

Understanding the Drivers' Factors for Choosing an Accounting Student's Career as A Professional Accountant

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ABSTRACT

A career is a person's main goal in obtaining education in the field of interest. Students who choose an accounting major certainly want to have a career related to accounting. However, a student's choice of major may not be following the career he is involved in. This research examines the effect of intrinsic value, career prospects, labor market considerations, work environment, financial rewards, and individuals on the career selection of accounting students as a public accounting profession. The object of this research is undergraduate accounting students at Binus Online Learning. The sampling technique used is the Slovin technique, with a total sample of 171 respondents. Data collection techniques were taken by distributing questionnaires using Google Form Link and distributed through electronic media. The analytical method used is Multiple Linear Regression analysis with the SPSS analysis tool. The result showed that the variables of intrinsic value, career prospects, labor market considerations, work environment, financial rewards, and individuals have a significant effect on the career choices of accounting students to become public accounting profession. With the low attractiveness of the public accounting profession among accounting students themselves, public accounting professional organizations and academics can recommend encouraging students to take the Certified Public Accountant (CPA) exam, namely supporting, and helping students who really intend to have a career as public accountants and encourage them not to change their career choices. The results of this study are input to the university that it is necessary to introduce the accounting profession, students who hear and follow the development of accounting science in the form of seminars or share knowledge from lecturers will provide an overview and motivation for students to choose a career as an accountant.

Keywords: Career Selection; Accounting Student; The Accounting Profession; Career Choice

INTRODUCTION

In companies listed on the Indonesia Stock Exchange, financial statements are mandatory and must be formally published as a means of accountability for managing the owner's resource management. This indicates that the need for accounting is a crucial profession in the preparation of reliable financial statements. Sri Mulyani quoted from the CNBC website in 2019 stated that the role of accountants is needed to encourage the economy to grow strong and business to develop by starting from how accountants can calculate finances in each agency. This proves that the accounting profession is the primary key in providing reliable financial data and can assist a business in making decisions.

In Indonesia, interest in the public accounting profession is still low and not proportional to the number of enthusiasts in the accounting study program. Not many accounting graduates choose a career to become public

accountants. The number of registered accountants at the beginning of 2015 was around 25,000, while the number of public accountants was no more than 1,000. Compared with Indonesia's population of 250 million, the ratio is 1:250,000 (Djauhar, 2015). Professional accountants are still smaller than the total graduates majoring in accounting in Indonesia. From an average of around 35,000 graduates per year, only 25,000 accountants are registered as professional accountants and are under the auspices of the Indonesian Accounting Association (Djauhar, 2015). The latest data for 2019 states that Indonesia lacks the number of public accountants and still needs the profession in large numbers. Chairman of the Indonesian Institute of Public Accountants, Mr. Tarkosunaryo, reported on CNN News explain that the number of public accountants who already hold the CPA (Certified Public Accountant) degree, only 4,000 people compared to Thailand has 12,000 people who have CPA. In addition, the low number of public accountants is also caused by the difficulty of going through the various processes and tests that every prospective public accountant must undergo. Not only must they have higher education, but they must also have experience and recognition from the ministry of finance. Although we know that the career choice for accounting graduates is not only in the public accounting profession, there are also many other professions such as corporate accountants, government accountants, and accounting educators, depending on the underlying factors.

This phenomenon shows that factors influence the world of accounting in deciding the profession of an accountant. Khomsiyah and Lindrianasari (2017) states that the educational backgrounds of the members of the accountancy community impacted their decisions to join and have a career in the CA profession, either as accountancy academic or as practitioners. A lack of explanation of CA's needs in business and lack of role model in the accountant profession are several issues why the respondent does not join in CA.

In a career, of course, the student must realize their interests and career plans. Accounting students' sound career plans will be beneficial for academics in designing a more effective curriculum and teaching and learning process according to the student's choice of profession, for example, by holding accounting students' majors following their career interests. Then the party can provide facilities that support career development. Therefore, stimulation is needed to make students start seriously about the desired job since they are still in college to make optimal use of campus time and facilities. Extrinsic factors that influence student interest in choosing a career include financial rewards, social values, work environment, and labor market considerations.

