitudinal analysis of the 1970 British birth cohort, for instance, found that adolescents who more frequently attended career talks by speakers from outside the school at ages 14-16 enjoyed a wage premium a decade later (Kashefpakdel & Percy, 2017). The six international organizations that make up the Inter-Agency Working Group on Career Guidance likewise treat direct encounters with the world of work as a learning opportunity that written sources cannot replace (Inter-Agency Working Group on Career Guidance, 2021), while an earlier policy review across fourteen OECD countries had already established schools as one of the principal sites for delivering career guidance (Organisation for Economic Co-operation and Development, 2004). Experience of this kind in turn helps students match the picture they hold of themselves against the career options genuinely available.

Proceeding from these considerations, a team of lecturers together with a practitioner who serves on the board of the Indonesian Institute of Accountants (Ikatan Akuntan Indonesia, IAI) West Java Chapter, along with students of the Accounting Study Program of President University, carried out a community service activity themed Accounting for Education and Career (ACE) at SMA Negeri 2 Cikarang Barat. Three targets were set, namely to clarify students' picture of accounting as a field of study, to broaden their horizons regarding the profession and its career opportunities, and, most importantly, to cultivate interest and confidence in considering accounting as an option. So that participants would not tire quickly, the program was deliberately arranged in a flexible sequence combining presentation, games, and a question-and-answer session..

IMPLEMENTATION METHOD

The activity took place on Monday, 20 July 2026, from 08:30 to 11:00 Western Indonesia Time at SMA Negeri 2 Cikarang Barat, as a follow-up to an assignment from the Institute of Research and Community Service (LRPM) of President University under Assignment Letter Number 075/Stug-PkM/LRPM/VII/2026/PresUniv. The participants

were grade XII students, with the questionnaire completed by 60 students before the event and 59 students afterward.

The approach chosen was a participatory educational activity. The program was arranged following the logic of experiential learning (Kolb, 1984): the educational games provided concrete experience, the question-and-answer session opened space for reflective observation of that experience, and the presentation supplied a conceptual frame for making sense of it. The active experimentation stage lies beyond the reach of a single-session activity and was therefore not measured in this evaluation. The material, titled “Prospek Karier Akuntansi” (Accounting Career Prospects), was delivered by Dr. Supeni A. Mapuasari, S.E., M.Sc., CRP., who is both a practitioner and an academic in the Accounting Study Program of President University as well as a member of the implementing team. The material covered the range of career paths open to accounting graduates that extends well beyond the auditor’s role, the need for accountants across almost every industry, an overview of career levels and income ranges, opportunities at large accounting firms, and the preparation to be built up from school and university onward, such as English language ability, professional certification, and non-technical skills. So that delivery would not run in one direction only, the presentation was interspersed with games and question-and-answer space that gave students the chance to speak directly with the speaker.

The impact of the activity was measured through a self-perception questionnaire completed by participants before and after the event via an online link accessed by QR code. The instrument contained 17 items distributed across six aspects, namely understanding of the material and the accounting study program (2 items), knowledge of the profession, careers, and the world of work (3 items), confidence and readiness in choosing a major (1 item), access to speakers and real-world experience (3 items), interest in the accounting major or profession (2 items), and perceptions of the benefit and urgency of the program (6 items). The pre and post items were matched so that they measured the same aspects, with the wording adjusted to the context before and after the event. Each item was rated on a Likert scale from 1 (strongly disagree) to 5 (strongly agree).

Data processing was carried out descriptively by calculating the mean and standard deviation of the scores for each aspect in the pre and post conditions. The size of the increase was assessed by converting the scores into percentages of the maximum score and then computing the N-Gain (Hake, 1998) using the formula $N\text{-Gain} = (\text{post percentage} - \text{pre percentage}) / (100 - \text{pre percentage})$. The categories refer to Hake (1998): high if $N\text{-Gain} \geq 0.70$; moderate if $0.30 \leq N\text{-Gain} < 0.70$; and low if $N\text{-Gain} < 0.30$. The main analysis is descriptive and was conducted at the group level.

RESULTS AND DISCUSSION

Implementation of the Activity

The whole program ran as planned and was received enthusiastically by the participants. The speaker delivered the material through presentation slides in language close to the everyday speech of teenagers (Figure 1). The students’ attention began to build when the speaker dismantled the assumption that accounting revolves around nothing but debits and credits, and then set out the breadth of career paths open to its graduates.



Figure 1. Delivery of the material “Prospek Karier Akuntansi” by the speaker at the ACE activity

Participant involvement was most apparent during the games and the question-and-answer session. A number of students raised their hands and put questions about the major and about the world of work, so that the session ran in both directions (Figure 2). The chance to speak directly with the speaker appears to have been the part that stayed with them most.



Figure 2. Students’ enthusiasm during the question-and-answer session with the speaker

Results of the Participant Perception Evaluation

A comparison of the pre- and post-activity questionnaires shows that participants’ perceptions improved on every aspect measured. Overall, the average score moved from 3.81 to 4.00 on a scale of 5, equivalent to an increase from 76.1% to 79.9%, with an N-Gain of 0.16. The details for each aspect are presented in Table 1.

