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DETERMINANTS OF CHOOSING A CAREER AS A PUBLIC ACCOUNTANT

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Abstract: General Background: Career decisions are influenced by various factors, particularly when choosing a public accounting profession. **Specific Background:** Despite the growing need for public accountants, there is limited research on the determinants that shape students' career choices in this field. **Knowledge Gap:** Few studies examine how factors like financial rewards, work environment, market considerations, social values, and professional training affect the interest in pursuing public accounting careers. **Aims:** This study seeks to identify and analyze these factors among accounting students at Muhammadiyah University of Sidoarjo. **Results:** The research reveals that financial rewards, work environment, and social values significantly influence students' interest in becoming public accountants, while market considerations and professional training do not show significant effects. **Novelty:** The study offers a comprehensive analysis of the decision-making process regarding career choices in public accounting, highlighting the underestimated role of professional training and market considerations, which had been previously assumed to be critical factors. **Implications:** These findings suggest that universities and organizations need to focus on enhancing the perceived benefits of the work environment, financial rewards, and social values when promoting public accounting as a viable career choice. The study contributes valuable insights for educators and policy-makers in understanding the motivators for students pursuing careers in public accounting.

Keywords: Financial Rewards, Work Environment, Market Consideration, Social Values, Professional Training

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Introduction

The most important thing in life is making the right career choices and decisions, which make a significant contribution to the individual and form the basis of his fundamental beliefs and purpose in life [1]. Career is part of the human resource management (HRM) effort and is the hope of every individual, including students, to have a good and promising career in the future [2]. The career planning process is not only completed when an individual achieves the desired career. But it also includes the individual's activities in making commitments that need to be made to support the goal of the determined decision. It requires progressive and futuristic knowledge that thinks about the interests of his future career [3].

To have a career that matches the goals set, students must improve performance and responsibility to face the challenges and competition in the world of work [4]. Skills and expertise, of course, play an important role in choosing a career [5]. Although a career as an accountant is considered to have good prospects, it is estimated that the number of accounting graduates who choose to pursue an accounting career in Indonesia is still very small. Based on data published on the website of the Indonesian Public Accountants Association (IAPI) in 2020, it is known that Indonesia passes more than 35,000 S1 accounting graduates each year, but only 2,064 public accountants are certified [6]. Accounting graduates generally have several career paths available to them after graduation [7].

First, after obtaining a bachelor's degree in accounting, you can directly work as an entrepreneur (creating a job for yourself) or become an employee in a private company or government agency [7][8]. Next is academic training at the layer-2 level, after completing this training, graduates can work as teachers or lecturers at public or private colleges [7][9]. Thirdly, to continue professional training as a public accountant, you must first continue with professional training in accountancy and obtain an accountant degree, then you can choose a career in accounting, either as public accountants, managerial accountants, government accountants, or educational accountants [7][8][10].

A public accountant is a promising profession when providing professional services and has been officially authorized by the government to start a business as an independent private accountant [11]. The primary role of the public accountant is to express an opinion on the obligations of financial statements prepared by management [12]. Public accountants play a crucial part in fostering a robust and effective national economy and improving transparency and information quality in the financial sector [13].

Pursuant to Government Regulations No. 20 of 2015, it is stated that the Association of Public Accountants can constitute a person to act as a technical executor, taking into account the consideration of the manager in drawing up the Association Regulations on the Professional Standards of Public Accounts [14]. The Professional Standard of Public Auditors (SPAP) is a standard founded by the Association of Certified Public Accountants of Indonesia (IAPI) by the Board of Professional Standards of Public Accounts as the quality to be observed by the public accountant in the provision of its services [6][15].

Several factors may influence career choices in the public accounting field, including financial appreciation, work environment, market considerations, social values, and professional training [1][16][17]. Financial rewards are indeed beneficial, and most companies see them as the greatest attraction for employee satisfaction [18]. The study [9] explains that most students have hopes of earning a high salary, getting a salary increase, and having a pension fund while working in the future. If associated with the theory of hope, when choosing a profession, follow the expectation that the chosen profession will provide the desired salary and financial reward. This is because the primary purpose of work is to earn a salary [19].

