

## **Factors That Influence Accounting Students' Interest in A Career as A Public Accountant**

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### **Abstract**

This research aims to analyze the factors that influence accounting students' interest in a career as a public accountant. The research data is primary data with data collection using a questionnaire with purposive sampling method. The results showed that academic ability, labour market considerations, and financial rewards had a positive and significant effect on accounting students' interest in a career as a public accountant. Professional training, work environment, and professional recognition have no effect on accounting students' interest in a career as a public accountant. This research provides evidence of which factors influence accounting students' interest in a career as a public accountant.

**Keywords:** Academic Ability, Professional Training, Labour Market Considerations, Financial Rewards, Work Environment, Professional Recognition.

### **Introduction**

The rapid movement in the business world today increases the demand for accounting services, therefore the accounting profession is in full control, because basic accounting information becomes an object in financial decision making. This condition causes the accounting department to have many enthusiasts to support the future (Wardiningsih, 2023). Professions in accounting are quite broad, including public accountants, corporate accountants, educational accountants and government accountants (Dethan et al., 2023). A public accountant plays a role in a healthy and efficient national economy in order to increase transparency and quality of information in the financial sector (Ariyani & Jaeni, 2022).

In Indonesia, the movement of the public accountant profession each year is not significant. In 2019 (1,418 accountants), 2020 (1,435 accountants), 2021 (1,453 accountants), 2022 (1,480 accountants), and 2023 (1,468 accountants). It can be concluded that the growth in the number of public accountants in Indonesia from year to year has not increased significantly.

Based on research conducted Rokhman et al. (2023) and Hapsoro & Tresnadya, (2018) explained that academic ability has a positive and significant effect on accounting students' interest in a career as a public accountant. In contrast to research conducted by Chan (2012) that academic ability has no effect on accounting students' interest in a career as a public accountant.

Based on research conducted Amelia & Banjarnahor (2023), Norlaela & Muslimin (2022), Pian & Azmi (2022), and Naminingsih & Rahmayati (2019) results that professional training has a positive and significant effect on accounting students' interest in a career as a public accountant. In contrast to research conducted Rokhman et al. (2023), Imaniah & Purba (2023), and Firdawati et al. (2023) that professional training has no effect on accounting students' interest in a career as a public accountant.

Amelia & Banjarnahor (2023), Wardiningsih (2023), Safitri & Srimindarti (2022), Amirullah & Martadinata (2022), Gintings & Setiawan (2022), and Hapsoro & Tresnadya (2018) proves that labour market considerations have a positive and significant effect on accounting students' interest in a career as a public accountant. While Firdawati et al. (2023), Rahma & Murdiansyah (2023), and Kurnia & Hasanah (2023) proves that labour market considerations have no effect on accounting students' interest in a career as a public accountant.

Research conducted by Imaniah & Purba (2023), Sitanggang & Astuti (2023), Kurnia & Hasanah (2023), and Safitri & Srimindarti (2022) provides results that financial rewards have an influence on accounting students' interest in a career as a public accountant. In contrast to research conducted by Norlaela & Muslimin (2022), Gintings & Setiawan (2022), Pian & Azmi (2022), and Naminingsih & Rahmayati (2019) which gives the result that financial rewards have no effect on accounting students' interest in a career as a public accountant.

Imaniah & Purba (2023), Firdawati et al. (2023), Qothrunnada & Zakiy (2022), and Amirullah & Martadinata (2022) proves that the work environment affects accounting students' interest in a career as a public accountant, while Sitanggang & Astuti (2023), Gintings & Setiawan (2022), and Kurnia & Hasanah (2023) proves that the work environment has no effect on accounting students' interest in a career as a public accountant.

Research conducted by Amelia & Banjarnahor (2023), Naminingsih & Rahmayati (2019), and Jaya et al. (2018) provides results that professional recognition affects accounting students' interest in a career as a public accountant. In contrast to research conducted by Pian & Azmi (2022), Gintings & Setiawan (2022), and Naminingsih & Rahmayati (2019) which gives the result that professional recognition has no effect on accounting students' interest in a career as a public accountant.