Table 1. Mean participant perception scores before and after the activity (1–5 scale)

Aspect Measured	k	Pre (SD)	Post (SD)	Difference	% Pre	% Post	N-Gain
Understanding of the material & the accounting study program	2	3.81 (0.78)	3.97 (0.77)	+0.17	76.2	79.5	0.14
Knowledge of the profession, careers & the world of work	3	3.88 (0.73)	4.10 (0.79)	+0.22	77.6	82.0	0.20

Aspect Measured	k	Pre (SD)	Post (SD)	Difference	% Pre	% Post	N-Gain
Confidence & readiness in choosing a major	1	3.53 (0.87)	3.86 (0.86)	+0.33	70.7	77.3	0.23
Access to speakers & real-world experience	3	3.86 (0.71)	3.99 (0.70)	+0.13	77.2	79.9	0.12
Interest in the accounting major/profession	2	3.23 (0.85)	3.68 (0.93)	+0.44	64.7	73.6	0.25
Perception of the benefit & urgency of the program	6	3.98 (0.70)	4.08 (0.69)	+0.10	79.6	81.6	0.10
Overall average	17	3.81 (0.61)	4.00 (0.66)	+0.19	76.1	79.9	0.16

Note: k = number of items composing the aspect; SD = standard deviation; percentages are calculated against a maximum score of 5. All computations were performed on unrounded scores, so recalculation from the figures displayed may differ by up to 0.01.

Source: processed questionnaire data (n = 60 pre-activity; n = 59 post-activity).

Table 1 shows the largest increase in interest in the accounting major or profession, from 3.23 to 3.68 (N-Gain 0.25), followed by confidence and readiness in choosing a major, which moved from 3.53 to 3.86 (N-Gain 0.23). Traced down to the item level, the statement that an accountant could be one of their career aspirations recorded the highest rise, from 3.23 to 3.80, while knowledge of the range of professions and career opportunities open to accounting graduates rose from 3.80 to 4.12. These movements are worth noting because interest and confidence were the primary targets of the ACE activity and are at the same time the two things hardest to shift compared with a mere addition of information.

The opposite pattern appears in the aspects whose scores were already high at the outset. Perception of the benefit and urgency of the program stood at 3.98 before the event and shifted only to 4.08 afterward, the smallest increase among all the aspects, with an N-Gain of just 0.10. It is in this aspect that a ceiling effect is genuinely visible, since a third of the pre responses (33.3%) already occupied the maximum score, leaving little room to rise.

Even so, that limited room is not enough to explain why the overall N-Gain stops at 0.16. The N-Gain formula, to begin with, already divides the increase by the distance to the maximum score, so a high initial score is mathematically compensated for. Beyond that, the aspect with the lowest initial score, namely interest in the accounting major and profession (3.23 or 64.7%, with only 10.0% of pre responses at the maximum score), had the widest room to rise yet still stopped at an N-Gain of 0.25. Had narrowness of room been the principal cause, this aspect should have moved the furthest.

This can be explained by the number of the intervention. ACE was a single session lasting two and a half hours, whereas interest in and confidence about choosing a major are constructs formed over years through family, teachers, and the peer environment. Shifts of 0.33 and 0.44 points on those two constructs within a single meeting should properly be read as a reasonable achievement rather than a weak one. The value of this activity therefore lies not in the magnitude of the N-Gain but in the pattern of change.

The ordering of the N-Gain magnitudes in Table 1 reinforces that reading. The three aspects with the highest increases, namely interest (0.25), confidence and readiness (0.23), and knowledge of the profession and the world of work (0.20), are precisely the three targets formulated at the outset of the activity. Conversely, the three aspects with the lowest

increases, that is, understanding of the material (0.14), access to speakers (0.12), and perception of the benefit of the program (0.10), were not intervention targets. The two groups are in fact separated without any overlap, since the lowest value in the target group still sits above the highest value in the non-target group. The result indicates that the change that occurred is consistent with the design of the activity.

In terms of participant preferences, the presentation of the material (26 respondents) and the games (21 respondents) were most often chosen as the part they enjoyed most, followed by the question-and-answer session (6 respondents) and a further six respondents who said they enjoyed the whole program. That distribution supports the supposition that pairing relevant material with interactive activity is an effective way to hold the attention of senior high school students.

Discussion

The most pronounced increases, in interest and confidence, underline the role of career-themed community service activities as a vehicle for exploration during students' career development phase. When students obtain a fuller picture directly from a practitioner speaker, the narrow perceptions they had held begin to be corrected. This finding is consistent with earlier studies showing that adequate information can change the way students view the accounting profession (Byrne & Willis, 2005; Sugahara & Boland, 2006). The presence of a real figure from the world of work supplies concrete evidence that textual material alone can hardly match, and this makes it easier for students to match their self-image against the career options available (Holland, 1997; Super, 1980).

The interactive format contributed to this outcome as well. The games and the question-and-answer session did not serve merely as entertainment; they opened space for students to take an active part and to ask about what they genuinely wanted to know. Support for a decision-making process of this kind carries a significance of its own, since well-considered decisions during secondary school are associated with firmer study choices at the next level (Germeijs & Verschueren, 2007).

Limitations of the Activity

Follow-up activities reaching a larger number of schools, using consistent respondent codes from the outset, and tracing participants' study decisions are recommended in order to strengthen the evidence of benefit.

CONCLUSION AND RECOMMENDATIONS

The community service activity themed Accounting for Education and Career (ACE) at SMA Negeri 2 Cikarang Barat succeeded in lifting participants' perceptions of the accounting major and profession. The average perception score moved from 3.81 to 4.00 on a scale of 5, with the greatest increase in interest in choosing the accounting major and in confidence about settling on a course of study, the two things designated from the outset as the primary targets. The overall N-Gain does fall in the low category, which is a reasonable consequence for a single-session intervention, yet the direction of change is consistently positive and is in fact concentrated on the aspects most intended, while the aspects outside the targets recorded the smallest increases. The presence of a practitioner speaker combined with interactive sessions proved effective in cultivating students' interest and readiness. Similar career guidance programs are recommended to be run on a continuing basis, to reach a larger number of schools, and to be complemented by tracing participants' study decisions in order to assess their longer-term impact.

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