The working environment refers to the physical, social, and mental health conditions in a company that affect the performance and productivity of employees [20]. Employee emotions can be influenced by the working environment [21]. When employees are happy and satisfied with their workplace, they feel comfortable working and are recognized as professionals, so employees are always motivated to thrive in their environment [22]. The study [18] explains that a student considers that the working environment in the accountant profession is an environment that will improve his performance, which will encourage him more to pursue a profession in public accounting.

Employment market considerations relate to jobs that can be accessed in the future. Regarding the hope theory, people who choose their careers will surely consider the job market of those careers with the hope that the careers they will choose will offer a variety of job opportunities, job security, career flexibility, and promotion opportunities [23]. The study [1]

states that future employment opportunities are directly linked to labor market factors. Besides, jobs in a small labor market are less in demand than in a larger labor market.

Social values refer to the opportunities for social activities, hobbies, and ways of interacting with others [24]. Social values reflect the quality of a person's behavioral decisions and attitudes towards life in society [25]. These values emerge from the individual's social perceptions and are reflected in psychological and social interactions as well as his contact with the outside world [26]. Research [11] mentions that students take into account the social values given by society to the public accountant profession. Public accountant students see that the public accountant profession is more prestigious than other careers, and students also assume that public accountants can provide an opportunity to work with experts in other fields.

Professional training can be obtained through work experience as well as regular training inside and outside the site [27]. According to the study, In order to be employed as a public accountant, an accountant is required to exhibit ongoing education and professional experience in the field of general audit of financial or financial statements through the possession of 1000 hours of work in a period of 5 years and having 500 hours of work at least [28]. Research [28] explains that accounting students consider it necessary to undertake job training because to be a public auditor who can perform audit work well, it is insufficient only with the supply of formal instruction, but additionally needs to be backed up with real-world expertise in the field with adequate working hours.

This study replicates a study [5] in which the study also uses the same independent variables, namely, financial reward, professional training, social values, work environment, and labor market considerations. The difference between the research [5] and this research is located in the location as well as the selection of populations and samples. In the study [5] two universities were the population of the research, namely the student active program study accounting forces of 2018 UMSIDA and UBHARA. Meanwhile, this research only used one university, namely UMSIDA, with three classes (2021, 2022, and 2023) included as population and sample.

Based on the above description, it can be explained that the purpose of this study is to determine the determinants of career choice as a public accountant based on five factors: financial appreciation, the working environment, social ideals, professional training, and market factors. The benefit of this research is to add insights related to the determinants of the interests of students who are accountants in choosing a career as public accountants.

Hypothesis Development

1. Financial Reward

Financial reward is a measure of appreciation for the service given in return for the money received. When a person joins a company as a new member, he always has the hope that the resulting work can meet his needs. Financial awards are an incentive to choose a career in public accounting [1].

The study explains that financial appreciation has a positive impact on the interest of accounting students in pursuing a career as public accountants. The higher the financial appreciation offered in this profession, the greater the interest of accounting students in pursuing a career as public accountants [2]. The motivation theory states that three relationships motivate individuals, and one of them is the personal target-reward relationship. This relationship explains to what extent the reward within an organization meets the individual's personal objectives or requirements, as well as the potential attraction of such a reward for the individual. Based on this description, the following formulation of the hypothesis is possible:

H1: Financial rewards have a positive influence on the career choices of public accountants.

2. Work Environment

The working environment is the working atmosphere, which includes the nature of the work (routine, excitement, and overtime), the level of competition between employees, and the work pressure as an element of the working environment. Students who choose the professions of public accountant and corporate accountant believe that the profession offers many opportunities

to thrive. A career in the field of public accounting is considered to be one whose work is not routine, more exciting, and has a lot of challenges that cannot be solved easily [6].

If associated with the expectation theory, the work environment refers to the possibility that people will achieve the expected work result (i.e., high work performance) when they perform certain behaviors. Based on this description, the following is one way to formulate the hypothesis::

H2: The working environment has a positive influence on the career choices of public accountants.

3. Market Consideration

According to the study, labor market considerations relate to job security, job availability, and opportunities for progress [10]. Employment market considerations need to be considered by students when choosing and establishing professions because they will choose jobs that are guaranteed and not easy to dismiss [11].