### **Hypothesis Development Public Accountant**

Wardiningsih (2023) explains that public accountants are professional accountants who help the public by providing information on financial reports prepared by clients to determine a decision. A public accountant is also known as an auditor who is said to be able to work individually or in teams within a public accounting firm (Lukita & Astriani, 2022).

### **Career Interests**

Norlaela & Muslimin (2022) explains that interest is a tendency of the heart that shows an interest in something, so that it can give a happy feeling. According to Amelia & Banjarnahor (2023) indicators of interest in choosing a career as a public accountant are (1) Public accountants can become trusted business consultants, (2) Public accountants can become company directors, (3) Working for public accountants is easy to get promotions, (4) The rewards obtained are in accordance with the effort given.

### **Academic Ability**

Academic ability is the result of efforts that have been made, these efforts include learning, experience and practice in a particular activity (Rokhman et al., 2023). Academic ability is the quality of output from a level of education as seen from learning achievement (Hapsoro & Tresnadya, 2018). The willingness to be able to master

accounting material is very important in choosing a career as a public accountant, because career selection is required to have a high academic ability base to measure one's performance. This is in line with research conducted Rokhman et al. (2023) and Hapsoro & Tresnadya, (2018). According to Syah (2015) the indicators of the academic ability variable are as follows: (1) Cognitive domain, (2) Effective domain, (3) Psychomotor domain.

H1: academic ability has a positive and significant effect on accounting students' interest in a career as a public accountant.

### **Professional Training**

Naminingsih & Rahmayati (2019) explains that professional training consists of matters related to improving skills or an expertise towards achievement. So that they become more prepared and competent in facing increasingly complex and dynamic career demands (Wibowo, 2020). Therefore, an accountant needs training in order to compete and become professional. This is in line with research Amelia & Banjarnahor (2023), Norlaela & Muslimin (2022), Pian & Azmi (2022), and Naminingsih & Rahmayati (2019). According to Amelia & Banjarnahor (2023) indicators of the professional training variable are (1) Job training before starting work, (2) Frequent routine training within the institution, (3) Attending training outside the institution to develop performance, (4) Obtaining varied work experience.

H2: professional training has a positive and significant effect on accounting students' interest in a career as a public accountant.

### **Labor Market Considerations**

Labor market considerations are a condition of employment that can certainly be accessed in the future (Safitri & Srimindarti, 2022). According to Amirullah & Martadinata (2022) explains that labour market considerations describe a condition where there are job opportunities available with abilities and skills with the needs of the market. The wider the job market offered, the greater the interest of accounting students in a career as a public accountant. This is in line with research Amelia & Banjarnahor (2023), Wardiningsih (2023), Safitri & Srimindarti (2022).

According to Safitri & Srimindarti (2022) indicators of the job market consideration variable are (1) Ease of job access, (2) Job security, (3) Career flexibility, (4) The number of careers needed in the business world.

H3: labour market considerations have a positive and significant effect on accounting students' interest in a career as a public accountant.

### **Financial Rewards**

By Ariyani & Jaeni (2022) financial rewards are income earned from a job as an encouragement to provide satisfaction to employees. Financial rewards are gifts offered by companies to employees who are believed to have good performance (Amelia & Banjarnahor, 2023). The higher the income offered, the interest in becoming a public accountant will also increase. This is in line with research Imaniah & Purba (2023), Sitanggang & Astuti (2023). According to Amelia & Banjarnahor (2023) indicators of the financial reward variable are as follows: (1) High starting salary, (2) Get incentives, (3) Get benefits, (4) Adequate facilities.

H4: financial rewards have a positive and significant effect on accounting students' interest in a career as a public accountant.

### Work Environment

The work environment is all the components that surround employees, both physical and non-physical, which affect work activities (Amirullah & Martadinata, 2022). According to Ariyani & Jaeni (2022) work environment can motivate someone to improve performance. The work environment of a public accountant is considered to have adequate facilities. This is in line with research Imaniah & Purba (2023), Firdawati et al. (2023). According to Iftinan (2018) indicators of the work environment variable are (1) Work place and atmosphere, (2) Work pressure, (3) Frequent overtime, (4) High level of competition between employees.

H5: the work environment has a positive and significant effect on accounting students' interest in a career as a public accountant.

