



Analysis of Factors Influencing Accounting Students in Choosing a Career as a Public Accountant.

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Abstract

This research aims to identify the factors influencing accounting students' career choices as public accountants, focusing on students from various universities in Yogyakarta. The study examines four key variables: financial rewards, professional training, work environment, and market considerations. Using a case study approach, data were collected through questionnaires and analyzed via logistic regression and classical assumption tests. The results indicate that financial rewards, professional training, and the work environment significantly influence students' decisions to pursue careers as public accountants. However, job market considerations do not have a significant effect. The findings emphasize that students place high importance on adequate compensation, professional development opportunities, and a conducive work environment when making career decisions. This research provides valuable insights into how universities can better support students in choosing relevant career paths and highlights the importance of aligning educational outcomes with industry expectations. Further, it underscores the need for ongoing professional training and development for accounting students to meet the demands of the profession. These results could serve as a guide for curriculum development and career advisory services in accounting education.

1. Introduction

Career is one of the important aspects of everyone's life, especially for those in their productive age. When someone chooses a career, it becomes a significant milestone in their life because it signifies the beginning of actively pursuing their life goals (Dewi, 2022). The right choice of career based on one's interests and talents is the initial step in shaping a career. Career is a sequence of someone's work experiences over a certain period of time. Having a promising career is something that gives hope and dreams to every student (Kasan & Ibrahim, 2022). By achieving the desired career, a student can obtain what they aspire for.

According to (Achru P, 2019), interest is a high tendency of the heart towards something, attention, liking. Interest is an intrinsic motivation as a learning force that drives someone to engage in activities with full dedication and tends to be persistent, where these activities are a process of learning experiences carried out with full awareness and

bring feelings of happiness, pleasure, and joy. Moreover, interest basically involves acceptance of a relationship between oneself and something outside (Alfazani & Khoirunisa A, 2021).

Students of the Faculty of Economics majoring in Accounting have at least three alternative steps that can be taken in their career field. Firstly, after completing their education in Economics majoring in Accounting, individuals can directly work. The available job fields for these graduates are quite diverse, including entrepreneurship and working in government agencies or companies. Secondly, they can continue their academic education at the undergraduate level. Thirdly, they can pursue professional education to become a public accountant. Every accounting graduate is free to choose a career path that aligns with their own desires and aspirations.

The profession of public accountants is considered promising with a bright prospect because it provides invaluable intellectual challenges and learning experiences (Safitri &



Srimindarti, 2022). Working as a public accountant offers opportunities for challenging and varied jobs as they can be assigned to various places and companies. The profession of public accountants can be considered one of the most expensive professions because the largest source of income for public accountants has shifted from auditing services to management consulting service (Wicaksono & Aisyah, 2018). According to Suyono, (2014), in addition to having a degree in accounting, prospective accountants are required to take an examination organized by the Indonesian Institute of Accountants (IAI) and be registered with the Ministry of Finance in order to practice as accountants.

Students in planning their careers certainly have considerations or factors that influence in determining the profession they will choose. The selection of careers by students can largely be influenced by views or perceptions about various careers (Setiawan, 2023). It cannot be denied that many accounting graduates are also interested in other careers that do not match the chosen study program when they were in college. This is experienced by many accounting graduates from various colleges or universities who do not choose a career as an accountant as their main career choice. (Aziz, 2018) stated that sometimes there are differences in views between accounting students in the early semesters and students in the final semester. Views like this influence changes in determining their careers. In the process of choosing a career, accounting students always consider factors such as financial rewards, professional training, work environment, and job market. Some of these factors will determine students in choosing a profession.

The aim of this study is to identify whether some factors will influence accounting students' interest in choosing a career as an accountant or non-accountant. The factors include financial rewards, professional training, work environment, and market considerations. This research also aims to provide an overview of accounting students' interest in choosing a

career as an accountant or a non-accountant. Additionally, it is expected that this study will serve as valuable input for universities in their efforts to enhance the quality of teaching and produce high-quality accounting graduates.

