

FACTORS INFLUENCING STUDENT'S INTEREST IN BECOMING PUBLIC ACCOUNTANTS: CASE OF PRIVATE UNIVERSITY STUDENTS IN BOGOR

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ABSTRACT

The increasing demand for graduate accounting students majoring in accounting cannot match Indonesia's high demand for public accountants. The profession of accountant is supposed to be one that offers a good prospect of employment because of its high demand. However, the exam to become a certified public accountant is quite difficult, and there are many career options to become an accountant in different fields. A wide job market with severe competition, among other factors, can push students to seek a career as an accountant. Thus, this study aims to look at the extent to which any factor can influence accounting students, in particular students of the private university in Bogor, in their careers as public accountants. Factors studied in this study include social environment, career motivation, and financial reward. The research population is the total number of active students at the private university in Bogor by 2023. The samples obtained are 166 active private university students in Bogor for 2021 and 2022. Data processing in this study uses the PLS-SEM method, multiple linear regression analysis, and hypothesis testing. The findings of this study demonstrate how the social environment, career motivation, and financial rewards affect students' intentions when choosing careers as accountants. The implication of this research is that students should have a deep understanding of a career as a public accountant for the future of their career and the sustainability of this profession.

Keywords: *Public Accountant, Intentions, Social Environment, Career, Financial rewards*

1. INTRODUCTION

Accounting has become an obligation for the efficient functioning of many different socioeconomic processes and organizations all over the world. Knowledge about accounting must be applied to everyday social life to be mastered (Hopwood, 1994). The need for accounting, which occurs naturally, stimulates the curiosity of those involved in this socioeconomic life. According to Lukman & Juniati (2016), students who choose public accounting careers believe that public accountants will always be in demand in the job market. Encouragement from parents (parental influence) is also used to encourage a student's decision to pursue a profession as a public accountant, since it is believed that the opinion of parents in providing references is an important factor for students in their careers as public accountants.

The low rate of passing the Certified Public Accountant (CPA) exam increases the number of students who are hesitant to pursue a career as an accountant, contrary to the Financial Profession Development Center's (PPPK) statement from June 2019 that the profession is not the primary option for students. When compared with its Southeast Asian neighbors, Indonesia has a shortage of the public accounting profession, according to the Indonesian Institute of Certified Public Accountants (IAPI).

There is a decline in the number of certified public accountants in Indonesia, according to the data in Table 1. There is a decline in interest in becoming a public accountant in Indonesia if we compare the number of public accountants and CPA holders with the decreasing number of IAPI members. The phenomena demonstrate that, even though accounting is a career that could potentially be of interest, there is still relatively little interest in a career as an accountant in Indonesia.

Table 1. Public Accountant in Indonesia January 2022-2023
Source: Directory of Institut Akuntan Publik Indonesia (2022, 2023)

Explanation	January 2022	January 2023
Indonesian Institute of Certified Public Accountants (IAPI) Members	1,450	1,498
Number of public accountants	2,273	2,267
Certified Public Accountant (CPA)	5,402	5,774
Comparison of Public Accountant with IAPI members	27%	26%
Comparison of CPA holders with IAPI members	42%	39%

Numerous factors, such as the intense competition across professions that develops because of ASEAN leaders' efforts to create a single market in Southeast Asia, could have an impact on this. This single market is known as the Asean Economic Community (AEC), which was established in 2015. Professional foreign workers, including doctors, teachers, engineers, and accountants, are given the opportunity to start careers in the country through AEC (Mukminan, 2017).

With decreasing interest in becoming an accountant as a profession, it is important to know the factors that can influence student interest in becoming an accountant. The results of Lukman & Juniarti (2016) showed that intrinsic value, gender, parental influence, student perceptions, and labor market considerations influence student career choices as public accountants. Then, economic, social, and career motivation can also influence accounting students' interest in becoming Certified Public Accountants (CPAs) (Ulfah, 2019). Of the many factors that exist, the ones that will be examined in this research are the social environment, career motivation, and financial reward motivation for students' interest in pursuing a career as an accountant.

There are many factors contributing to the decline in students' interest in choosing a profession as a public accountant. One of them is that the public accountant exam is difficult and has to go through stages that can be said to be relatively long. Another factor is the students themselves. Factors that encourage students to become public accountants are influences from the social environment, career motivation, rewards in the form of salary, and others.