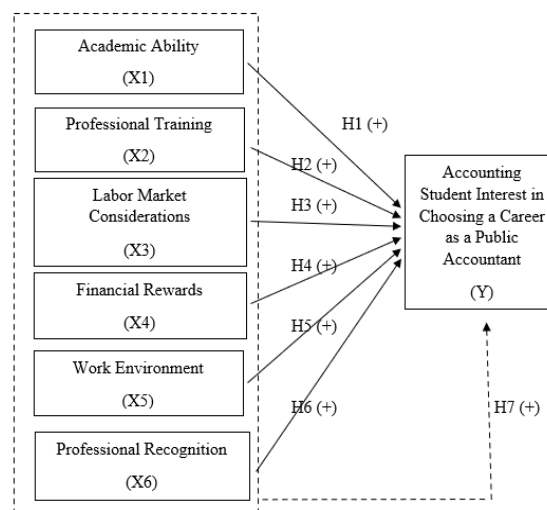
### Professional Recognition

Amelia & Banjarnahor (2023) argues that professional recognition includes recognition of certain achievements related to one's profession. Professional recognition can be said to be similar to financial rewards, except that this award is in a non-financial form. Research conducted Amelia & Banjarnahor (2023), Naminingsih & Rahmayati (2019), and Jaya et al. (2018), proves that becoming a public accountant will provide recognition if you excel and requires a lot of certain skills to achieve success. According to Amelia & Banjarnahor (2023) The indicators of the professional recognition variable are as follows: (1) There are opportunities to develop, (2) There is recognition if you excel, (3) It takes many ways to get promoted, (4) Special skills are needed to achieve success.

H6: the work environment has a positive and significant effect on accounting students' interest in a career as a public accountant.

### Research Framework

Based on the research hypothesis that has been previously mentioned, the following research framework is obtained:



**Figure 1.** Research Framework

## Research Method

This type of research uses quantitative research. The population used is accounting students at universities in Semarang City. The type of data is primary data. Primary data is data obtained from the results of a questionnaire which uses respondents' responses to research variables (Bakhtiar et al., 2022). Which is measured using a Likert scale with of score 1= Strongly Disagree; 2= Disagree; 3= Neutral; 4= Agree; 5= Strongly Agree.

The sampling technique in this study uses purposive sampling where in this technique there are certain criteria for determining the sample. The criteria used are as follows: Respondents are active students at Semarang University, accounting study programs, and 5th, 6th, 7th, and 8th semester students who are completing the study program.

In ensuring the freedom of variables, it is tested using the classical assumption test and then testing the multiple linear regression model so that the research results can be interpreted properly and precisely. In the equation as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e \dots\dots\dots (1)$$

**Table 1.** Variable Indicator

Variable	Indicator	Sources
Career interest (Y) is a tendency of the heart that shows an interest in something, so that it can give a happy feeling (Norlaela & Muslimin, 2022)	<ul style="list-style-type: none"> <li>Public accountants can become trusted business consultants</li> <li>Public accountants can become company directors</li> <li>Working for public accountants is easy to get promotions</li> <li>The rewards obtained are in accordance with the effort given.</li> </ul>	Amelia & Banjarnahor (2023)
Academic ability (X1) is the result of efforts that have been made, these efforts include learning, experience and practice in a particular activity (Rokhman et al., 2023).	<ul style="list-style-type: none"> <li>Cognitive domain</li> <li>Effective domain</li> <li>Psychomotor domain.</li> </ul>	Syah (2015)
Professional training (X2) consists of matters related to improving skills or an expertise towards achievement (Naminingsih & Rahmayati, 2019).	<ul style="list-style-type: none"> <li>Job training before starting work</li> <li>Frequent routine training within the institution</li> <li>Attending training outside the institution to develop performance</li> <li>Obtaining varied work experience.</li> </ul>	Amelia & Banjarnahor (2023)
Labor market considerations (X3) are a condition of employment that can certainly be accessed in the future (Safitri & Srimindarti, 2022).	<ul style="list-style-type: none"> <li>Ease of job access</li> <li>Job security</li> <li>Career flexibility</li> <li>The number of careers needed in the business world.</li> </ul>	Safitri & Srimindarti (2022)