2. Literature Review

2.1 Public Accountant

The profession of public accountants is evolving in line with the development of various types of companies. Companies need capital/funds to carry out their profession. This capital/funds can come from the company itself (owners) and from external parties (investors and loans from creditors). Therefore, both parties require financial statements in making decisions related to the company. Public accountants are accountants who have a license from the Minister of Finance or other authorized officials to practice public accounting. Public accountants are individual practitioners or members of public offices who provide personal auditing services to clients (Christina et al., 2022).

A public accountant is an accountant who has obtained a license from the Minister of Finance to provide services as regulated in the Minister of Finance Regulation No. 17/PMK.01/2008. A public accountant is someone who meets the requirements set by the state, including the obligation to pass the public accountant exam, and is then entitled to a public accountant certificate. A public accountant is responsible for performing audit functions on historical financial statements published, from entities that are financially commercial or non-commercial (Setiadi, 2019). A public accountant must have graduated from the accounting department of the Faculty of Economics or have an equivalent degree, obtained an accountant title from the expert committee for considering equivalent accountant degrees, and obtained a practice permit from the Minister of Finance.

2.2 Financial Rewards

Several influential financial rewards in determining a career include better salaries and



wages, providing allowances, and giving bonuses/incentives. According to (Diasuti, 2021), financial rewards are the outcomes obtained from performance contracts that are considered fundamental by some companies as the main attraction in making decisions for employees. The financial components are as follows: (1) Salary, which is a form of monetary compensation received as a consequence of one's position as an employee who contributes their energy and thoughts to achieve the company's goals or is a fixed payment received by an individual from their membership in a company. (2) Wages, which are direct financial rewards paid to employees based on working hours, the quantity of goods produced, or the amount of services provided. The amount of wages can vary depending on the contribution given. (3) Incentives, which are direct rewards given to employees for exceeding predetermined targets, usually resulting in cost savings and increased productivity. Incentives are fixed compensation, commonly referred to as performance-based compensation. (4) Indirect compensation (fringe benefits), which are additional compensations given based on company policies to all employees as an effort to improve their well-being. Examples include insurances, allowances, pension funds, and others.

2.3 Professional Training

Training is an effort to improve employees' performance in their current job or in another job they will soon hold. According to (Tamsuri, 2022), training is a systematic process to change the work behavior of an individual/group of employees in an effort to improve organizational performance. Training is related to the skills and abilities needed for the job currently being done, which are oriented towards the present and help employees master skills and abilities.

2.4 Work Environment

The work environment is the place where individuals work and develop their careers.

According to (Jusdiana Ahmad et al., 2022), environment is everything that surrounds a worker and plays an important role in influencing the worker in carrying out their job. The work environment is one of the factors that can affect employee performance. A good work environment will have a positive impact on optimal employee performance. Conversely, if the work environment is poor, it will result in poor performance for employees. According to (Surijadi & Idris, 2020), there are various types of work environments divided into two categories: 1) physical environment, which refers to the physical conditions surrounding the workplace where employees carry out their activities and can directly or indirectly influence them, and 2) non-physical environment, which encompasses all the conditions related to the work relationships between employees and their superiors or subordinates. According to Awaliya et al., (2023), there are factors that influence the work environment, namely: 1) external environment, which refers to the main forces in a company that have the potential to influence the company's success in achieving its goals, and 2) internal environment, which refers to the general conditions within a company that affect its management.

2.5 Market Considerations

The labor market encompasses all labor needs and supplies, or all demands and offers in society with all the mechanisms that enable productive transactions between individuals selling their labor to employers in need of that labor (Hijriah & Adiba, 2019). The labor market involves all activities that connect job seekers and job vacancies, including employers or producers, job seekers, intermediaries, or third parties like the government, informal or formal institutions, consultants, and private organizations. Signal theory explains that there is information content in the disclosure of information that can be a signal for investors and also other potential parties in making an economic decision (Suryapraja & Novianti, 2020).