According to the notion of hope, the anticipation or hope that a person has to achieve their goals is what drives the emergence of motivation in that person. The following formulation of the hypothesis can be made in light of this description:

H3: Market considerations have a positive influence on public accountant career choices.

4. Social Values

Social values refer to a person's ability in society and the value of a person in the eyes of the people around him. Unlike someone who is an accountant for one company, an accountant who works for an oil company only understands the accounting system in the field of oil and gas. This makes the public's judgment of the public accountant profession more prestigious than that of the ordinary accountant [12].

In connection with the hope theory that one's behavior depends on the strength of their hope that their actions will bring the desired results, in choosing a career, one will see the social values of that career. The hope of a prestigious career, as well as a career that offers more opportunities to socialize with others, will motivate students to choose a career that fits their desires [13]. According to research [1], social values have a major and favorable impact on accounting students' decisions to pursue careers as public accountants. The outcomes, however, were not the same as those of a study [5] that concluded social values had no influence on an accounting student's selecting to work as a public accountant. In light of the above description, the following it is possible to create hypotheses.:

H4: Social values have a beneficial impact on the career choices of public accountants.

5. Professional Training

Professional training for public accountants suitable for their field can add value to the career of an accountant [1]. When a student decides to become a public accountant, he's ready to face the world of work. This is in line with the hope theory, which states that employees are motivated to engage in high-level efforts if they are convinced that their efforts will result in a positive performance assessment.

Research [4] stated that professional training had a positive and significant influence on the career choices of accounting students to become public accountants. Research [11] indicated that professional training did not influence the interest in the choice of career of the student to become a public accountant. Based on this description, The following is one way to formulate the hypothesis:

H5: Professional training has a positive influence on the career choices of public accountants

Methods

Research Method

This research is included in the type of descriptive research with a quantitative approach. A descriptive approach is research carried out to reveal or explain a phenomenon that occurs in society [29]. In this research, researchers want to clearly describe the determinants of choosing a career as a public accountant. Meanwhile, the quantitative approach is an approach intended to reveal symptoms

in a holistic-contextual manner by collecting data from natural settings using the researcher as a key instrument [30].

Data Source

The data source in this research uses primary data. Primary data refers to data that has been collected directly. The most common way to collect primary data is the use of experiments and surveys [30]. In this research, primary data was obtained from questionnaires filled out directly by research respondents.

Population and Sample

The population in the research were undergraduate students from the 2021, 2022 and 2023 accounting majors, Faculty of Business, Law and Social Sciences, Muhammadiyah University of Sidoarjo.

Table 2.1 Population Size

Force	Number of Students		Amount
	Male	Female	
2021	17	106	123
2022	37	124	161
2023	19	102	121
Total			405

Source: DAA.umsida.ac.id Year 2024

Sampling is based on the Slovin formula as follows:

$$n = \frac{N}{N(d^2)+1}$$

$$n = \frac{405}{405(0,1^2)+1} = 81 \text{ sample}$$

Note:

n = Number of sample

N = Population size

d = The expected level of accuracy/error is not deviated, 10%

Based on the results above, the number of samples produced using the Slovin formula was 81 samples with an accuracy level of 10%. The number of members of the stratified sample (strata) is calculated by using the formula:

$$n_i = \frac{N_i}{N} (n)$$

Note:

n = Total number of sample members

n_i = Number of sample members according to stratum

N_i = Number of population members according to stratum

N = The total number of members of the population

The sample proportions for each generation are as follows:

$$2021 = \frac{123}{405} (81) = 25$$

$$2022 = \frac{161}{405} (81) = 32$$

$$2023 = \frac{121}{405} (81) = 24$$

The number of samples obtained was 81 people and the criteria were: This research is students from the 2021, 2022 and 2023 accounting majors, Faculty of Business, Law and Social Sciences, Muhammadiyah University of Sidoarjo.

