



**FACTORS INFLUENCING CAREER SELECTION OF ACCOUNTING
STUDENTS AS PUBLIC ACCOUNTANTS (CASE STUDY ON
ACCOUNTING STUDENTS IN SURAKARTA)**

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Abstract

This study investigates the factors influencing accounting students' career choice to become Public Accountants, focusing on students from universities in Surakarta. Using a quantitative approach, data were collected via an online questionnaire from 100 purposively selected students from the 2021 cohort onward. Six variables were examined: career exposure, self-competence, financial rewards, work environment, social values, and market factors. Results from multiple linear regression show that only self-competence and social values significantly influence students' interest, while other factors such as financial rewards and work environment were not significant – possibly due to students' limited exposure to real workplace conditions or misaligned expectations. Although the model passed validity and reliability tests, the limited sample scope may affect generalizability. Future studies should consider broader, randomized samples and incorporate qualitative methods to explore these dynamics more deeply.

Keywords: Career Exposure, Market Factors, Self-Competence, Social Values, Student Interest



INTRODUCTION

Economic development in a country is not only driven by industrial growth and technological advancements but also by the integrity and reliability of financial reporting. Public accountants play a pivotal role in ensuring this integrity through assurance services and financial audits that enhance transparency and organizational accountability (Putu et al., 2024). In Indonesia, the public accounting profession operates under strict regulatory frameworks, such as Minister of Finance Decree No. 433/KMK.01/2011 and No. 17/PMK.01/2008, with the Indonesian Institute of Public Accountants (IAPI) serving as the official certifying body (Pakpahan & Baridwan in Lukman & Nata, 2024). These policies reflect the profession's high standards and its strategic importance in sustaining economic governance.

Despite notable developments in Indonesia's accounting sector, the number of certified public accountants remains relatively low and grows at a slow pace. According to the Indonesian Institute of Certified Public Accountants (IAPI), the number increased modestly from 1,450 in 2022 to 1,591 in 2024. This limited growth raises concerns about the profession's attractiveness among accounting graduates, as declining interest has been suggested as a possible reason. However, concrete evidence linking this trend to student preferences is limited, and only a few studies have explored the factors influencing students' career choices in public accounting.

One significant factor believed to affect career decisions is the perception of limited career prospects in public accounting. Despite Law No. 5 of 2011 broadening eligibility for the public accountant certification exam to graduates from all disciplines, misconceptions about career pathways persist. Many



accounting students still perceive their professional options as narrowly confined to traditional roles, creating a barrier to pursuing public accounting as a viable career choice.

Misunderstandings about the scope of public accounting careers stem from limited awareness among students. They often overlook the diverse opportunities that certification can provide, including roles in consulting, auditing, and financial analysis. These misconceptions are reinforced by a lack of exposure to industry practices and insufficient promotion of the profession's broader potential during academic training.

This constrained perception of career options not only discourages students from aiming for public accounting certifications but also hampers the profession's ability to attract fresh talent. Addressing this issue requires targeted efforts to improve awareness of public accounting careers through educational reforms, outreach programs, and collaboration between academic institutions and professional accounting bodies.

Financial rewards are another determinant widely believed to influence career choices. Defined as compensation—monetary or otherwise—for time, effort, and professional contribution, financial rewards are often a primary motivator in students' career planning (Ananda Wahyu & Dyah, 2021). Multiple studies (Ismail & Syafei, 2024; Ariyani & Jaeni, 2022; Putu et al., 2024) have found that higher expected earnings significantly correlate with the desire to pursue careers in public accounting. However, few of these studies critically assess whether such financial considerations outweigh other factors or whether the expectations align with the actual compensation landscape.



The work environment also plays a role, encompassing physical conditions, organizational culture, and interpersonal relationships. A supportive and conducive work environment can enhance productivity, job satisfaction, and ultimately, career commitment (Naibaho, 2024). While Arizanda (2023) supports the view that work environment influences accounting students' career intentions, Azzah & Maryono (2022) found no significant effect, highlighting inconsistencies in the literature that warrant further investigation.

In addition, social values—defined as shared cultural norms and beliefs that influence perceptions of career prestige and appropriateness—may shape how students evaluate career paths. However, research in this area is relatively scarce, especially within the context of Indonesia's evolving professional landscape.

