

# Analysis of the Effect of Requirements to Become a Public Accountant, Academic Ability, Financial Awards, and Work Environment on Student Interest in a Career in Public Accountant

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## ABSTRACT

This study aims to determine the effect of requirements to become a public accountant, academic ability, financial rewards, and work environment on students' interest in a career in becoming a public accountant. The technique used in this research is a quantitative approach analysis technique. The type of data used in this study is secondary data derived from the results of the distribution of questionnaires with a sample of 100 respondents. Research data collection techniques were carried out through questionnaires. Analysis prerequisite tests include normality test, linearity test, multicollinearity test, and heteroscedasticity test. Data analysis techniques use multiple linear regression analysis techniques. Data testing was carried out using the help of IBM SPSS Statistics software. The results showed that the variables of academic ability (X2), financial rewards (X3), and work environment (X4) affect students' interest in a career in becoming public accountants, while the variable requirements to become public accountants (X1) do not affect students' interest in a career in becoming public accountants.

**Keywords:** Student Interest in a Career in Public Accountant, Requirements to Become a Public Accountant, Academic Ability, Financial Awards, Work Environment

## **INTRODUCTION**

One of the important factors in the life of an adult human being is a career wherever they are. The accuracy of choosing a career is an important point in survival as a human being, therefore one's career contributes greatly to oneself and is the core of one's basic values and life goals. Choosing the right career according to one's interests and talents is the initial stage in career formation.

With the large number of graduates of accounting students, the number of public accountants in Indonesia should be sufficient. However, according to the Indonesian Institute of Public Accountants (IAPI), Indonesia is considered to still lack the number of public accountants and requires the addition of personnel in the profession with a considerable amount, the addition of these personnel is held to anticipate the growth of the business sector. Chairman of KAP Tarkosunaryo stated that the number of Indonesian companies based on corporate taxpayer data reporting Annual Return 2 (SPT) was recorded at 700 thousand companies. However, there are only 30 thousand companies that use external audits (cnnindonesia.com, 2019).

The government that asks business people to use the services of auditors, it needs sufficient public accountants. The increase in accounting graduates is contrary to the increase in the number of public accountants in Indonesia. According to data from the Financial Services Authority (OJK, 2020), the number of public accounting firms in Indonesia registered with the Financial Services Authority as of May 20, 2020 was only 781. This is considered not comparable to the number of companies located in Indonesia. The higher education for economic actors in Indonesia, making awareness of the importance of audit services increase so that adequate auditor services are needed. The following is a table of growth of Public Accountants in the last 6 years.

Table 1. Public Accountant Growth from Year to Year

<b>Year</b>	<b>Sum Public Accountant</b>	<b>Addition/ Reduction</b>
2016	1.093	-
2017	1.279	186
2018	1.358	79
2019	1.424	66
2020	1.363	-61
2021	1.417	54

Source : Directory IAPI, 2021

We can conclude that the data above can be concluded that there is still a lack of interest in students to choose a career to become a public accountant which can be seen at least the addition of the public accounting profession every year. Seen in 2017, there have been quite a lot of additions to public accountants, namely 186 and in 2020 there was a decrease in the number of public accountants by 61 people from the previous year. The decrease in the addition of public accountants makes the number of public accountants in Indonesia increasingly lagging behind other countries. In addition, almost 50% of the number of public accountants are over 50 years old.

Table 2. Age Range of Public Accountants

<b>Age Range</b>	<b>Sum</b>
<30	18
30 to 39	232
40 to 49	407
50 s/d 59	397

>59	363
Total	1.417

Source ]: Directory IAPI, 2021

Table 1.2 shows that public accountants based on age less than 30 years are only 18 people out of the total number of public accountants as many as 1,417 people or only with a percentage of 1.27%. This shows that there is a lack of regeneration in public accountants in Indonesia at that age. This is an opportunity that can be a guideline for accounting students. If not prepared early, in the future it is not impossible that public accountants in Indonesia will rely heavily on foreign workers and become spectators in their own country.

Table 3. Low Availability of CPA Indonesia

CPA Needs	452,000 People
Accounting Graduates	256,000 People
CPA Availability	24,000 People

Source: Indonesian Institute of Accountants (2020)

Based on the latest data from the Indonesian Institute of Public Accountants (IAPI), Indonesia has >256,000 active accounting students sourced from 589 universities throughout Indonesia. However, the basis of the problem phenomenon in this study is that of the 452,000 CPA needs in Indonesia, and >256,000 accounting graduates, there are only 24,000 accountants in Indonesia who are registered as CPAs under the auspices of IAPI. There are many differences in CPA needs and a reliable strategy must be made so that CPA Indonesia is successful in ASEAN. Moreover, Indonesia has entered the era of free market in the ASEAN Economic Community.