Social environment. Like what the people closest to you, such as family, relatives, and the wider community, think about choosing a career as a public accountant. The social environment is everything related to society and the public interest (Ulfah, 2019). According to research conducted by Lukman & Juniarti (2016) in Indonesia and Ulfah (2019) on MSU Malaysia students, social environmental motivation influences accounting students' career choices to become public accountants (CPA). This result is inversely proportional to research by Bhat (2023) on accounting students in Oman, which shows that the social environment does not influence students' interest in deciding to become public accountants.

Other factors that can influence career choice among accounting students are career motivation. Ulfah (2019). A career is a series of a person's work journeys throughout his life. Career motivation

is also explained as encouragement from oneself to be better than before in order to achieve the desired career. A career choice as a public accountant (CPA) should also be one of the various careers that an accountant can pursue. Therefore, the career motivation variable will influence students' interest in choosing to become a public accountant. This is in accordance with research by Ulfah (2019), which states that career motivation influences accounting students' career choices to become public accountants (CPAs). However, these results are not in line with research from Yogyakarta Technology University, which shows that career motivation has no influence on students' interest in becoming professional accountants.

The reward, income, or salary factor is also a person's consideration in determining the professional interests they will pursue. Income or salary will influence a person to accept a new job offer (Duarte, 2021). When becoming a public accountant is a student's choice, they will calculate how much salary they will receive as a beginner, junior, senior, manager, or partner accountant. This income or salary will be compared with if students choose a career other than as a public accountant, for example, becoming a management accountant, a government accountant, or other professions. However, the perception of income or salary variables will be a consideration in becoming a public accountant (CPA), so that income or salary has an influence on choosing to become a public accountant (CPA). This opinion is in line with research conducted by Samsuri (2016), where the majority of undergraduate accounting students in Malaysia said that a professional accountant would have a good income and could be a motivation for students to move towards a professional level. In contrast, research conducted by Wen (2018) found that there was no correlation between financial factors or compensation and choosing a career as a public accountant in China.

The decline in students' interest in becoming public accountants is not matched by the increasing need, and there are still different opinions from the results of previous research on the influence of the social environment, career, and income on interest in becoming a public accountant in Indonesia and several other countries. This is the basis for conducting this research.

The aim of this research is to analyze the influence of the social environment, career, and income on students asking to become public accountants (CPAs) in the city of Bogor, a city close to Jakarta as the largest business city in Indonesia. This research is expected to have implications for institutions that provide public accountant certification by analyzing the gap in the interests and needs of public accountants. Apart from that, universities, as educational institutions, can cover this gap.

Theory of Reasoned Action (TRA)

According to Ajzen and Fishbein's (1980) theory, a person's behavior, which is directly driven by behavioral intentions, is the product of information or beliefs about the potential that performing specific actions will result in each set of outcomes. The two dimensions that categorize how people act are subjective norms and attitudes. The first dimension, attitude, comprises two major components: affective evaluation and cognitive evaluation. Affective evaluation refers to an individual's positive or negative feelings about their actions, whereas cognitive evaluation refers to that individual's belief in the consequences of that behavior. As a result, it is stated that attitudes toward behavior include subjective views about behavior and the consequences that occur from it. Subjective norms reflect a person's perspective on what other people expect of their behavior in particular circumstances. According to Kayati (2018), a subjective norm refers to an individual's perception of social pressure, which influences the individual's behavior. Social pressure may come from a variety of sources, including family, friends, and the community. This theory will

then be used to support this study, in which the social environment, career motivation, and financial reward motivation will all influence students' interest in taking an action, in this case choosing a career as an accountant.

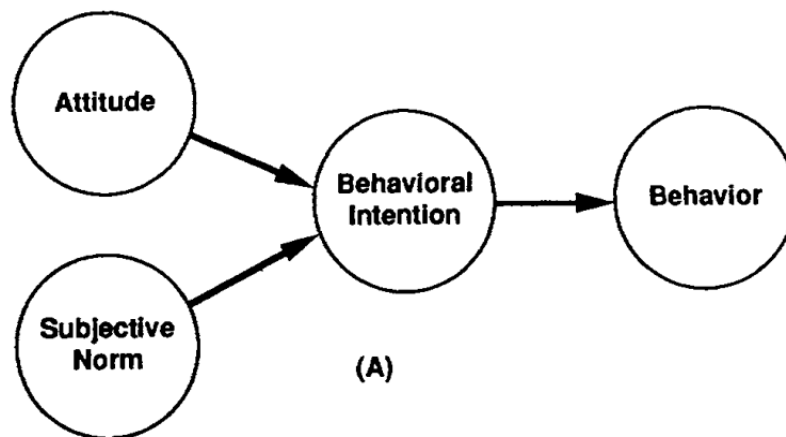


Figure 1. Theory of Reasoned Action Model
Source: Madden (1992)