In light of these mixed findings and the persistent stagnation in the growth of public accountants, this study aims to critically examine the influence of financial rewards, work environment, and social values on students' interest in pursuing a career as a public accountant. By identifying which factors most significantly impact their career intentions, this study seeks to provide insights for educators, policymakers, and professional institutions to develop strategies that can revitalize interest in this critical profession.

LITERATURE REVIEW

Expectancy Theory

Expectancy Theory, developed by Victor Vroom (1964), posits that motivation is a function of three components: expectancy (belief that effort leads to performance), instrumentality (belief that performance leads to outcomes), and



valence (the value of those outcomes). This theory provides a robust framework to understand how students assess career decisions, particularly in the context of pursuing a career as a public accountant. For instance, a student may ask: *"If I study harder (effort), will I become a competent accountant (performance)? Will that performance lead to a rewarding job (outcome)? And is that job attractive to me (valence)?"* Each of the variables reviewed career exposure, self-competence, financial rewards, work environment, social values, and market factors—can be mapped onto Vroom's model. For example, self-competence influences expectancy, financial rewards affect valence, and career exposure may strengthen both expectancy and instrumentality.

The Influence of Career Exposure on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Career exposure enhances students' awareness of job roles, required competencies, and potential career pathways. According to Apri Aini et al. (2021), career development reflects self-expression, shaped by one's motivation, abilities, and knowledge. Exposure to professional accountants, industry practices, or internships increases students' expectancy that effort in their studies will yield success in public accounting (instrumentality), especially when they perceive the profession as prestigious and financially rewarding (valence). Farwitawati, Fithrie, and Masirun (2024) note that although public accounting is not the most popular path, its financial appeal is significant. Aji and Astuti (2021, in Rahma & Murdiansyah, 2023) highlight how motivation and exposure to role models enhance career interest. However, few studies compare the role of exposure in different institutional settings private vs public universities leaving a gap for future inquiry:



H₁: Career exposure influences accounting students' interest in pursuing a career as a public accountant.

The Influence of Self-Competence on Accounting Students' Interest in Pursuing a Career as a Public Accountant

While some previous literature equates motivation with interest, self-competence should be treated as a distinct construct referring to one's belief in their ability to succeed in a specific domain (similar to self-efficacy). In Expectancy Theory, this aligns with the expectancy component belief that effort will lead to high performance. Pamela and Oloko (2015) assert that motivation helps direct behavior, but Arif et al. (2020) specifically find that students with stronger self-belief in accounting skills are more inclined toward public accounting careers. However, most studies fail to differentiate between intrinsic motivation, general competence, and task-specific confidence—suggesting conceptual overlap that could bias measurement. More nuanced operationalization is needed in future research:

H₂: Self-competence influences accounting students' interest in pursuing a career as a public accountant.

Financial Rewards and Accounting Students' Interest in Pursuing a Career as Public Accountants

Financial rewards can be categorized into direct and indirect forms. Direct rewards include wages, salaries, or commissions, while indirect rewards consist of additional compensation such as benefits, typically provided semi-annually or annually in accordance with company policies to enhance employee welfare (Ismail & Syafei, 2024). Prior research by Shafira Oktaviani, Zoebaedi, and Ani (2020) found that financial rewards significantly influence accounting students'



interest in becoming public accountants. They argue that the higher the financial rewards or salaries offered, the greater the students' interest, as they often expect high starting salaries and consider adequate compensation essential for their performance. This finding is supported by Ariyani and Jaeni (2022), who also concluded that financial incentives positively affect students' career interest in public accounting. Based on these previous studies, the following hypothesis is proposed:

H₃: Financial rewards influence accounting students' interest in pursuing a career as public accountants.

Work Environment and Accounting Students' Interest in Pursuing a Career as Public Accountants

The work environment can motivate individuals to undergo personal transformation once they enter the workforce. Everything that happens in the work setting is often viewed as a necessary sacrifice, driven by the belief that the rewards received will outweigh the sacrifices made (Anggraini, 2020, as cited in Mulida & Jaeni, 2022). Dewi Murdiawati (2020) emphasized that the work environment significantly affects accounting students' interest in becoming public accountants, further noting that this profession offers a sense of security and comfort to those who pursue it. This result aligns with findings from other studies by Shafira Oktaviani, Zoebaedi, and Ani (2020b); Rachmawati, Wulan, and Saraswati (2023); and Suniantara and Dewi (2021), which also confirmed the influence of the work environment on students' career interests. Accordingly, the following hypothesis is formulated:

H₄: The work environment influences accounting students' interest in pursuing a career as public accountants.