3. Research Methods

The study focused on accounting students from the Faculty of Economics at different universities in Yogyakarta. It employed a quantitative data survey to analyze the factors affecting accounting students' decision to pursue a career as public accountants. The findings were presented through numerical data and tables, which were then explained in a detailed narrative. In this study, the selected population consists of accounting students from Immanuel Christian University Yogyakarta, accounting students from Sanata Dharma University Yogyakarta, accounting students from Atma Jaya University Yogyakarta, and accounting students from Duta Wacana Christian University Yogyakarta. The total number of participants is 100 individuals. In this study, a sample of 100 respondents representing all active students in the lecture was taken. The research employed the total sampling technique, where the sample size is equal to the population, which is 100 respondents. This study utilized primary data, which was collected directly by the researcher through a questionnaire. In this study, the questionnaire distributed contains factors that influence accounting students' interest in choosing a career as an accountant or non-accountant. Students' perceptions are measured through statements found in the questionnaire and using a Likert scale ranging from 1 to 5.

Data analysis was conducted with the assistance of a computer program called SPSS (Statistical Package for Social Science). The analysis tool used in the research was multiple regression analysis. Multiple linear analysis was used to determine the significance of the influence of intrinsic job value, long-term income, work environment, and considerations on students' interest in becoming a public accountant.

4. Results and Discussion

4.1 Normality Test

Table 1.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,96190863
	Absolute	,095
Most Extreme Differences	Positive	,080
	Negative	-,095
Kolmogorov-Smirnov Z		,946
Asymp. Sig. (2-tailed)		,333

Source: Processed Data (2024)

Based on the table above, it can be observed that the value of asymp.sig is 0.333, which is greater than 0.05. Therefore, it can be concluded that the data is normally distributed.

4.2 Multiple Linear Regression Analysis

Basically, multiple linear regression analysis is employed to determine the extent of influence of independent variables, namely Financial Reward (X1), Professional Training (X2), Work Environment (X3), and Market Consideration (X4), on the dependent variable, Career Choice (Y).

Table 2

Result of Multiple Linear Regression Analysis

Variable	B	t count	Sig t	Description
(Constant)	0,502	241	0,810	
Financial Reward	0,247	2,729	0,008	Significant
Professional Training	0,211	2,397	0,018	Significant
Work Environment	0,221	2,753	0,007	Significant
Market Considerations	0,315	3,299	0,001	Significant

Source: Processed Data (2024)

Based on the constant value and regression coefficients in the table above, the multiple linear regression equation is as $Y = 0.502 + 0.247 X_1 + 0.211 X_2 + 0.221 X_3 + 0.315 X_4$. The constant value of 0.502 implies that if the variables of financial rewards, professional training, work environment, and job market



considerations are assumed to have a value of zero, then the variable of a career as a public accountant will have a positive value of 0.502. The regression coefficient value for the financial reward variable is 0.247, indicating that a one-unit increase in financial reward will increase the choice of a career as a public accountant by 0.247%. The regression coefficient value for the professional training variable is 0.211, indicating that a one-unit increase in professional training will increase the likelihood of choosing a career as a public accountant by 0.211%. The regression coefficient value for the work environment variable is 0.221, indicating that a one-unit increase in the work environment will increase the career choice as a public accountant by 0.221%. 1) The regression coefficient value for the labor market consideration variable is 0.315, indicating that a one-unit increase in labor market consideration will increase the choice of a career as a public accountant by 0.315%.