The accountant profession is the scope of work carried out by accountants as public accountants which usually consists of audit, accounting, tax and management consultant work. This profession also provides opportunities to be able to feel a challenging and varied job because it can be given tasks in various places and in various companies that have different characteristics and conditions. The reason for the small number of public accountants is due to the reduced interest of accounting students in the profession. Even though the public accountant profession is quite an important profession because the public accountant profession that works in a public accounting firm (KAP) is a profession that has the aim of proving the principles of transparency, accountability, responsibility, independence, and honesty that have been applied by the company's financial statements. But until now the public accountant career is a career that is still not in demand by the younger generation and fresh graduates.

This study aims to examine the factors that can influence the interest of accounting students to choose a profession as a public accountant. A student in choosing a career certainly has consideration of several factors that can influence them in determining the profession they will choose. What is the background to the choice of the profession and what students expect for their choice in the future. This study only uses four variables from several factors that influence student interest in choosing a career to become a public accountant, namely the requirements to become a public accountant, academic ability, financial rewards, and work environment. The selection of the four variables was based on the author's benchmark level of inconsistency in research results in previous studies.

Requirements in a job are standards set by employers (organizations or companies) to job applicants. The requirements for public accountants listed in Law Number 5/2011 are

standards that must be obeyed by someone to become a public accountant. This needs to be considered by students who want to continue their careers as public accountants because these requirements are the first step towards a public accountant career. This is in line with research conducted by Dwi and Aji (2021) which shows the results that the requirement factors to become accountants have a positive and significant effect on the interest of accounting students to become public accountants. This is because the requirements for public accountants are the first step that accounting students must take when they have a career as public accountants, and the requirements are expected that accounting students can foster interest in becoming public accountants. However, it is not in line with research conducted by Dody and Tresnadya (2018) which shows the results that the requirement factor to become an accountant has a negative and significant effect on student interest in a career as a public accountant. This is because these requirements are difficult to achieve or meet but sometimes not comparable to the benefits that will be obtained in the future after becoming a public accountant.

The next factor is academic ability is also the level of mastery of students in assignments while in college in a certain period. The level of success, understanding and mastery of the material of a person or individual as a student towards the courses taught in the lectures of a university. Understanding of auditing can be measured through the value of the Auditing course. This is in line with research conducted by Dody and Tresnadya (2018) which shows the results that academic ability factors have a positive and significant effect on student interest in a career as a public accountant. This is because the learning achievement of accounting students is good, it will describe the good performance that will be given when accounting students work. However, it is not in line with research conducted by Sallata (2021) which shows that academic ability factors do not affect students' interest in a career as a public accountant. This is because even though a person's academic ability is not optimal, it will not discourage someone from achieving what they aspire to.

According to Astarsari (2018: 31), Financial Awards are rewards / appreciations in the form of currency values given as a form of reciprocal rewards for providing services, energy, effort, mindset and benefits of a person in a work bond. This is in line with research conducted by Arismutia (2017) which shows the results that financial rewards have a positive and significant effect on the interest of accounting students in a career as public accountants. This is because the financial rewards given are appropriate and high, it will increase the interest of students in a career as a public accountant. However, it is not in line with research conducted by Savitri et al (2019) which shows the results that the financial reward factor does not affect the interest of accounting students for a career in auditing. This is because financial rewards are not a motivating factor for accounting students to have a career as public accountants.

The work environment includes factors that can influence the interest of accounting students to choose a career to become a Public Accountant. According to Sedarmayanti (2001) Work Environment is a working condition that includes the nature of work (routine, attractive and often overtime), the level of competition between employees and work demands are factors of the work environment. This is in line with research conducted by Ariyani and Jaeni (2022) which shows the results that the work environment, financial rewards, social values, job market considerations and professional training have a positive and significant effect on the interest in choosing the career of accounting students to become public accountants. This is because the work environment of public accountants is a routine whose routine is slightly higher than corporate accountants, this makes students' interest increase for a career as a public accountant. However, it is not in line with research conducted by Dwi and Aji (2021) which shows the results that career motivation factors and requirements to become accountants have a positive and

significant effect on the interest of accounting students to become public accountants, while the work environment does not affect the interest of accounting students to become public accountants. This is because the corporate accountant profession according to the perception of accounting students is more routine and many jobs can be completed behind the desk, while the job as a public accountant is more attractive, requires more time, competition and a lot of pressure to produce better work.

## **LITERATURE REVIEW**

### **The Effect of Requirements to Become a Public Accountant on Student Interest in a Career in Public Accountant**

Requirements in a job are standards that have been set by employers (organizations or companies) to job applicants. The requirements for public accountants listed in Law Number 5/2011 are standards that must be obeyed by someone to become a public accountant. This needs to be considered by students who want to continue their careers as public accountants because this requirement is the first step towards a public accountant career.