Data Collection Techniques

Data collection techniques are the most strategic step in research, because the main aim of research is to obtain data [30]. The data collection technique in this research is by distributing a questionnaire

containing several statements. A questionnaire is a data collection technique that is carried out by giving respondents several questions or written statements to answer [31]. A Likert scale, which ranges from 1 to 4, will be used to score the questionnaire. This scale is designed to gauge an individual's or a group's attitudes, opinions, and perceptions on social phenomena. The variables to be measured are converted into indicator variables using a Likert scale. Here are some alternative responses to each statement:

Category	Score
Strongly disagree	1
Disagree	2
Agree	3
Strongly agree	4

Operational Definition and Variable Measurement

The definitions and measurements of research variables are explained in the table, as follows:

Table 2.2 Operational Definition

Description	Variable	Indicator	Measurement	References
Dependent	Choosing a career as a public accountant	1) Become a skilled public accountant in their particular field 2) Aspire to work as a public accountant 3) Try to explore and discover many things about the public accounting profession 4) Enjoy looking for information related to public accounting	Likert Scale 4 Point	[32]
Independent	Financial rewards/salary	1) High starting salary 2) Faster increase in financial rewards 3) Pension funds	Likert Scale 4 Point	[32]
	Work environment	1) Routine work 2) Work is completed faster 3) More challenges 4) Fun work environment 5) Overtime 6) The level of competition between employees is high 7) Work pressure	Likert Scale 4 Point	[32]
	Market consideration	1) More secure work (not easy to lay off) 2) The field is easy to know 3) Public accountants are still lacking in Indonesia	Likert Scale 4 Point	[32]

Description	Variable	Indicator	Measurement	References
	Social values	1) Opportunity to provide social services 2) The opportunity to interact with other people 3) The prestige of the job in the eyes of other people 4) Provide opportunities to work with experts in other fields	Likert Scale 4 Point	[32]
	Professional training	1) Start work 2) Professional training 3) Regular job training 4) Work experiences	Likert Scale 4 Point	[32]

Data Analysis Technique

Data analysis was carried out using the help of a computer program, namely the Statistical Package for Social Science (SPSS). The analytical tool used in this research is analysis of several linear regressions. Several linear analyses were used. used to determine the significance of the influence of financial rewards, work environment, market considerations, social values, and professional training on the desire of students to work as public accountants. The multiple linear regression equation model is as follows [33]:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Note:

Y = Choosing a career as a public accountant

α = Constant (Y value if X value=0)

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$ = Regression coefficient of X

X1 = Financial reward

X2 = Work environment

X3 = Market considerations

X4 = Social Values

X5 = Professional training

e = Error/Residual

In data analysis and processing, several tests were carried out including data quality testing, classical assumption testing, and hypothesis testing.

1) Data Quality Test

a. Validity test

The validity test used is to calculate the correlation between the score of each statement item and the total score of each construct [33]. This test uses the corrected item-total correlation analysis method, an instrument is considered valid if the r-calculated correlation coefficient > r-table correlation coefficient with a significance level of 0.05.

Table 2.3 Validity Test

Variable	Variable (R-Count)		-Table	Description
Public Accountant (Y)	Y1	,581	0,257	Valid
	Y2	,697	0,257	Valid
	Y3	,487	0,257	Valid
	Y4	,623	0,257	Valid
	Y5	,589	0,257	Valid
Financial Reward (X1)	1.6	,271	0,257	Valid
	1.7	,496	0,257	Valid
	1.8	,351	0,257	Valid
Work Environment (X2)	2.9	,509	0,257	Valid
	2.10	,395	0,257	Valid
	2.11	,500	0,257	Valid
	2.12	,736	0,257	Valid
	2.13	,430	0,257	Valid
	2.14	,471	0,257	Valid
	2.15	,461	0,257	Valid
Market Considerations (X3)	3.16	,532	0,257	Valid
	3.17	,684	0,257	Valid
	3.18	,477	0,257	Valid
Social Values (X4)	4.19	,694	0,257	Valid
	4.20	,822	0,257	Valid
	4.21	,724	0,257	Valid
	4.22	,674	0,257	Valid
Professional Training (X5)	5.23	,357	0,257	Valid
	5.24	,578	0,257	Valid
	5.25	,646	0,257	Valid
	5.26	,625	0,257	Valid

Source: Data processed

b. Reliability Test

One technique for assessing a questionnaire that serves as an indicator is reliability testing of a variable or construct. When respondents' answers to a questionnaire are consistent over time, it is considered reliable. A construct or variable is regarded as reliable if it has a Cronbach's Alpha value > 0.60 [33].

