



## Factors influencing career interest in becoming a public accountant

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### ABSTRACT

This study investigates the factors influencing students' interest in pursuing a career as a public accountant, focusing on financial rewards, labor market considerations, social values, professional training, and professional recognition. A quantitative approach is utilized, with a sample of 91 accounting students from the 2021 and 2022 cohorts at Universitas Muhammadiyah Surakarta, selected through purposive sampling. Data collection is conducted via online questionnaires using a five-point Likert scale. The analysis includes descriptive statistics, validity and reliability tests, and classical assumption tests to ensure unbiased results. Hypothesis testing employs multiple regression analysis, with t-tests examining individual variable effects, F-tests assessing overall model significance, and  $R^2$  determining explanatory power. Findings reveal that financial rewards, social values, professional training, and professional recognition significantly influence career interest in public accounting, while labor market considerations do not. The study's limitations include a restricted sample, which may limit generalizability, and the exclusion of other potential influencing factors. Future research should consider additional variables, such as gender, workplace environment, and family background, while also expanding the sample to encompass students from multiple universities for broader applicability.

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### 1. INTRODUCTION

University graduates must have a well-structured career plan, as strategic preparation shapes professional success. Understanding career interests enables effective planning and skill development, leading to job satisfaction. Career choices significantly impact performance and fulfillment, necessitating expertise in each field, including accounting (Rahma, 2023). Accounting offers diverse career paths, requiring students to prepare accordingly (Arifambayun, 2019). Suharti & Irman, (2020) stress the importance of evaluating job responsibilities, particularly for public accountants. Graduates may pursue higher education, corporate accounting, or professional certification. CPA certification via the Indonesian Institute of Accountants (IAI) enhances career prospects.

Public accountants ensure financial transparency, but many graduates overlook this path (Fadrul & Nifia, 2019; Susanto et al., 2021).

Indonesia faces a shortage of public accountants. The accountant-to-population ratio is 1:121,000, lagging behind Malaysia (1:20,000) and Singapore (1:5,000) (Sufiyati, 2019). The country has only 4,000 CPA holders, far fewer than Thailand's 12,000 (Wahyuningsih & Saputra, 2018). Despite over 700,000 registered companies, only 30,000 employ public accountants. Financial incentives like salaries and bonuses influence career decisions (Handayani & Handayani, 2021), though Fredy et al. (2020) disagree. Labor market conditions also shape career preferences (Ledyandini et al., 2020), though conflicting findings exist (Mangeka & Kristianti, 2021). Social values affect professional choices, with public accountants enjoying broader networks and prestige (Febrihansyah, 2019), though some studies contradict this (Tandirerung et al., 2019). Professional training and recognition further influence career interest, with varied research conclusions (Febriana & Banjarnahor, 2023; Fredy et al., 2020).

Vroom's Expectancy Theory explains motivation, emphasizing effort-performance, performance-reward, and reward-goal relationships (Viriany & Wirianata, 2022). Success is driven by perceived outcomes (Jamain, 2021). Employees work harder when rewards align with expectations (Rahayu et al., 2023). Interest plays a key role in career motivation, fostering dedication (Suparman & Sholichah, 2017). Career planning ensures professional growth (Samiun, Muhammad, Hasnim, 2019). Job stability, financial incentives, and professional training drive career decisions (Nadya Amelia, 2023). Social values and recognition enhance career appeal, reinforcing motivation (Yopeng et al., 2020).

Financial rewards impact public accounting interest, serving as extrinsic motivation (Aramonte & Packer, 2023). Higher salaries make the profession more attractive (Fatmawati & Trisnawati, 2022). Labor market conditions also influence career choices, with audit services in high demand (Aviany & Rifandi, 2024). Social values shape professional perceptions, encouraging careers with societal impact (Fathur Izani & Kuntadi, 2022). Professional training boosts competencies, enhancing employability (Lendengtariang & Bimo, 2022). Recognition validates expertise, fostering interest in public accounting (Jamain, 2021). These factors collectively shape accounting graduates' career decisions.