The Influence of Social Values on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Social values reflect the quality of one's choices and life vision within society, shaped by public perceptions of individuals and manifested through psychological and social interactions as well as external engagement (Ismail & Syafei, 2024). Murdiawati (2020) found that social values significantly influence accounting students' interest in becoming public accountants, noting that the profession is perceived as prestigious and highly valued by society. This finding is supported by studies from Nur Alief et al. (2024) and Maulida & Jaeni (2022), which also confirm the positive impact of social values on career interest in public accounting. Based on these findings, the following hypothesis is proposed:

H_s: Social values influence accounting students' interest in pursuing a career as a public accountant.

The Influence of Market Factors on Accounting Students' Interest in Pursuing a Career as a Public Accountant

Labor market considerations are closely related to the availability of future job opportunities. Jobs with broader market access are more attractive than those with limited prospects (Dary & Ilyas, 2019). Afdatil, Erawati, and Wardani (2021) emphasize that the increasing number of companies being established raises the demand for public accountants, thereby expanding job opportunities in the field. This explanation aligns with studies by Maulida Ariyani et al. (2022), Dewi M. (2020), and Yulin Shafira et al. (2020), all of which demonstrate that market factors significantly affect students' interest in a public accounting career. Based on the aforementioned evidence, the following hypothesis is proposed:



H₆: Market factors influence accounting students' interest in pursuing a career as a public accountant.

RESEARCH METHOD

This study employed a quantitative, cross-sectional survey design to examine the influence of self-competence on students' interest in pursuing a career in public accounting. Respondents were selected using purposive sampling based on specific criteria: final-year accounting students who had completed either an internship or an auditing course. To expand the sample, a limited snowball sampling technique was also applied, with referrals restricted to individuals meeting the same criteria. While this hybrid approach enhanced data collection efficiency, it introduced potential bias and limited generalizability. This study utilizes multiple linear regression analysis with the help of SPSS 21 and Microsoft Excel 2021 to analyze the factors influencing accounting students' interest in pursuing a career as public accountants. The analysis begins with descriptive statistics to summarize and interpret the collected data. Data quality is assessed through validity and reliability tests to ensure that the instruments accurately measure each variable. Classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, are conducted to confirm that the regression model meets standard statistical assumptions. The main analysis uses multiple regression to evaluate the influence of independent variables such as career exposure, self-competence, financial rewards, work environment, social values, and market factors on career interest. Model testing includes the F-test to assess the overall significance of the regression model, the t-test to examine the individual effect of each variable, and the coefficient of



determination (R^2) to evaluate how well the model explains the variation in the dependent variable.

RESULTS AND DISCUSSION

Object Description and Research

This quantitative study utilized primary data collected through a Google Form survey distributed to 144 respondents consisting of students from Universitas Muhammadiyah Surakarta, Universitas Negeri Sebelas Maret, Universitas Slametriadhi, and Universitas Islam Batik Surakarta, all from the 2021 cohort who have completed courses in Financial Accounting, Management Accounting, Auditing, and Audit Practicum. The sample size was deemed adequate for the research objectives, and the data were analyzed using IBM SPSS Statistics 25.

Table 1.
Respondent Characteristics by Gender and University Affiliation

No	Category	Subcategory	Frequency	Percentage
1	Gender	Male	46	32.4%
		Female	98	67.6%
		Total	144	100%
2	University Affiliation	Universitas Muhammadiyah Surakarta (UMS)	50	35%
		Universitas Negeri Sebelas Maret (UNS)	50	35%
		Universitas Slametriadhi (UNISRI)	25	15%
		Universitas Islam Batik (UNIBA)	19	15%
		Total	144	100%

Source: Processed by researchers, 2025



Table 1 presents the characteristics of the respondents based on gender and university affiliation. Among the 144 respondents, females constitute the majority with 67.6% (98 individuals), while males account for 32.4% (46 individuals). Regarding university affiliation, respondents are fairly evenly distributed between Universitas Muhammadiyah Surakarta (UMS) and Universitas Negeri Sebelas Maret (UNS), each contributing 35% (50 students) of the sample. Meanwhile, Universitas Slametriadhi (UNISRI) and Universitas Islam Batik (UNIBA) represent smaller proportions, with 15% (25 students) and 15% (19 students) respectively. This distribution highlights a diverse sample across multiple universities with a predominance of female participants.