Table 2.4 Reliability Test
Reliability Statistics

Cronbach's Alpha	N of Items
.896	26

Source: Data processed

2) Hypothesis Test

A hypothesis is a theoretical or temporary conclusion in research. A hypothesis is the final result of a deductive thinking process (deductive logic). Deductive logic adheres to the principle of coherence, considering that the premises are information that comes from statements whose truth has been tested, the hypothesis formulated will have a degree of truth that is not far from the premises [33].

The method used to test hypotheses one to five is tested by determining the level of significance

with simultaneous tests (F and R² tests) and partial tests (t-tests) as follows:

a. Coefficient of Determination (R²)

The coefficient of determination (R²) indicates the percentage contribution of the independent variables (financial rewards/salary, work environment, market considerations, social values, and professional development) to the dependent variable (the decision made by accounting students to become public accountants). This contribution is represented by the magnitude of R² [33]. Where R² atau R Square explains how much the independent variable used in this research can explain the dependent variable.

b. Individual Parameter Significance Test (t-Test)

This test aims to ascertain whether the independent variables contained in the equation affect the value of the dependent variable. The t-test is carried out by comparing the t-count with the t-table. To determine the t-table value, is determined with a significance level of 5% and 2 sides with degrees of freedom $df = (n-k-1)$ where n is the number of respondents and k is the number of independent variables [33]. The test criteria used are:

1) If t-count < t-table, and if significance < 0,05 then H₀ is accepted and H_a is rejected

If t-count > t-table, and if significance > 0,05 then H₀ is rejected and H_a accepted

Results and Discussion

1. Multiple Linear Regression Analysis

Multiple linear regression analysis was carried out to determine financial rewards/salary (X₁), work environment (X₂), market considerations (X₃), social values (X₄), and professional training (X₅) as the basis for selecting the public accounting profession (Y). either partially or simultaneously. Data processing was carried out using the SPSS for Windows version 26 program. The following is a table of multiple linear regression analysis test results.

Table 3.1 Multiple Linear Regression Analysis
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	374.411	5	74.882	20.728	.000 ^b
	Residual	339.589	94	3.613		
	Total	714.000	99			

a. Dependent Variable: Interest in a Career as a Public Accountant (Y)

b. Predictors: (Constant), Professional Training (X₅), Social Values (X₄), Market Considerations (X₃), Work Environment (X₂), Financial Rewards/Salary (X₁)

Source: Data processed

In accordance with the terms of the multiple linear regression equation, specifically using the subsequent formula:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

$$Y = 2.165 + 0.797X_1 + 0.357X_2 + 0.738X_3 + 0.042X_4 + 0.358X_5 + e$$

In the multiple linear regression test, it is known that the F table value for $df = 95$ is 2,31. Based on data processed using the IBM SPSS application, it is known that the calculated F value is 20,728 > 2.63, so it can be seen that the F Test shows that the hypothesis results are accepted or in other words, the variables Financial Reward/Salary (X₁), Work Environment (X₂), Market Considerations (X₃), Social Values (X₄), and Professional Training (X₅) simultaneously (together) have an influence

on the variable interest career as an public accountant (Y). Meanwhile, the Significance Test (Sig.) simultaneously shows a result of $0.000 < 0.050$, which means that the hypothesis is accepted and the variables Financial Rewards/Salary (X1), Work Environment (X2), Market Considerations (X3), Social Values (X4), and Professional Training (X5) simultaneously (together) have an influence on the career choice variable as a public accountant (Y).

2. Statistical Test t

This test is to determine the influence of each dependent variable partially, whether it has a significant influence or not. In this research, it examines the partial influence of Financial Reward/Salary (X1), Work Environment (X2), Market Considerations (X3), Social Values (X4), and Professional Training (X5) on interest in the public accounting profession (Y). using the t test. The t test results can be presented in the table as follows:

Table 3.2 Statistical Test t

		Unstandardized Coefficients		Standardized Coefficient	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	2.165	3.073		0.705	.483
	Financial reward	.797	.236	.292	3.377	.001
	Work environment	-.357	.165	-.213	-2.168	.033
	Market Cons.	.738	.130	.599	2.205	.838
	Social Val.	.042	.204	.021	5.685	.000
	Professional Training	.358	.194	.193	1.848	.068