Many studies find out about student factors in choosing a profession as a public accountant with a different result. In choosing a profession as an accountant, it may not be affected from the financial side that will be obtained but seen from the work environment, a work culture that requires quick adaptation. Arismutia's (2017) and Ferina's (2018) study indicate that financial rewards are the highest factor in influencing students to work as public accountants. Gadzo, Veledar, & Lalic's (2021) research state that achievement, that is, prestige in the company and society, is the first motivating factor for students to opt for accounting. Students who have chosen to major in accounting expect money, awards, and recognition. Yen et al. (2017) explain that career path refers to an accounting student's career choice upon graduation. An accounting student's career choice includes advancing into audit, tax, management accounting, financial accounting, finance, etc. The reward is one of the reasons a person chooses a career after graduating from school. Farrington and Beck (2017) describe the reward that is considered, such as wealth and financial security, prospect, stimulation and flexibility, stress-free (reversed), and community service and career intentions. This research does not align with Laksmi and Hafis (2019), which state that work environment perception does not influence accounting students' interest in becoming public accountants. Labor market consideration has a significant effect on a public accountant career (Arismutia, 2017). Job market considerations as perceived by respondents include job availability, job security, flexibility in career choices, and job variations and challenges. This result is not in line with Susanti, Dewi, and Sufiyati's (2019) research that although much information about public accountants changing their profession because of attractive finances from other parties, the labor market considerations do not encourage students to choose careers as public accountants.

The existence of a research gap that has occurred has encouraged the author to analyze financial and non-financial factors influencing the decisions of accounting students in choosing a career as accountants considering the phenomenon of the lack of public interest in accounting careers in Indonesia which is needed in providing appropriate financial reporting services for companies.

The trait and factor theory by Parson (1909) develops a conceptual framework to help explain one's career choice. According to Parson, job decision-making occurs when people have understood their traits (aptitudes, interests, personal abilities), attained knowledge of work and the labor market, and reached a rational and objective assessment of the relationship between their traits and the market labor. Parson's opinion was later developed into trait and factor theory, characteristic, and factor theory. According to Parson (1909) in choosing a career choice must pass three stages, Stage 1: The individual's strengths and weaknesses over his abilities, interests, and

emotions, Stage 2: Individual knowledge of the needs, conditions, opportunities, advantages and disadvantages of the work to be taken, Stage 3: Matching the individual against the strengths and weaknesses to the information about the career that has been sought.

According to Ginzberg et al. (1951) theory of nature and factors explains that job choice is a compromise in which individual hopes to get the maximum level of satisfaction from his work life by pursuing a career in which he can make as much use of his interests and capacities as possible, in situations that will satisfy much possible value and purpose. This theory argues that young people who want to enter the field of study in higher education must consider the opinions of experts about the work that results from the field of study in higher education.

Apart from the individual nature, external influences affect individual decisions. John Holland (1976) explains that the interaction of individuals with the environment can result in the characteristics of job choice and adjustment to the work environment. The essence of this theory is the projection of an individual's personality with a job. In addition, this theory assumes that a job or position selection results from the interaction between heredity and all cultural influences, friends, parents who are considered to have an important role. Underlying Holland's theory assumes that job interests are one of the aspects of personality, and therefore descriptions in individual jobs are also related to descriptions in unique characters. The focus of Holland's theory (1976) is that the individual's goal of choosing a particular job/career is based on the desire to satisfy the dominant orientation, so he will be more likely to get maximum satisfaction if he is in an appropriate work or career environment. Conversely, if the individual has an orientation contrary to his background, he will have an inconsistent mindset.