Descriptive Statistical Analysis Results

Table 2.

Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
Career Exposure	144	6.00	25.00	19.2917	4.63474
Self Competence	144	7.00	25.00	19.5972	4.28417
Financial Rewards	144	3.00	15.00	12.1597	2.90325
Work Environment	144	7.00	25.00	20.0556	4.44355
Social Values	144	7.00	25.00	19.6111	4.20474
Market Factors	144	7.00	25.00	18.9931	4.13665
Student Interests	144	5.00	25.00	19.8819	4.06502
Valid N (listwise)	144				

Source: SPSS Output Version 25, 2025

Based on the descriptive test results, the distribution of the data collected by the researcher can be summarized as follows: The Career Exposure variable (X1) has a minimum value of 6, a maximum of 25, a mean of 19.29, and a standard deviation of 4.63. The Self-Competency variable (X2) ranges from 7 to 25, with an average of 19.60 and a standard deviation of 4.28. Financial Rewards (X3) show a



minimum of 3, a maximum of 15, a mean of 12.16, and a standard deviation of 2.90. The Work Environment variable (X4) has values between 7 and 25, a mean of 20.06, and a standard deviation of 4.44. Social Values (X5) range from 7 to 25, with an average of 19.61 and a standard deviation of 4.20.

Additionally, the Market Factors variable (X6) has a minimum value of 7, a maximum of 25, a mean of 18.99, and a standard deviation of 4.14. The Student Interest variable (Y) ranges from 5 to 25, with a mean score of 19.88 and a standard deviation of 4.07. These descriptive statistics indicate a generally wide range of responses across all variables, with means clustering around the higher-middle range of the scales and moderate variability as reflected by the standard deviations.

Data Quality Test

Table 3.
Validity Test Results

Variable	Item	R. count	r Table	Information
Career Exposure(X1)	X1.1	0,860	0,1637	Valid
	X1.2	0,818	0,1637	Valid
	X1.3	0,843	0,1637	Valid
	X1.4	0,854	0,1637	Valid
	X1.5	0,789	0,1637	Valid
Self Competence(X2)	X2.1	0,796	0,1637	Valid
	X2.2	0,828	0,1637	Valid
	X2.3	0,800	0,1637	Valid
	X2.4	0,838	0,1637	Valid
	X2.5	0,821	0,1637	Valid
Financial Rewards(X3)	X3.1	0,859	0,1637	Valid
	X3.2	0,895	0,1637	Valid
	X3.3	0,899	0,1637	Valid
	X3.4	0,728	0,1637	Valid



	X3.5	0,783	0,1637	Valid
Work Environment(X4)	X4.1	0,802	0,1637	Valid
	X4.2	0,790	0,1637	Valid
	X4.3	0,780	0,1637	Valid
	X4.4	0,811	0,1637	Valid
	X4.5	0,784	0,1637	Valid
Social Values (X5)	X5.1	0,782	0,1637	Valid
	X5.2	0,789	0,1637	Valid
	X5.3	0,809	0,1637	Valid
	X5.4	0,840	0,1637	Valid
	X5.5	0,780	0,1637	Valid
Market Factors(X6)	X6.1	0,748	0,1637	Valid
	X6.2	0,779	0,1637	Valid
	X6.3	0,848	0,1637	Valid
	X6.4	0,785	0,1637	Valid
	X6.5	0,659	0,1637	Valid
Student Interests(Y)	Y1	0,782	0,1637	Valid
	Y2	0,740	0,1637	Valid
	Y3	0,814	0,1637	Valid
	Y4	0,764	0,1637	Valid
	Y5	0,792	0,1637	Valid

SPSS source processed by researchers, 2025

The SPSS output indicates that the correlations between each indicator (X1.1 to X1.5, X2.1 to X2.5, X3.1 to X3.5, X4.1 to X4.5, X5.1 to X5.5, and X6.1 to X6.5) and their respective total variable scores (Career Exposure, Self-Competence, Financial Rewards, Work Environment, Social Values, Market Factors) are significant, as all indicators show a p-value (2-tailed) less than 0.05, confirming validity at the 5% significance level. Therefore, each questionnaire indicator is valid. Similarly, the validity test for Student Interests in Accounting Careers (Y1



to Y5) also yielded positive correlations greater than the critical value (r calculated $> r$ table), confirming the indicators as valid.