Intention

Intentions are a combination of desire and will that can arise if there is motivation (Tampubolon, 1991). Intentions are defined as an individual's desire to behave according to the theory of reasoned action. According to Kayati (2018), intentions are dynamic since the probability of changing intentions is directly proportional to the duration of the time gap. However, intentions and actual behavior are not the same thing; actual behavior is a real activity that is carried out, whereas intentions just represent one's wishes and may or may not be achieved in the individual's actual behavior (Kayati, 2018).

Social Environment

The social environment relates to all interactions between individuals, whether direct or vicarious (observation) (Peter and Olson, 2000). The microsocial environment, or interactions within small social groups such as families and peer groups, is the term used to describe direct interactions, as an illustration, such as discussing with a parent, conversing with close friends, and so forth. The macroenvironment or interactions with large community groups are then used to describe indirect interactions, for instance, observing how people haggle at the market or other people's clothes. According to Lukman & Juniarti (2016) research, students who decide to become public accountants believe that getting suggestions or references from parents is crucial when making a later career decision. Similar to the study by Ulfah (2019), which found that social motivation positively influences students' interest in becoming public accountants in Malaysia, based on the foregoing justification and previous research, the following hypothesis is developed:

H1: Social environment has an effect on student intentions in choosing a career as a public accountant.

Career Motivation

According to Dyastari and Yadnyana (2016), a person's career can be seen as a series of employment journeys throughout his life. Ulfah (2019) continued by defining career motivation as an encouragement that results from people enhancing their abilities as individuals in pursuing a career. The potential grows because of the development of this ability. Therefore, every

individual has a strong desire for career growth because it leads to better material and non-material advantages (Pramono, 2020). According to research by Ulfah (2019), accounting students' decision to become public accountants is positively influenced by their desire to do better at achieving their career goals. Therefore, based on the above explanation and supported by prior research, the following hypothesis is developed:

H2: Career Motivation has an effect on student intentions in choosing a career as a Public Accountant.

Financial Rewards Motivation

Financial rewards include all forms of compensation given to employees based on the outcomes of their work (Bhat, 2023). Financial rewards include salary, overtime pay, leave pay, bonuses, and other forms of compensation (Minan, 2011). This financial award plays an important role in determining employee performance; the better the performance, the greater the award. Maslow's hierarchy of needs, which includes clothing, food, and shelter, supports Ulfah's (2019) explanation of an individual's need for financial rewards. And to meet these needs, humans require adequate financial rewards. In accordance with the findings of Liany's (2020), accounting students perceive accounting as a rewarding profession. As an outcome of the explanation given above, which is supported by previous studies by Samsuri (2016) that said the majority of undergraduate accounting students said a professional accountant has influenced their choice as an accountant, Therefore, based on the above explanation and supported by prior research, the hypothesis that is developed is as follows:

H3: Financial Rewards Motivation has an effect on student intentions in choosing a career as a Public Accountant.

According to the preceding conceptual framework, the hypothesis is formulated as follows:

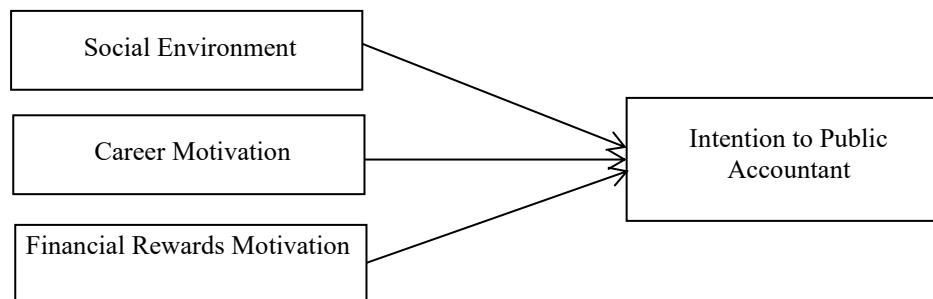


Figure 2. *Conceptual Framework*

2. RESEARCH METHOD

This study uses quantitative research. Meanwhile, the methodology used is descriptive with an explanatory approach. The subjects in this research were students of the private university in Bogor, and the population of this study was the total number of private university students in Bogor, totaling 175. The questionnaire was distributed using a Google Form, and the sampling technique used was convenience sampling. The questionnaire is graded on a 1–5 scale (from least agreeing to strongly agreeing). The following questions were asked:

Table 2. *Questionnaire*

Source: Lukman & Juniarti (2016), Tang (2016)

Social Environment
It is important that my career be directed by my parents based on my siblings and family (family environment).
I am interested in becoming an accountant because of recommendations and encouragement from universities.
The government influenced my decision to pursue a career as an accountant.

The surrounding community influenced my decision to pursue a career as an accountant.
Academic instructors influenced my decision to pursue a career as an accountant.
Public figures influenced my decision to pursue a career as an accountant.
The news influenced my decision to pursue a career as an accountant.
Career Motivation
In my opinion, the accounting profession will provide me with a wide range of job opportunities.
In my opinion, the job opportunities for the accounting profession are still wide open.
In my opinion, the accounting profession will give me high authority in decision-making.
In my opinion, the accounting profession will give me a guarantee to enjoy a quality life in the future.
In my opinion, the accounting profession provides opportunities to develop creativity in a career.
In my opinion, the accounting profession has good job security in the future.
In my opinion, the accounting profession tends to avoid the risk of termination of employment.
In my opinion, the public accounting profession has great opportunities in terms of promotion.
Financial Rewards Motivation
I am interested in the starting salary for a career as an accountant.
In my opinion, the accountant profession is a job that provides a relatively fast salary increase.
I am interested in the salary remuneration of the accountant profession.
In my opinion, the accounting profession provides guarantees for the future.
In my opinion, the accountant profession will get work bonuses objectively.
Intentions to Public Accountant
I will have a career as an accountant for a long time.
I will pursue a career as an accountant because my interest in the profession is high.
I will pursue a career as an accountant because of the influence of the environment around me.
I feel that accounting provides the potential for good career advancement.
I feel that having a career as an accountant is prestigious.
I will have a career as an accountant because I am skilled in the field of accounting.
I will pursue a career as an accountant because I previously majored in accounting.

The number of samples obtained by researchers was 166. The collected data was processed with the help of Smart PLS 4 software and analyzed using the multiple regression method.

3. RESULTS AND DISCUSSIONS

This study relies on an outer model to evaluate validity and reliability tests, which are important in determining whether the measuring instrument developed will follow the research variables.

Validity, Reliability, and Determinant Test Results

The validity test uses both convergent and discriminant validity. The convergent validity test uses the outer loading analysis; the loading factor limit used in this research is 0.7. An indicator is said to have passed the convergent validity test or has a good validity value if the outer loading value is > 0.7 or greater than 0.7. The outer loading test results are presented below:

Table 3. Outer Loading Test Results
 Table source: Output from SmartPLS 4

Indicator	Interest in Accounting Career	Career Motivation	Financial Reward Motivation	Social Environment
PL6				0,702
PL7				0,778
PL8				0,831
PL9				0,850
PL10				0,839
PL11				0,779
PL12				0,798
MK1		0,751		

MK2		0,757	
MK3		0,749	
MK4		0,706	
MK5		0,748	
MK6		0,736	
MK7		0,732	
MK8		0,730	
MPF1			0,826
MPF2			0,824
MPF3			0,885
MPF4			0,798
MPF5			0,723
AKT1	0,860		
AKT2	0,856		
AKT3	0,755		
AKT4	0,819		
AKT5	0,825		
AKT6	0,814		
AKT7	0,764		

The indicators PL1, PL2, PL3, PL4, and PL5 had values under 0.7, indicating that they did not pass the convergent validity test. Where these indicators are considered invalid and eliminated from the research since they are not applicable in the research's analytical tests. Meanwhile, the discriminant validity test uses average variance extracted (AVE), with the following results shown in Table 4:

Table 4. Validity, Reliability and Determinant Test Results
 Table source: Output from SmartPLS 4

Variables	Cronbach Alpha	AVE	R ²
Social Environment	0.904	0.637	
Career Motivation	0.881	0.546	
Financial Reward Motivation	0.870	0.720	
Intention to Public Accountant	0.915	0.663	0.644

Table 4 shows that all variables have values greater than 0.7. This means that all variables in this study are declared to have high and perfect reliability, ensuring that no biased conclusions are produced. Furthermore, the AVE value for each variable is greater than 0.5, indicating that it has good discriminant validity. In other words, 50% or more of the indicator's variance can be explained. The R-square value in this study is strong, with a value of 0.644, so the research model can be said to be accurate because the R-square value in this study is above 0.5. It may also be stated that the variables in this study can account for 64.4% of students' interest in choosing an accounting career.