The requirements to become a public accountant are important points for students who will have a career in the field of accountants. The more requirements, the higher the interest of accounting students to fulfill them, because the enthusiasm that arises is also greater. The hope that students want after meeting their requirements is to become a public accountant where by becoming a public accountant they can get a brighter future. Based on the description above, the requirements to become an accountant that are needed must be supported by motivation as a reference to get the desired results, namely becoming a public accountant where the theory of motivation is determined by the expected results of a person as a result of his actions, therefore the requirements to become an accountant are related to student interest in becoming a public accountant. The more there is a requirement, the more it fosters the enthusiasm of students to meet these requirements in order to become public accountants who are expected to get an established job.

This is in line with research by Yanti (2017) and Astuti (2021) which states that the requirements to become an accountant have a significant and positive influence on students' interest in a career as a public accountant. This is because the requirements for public accountants are the first step that accounting students must take when having a career as a public accountant, and the requirements are expected that accounting students can foster enthusiasm to be interested in becoming public accountants. Although these requirements are difficult to achieve or fulfill, they will be comparable to the benefits that will be obtained in the future after becoming a public accountant. Based on the description and previous research, the formulation of this research hypothesis is:

H1: The requirements to become a public accountant have a positive effect and Significant to students' interest in a career in becoming a public accountant

### **The Influence of Academic Ability on Student Interest in Becoming a Public Accountant**

The quality of students is seen from learning achievement or cumulative achievement index. The better the learning achievement results in a good cumulative achievement index. The quality of student performance that is first seen is the quality of the student output itself. Good learning achievement in a person, it will describe the good performance that will be given when the individual works. Measuring an individual's academic ability can be through a series of exams or tests. Even the GPA score is one

that is used to measure the academic ability of students during their education in Higher Education.

Academic ability is also the level of mastery of students in assignments while in college in a certain period. The level of success, understanding and mastery of the material of a person or individual as a student towards the courses taught in the lectures of a university. Understanding of auditing can be measured through the value of the Auditing course. This can be reviewed through students' academic abilities not only measured through high GPA, understanding, and ability in the field of auditing, but students must be able to interact interpersonally and intra-personally in a group or organization to support career selection as a public accountant. The quality of output from an educational level can be seen from learning achievement. The better the learning achievement is expected to describe the performance that can be given when working, in this case the performance as a public accountant.

Based on the description above, the required academic ability must be supported by motivation as a reference to get the desired results, namely becoming a public accountant where motivation theory is determined by the expected results of a person as a result of his actions, therefore academic ability is related to student interest in becoming a public accountant. This is in line with research conducted by Dody and Tresnadya (2018) which shows that academic ability factors have a positive and significant effect on students' interest in a career as a public accountant. Based on this description, the hypothesis can be formulated as follows:

H2: Academic Ability has a positive and significant effect towards the interest of students in a career as a public accountant

### **The Effect of Financial Awards on Student Interest in Becoming Public Accountants**

According to Asmoro, Wijayanti, & Suhendro (2019), financial rewards or salaries are considered in the choice of profession because the main purpose of someone working is to get a salary. Rational financial compensation becomes a fundamental need for job satisfaction. Financial rewards are tested by three points of statement: a high starting salary, the potential for a salary increase and the availability of pension funds.

Savitri et al (2019) found that financial awards have a positive and significant effect on students' interest in a career in public accounting. This is because if someone really wants something, and the road seems open to get it, then the person concerned will try to get it, if students expect good financial rewards then there needs to be an effort to get what is expected (Jumiati, 2018).

Based on the description above, the necessary financial rewards must be supported by motivation as a reference to get the desired results, namely becoming a public accountant where motivation theory is determined by the expected results of a person as a result of his actions, therefore financial rewards are related to student interest in becoming public accountants. The higher the financial reward/salary, the higher the student's interest in becoming a public accountant.

This is in line with the research of Murdiawati (2020) and Oktaviani (2020) which states that financial rewards have a positive and significant influence on students' interest in a career as a public accountant. This is because public accounting firms have their own way of providing financial / salary rewards to a public accountant. Public accountants in reality audit not just one company, usually two or more companies at once. Clients or service users who are satisfied and suitable for the way auditors and public accounting firms work will use their services again. This is useful for maintaining relationships or

even adding relationships with different clients and will automatically increase income. The larger the company or client uses the services of a public accountant, the income received by the public accountant will be higher. Based on the description and previous research, the formulation of this research hypothesis is:

H3 : Financial Awards have a positive and significant effect towards the interest of students in a career as a public accountant

### **The Influence of the Work Environment on Student Interest in Becoming Public Accountants**

Work Environment is a condition of an employee's workplace which includes physical and non-physical environments that can affect employees in carrying out the activities and tasks charged (Riyadi, 2018). According to Amalia (2021), the work environment is someone who carries out their work activities both in physical and non-physical forms that can affect employee productivity and performance. A comfortable work environment allows employees to work optimally and employees who feel happy in their work environment will carry out activities with the work time they use effectively so as to experience an increase in employee work performance.