Reliability Test

Table 4.
Reliability Test Results

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.977	.977	35

Source: SPSS processed by Researchers 2025

Based on the table above, the Cronbach's Alpha value is 0.977, indicating high reliability since a value greater than 0.6 denotes a reliable indicator. Therefore, it can be concluded that all item indicators for the variables Career Exposure (X1), Self Competence (X2), Financial Rewards (X3), Work Environment (X4), Social Values (X5), Market Factors (X6), and Student Interests (Y) are reliable.

Classical Assumption Test

Based on the One-Sample Kolmogorov-Smirnov test for normality, the data distribution is normal as indicated by the Asymp. Sig. (2-tailed) value of 0.200, which is greater than the significance level of 0.05. This suggests that the residuals meet the normality assumption required for regression analysis.

The multicollinearity test shows that all independent variables have Variance Inflation Factor (VIF) values below 10 and tolerance values above 0.10. Specifically, Career Exposure has a VIF of 5.951, Self Competence 7.013, Financial Rewards 4.201, Work Environment 7.378, Social Values 5.434, and Market Factors 5.920. These results indicate no multicollinearity issues among the predictor variables in the regression model.



The heteroscedasticity test results reveal that the significance values for all variables exceed 0.05 (Career Exposure = 0.432, Self Competence = 0.510, Financial Rewards = 0.684, Work Environment = 0.648, Social Values = 0.727, Market Factors = 0.966), indicating no heteroscedasticity problem. Thus, the variance of the residuals is constant across all levels of the independent variables, fulfilling another key assumption of regression analysis.

Multiple Linear Regression

Table 5.
Multiple Linear Regression Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.852	.829		3.440	.001
Career Exposure	.102	.087	.117	1.180	.240
Self Competence	.400	.102	.421	3.918	.000
Financial Rewards	-.009	.116	-.007	-.079	.937
Work Environment	-.135	.101	-.148	-1.338	.183
Social Values	.407	.091	.421	4.455	.000
Market Factors	.108	.097	.110	1.112	.268
F count					78,340
F sig					0,000
R2					0,774
Adj R2					0,764

From the results of the table test above, it can be seen that $Y = 2.852 + 0,102(X1) + 0,400(X2) - 0,009(X3) - 0,135(X4) + 0,407(X5) + 0,108(X6) + e$

The multiple linear regression results indicate that the constant value is 2.852 and positive, implying that when the independent variables Career Exposure (X1), Self Competence (X2), Financial Rewards (X3), Work Environment (X4), Social Values (X5), and Market Factors (X6) are zero or unchanged, the



Student Interests in Accounting is 2.852. The regression coefficients show that Career Exposure (X1) positively affects Student Interests in Accounting with a coefficient of 0.102, meaning a one-unit increase in Career Exposure results in a 0.102 increase in Student Interests, assuming other variables remain constant. Similarly, Self Competence (X2) has a positive effect with a coefficient of 0.400, indicating a one-unit increase leads to a 0.400 rise in Student Interests. Conversely, Financial Rewards (X3) negatively impacts Student Interests with a coefficient of -0.009, suggesting that a one-unit decrease in Financial Rewards corresponds to a 0.009 decline in Student Interests. Work Environment (X4) also negatively influences Student Interests with a coefficient of -0.135, meaning a one-unit decrease results in a 0.135 reduction in Student Interests. On the other hand, Social Values (X5) positively affect Student Interests with a coefficient of 0.407, and Market Factors (X6) similarly show a positive impact with a coefficient of 0.108; both indicate that a one-unit increase in these variables results in respective increases in Student Interests by 0.407 and 0.108, assuming other variables are constant.

Based on Table 6, the simultaneous test shows an F-value of 78.340, which is greater than the F-table value of 2.17, and the significance value of F is 0.000, which is less than 0.05. These results indicate that Career Exposure, Self-Competence, Financial Rewards, Work Environment, Social Values, and Market Factors together have a significant effect on students' interest in pursuing a career as a Public Accountant.

Furthermore, the coefficient of determination (R^2) is 0.764, which lies between 0 and 1, indicating that the independent variables explain 76.4% of the



variance in students' interest in accounting careers as Public Accountants. The remaining 23.6% is influenced by other factors not included in this study.