Intrinsic value significantly affects student career choices as a public accounting professional. The intrinsic value of the work of public accountants can make a great contribution to evaluating a business activity. This hypothesis is supported by research Yen et al. (2017) and Liany and Raharja (2020). However, Sugahara and Boland's (2015) research states that intrinsic value is the most significant factor in choosing a public accountant career. Liany and Raharja (2020) explain that someone will choose a profession because of their interest, knowledge, and ability in something they like, so it will affect individual behavior to achieve their abilities. Pratama (2017) states that students with higher intrinsic factors are more self-motivated and learn accounting with more seriousness and curiosity, so they choose a purely accounting career.

For this reason, the higher the influence of intrinsic motivation, the stronger they are in achieving their goals of becoming accountants. Ticoi and Albu (2018) show that intelligence is essential in choosing accounting as a profession. Creativity and education are the factors that motivate the least the choice of accounting as a career. From the explanation above, it can be said as a hypothesis for this research is:

H1: Intrinsic value significantly affects accounting students' career choices as public accounting professionals.

Career prospects significantly influence accounting students' career choices as a public accounting profession. Professions with promising career paths in the future will influence someone to choose a career and try their best to achieve the desired career level. In the accounting profession, there is a clear career path seen from work experience or abilities, for example, from juniors, supervisors, assistant managers to have the opportunity to become a partner or owner in a public accounting firm or certified accountant. In the research of Sugahara and Boland (2015), it is measured through four attributes of a structured career path, opportunity, advancement, and social prestige. From the explanation above, it can conclude that the hypothesis of this research is

H2: Career prospects have a significant effect on accounting students' career choice as a public accounting profession.

Labor market considerations include job availability, job security, career flexibility, and promotion opportunities. Labor market considerations have a significant influence on the careers of accounting students as a public accounting profession. With the rapid development in the business world, there will undoubtedly be a higher need for the accountant profession, who plays a role in preparing and analyzing the company's financial statements. Research by Sugahara and Boland (2015) states that labor market considerations are the third most significant factor for accounting students choosing a career for accounting students as a public accounting profession. From the explanation above, it can conclude that the hypothesis of this research is:

H3: Labor market considerations significantly affect the career choice of accounting students as a public accounting profession.

The work environment significantly influences accounting students' career choices as a public accounting professional. A good work environment will be a pull factor for students to enter the public accounting profession. Research by Sugahara and Boland (2015) concludes that although the work environment influences the choice of a public accountant career, the value is not too large compared to other factors. From the explanation above, it can

conclude that the hypothesis of this research is:

H4: The work environment significantly affects accounting students' career choices as public accounting professionals.

Financial rewards are currency values, which are usually given as a form of remuneration in return for providing services, labor, and benefits to someone in a work bond (Setianto and Harahap, 2017). Financial rewards are compensation received by employees in their work. Compensation is considered necessary because as a reward to employees for the contribution of the work done. It is hoped that good rewards can be a form of appreciation from the company for one's ability later in doing a job. Financial awards significantly influence accounting students' career choices as a public accounting profession. Compensation is considered necessary because as a reward to employees for the contribution of the work done. Research conducted in Indonesia states that financial awards have a significant effect on the choice of a public accountant career (Setianto and Harahap, 2017), (Arismutia, 2017); Uthman, Sanni, and Salami (2019) (Ferina, 2018). From the explanation above, it can conclude that the hypothesis of this research is:

H5: Financial rewards significantly affect accounting students' career choices as public accounting professionals.

The individual influence shows that the views and preferences of parents and relatives or closest friends are influential in career choice. Someone who does not have experience in life in the career world will make the role of parents to direct his career. Having a person's interest in a career will encourage them to learn more about what they want to choose, including career selection (Humayon et al., 2018). Sugahara and Boland's (2015) research includes the individual influence variable on accounting students' career choices as public accounting professionals. Humans as social beings will not be separated from the influence of the environment in decision-making. According to Liany and Raharja (2020), Arnita (2018), Uthman, Sanni, and Salami (2019) explained the role of parties outside the individual such as family, friends, lecturers, career consultants, the community, and the media. Individuals tend to observe information related to a promising career in the future on the other side. With sufficient knowledge and support from close relatives such as family and close friends and supported by the ability to strengthen individual decisions in choosing a profession, namely as an accountant. From the explanation above, it can conclude that the hypothesis of this research is:

H6: Individual influence significantly affects accounting students' career choice as public accounting professionals.