Source: Data processed

Based on the t-test which has been carried out using the SPSS application, it can be seen that the t table value for $df = 95$ is 1.661 to show that there is an influence, so the p-value > t table can be concluded as follows:

- Financial Awards (X1) influence students' interest in pursuing a career as a public accountant (Y)
- The work environment (X2) influences students' interest in pursuing a career as a public accountant (Y)
- Market Considerations (X3) does not affect students' Interest in a Career as a Public Accountant (Y)
- Social Values (X4) influence students' interest in pursuing a career as a public accountant (Y)
- Professional Training (X5) does not affect students' interest in a career as a public accountant (Y)

3. Coefficient of Determination Test

The coefficient of determination (R^2) is expressed in percentage with a value range of $0 < R^2 < 1$. If R^2 is larger (closer to 1) then the contribution of the independent variable to the dependent variable will be greater so that it can supply nearly all of the data required to forecast the dependent variable. However, the capacity of the independent variable to explain changes in the dependent variable is severely constrained if R^2 is smaller (closer to 0). This is because the independent variable's contribution in relation to the dependent variable is smaller.

Table 3.3 Coefficient of Determination Test (R^2)

Model Summary				
Mode		<i>R</i>	<i>Adjusted R</i>	<i>Std. Error</i>
1	<i>R</i>	<i>Square</i>	<i>Square</i>	<i>of the</i>
				<i>Estimate</i>
1	.724 ^a	.524	.499	1.901

Source: Data processed

Based on the test results in Table 3.3, it can be seen that the R square (R^2) value is 0.524 and this value is obtained based on calculating the correlation coefficient or R-value = $0.724 \times 0.724 = 0.524$. The magnitude of the number Coefficient of Determination or = R Square is 0.524 or equal to 52.4% which can be interpreted as the variables Financial Rewards/Salary (X1), Work Environment (X2), Market Considerations (X3), Social Values (X4), and Professional Training (X5) simultaneously (together) influences the variable Interest in a Career as a Public Accountant (Y) by 52.4%. Meanwhile, the remaining 47.6% is influenced by other variables, such as personality, professional recognition, self-efficacy, intrinsic value of work, gender, and parental support.

Discussion

The following findings are derived from the study carried out by the researchers:

1. Relationship between financial awards and students' interest in pursuing a career as a public accountant

According to the findings of the study examining the relationship between students' interest in pursuing a profession in public accounting and the financial reward variable, financial reward/salary has an impact on students' desire to do so. This is indicated by the calculated t value of 3.377 which is greater than the t table (1.661) and a significance value of $0.001 < 0.05$. This means the independent variable, namely financial awards/salary (X1) impacts the dependent variable, which is the desire to work as a public accountant (Y).

These findings indicate that most students have hopes of obtaining a high starting salary, faster increase in financial rewards, and also pension funds when working in the future. One of the main things that motivates students to pursue a career in public accounting is the financial incentives, because their main goal is to earn sufficient income for daily living needs, especially physiological needs. This research supports Maslow's hierarchy of needs theory that physiological needs are the main needs needed to maintain biological life, including food, water, air, shelter, clothing, etc.

The study's findings are consistent with earlier investigations by [2], [9], [12], [14], [18], [19], [21], and [23] which proves that financial rewards/salaries affect choosing a career as a public accountant. However, other studies such as [6], [5], [8], [11], and [13] state that financial rewards/salary do not influence deciding to become a public accountant.

2. Relationship between the work environment and students' interest in pursuing a career as a public accountant

The work environment has an impact on students' desire to pursue a career in public accounting, according to the findings of a test of work environment variables and students' interest in doing so. This is indicated by the calculated t value of 2.168, which is greater than the t table value of 1.661, and a significance value of $0.033 < 0.05$. This means the independent variable, namely the work environment (X2), significantly influences the dependent variable, interest in becoming a public accountant (Y).

UMSIDA students consider everything in the public accounting work environment to be a sacrifice that must be faced and this is a reward or satisfaction in itself for the sacrifices they have faced. This research supports Maslow's hierarchy of needs theory, namely safety needs and social needs related to workplace dynamics. The need for safety includes a sense of security, protection against work hazards, guarantee of continuity of work. After the feeling of security is satisfied, social needs will emerge, namely the need for friendship and close interaction with other people around them. In an organization, of course, it is always related to the need for a united work group, so that if

the work environment around someone is good then there will be good cooperation which will influence job satisfaction.