The Effect of Career Exposure on Students' Interest in Pursuing a Career as a Public Accountant

Statistical results show that Career Exposure has a positive effect on students' interest in becoming public accountants with a coefficient of 0.102. However, the t-value is 1.180 with a significance level of 0.240, which is greater than the 0.05 threshold. This indicates that Career Exposure does not have a significant influence on students' interest in accounting careers as public accountants at universities in the Surakarta residency area (UMS, UNS, UNISRI, and UNIBA). Therefore, the hypothesis stating that Career Exposure significantly affects students' interest in pursuing a career as a public accountant is rejected.

The Effect of Self-Competence on Students' Interest in Pursuing a Career as a Public Accountant

The analysis reveals that Self-Competence positively affects students' interest in becoming public accountants, with a coefficient of 0.400. The t-value of 3.918 and significance level of 0.000 (less than 0.05) indicate a statistically significant relationship. This means Self-Competence significantly and positively influences students' interest in accounting careers as public accountants at the Surakarta residency universities (UMS, UNS, UNISRI, and UNIBA). These findings align with previous research by Suyo et al. (2020) and Raharjo (2022), highlighting that higher self-competence increases students' interest in pursuing public accounting careers, as individuals tend to prefer opportunities that provide appropriate benefits and higher earnings, which in turn influence their career decisions.



Effect of Financial Rewards on Students' Interest in Pursuing a Career as a Public Accountant

The statistical test results show that the effect of Financial Rewards on students' interest in becoming public accountants is -0.009 with a negative direction. The t-value is -0.079, and the significance level is 0.937, which is greater than the 0.05 threshold. These results indicate that Financial Rewards do not have a significant effect on students' interest in accounting careers as public accountants at universities in the Surakarta residency (UMS, UNS, UNISRI, and UNIBA). Therefore, the hypothesis stating that Financial Rewards influence student interest is rejected.

Effect of Work Environment on Students' Interest in Pursuing a Career as a Public Accountant

The statistical analysis reveals that the Work Environment's influence on students' interest in becoming public accountants is -0.009 but with a positive direction. The t-value is -1.338 and the significance value is 0.183, which exceeds the 0.05 significance level. This indicates that the Work Environment does not significantly affect students' interest in pursuing a career as public accountants at the universities studied. Consequently, the hypothesis asserting that the Work Environment influences student interest is not supported.

Effect of Social Values on Students' Interest in Pursuing a Career as a Public Accountant

The results show a positive effect of Social Values on students' interest in pursuing accounting careers as public accountants, with a coefficient of 0.407. The t-value is 4.455 and the significance level is 0.000, which is below the 0.05 threshold, confirming a significant positive effect. This means Social Values



significantly influence student interest at Surakarta residency universities (UMS, UNS, UNISRI, and UNIBA). These findings support previous studies by Nur Alief et al. (2024) and Maulida and Jaeni (2022). Social Values for public accountants encompass integrity and responsibility in financial reporting, helping to maintain public trust and promote economic transparency.

The Influence of Market Factors on Student Interests in Accounting to Become a Public Accountant

From the results of the statistical test, it can be concluded that the influence of Market Factors on Student Interests in Accounting to pursue a career as a public accountant is obtained at 0.108 with a positive direction. In this case, the test of the influence of Market Factors on Student Interests to pursue a career as a public accountant shows a t-table value of 1.112 and a significance of 0.268. The significance value of the test is greater than the significance level of 0.05. Based on the research that has been conducted, it can be concluded that Market Factors do not have a significant effect on Student Interests in Accounting to pursue a career as a public accountant at Surakarta residency universities (UMS, UNS, UNISRI, and UNIBA). Thus, in this study, the hypothesis states that Market Factors influence Student Interests to pursue a career as a public accountant cannot be accepted.

CONCLUSION

Based on the series of tests conducted, this study concludes that Career Exposure, Financial Rewards, Work Environment, and Market Factors do not significantly affect students' interest in pursuing a career as a Public Accountant. In contrast, Self-Competence and Social Values have a significant positive



influence on student interest. Specifically, when students perceive themselves as capable and view the Public Accountant profession as socially prestigious, their motivation to pursue this career increases significantly. Recommendations include encouraging students to use these findings as a reference to better prepare for the workforce through academic and additional training, advising universities to consider these factors for future research, and suggesting subsequent researchers broaden the sample and include additional variables to enhance accuracy and comprehensiveness in further studies.

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