In addition to financial incentives, labor market conditions, and social values, external factors such as regulatory developments and technological advancements also influence students' interest in public accounting. Stricter financial reporting regulations and compliance requirements have increased the demand for qualified public accountants, making this career path more attractive (Widyastuti & Harmanto, 2023). Meanwhile, rapid technological advancements, including the adoption of artificial intelligence and blockchain in auditing, are reshaping the profession (Fadhillah & Saputra, 2023). While technology enhances efficiency and accuracy, it also raises concerns about job security, potentially discouraging some students from pursuing public accounting careers (Gunawan et al., 2024). These factors create a dynamic environment that shapes graduates' career decisions in accounting.

## 2. RESEARCH METHOD

This study employs a quantitative approach to examine the relationship between financial rewards, labor market considerations, social values, professional training, and professional recognition with students' interest in becoming public accountants. The population consists of active accounting students from the 2021 and 2022 cohorts at Universitas Muhammadiyah Surakarta, with a sample of 91 respondents selected through purposive sampling. Data were collected via online questionnaires using a five-point Likert scale. Analysis includes descriptive statistics, validity and reliability tests,

and classical assumption tests (normality, multicollinearity, and heteroscedasticity) to ensure unbiased results. Hypothesis testing uses multiple regression analysis, with t-tests assessing individual variable influence, F-tests evaluating overall model significance, and  $R^2$  determining explanatory power. Findings indicate the extent to which independent variables impact career interest in public accounting.

To ensure that respondents are genuinely considering a career as a public accountant, the selection criteria include students who have taken advanced auditing courses or expressed interest in public accounting during academic advising sessions. Additionally, to mitigate potential response bias, the questionnaire includes control questions and reverse-coded items to detect and minimize socially desirable responses.

### 3. RESULTS AND DISCUSSION

#### 3.1 Data Description and Respondent Characteristics

##### a. Data Description

The data collected is primary data obtained through a questionnaire distributed via Google Forms, containing respondents' responses to the given statements. The questionnaire was collected over a period from October to December. Table 1 presents information on the number of questionnaires distributed and the response rate.

Table 1. Questionnaire Response Rate

Description	Quantity	Percentage
Distributed Questionnaires	130	100%
Returned Questionnaires	110	84.62%
Unreturned Questionnaires	20	15.38%
Used Questionnaires	110	84.62%

*Source: Processed Primary Data, 2024*

A total of 130 questionnaires were distributed to accounting students of UMS from the 2021 and 2022 cohorts. Out of these, 110 responses were collected and used as the final research sample.

##### b. Respondent Characteristics

Table 2. Respondent Characteristics by Age, Gender, and Cohort Year

Category	Classification	Frequency	Percentage
Age	19 Years	2	1.82%
	20 Years	19	17.27%
	21 Years	69	62.73%
	22 Years	15	13.64%
	23 Years	1	0.91%
	24 Years	3	2.73%
Gender	Male	21	19.09%
	Female	89	80.91%
Cohort Year	2021	80	72.73%
	2022	30	27.27%
Total		110	100 %

*Source: Processed Primary Data, 2024*

Based on Table 2, most respondents (62.73%) are 21 years old, followed by 20-year-olds (17.27%) and 22-year-olds (13.64%). The majority are female (80.91%), while males account for only 19.09%. Regarding cohort distribution, 72.73% belong to the 2021 batch, while 27.27% are from the 2022 cohort. This indicates that the dominant group of respondents consists of 21-year-old female students from the 2021 cohort.

### 3.2 Data Analysis Results

#### a. Descriptive Statistics

Table 3. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Rewards	110	13	25	19,03	2,417
Labor Market Considerations	110	7	15	11,44	1,975
Social Values	110	8	20	14,55	2,681
Professional Training	110	11	20	16,95	1,932
Professional Recognition	110	12	20	16,67	1,838
Career Selection Interest	110	12	20	16,26	1,957