Financial rewards (X4) are income earned from a job as an encouragement to provide satisfaction to employees (Ariyani & Jaeni, 2022)	<ul style="list-style-type: none"> <li>• High starting salary</li> <li>• Get incentives</li> <li>• Get benefits</li> <li>• Adequate facilities.</li> </ul>	Amelia & Banjarnahor (2023)
Work environment (X5) is all the components that surround employees, both physical and non-physical, which affect work activities (Amirullah & Martadinata, 2022).	<ul style="list-style-type: none"> <li>• Work place and atmosphere</li> <li>• Work pressure</li> <li>• Frequent overtime</li> <li>• High level of competition between employees.</li> </ul>	Iftinan (2018)
Variable	Indicator	Sources
Professional recognition (X6) includes recognition of certain achievements related to one's profession (Amelia & Banjarnahor, 2023)	<ul style="list-style-type: none"> <li>• There are opportunities to develop</li> <li>• There is recognition if you excel</li> <li>• It takes many ways to get promoted</li> <li>• Special skills are needed to achieve success.</li> </ul>	Amelia & Banjarnahor (2023)

## Result and Discussion

### Descriptive Data of Respondents

A total of 138 respondents were obtained through purposive sampling method, and of the questionnaires distributed, only 131 met the criteria. Of the total 131 respondents, the majority of respondents were in semester 7 (69%). In this study, there were 11 universities in Semarang. The majority of respondents were at Diponegoro University and Muhammadiyah University Semarang (11.45%).

### Data Quality Test

#### Validity Test

A questionnaire is said to be valid if  $r_{\text{count}} > r_{\text{table}}$  and a questionnaire is said to be invalid if  $r_{\text{count}} < r_{\text{table}}$ . The results show that each indicator  $r_{\text{count}} < 0.1716$ , which proves that the data is valid.

#### Reliability Test

A questionnaire is said to be reliable if the Cronbach Alpha value is  $> 0.6$  and a questionnaire is said to be unreliable if the Cronbach Alpha value is  $< 0.6$ . The results show that each indicator Cronbach Alpha  $> 0.6$ , which proves that the data is reliable.

### Classical Assumption Test

#### Normality Test

This normality test uses statistical analysis, namely by conducting a Kolmogorov Smirnov statistical test, namely if the significance value is  $> 0.05$ , the data is normally distributed and if the significance value is  $< 0.05$ , the data is not normally distributed. The results show that Asymp. Sig  $0.200 > 0.5$ , which proves that the data is normally distributed.

### Multicollinearity Test

The multicollinearity test can be seen from the tolerance and VIF values. If the tolerance value  $> 0.01$  or with a VIF value  $< 10$ , it can be said that there is no multicollinearity and if the tolerance value  $< 0.01$  or with a VIF value  $> 10$ , it can be said that there is multicollinearity. The results show that each indicator has a tolerance value  $> 0.01$  and a VIF value  $< 10$ , which proves that there is no multicollinearity.

### Heteroscedasticity Test

If the significance value  $> 0.05$ , the data does not contain heteroscedasticity and if the significance value  $< 0.05$ , the data contains heteroscedasticity. The results show that each indicator has a significance value  $> 0.05$ , which proves that the data does not contain heteroscedasticity.

### Hypothesis Test

#### Multiple Linear Regression Test

Multiple linear regression test is to determine whether the independent variable affects the dependent variable. Multiple linear regression analysis as follows:

$$-0,003+0,283X_1-0,098X_2+0,358X_3+0,202X_4+0,103X_5+0,131X_6$$

### F test

If  $F_{\text{count}} > F_{\text{table}}$  then simultaneously there is an influence of variable X and variable Y and if  $F_{\text{count}} < F_{\text{table}}$  then simultaneously there is no influence of variable X and variable Y.

**Table 2.** F Count

<b>F count</b>	<b>F table</b>
25,483	2,17

Source: Output SPSS, 2023

It can be concluded that  $25.483 > 2.17$  which means Academic Skills (X1), Professional Training (X2), Labor Market Considerations (X3), Financial Awards (X4), Work Environment (X5), and Professional Recognition (X6) affect Career Interest in Becoming a Public Accountant (Y).