From the hypothesis above, it will be designed into the following research model:

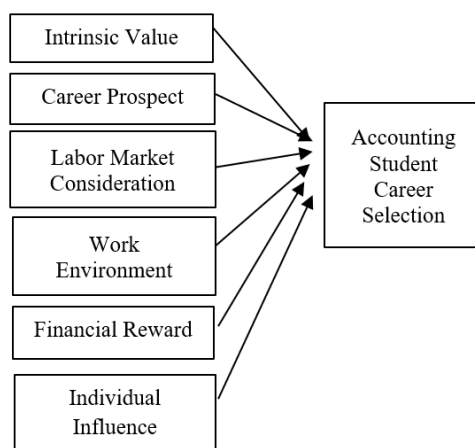


Figure 1 Research Framework

METHODS

The data taken are primary, data taken from the researcher's first-hand about the variables related to the research. Data collection techniques were taken by distributing questionnaires. The questionnaire in this study used Google Form Link and was distributed through electronic media. In this study, the study population was undergraduate students' class 2016 until 2020 in the Binus Online Learning accounting study program. The total population in this study were all Binus Online Learning (BOL) accounting students, which at the end of September 2020 amounted to 394 students. The sampling technique used is the Slovin technique, with a total sample of 171 respondents. The measurement scale for all variables is to use a Likert scale. The weight of the assessment is adjusted to the selected answer. The scale used are Strongly Agree (4), Agree (3), Disagree (2), Strongly disagree (1).

RESULT AND DISCUSSION

Reliability and validity tests will be carried out before the respondent's data is tested for hypotheses. The data quality test in this study is required by pushing the questionnaire instrument to ensure that the data obtained can be justified. This test consists of an instrument test that includes validity and reliability tests.

The validity test uses a significant value of 5%. With the number of samples taken by 171 respondents, the value of $r_{table} = 0.1501$. Therefore, the instrument is declared valid if $r_{count} > r_{table}$. The statement applies to the opposite. $r_{count} < r_{table}$, the instrument is declared invalid (Ghozali, 2018). The following are the results of the validity test for the independent variables:

Table 1. Validity Test Result

Variable	Indicator	Pearson Corr. Value
Public Accountant Career Selection (Y)	1. Good job opportunities (Opportunities)	0,697
	2. Interest in accounting (interest)	0,734
	3. Match the respondent's ability (Ability)	0,740
	4. Suitability to work independently (Independent)	0,692
	5. Family influence (family)	0,761
	6. Want to run a business someday (Business)	0,647
	7. High income expectation (Income)	0,731
	8. Social status offered by career (Status)	0,740
	9. Influence of friends and relatives (relatives)	0,620
Intrinsic value (X1)	1. Opportunity to contribute	0,819
	2. Nature of work	0,877
Career prospects (X2)	1. Structured/clear career path	0,804
	2. Career opportunities	0,817
	3. Social prestige	0,808
Job market considerations (X3)	1. Job availability	0,769
	2. Job security	0,779
	3. Flexibility in career choice	0,818
	4. Job variety and challenges	0,673
Work environment (X4)	1. Enough time for social life	0,703
	2. Working hours	0,605
	3. The good physical condition of the workplace	0,784
Financial rewards (X5)	1. Good long-term income	0,856
	2. Good short-term income	0,865
Individual influence (X6)	1. Close friend	0,797
	2. Business/office relations	0,862
	3. Parent	0,693

The test uses a significant value of 0.50 or 5% in reliability. Of all the variables that tested for reliability, all met the minimum value of 0.50 (Ghozali, 2018).

Table 2. Reliability Test

Variable	Cronbach's Alpha	N of Items
Intrinsic Value (X1)	,608	2
Career Prospect (X2)	,724	3
Labor Market Considerations (X3)	,757	4
Work environment (X4)	,520	3
Financial Awards (X5)	,649	2
Individual Influence (X6)	,679	3
Public Accountant Career Selection (Y)	,872	9

The descriptive statistical test results show that N or the number of valid variable data used in this study amounted to 171 sample data.