Source: Processed Primary Data, 2024

The descriptive statistical analysis of all variables presented in Table 3 can be interpreted as follows: Financial rewards exhibit a recorded minimum output of 13 and a maximum of 25, with an average output of 19.03 and a standard deviation of 2.417. Labor market considerations reveal a minimum documented output of 7 and a peak of 15, accompanied by an average output of 11.44 and a standard deviation of 1.975. Social values display a minimum recorded score of 8 and a maximum of 20, with a mean output of 14.55 and a standard deviation of 2.681. Professional training indicates a minimum observed score of 11 and a maximum of 20, yielding an average output of 16.95 and a standard deviation of 1.932. Professional recognition registers a minimum recorded score of 12 and a peak of 20, with an average output of 16.67 and a standard deviation of 1.838. Lastly, career interest in becoming a public accountant demonstrates a minimum output of 12 and a maximum of 20, with a mean score of 16.26 and a standard deviation of 1.957.

#### b. Validity Test

All statement items used to measure the variables in this study are declared valid, as the significance value (2-tailed) is  $0.000 < 0.05$ , and the correlation value or  $r_{calculated}$  is higher than the  $r_{table}$  value (0.186).

#### c. Reliability Test

Referring to the results of the reliability test using the Cronbach's Alpha approach, all variables exhibit values above 0.60. This confirms that the questionnaire used has a good level of reliability.

### 3.3 Multiple Regression Analysis

Table 4. Multiple Regression Analysis

Variable	B Coefficient	t	Sig.	Description
(Constant)	3.911	2.479	0.015	-
Financial Rewards	0.179	2.491	0.014	H1 Accepted
Labor Market Considerations	0.093	1.003	0.318	H2 Rejected
Social Values	0.157	2.113	0.037	H3 Accepted
Professional Training	-0.009	-0.094	0.925	H4 Rejected
Professional Recognition	0.345	3.097	0.003	H5 Accepted
Normality Test	Asymp. Sig. (2-tailed) = 0,086			
Multicollinearity Test	VIF $\leq$ 10; tolerance $\geq$ 0,10			
Heteroscedasticity Test	$>$ 0,05			
R-Square	Adj R-Square = 0,427			
F test	Sig 0,000			

Source: Processed Data, 2024

Based on Table 4, the obtained multiple regression model is as follows:

$$\text{MPK} = 3.911 + 0.179 \text{ PF} + 0.093 \text{ PPK} + 0.157 \text{ NNS} + - 0.009 \text{ PELP} + 0.345 \text{ PENP} + e$$

The recorded positive constant value of 3.911 indicates that when Financial Rewards, Labor Market Considerations, Social Values, Professional Training, and Professional Recognition are held constant, the Career Selection Interest as a public accountant increases by 3.911. The positive regression coefficient of Financial Rewards (0.179) suggests that an increase in financial rewards leads to a higher Career Selection Interest as a public accountant.

The positive regression coefficient of Labor Market Considerations (0.093) indicates that an increase in labor market considerations enhances Career Selection Interest as a public accountant. The positive regression coefficient of Social Values (0.157) implies that an increase in social values boosts Career Selection Interest as a public accountant.

The negative regression coefficient of Professional Training (-0.009) suggests that an increase in professional training leads to a decrease in Career Selection Interest as a public accountant. The positive regression coefficient of Professional Recognition (0.345) signifies that an increase in professional recognition results in a higher Career Selection Interest as a public accountant.

### 3.4 Classical Assumption Tests

#### a. Normality Test

Referring to Table 4, the Kolmogorov-Smirnov test result shows an Asymp. Sig. (2-tailed) of 0.086, which exceeds the threshold of 0.05. This indicates that the data is normally distributed and satisfies the classical assumptions.

#### b. Multicollinearity Test

Based on Table 4, the tolerance values of all independent variables exceed 0.1, and the VIF values are below 10. This confirms that no multicollinearity is present, making the regression model valid.

#### c. Heteroscedasticity Test

Table 4 also displays the results of the heteroscedasticity test using Glejser's test, where the significance values of all variables exceed 0.05. This suggests that heteroscedasticity is not present, indicating that the residual variance remains homogeneous across all observations.

### 3.5 Model Accuracy Test

#### a. Coefficient of Determination ( $R^2$ )

Table 4 indicates that the Adjusted R-Square value is 0.427, meaning that 42.7% of the variation in Career Selection Interest as a public accountant is explained by Financial Rewards, Labor Market Considerations, Social Values, Professional Training, and Professional Recognition. Meanwhile, the remaining 57.3% is influenced by other factors not included in this study.