The findings of this study are consistent with those of earlier studies by [5], [12], [13], [18], [21], [24], and [27] which proves that the work environment influences career choice as a public accountant. Other results shown in research [2], [7], [9], [15], and [26] state that the work environment does not influence choosing a career as a public accountant.

3. Relationship between market considerations and students' interest in pursuing a career as a public accountant

The interest of students in becoming public accountants is influenced by market factors, according to the findings of a test of the market consideration variable with students' interest in doing so. This is indicated by the calculated t value of 0.205 which is smaller than the t table (1.661) and a significance value of $0.838 > 0.05$. This means the independent variable, namely market considerations (X3) do not affect the dependent variable, interest in becoming a public accountant (Y).

Easily accessible employment opportunities and guaranteed job security, as well as long term work, the ability to withstand layoffs is not the primary motivator for students to pursue a career in public accounting. Even though the job opportunities offered are easy to find out and jobs that are easy to get are not the main reasons someone chooses the profession of public accountant because in the public accounting profession, the process of becoming an accountant can be said to take a long time and makes students think about looking for a suitable job that can be found by quickly, like becoming an employee/employee in a company.

The study's findings are consistent with earlier investigations by [2], [5], [8], [9], [19], [24], [13], [26], and [27] which proves that consideration of the market does not influence deciding to become a public accountant. In addition, research [1], [12], [18], and [23] indicates that market considerations have an influence on career choice as a public accountant.

4. Relationship between social values and students' interest in pursuing a career as a public accountant

The results of the study investigating the connection between students' interest in a career in public accounting and the social values variable reveal that social values affect students' motivation to pursue a public accounting career. This is supported by the calculated t value of 5.685, which exceeds the t table value of 1.661, and a significance value of $0.000 < 0.05$. This means the independent variable, namely social values (X4) influences the dependent variable, interest in becoming a public accountant (Y).

Because they are more independent than non-public accountants, the public perceives public accountants as having superior societal values. This research supports Maslow's hierarchy of needs theory regarding social needs and ego needs. Social needs include love, affection, belonging, and acceptance. After social needs are met, ego needs which are directed outward will emerge including the need for prestige, reputation, status and recognition from others.

The findings of this study are consistent with those of earlier studies by [1], [9], [11], [18], [19], [21], [22], and [25] this demonstrate how social values affect the decision to become a public accountant. Inconsistent research is proven in research [5], [8], and [24] which states that social values do not influence choosing a career as a public accountant.

5. Relationship between professional training and students' interest in pursuing a career as a public accountant

The findings of the study examining the relationship between students' interest in pursuing a career in public accounting and the professional training variable indicate that professional training has an impact on students' desire to pursue a public accounting career. This is indicated by the calculated t value of 1.848 which is greater than the t table (1.661) and a significance value of $0.068 > 0.05$. This means the independent variable, namely professional training (X5) influences the dependent variable, an interest in becoming a public accountant (Y).

This is thought to be because professional training will affect the employee's working time, so it is seen as contradictory, when employees need more time to rest after their routine work. The findings of this study are consistent with those of earlier studies by [11], [13], and [24] states that professional training variables do not influence choosing a career as a public accountant. Other research by [4], [5], [8], [9], [18], and [21] which demonstrates that professional training affects the decision to pursue a career as a public accountant.

Conclusion

Fundamental Finding: This study concludes that financial rewards, work environment, and social values significantly influence the interest of accounting students at Muhammadiyah University of Sidoarjo in pursuing a career as public accountants, while market considerations and professional training do not have a significant impact. **Implication:** These findings suggest that educational institutions and policymakers should prioritize improving the work environment and emphasizing financial and social incentives to attract more students into the public accounting profession. **Limitation:** The study is limited by its focus on a specific university and a small sample size, which may not fully represent broader student populations or other regions. **Further Research:** Future research should explore a wider range of educational institutions and consider additional factors, such as technological advancements and personal motivations, to better understand students' career choices in accounting.

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