Table 3. Descriptive Statistics Result

	N	Min	Max	Mean	Std. Dev
X1	171	5.00	8.00	7.0058	.93618
X2	171	6.00	12.00	9.9532	1.64071
X3	171	8.00	16.00	12.8070	2.03011
X4	171	5.00	13.00	9.3041	1.58706
X5	171	4.00	8.00	6.4971	1.13435
X6	171	3.00	12.00	7.5731	2.39833
Y	171	18.00	36.00	28.5789	4.63217
Valid N	171				

The results of normality test with Kolmogorov Smirnov Test (K-S) show Asymp.Sig. (2-tailed) of 0.083 > 0.05. So that the research data is normally distributed and the normality test is met.

Based on the multicollinearity test results of SPSS, the tolerance value for Intrinsic Value (X1), Career Prospects (X2), Labor Market Considerations (X3), Work Environment (X4), Financial Rewards (X5), and Individual Influence (X6) is 0.758; 0.467; 0.459; 0.510; 0.644; and 0.925 which are all greater than 0.10. And for the value of VIF X1, X2, X3, X4, X5, and X6 is 1.320; 2.140; 2.180; 1.961; 1.553, and 1.082, all of which are also smaller than 10. Thus, the regression model is free from indications of multicollinearity problems.

Table 4. Multicollinearity Test Result

Variable	Tolerance	VIF
Intrinsic Value (X1)	.758	1.320
Career Prospect (X2)	.467	2.140
Labor Market C (X3)	.459	2.180
Work environment (X4)	.510	1.961
Financial Awards (X5)	.644	1.553
Individual Influence (X6)	.925	1.082

The heteroscedasticity test is done by looking at the scatterplot graph pattern. The scatterplot graph shows that the points spread randomly do not have a clear design and spread above and below 0 on the Y-axis. The research regression model does not occur heteroscedasticity.

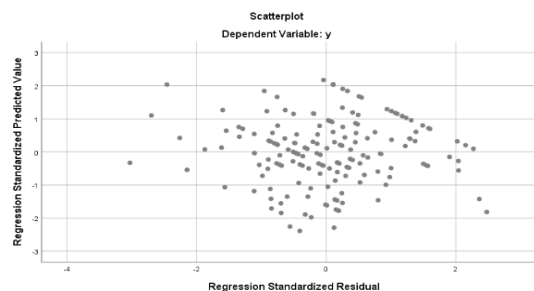


Figure 2 Heteroscedasticity Test Result

Based on the autocorrelation test, the Durbin-Watson (DW) value is 2.180, this value is greater than the upper limit (dU) of 1.810 and less than (4-Du) $4-1.810 = 2.910$ so that the regression model has no problems or symptoms of autocorrelation.

Table 5. Autocorrelation Test Result

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.750 ^a	.563	.547	2.180

The results of Multiple Linear Regression show that all hypotheses are accepted. The significant value possessed by all variables does not exceed the value of 0.05. These results indicate that all variables separately have a significant influence on selecting the Public Accountant Profession. Here are the results of multiple linear analysis:

Table 6. Multiple Linear Analysis Results

	B	t	Sig
(Constant)	.012	.005	.996
Intrinsic Value (X1)	.622	2.119	.036
Career Prospect (X2)	.460	2.156	.033
Job Market Considerations (X3)	.514	2.956	.004
Work Environment (X4)	.468	2.218	.028
Financial Awards (X5)	1.072	4.080	.000
Individual Influence (X6)	.228	2.198	.029

The multiple linear regression equations based on the table above are as follows:

$$Y = 0,012 + 0,622 X1 + 0,460 X2 + 0,514 X3 + 0,468 X4 + 1,072 X5 + 0,228 X6 + e$$

Description:

- Y = Accounting Student Career Selection
- α = Constanta
- X1 = Intrinsic value
- X2 = Career prospects
- X3 = Job market considerations
- X4 = Work environment
- X5 = Financial rewards
- X6 = Individual influence
- e = error

The t-test was used to examine the effect of each independent variable consisting of investment decisions, funding decisions, and dividend policies on the dependent variable, namely firm value.