### Coefficient of Determination

The  $R^2$  value of the coefficient of determination ranges from 0 - 1. If  $R^2$  the greater the closer to 1, it shows the stronger the influence of the independent variable on the dependent variable and if  $R^2$  the smaller the closer to 0, it shows the smaller the influence of the independent variable on the dependent variable.

Based on the results of data processing that the Adjusted R value is 0.552. This means that 55.2% of the variable Accounting Student Interest in a Career as a Public Accountant can be explained by the variables of academic ability, professional training, labour market considerations, financial rewards, work environment, and professional recognition.

### T test

The t test or partial test if the significant value  $<0.05$  then there is an effect of variable X and variable Y and if the significant value  $> 0.05$  then there is no effect of variable X and variable Y.

**Table 3.** Result of Multiple Linear Regression Analysis

Variabel Independent	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.003	1.694		-.002	.999
X1	.283	.091	.237	3.100	.002
X2	-.098	.091	-.076	-	.282
				1.081	
X3	.358	.068	.378	5.244	.000
X4	.202	.087	.199	2.334	.021
X5	.103	.075	.100	1.373	.172
X6	.131	.104	.105	1.264	.208

Source: Output SPSS, 2023

## DISCUSSION

### Academic Ability (X1) and Accounting Student Interest in Choosing a Career as a Public Accountant (Y)

Based on the results of multiple linear regression testing, the academic ability variable has a  $\beta$  value of 0.283 marked with a positive sign with a significant value of  $0.002 < 0.05$ , and the calculated t value of 3.100 is greater than the t table of 1.9792, then H1 is accepted, meaning that there is a positive relationship and a significant effect between the academic ability variable (X1) on Accounting Student Interest in a Career as a Public Accountant (Y). This research is in line with research conducted by Rokhman et al. (2023) and Hapsoro & Tresnadya (2018) which explains that academic ability has a positive and significant effect on accounting students' interest in a career as a public accountant. This is because in choosing a person's career to become a public accountant is based on having high academic ability, especially in the field of accounting to support performance as a public accountant.

### Professional Training (X12) and Accounting Student Interest in Choosing a Career as a Public Accountant (Y)

Based on the results of multiple linear regression testing, the professional training variable has a  $\beta$  value of 0.098 marked with a negative sign with a significant value of  $0.282 > 0.05$ , and the t value of 1.081 is smaller than the t table of 1.9792, then H2 is rejected, meaning that there is no significant influence between the professional training variable (X2) on the Interest of Accounting Students to Have a Career as a Public Accountant (Y). This research is in line with research conducted by Rokhman et al. (2023), Imaniah & Purba (2023), and Firdawati et al. (2023) that professional training has no effect on accounting students' interest in a career as a public accountant. This is because students perceive that to become a public accountant no training is needed inside and outside the institution. This means that without sufficient and adequate experience, accounting students can choose a career as a public accountant.



### **Labor Market Considerations (X3) and Accounting Students' Interest in Choosing a Career as a Public Accountant (Y)**

Based on the results of multiple linear regression testing, the variable job market consideration has a  $\beta$  value of 0.358 marked with a positive sign with a significant value of  $0.000 < 0.05$ , and the calculated t value of 5.244 is greater than the t table of 1.9792, then H3 is accepted, meaning that there is a positive relationship and a significant effect between the variable job market consideration (X3) on Accounting Students' Interest in a Career as a Public Accountant (Y). This research is in line with research conducted by Amelia & Banjarnahor (2023), Wardiningsih (2023), Safitri & Srimindarti (2022), Amirullah & Martadinata (2022), Gintings & Setiawan (2022), and Hapsoro & Tresnadya (2018) which proves that labour market considerations have a positive and significant effect on accounting students' interest in a career as a public accountant. This is because students feel that the job market as a public accountant has job vacancies that are easily accessible, and can also ensure its sustainability in the future or guaranteed.