Regression Test Results

Linear regression equations are created to prove whether there is a relationship between variables. Thus, the following is the multiple linear regression equation that is used in this study:

$$Y = 0.338X1 + 0.316X2 + 0.254X3 + e$$

Legend:

- Y = Intention to Public Accountant
- b = Path Coefficient
- X1 = Social Environment
- X2 = Career Motivation

X3 = Financial Rewards Motivation
 e = epsilon

In response to the equation above, every change or increase in variable X by one increase or provides a change in variable Y by one. As a result, the larger the influence of variable X, the greater the student's interest in a profession as an accountant. Multiple linear regressions are also tested using the path coefficient test, t-statistic, and p-value. The results obtained are as follows:

Table 5. Regression Test Results
 Source: Output form SmartPLS 4

	Path coefficient	t-statistics	p-values	Conclusion
Social Environment → Intention to Public Accountant	0.338	4,577	0,000	Influence
Career Motivation → Intention to Public Accountant	0.316	3,191	0,001	Influence
Financial Reward Motivation → Intention to Public Accountant	0.254	2,504	0,012	Influence

According to the findings of the regression test shown in Table 5, the social environment's motivation has an effect on students' interest in a career as accountants. This is since the resulting t-statistics value produced is 4.577, which is more than 1.96, indicating that the model has significant validity. The resulting p-value is 0.000, which is less than 0.05 (the significance value), indicating that the null hypothesis is rejected and therefore a conclusion is generated as described above. Next, career motivation also has an effect on students' interest in a career as an accountant. This is because the resulting t-statistics values from Table 5 show that career motivation's value is 3.191 (greater than 1.96), indicating that the model has significant validity. The resulting p-values for career motivation also show that the null hypothesis is rejected; therefore, H2 is accepted because the resulting p-value for career motivation is 0.001, which is less than 0.05. Finally, for the third variable, financial reward motivation, the resulting t-statistics and p-values are 2.504 (greater than >1.96) and 0.012 (less than <0.05). This indicates that financial reward motivation has an effect on students' interest in a career as an accountant.

4. CONCLUSIONS AND SUGGESTIONS

The study's conclusion is that students majoring in accounting—in this case, private university students in Bogor—will be influenced by a variety of factors while deciding on a career as an accountant. For example, private university students in Bogor may be interested in a job as an accountant or in the accounting sector if their social environment influences them. Parents, peers, instructors, and the surrounding community can all be considered part of the social environment. Furthermore, career motivation can influence private university students' interest in choosing a career as an accountant or in the accounting field; if they believe that the accounting profession can provide guaranteed career goals, career security, and high demand in the job market, then students may be interested in choosing a career to become a public accountant. In the case of the third independent variable, financial reward motivation, private university students in Bogor are interested in becoming accountants because of the income, salary remuneration, bonuses, and financial security that this profession provides. The three variables used in this research show that private university students in Bogor consider the profession of public accountant to be a promising one. So this profession can become a professional goal in the future. This may be due to the influence of job opportunities as a public accountant in Jakarta, a city that is very close to Jakarta.

The influence of the social environment, career, and income of accountants in Jakarta are the main factors that cause these three variables to influence students in choosing a career as a public accountant.

This research has several limitations, including the procedures for obtaining permission to distribute questionnaires to private university students in Bogor, the time available to provide maximum results, the conditions and circumstances surrounding respondents when filling out the questionnaire cannot be monitored, and the sample is limited to university students only. active private sector in Bogor.

The implications of this research for universities can more specifically help students make career decisions as public accountants by collaborating with public accounting firms and encouraging students to undertake internships in accounting firms. Institutions that carry out certification as public accountants (CPAs) must consider methods and examination processes that are easier and maintain the quality of public accountants (CPAs) so as to reduce the gap between the interest in becoming a CPA and the need for a CPA.

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