From the results of data processing with SPSS in table 6, it is known that the t-count $>$ t-table ($2.119 > 1.6538$) and the sig value obtained is $0.036 < 0.05$ or H_0 is rejected, and H_a is accepted. This shows a significant influence between intrinsic value variables on career choice as a public accounting profession. The results of this study are in line with research by Yen et al. (2017) and Raharja (2020), which state that intrinsic value is one of the main factors for students in choosing the accounting profession. The intrinsic value perceived by respondents assumes that working as a public accountant will create non-financial rewards. Non-financial awards received by public accountants can contribute to society and the nature of work. Priyanti, Herawati, and Sinarwati (2017); Pratama (2017) state that accounting students with a higher intrinsic factor are more self-motivated and learn accounting with more seriousness, curiosity, and have a strong ambition to achieve something, enjoy challenges and be allowed to use abilities and more challenging skills. Challenging work impacts the level of profound boredom run his job. But if employees are burdened with levels of a job that is too big, it will create a feeling of inadequacy and become quickly frustrated with their work. Alimbudiono (2020) states that qualified public accountants will need the knowledge to increase awareness of their abilities and ultimately increase their intentions. Effendi and Rahayu (2020) also say that reasons encourage accounting students to become accountant's public because of intellectually challenging work. For the university, these findings can be input to be able to direct

accounting students to have an interest in the accounting profession by developing a learning curriculum by the latest developments in accounting science and standards, holding seminars filled with great accountants by sharing updated knowledge so that students are prepared to explore the field.

From the results of data processing with SPSS, it is known that the $t\text{-count} > t\text{-table}$ ($2.156 > 1.6538$) and the sig value obtained is $0.033 < 0.05$ or H_0_2 is rejected, and H_{a_2} is accepted. This shows a significant influence between career prospects variables on career choice as a public accounting profession. By working as a public accountant, students have a structured career path, clear career opportunities, and social prestige. Becoming a public accountant is certainly not easy and has significant challenges. However, if an accounting student works as a public accountant, the student will undoubtedly get more significant benefits. One of the advantages is good career prospects.

From the results of data processing with SPSS, it is known that the $t\text{-count} > t\text{-table}$ ($2.956 > 1.6538$) and the sig value obtained is $0.004 < 0.05$ or H_0_3 is rejected, and H_{a_3} is accepted. This shows a significant influence between labor market considerations variables on career choice as a public accounting profession. This research is supported by research by Arismutia (2017), Ferina (2018), and Rosalina et al. (2020), which state that labor market considerations have a significant effect on the choice of a public accountant career. Job market considerations as perceived by respondents include job availability, job security, flexibility in career choices, and job variations and challenges. A public accountant certainly has a great demand in society. The role of public accountants who can assist in the examination and preparation of financial statements, provide economic consulting to provide tax calculations. This result is not in line with Susanti, Dewi, and Sufiyati's (2019) research that although there is much information about public accountants changing their profession because of attractive financing from other parties so that the labor market considerations do not encourage students to choose careers as public accountants