#### b. Model Feasibility Test (F-Test)

Referring to Table 4, the F-test result shows an F-calculated value of 17.221 with a significance level of 0.000 (which is less than 0.05). Since F-calculated (17.221) > F-table (2.30), it can be concluded that Financial Rewards, Labor Market Considerations, Social Values, Professional Training, and Professional Recognition collectively influence Career Selection Interest as a public accountant.

c. Hypothesis Testing (T-Test)

The research findings conclude that H1, H3, and H5 are accepted, indicating that Financial Rewards, Social Values, and Professional Recognition have a significant effect. Meanwhile, H2 and H4 are rejected, showing that Labor Market Considerations and Professional Training do not have a significant impact.

### 3.6 Discussion

a. The Influence of Financial Rewards on Career Selection Interest as a Public Accountant

The test results confirm that Financial Rewards significantly impact students' interest in pursuing a career as a public accountant. This phenomenon arises because students' career decisions are often driven by the expectation of lucrative earnings. As financial incentives increase, so does the inclination to choose this profession. These findings align with studies conducted by Fadrul, (2019) and Sholichah, (2017), which report similar outcomes.

b. The Influence of Labor Market Considerations on Career Selection Interest as a Public Accountant

The test results indicate that Labor Market Considerations do not significantly affect students' interest in becoming public accountants. This is because the availability of job opportunities and ease of employment do not necessarily encourage students to choose this profession, as the career progression is lengthy. Instead, students tend to pursue careers that offer quicker entry, such as corporate employment. These findings are consistent with the research of Mangeka & Kristianti, (2021), Nadya Banjarnahor, (2023) and Suharti, (2020).

c. The Influence of Social Values on Career Selection Interest as a Public Accountant

Empirical evidence demonstrates that Social Values significantly impact students' interest in a public accounting career. This influence stems from the social prestige and respect associated with public accountants, making the profession more attractive to students. These findings are in line with studies by Rahayu et al., (2023) and Sufiyati, (2019), which report comparable conclusions.

d. The Influence of Professional Training on Career Selection Interest as a Public Accountant

The test results indicate no significant effect of Professional Training on students' interest in becoming public accountants. This can be attributed to the fact that professional skills and expertise can be acquired through various channels beyond public accounting firms. Consequently, students do not perceive training as a decisive factor in their career choice. These findings are consistent with the research of Ledyandini et al., (2020) and Wirianata, (2022).

e. The Influence of Professional Recognition on Career Selection Interest as a Public Accountant

The analysis confirms that Professional Recognition plays a crucial role in shaping students' interest in becoming public accountants. The opportunity for career advancement and the prestige of receiving professional acknowledgment serve as strong motivators for students to pursue this field. These findings correspond with studies by Rahma, (2023) and Samiun, (2019), which report similar results.

#### 4. CONCLUSION

The findings of this study indicate that Financial Rewards, Social Values, and Professional Recognition significantly influence the inclination to pursue a career as a public accountant, thereby confirming the acceptance of hypotheses 1, 3, and 5. Conversely, Labor Market Considerations & Professional Training exhibit no substantial effect on career interest, leading to the rejection of hypothesis 2 & 4. However, this research is subject to certain constraints, primarily the limited scope of respondents, as it solely focuses on accounting students at UMS, potentially restricting its applicability to a broader demographic. Furthermore, the study only explores a set of variables that account for 42.7% of the influencing factors, indicating that other unexamined variables may contribute to career selection interest. For future research, it is advisable to incorporate additional determinants such as gender, workplace environment, and family background, as well as expand the sample size by including respondents from various universities to enhance the generalizability of the findings.

Additionally, the applicability of these findings to students from different educational backgrounds, such as vocational students or those from public universities, remains uncertain. Since their curriculum, career aspirations, and exposure to the accounting profession may differ from those of accounting students at UMS, future research should consider analyzing these groups separately to determine whether the identified factors hold consistent influence across diverse academic settings.

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