Financial reward variable (X1) has a t-value of 2.729, regression coefficient (beta) of 0.247 with a probability (p) = 0.008. Based on the data analysis where the probability value (p) < 0.05, it can be concluded that financial reward has a positive and significant effect on the selection of a public accountant career, thus accepting H1. The professional training variable (X1) has a t-value of 2.397 and a regression coefficient (beta) of 0.211 with a probability (p) = 0.018. Based on the data analysis where the probability value (p) < 0.05, it can be concluded that professional training has a positive and significant influence on the choice of a public accountant career, thus accepting the alternative hypothesis (H1). The workplace environment variable (X1) has a t-value of 2.753, regression coefficient (beta) of 0.221, with a probability (p) = 0.007. Based on the data analysis where the probability value (p) < 0.05, it can be concluded that the work environment has a positive and significant effect on the selection of a public accountant career, thus accepting H3. Based on the data analysis, the

market consideration variable (X1) has a t-value of 3.299, regression coefficient (beta) of 0.315, and a probability (p) of 0.001. Since the probability value (p) is less than 0.05, it can be concluded that the market consideration significantly and positively influences the selection of a public accountant career, thus accepting H4.

4.3 The Influence of Financial Rewards on Career Choices as a Public Accountant.

The research findings on the variable of financial rewards indicate a significance level of $0.008 < 0.05$, thus H1 is accepted. This demonstrates that the financial reward variable significantly influences the career choice of becoming a public accountant among accounting students at Immanuel Christian University Yogyakarta and other universities in Yogyakarta.

This research outcome explains that, partially, financial rewards have a significant impact on the career choice of becoming a public accountant. Students who choose to pursue a career as public accountants have a desire to receive satisfactory rewards in accordance with the sacrifices they have made while working.

4.4 The Influence of Professional Training on Career Choices as a Public Accountant.

The research results of the professional training variable show a significance level of $0.018 < 0.05$, thus H2 is accepted. This indicates that the professional training variable has an influence on the career choice as a public accountant. Students who choose to pursue a career as a public accountant expect the need for training before starting a job, as this can train them to become a professional accountant in their future work. Students not only expect financial rewards but also focus on personal development.

4.5 The Influence of Work Environment on Career Choices as a Public Accountant.



The research results of the work environment variable show a significance value of $0.007 < 0.05$, thus accepting H3. This indicates that the work environment variable influences the career choice as a public accountant. Accounting students who choose to become public accountants expect a safe working environment and the opportunity to develop their careers, enabling them to achieve job satisfaction and perform their tasks effectively.

4.6 The Influence of Market Consideration on Career Choices as a Public Accountant.

The research results of the variable of labor market considerations show a significance level of $0.001 < 0.05$, thus H4 is accepted. This indicates that the variable of labor market considerations has an influence on the choice of a career as a public accountant. Students who choose to pursue a career as a public accountant believe that there are great opportunities, as many companies now require accountants in their operations. Students can choose a career that suits their expertise, such as working in the assurance services department (auditor) or non-assurance services (finance, management, accounting, complications, consulting, and taxation affairs).

Overall, those factors significantly influence the career choice of becoming a public accountant. Students expect high salaries, the availability of job training, a safe and comfortable work environment, as well as accessibility or job opportunities open to accounting students.

5. Closing

5.1 Conclusions

Based on the data management results of SPSS for Windows version 21.0 testing, the following conclusions can be drawn:

1. The influence of financial rewards such as rapid salary increases on the career choice of becoming a public accountant is significant.

2. Professional training, such as providing pre-employment training and regular training within and outside the company, has an impact on students' career choices in the field of public accounting.
3. The work environment, such as routine tasks and a pleasant working environment, influences students' career choices as public accountants.
4. Considerations of the job market, such as job security, have an impact on students' career choices as public accountants.

5.2 Suggestions

Based on the summary of the above findings, the researcher provides several recommendations for enhancing career choices for accounting students, as follows:

1. For future researchers, the findings of this study can serve as evidence for case studies and as a point of reference regarding discussions related to the topic in the academic process.
2. The author acknowledges that this research still has shortcomings and weaknesses. In this study, the author only used four independent variables, namely financial rewards, professional training, work environment, and market considerations in career choice to become a public accountant. It cannot be denied that there are other factors that are more considered besides these four factors.

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