From the results of data processing with SPSS, it is known that the $t\text{-count} > t\text{-table}$ ($2.218 > 1.6538$) and the sig value obtained is $0.028 < 0.05$ or H_0_4 is rejected, and H_{a_4} is accepted. This shows a significant influence between work environment variables on career choice as a public accounting profession. A good work environment will undoubtedly support respondents' perceptions of becoming a public accountant. The work environment includes sufficient working time for social life, good operating hours duration, and good workplace physical conditions. In this study, the test results showed that the work environment had a significant effect on choosing a public accounting profession career. The work environment in public accountants is more required to face challenges because the variety of services provided by clients can cause various kinds of work pressure to achieve perfect results. In the real world of work, the work environment for public accountants is very stressful, often over time, and the level of competition is high; even a public accountant will tend to have less time for his social life (Susanti, Dewi and Sufiyati, 2019). But the results of this study indicate that the work environment affects the choice of a public accounting profession career because some people who have a highly competitive spirit will usually tend to choose a work environment that can provide challenges, so that person will get their satisfaction when they can complete the challenges they face well given. Rosalina et al. (2020) state that the highest factor is the 8th factor that professionals that require high accuracy and concentration with a score of 4.58 are students have the perception that the public accounting profession requires a high accuracy factor, where this factor is felt to have a major impact in shaping student interest in the public accounting profession. This research is not in line with Susanti, Dewi, and Sufiyati (2019) and Laksmi and Hafis (2019), which state that work environment perception does not influence accounting students' interest in becoming public accountants.

From the data processing results with SPSS, it is known that the $t\text{-count} > t\text{-table}$ ($4.080 > 1.6538$) and the sig value obtained is $0.000 < 0.05$ or H_0_5 is rejected, and H_{a_5} is accepted. This shows that there is a significant influence between the financial rewards variable This research is supported by research by Arismutia (2017), Ferina (2018), Laksmi and Hafis (2019), and Effendi and Rahayu (2020), which state that financial awards have a significant effect on choosing a public accounting career. The attractiveness of the profession that prospective students will choose before continuing their further studies Professions with high financial rewards will attract prospective students to study in college. Financial rewards such as long-term and short-term income attract students to take up a profession as a public accountant and support the proposed hypothesis. Priyanti and Herawati, and Sinarwati (2017) state that financial compensation that rationale becomes a basic need for job satisfaction. Currently, the financial reward is still seen as a tool to assess service considering that the employee has given as the reward he has received—the main findings of the Osman. Ramali and Turmin's (2019) study shows that both salary and prestige can predict the possibility of accounting students choosing CPA as their future career. Prestige can be defined as the reputation or influence of success, achievement, rank, or other favorable characteristics.

Effendi and Rahayu (2020) state that the starting salary, raise, bonus, and pension funds positively affect a career as a public accountant. In Gadzo, Veledar, and Lalic (2021), Cahyadi, Andayani, and Suryaningrum (2019) state that for economic reward factors, on average, students want a higher starting salary and expect the salary increases rapidly; the difference lies in the pension fund which is only found and scheduled for government accountants and educators career choices. This result is not in line with the result of Iswahyuni (2018), shows that the financial reward factor for accounting graduates (fresh graduates) is not the primary consideration but obtaining job opportunities and wanting to have varied experiences in work are the primary considerations for a career as a public accountant.

From the data processing results with SPSS, it is known that the $t\text{-count} > t\text{-table}$ ($2.198 > 1.6538$ and the sig value obtained is $0.029 < 0.05$ or H_0 is accepted and H_a is rejected. This indicates a significant influence between the individual influence variables on choosing a career as a public accounting professional. Meddour et al. (2016), in their study, show that parents played an influential role in the career choices of undergraduate students in Universitas Indonesia. This indicates the relevance of the family influence in the factors that affect career choice among undergraduate students in Universitas Indonesia Humans as the surrounding environment indeed determines social beings. With the effect of individual impact, the researcher (Humayon et al., 2018), (Farrington and Beck, 2017), (Arnita, 2018) suggests that students must acknowledge their interests, personality, and skills. Institutions, industry, and families need to provide an environment that fosters students' awareness of their true self which becomes a students' mentor, facilitator, or assistant; educators of accounting can prepare students for professional growth. Professional accountants can also share their experiences with accounting students and guide them to realize their goals when entering the profession. But this statement is not in line with Yen et al. (2017), Uthman, Sanni, and Salami's (2019) result that the influence of third parties such as family members, friends, career guidance teachers, and career consultants do not have significant relationships with a career path.

The F test is used to see whether the independent variables significantly affect the dependent variable overall. The results of the F test shows that the value is significant at 0.0000 (Sig 0.00000 < 0.05). This means that the regression equation obtained is reliable or the particular model used. So, it can conclude that independent variables such as intrinsic value, career prospects, labor market considerations, work environment, financial rewards, and individual influences can explain the dependent variable together.