### **Academic Awards (X4) and Accounting Student Interest in Choosing a Career as a Public Accountant (Y)**

Based on the results of multiple linear regression testing, the academic award variable has a  $\beta$  value of 0.202 marked with a positive sign with a significant value of  $0.021 < 0.05$ , and the calculated t value of 2.334 is greater than the t table of 1.9792, then H4 is accepted, meaning that there is a positive relationship and a significant effect between the financial reward variable (X4) on Accounting Students' Interest in a Career as a Public Accountant (Y). This research is in line with research conducted by Imaniah & Purba (2023), Sitanggang & Astuti (2023), Kurnia & Hasanah (2023), and Safitri & Srimindarti (2022) provides results that financial rewards have an influence on accounting students' interest in a career as a public accountant. This is because a career as a public accountant is the choice of accounting students to get great rewards. Therefore, the higher the income offered, the higher the interest of accounting students to choose a career as a public accountant.

### **Work Environment (X5) and Accounting Student Interest in Choosing a Career as a Public Accountant (Y)**

Based on the results of multiple linear regression testing, the work environment variable has a  $\beta$  value of 0.103 marked with a positive sign with a significant value of  $0.172 > 0.05$ , and the t value of 1.373 is smaller than the t table of 1.9792, then H5 is rejected, meaning that there is no significant influence between the work environment variable (X5) on the Interest of Accounting Students to Have a Career as a Public Accountant (Y). This research is in line with research conducted by Sitanggang & Astuti (2023), Gintings & Setiawan (2022), and Kurnia & Hasanah (2023) proves that the work environment has no effect on accounting students' interest in a career as a public accountant. This is because the work environment is not a benchmark in choosing a career to become a public accountant. And also accounting students think that the work environment created as a public accountant is bad and has a lot of pressure, thus reducing the interest of accounting students in a career as a public accountant.

### **Professional Recognition (X6) and Accounting Students' Interest in Choosing a Career as a Public Accountant (Y)**

Based on the results of multiple linear regression testing, the professional recognition variable has a  $\beta$  value of 0.131 marked with a positive sign with a significant value of  $0.208 > 0.05$ , and the  $t$  value of 1.264 is smaller than the  $t$  table of 1.9792, then  $H_6$  is rejected, meaning that there is no significant influence between the professional recognition variable (X6) on Accounting Students' Interest in a Career as a Public Accountant (Y). This research is in line with research conducted by Pian & Azmi (2022), Gintings & Setiawan (2022), and Naminingsih & Rahmayati (2019) which provides results that professional recognition has no effect on accounting students' interest in a career as a public accountant. This is because the obligation of a public accountant in maintaining professionalism, honesty, integrity and professional honour is considered something that is difficult to carry out and maintain because on the other hand public accountants must maintain the quality of audits and financial information, and must also maintain relationships as a source of income for public accountants.

**Academic Ability (X1), Professional Training (X2), Labor Market Considerations (X3), Financial Awards (X4), Work Environment (X5), and Professional Recognition (X6) and Accounting Student Interest in Choosing a Career as a Public Accountant (Y).**

Based on the  $F$  test that  $F$  count is  $25.483 >$  from the  $F$  table of 2.17, it can be concluded that Academic Ability (X1), Professional Training (X2), Labor Market Considerations (X3), Financial Awards (X4), Work Environment (X5), and Professional Recognition (X6) have an effect on Accounting Student Interest in a Career as a Public Accountant (Y). Based on the coefficient of determination that the Adjusted  $R$  value is 0.552. This means that 55.2% of the variable Accounting Student Interest in a Career as a Public Accountant can be explained by the variables of academic ability, professional training, labour market considerations, financial rewards, work environment, and professional recognition.

**Conclusion**

Based on the results of the data analysis that has been described, it can be concluded that partially academic ability, labour market considerations, and financial rewards have a positive and significant effect on accounting students' interest in a career as a public accountant. While the variables of professional training, work environment, and professional recognition have no effect on accounting students' interest in a career as a public accountant. Simultaneously, academic ability, professional training, labour market considerations, financial rewards, work environment, and professional recognition affect accounting students' interest in a career as a public accountant.

This study used 6 variables and was only conducted at universities in Semarang City. The author also provides suggestions, among others, for future researchers it is advisable to use a larger sample not only at universities in Semarang City but to use samples at universities in Central Java or more broadly nationally, or all private universities in Indonesia or all state universities in Indonesia, so that they can compare the results and get more optimal results. For future researchers, it is recommended to expand the research by adding other variables that affect the interest of accounting students in a career as a public accountant that have not been examined in this study, such as family environment, social values, gender, parental influence and others.

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