The coefficient of determination (Adjusted R^2) is used to determine how far the ability of the independent variables to explain the variance forms the dependent variable. The adjusted R-square result is 0.547. This indicates that the contribution of intrinsic value variables, career prospects, labor market considerations, work environment, financial rewards, and individual influence is 54.7%, while other factors outside the model determine 45.3%.

CONCLUSION

Based on the results of this study, it concluded that partially intrinsic value, career prospects, labor market considerations, work environment, financial rewards, and individual influences significantly influence the career selection of accounting students as a public accounting profession. Intrinsic value perceived by respondents assumes that working as a public accountant will create non-financial rewards. Non-financial awards received by public accountants can contribute to society and the nature of work. Of course, a public accountant will help the community in helping to make accounting books and other financial problems. Considering that the financial literacy of the Indonesian people is very low, of course, a public accountant can make a significant contribution to society. By working as a public accountant, students have a structured career path, clear career opportunities, and social prestige. Becoming a public accountant is certainly not easy and has significant challenges. However, working as a public accountant will undoubtedly get more important benefits if someone can work. Respondents considered that becoming a public accountant would support the aspect of career prospects. A public accountant certainly has a great demand in society. The role of public accountants who can assist in the examination and preparation of financial statements, provide financial consultation to provide tax calculations. The crucial part of a public accountant for companies, both large companies and SMEs, and individual needs makes the role of public accountants very large in society, resulting in extensive labor market considerations for these jobs. In this study, the test results showed that the work environment had a significant effect on choosing a public accounting profession career. The work environment in public accountants is more required to face challenges because the variety of services provided by clients can cause various kinds of work pressure to achieve perfect results. This

result may contradict the reality that the work environment for public accountants is very stressful, often over time, and the level of competition is high; even a public accountant will tend to have less time for his social life. However, the results of this study indicate that the work environment affects the choice of a public accounting profession career because some people who have a highly competitive spirit will usually tend to choose a work environment that can provide challenges, so that person will get their satisfaction when they can complete the challenges they face. Professions with high financial rewards will attract prospective students to take college studies. Financial rewards such as long-term and short-term income attract students to take up the profession as a public accountant and support the hypothesis that has been proposed. Humans as social beings are determined by the surrounding environment. One of them is the individual variable. Interestingly, based on the questions posed to respondents of 12 maximum score points, the individual influence question got an average score of 7.57 or 63%. This shows that most respondents have close friends, business or office relations, and parents who work as public accountants.

The limitation in this study is that the number of respondents used was only students majoring in accounting, with a total sample of 171 people out of 394 accounting students.

Based on the hypothesis testing that has been done, the analysis and discussion of the test results, and the limitations of the research described previously, some suggestions can be given for further researchers. For further researchers, it is recommended to further develop this research by examining other factors that are believed to influence the choice of profession as a public accountant, such as career exposure and social values, which are not discussed in this study. Besides that, it also adds other methods outside of the questionnaire, such as being accompanied by interviews to conduct interviews with potential respondents to explore the results of the questionnaire obtained.

Socialization of the scope of professional work is essential, but this has escaped the spotlight, both by educational institutions and professional associations. An understanding of this matter correctly and comprehensively by prospective accounting graduates is necessary if they follow the learning process. If students understand properly and accurately, they will be more challenged and interested in becoming public accountants. With the low attractiveness of the public accounting profession among accounting students themselves, public accounting professional organizations and academics can recommend two ways, first encouraging students to take the Certified Public Accountant (CPA) exam, namely supporting, and helping students who intend to have a career as public accountants and encourage them not to change their career choices.

Academics need to inspire and motivate students who are not yet interested in becoming public accountants (especially accounting students) regarding the rewards and other advantages of becoming public accountants. It is necessary to know the students' perceptions about public accounting to realize these two things. In addition, academics can develop strategies to attract accounting students to have a career as public accountants

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