Based on the description above, the required work environment must be supported by motivation as a reference to get the desired results, namely becoming a public accountant where motivation theory is determined by the expected results of a person as a result of his actions, therefore the work environment is related to student interest in becoming a public accountant. The more comfortable the work environment of public accountants, the higher the interest of students in a career as public accountants.

Febriyanti (2019) concluded that the work environment has a significant and positive effect on career interest as a public accountant. Murdiawati (2020) and Ariyani and Jaeni (2022) concluded the same thing, namely that the work environment has a significant and positive effect on career interest as a public accountant. Based on the description and previous research, the formulation of this research hypothesis is:

H4 : Work Environment has a positive and significant effect on Student Interest in a Career in Public Accountant

### **The Effect of Requirements to Become a Public Accountant, Academic Ability, Financial Awards, and Work Environment Together on Student Interest in Becoming a Public Accountant**

The requirements to become an accountant, academic ability, financial rewards, and work environment, are factors that can influence students' interest in a career as a public accountant. Sutikpo (2014) stated that Public Accountant Requirements are a series of provisions in the form of conditions that must be obeyed by people to become Public Accountants. This needs to be considered for students who want to continue their careers as Public Accountants because this requirement is the initial gateway to a Public Accountant career. With the creation of the requirements to become a Public Accountant, it is hoped that it can make students interested in a career as a Public Accountant. Requirements in a job are standards that have been set by employers (organizations or companies) to job applicants. The requirements for public accountants listed in Law Number 5/2011 are standards that must be obeyed by someone to become a public accountant.

The quality of students is seen from learning achievement or cumulative achievement index. The better the learning achievement results in a good cumulative achievement index. The quality of student performance that is first seen is the quality of the student output itself. Good learning achievement in a person, it will describe the good performance that will be given when the individual works. High Financial Awards will be

a consideration for students to choose a career as a public accountant, whether the Financial Award that will later be received as a public accountant can meet the needs of their lives in the future or vice versa.

Students also consider the quality of student performance, the first thing to see is the quality of the student output itself. Good learning achievement in a person, it will describe the good performance that will be given when the individual works. Measuring an individual's academic ability can be through a series of exams or tests. In addition, the work environment is also a consideration for students whether they are able to survive in the work environment of public accountants who are often overtime, attractive, and full of pressure or not. So that it will affect interest in a career as a public accountant. All of the above factors will simultaneously affect the interest of Semarang City University accounting students to have a career as a public accountant. Based on the description and previous research, the formulation of this research hypothesis is:

H5 : Requirements to become a public accountant, Academic Ability, Financial Awards, and Work Environment together-Equally influential on students' interest in a career in becoming a public accountant

## **RESEARCH METHOD**

The target population is the population that is useful for research purposes. In accordance with the research that is being researched regarding the interest of students to become public accountants, the subject of this research is Accounting Students at Semarang City University which totals 1,192 students. Sampling in this study used purposive sampling method. Purposive sampling is sampling carried out by choosing deliberately to adjust to the research objectives (Purwanto, 2010). Data in this study was obtained directly from respondents by distributing questionnaires. The criteria for students who were sampled were students of the accounting study program at Semarang City University. The criteria for these students include:

1. Students enrolled in 5 well-known campuses, namely UNNES, UNDIP, USM, UNIMUS, and UDINUS in Semarang City.
2. Students who have taken auditing or auditing courses, where the course is closely related to the public accounting profession.
3. 5th semester student.

The data analysis method is a method used to process research data using a process of simplifying data in a form that is easy to read and interpret. The analysis in this study uses quantitative analysis methods with Multiple Linear Regression methods.

The data analysis method in this study uses statistical calculations, namely by using SPSS software version 23 (Statistical Product and Service Solution). Data analysis is the most important process in a study. The results of the data analysis can provide conclusions with the objectives of the research conducted. Therefore, this study uses data analysis methods that can provide conclusions about the influence and relationship between independent variables and dependent variables. The data analysis used is quantitative in the form of testing hypotheses using inferential statistical tests.

To test the influence between variables, regression analysis is used, while to analyze the relationship or relationship between variables, correlation analysis is used. Before analyzing the influence and relationship between the independent variable and the dependent variable, it is necessary to analyze whether the variable used has a problem. To detect these problems, a classical assumption test is needed.



**Multiple Linear Regression Analysis**

Regression analysis aims to determine the functional relationship between independent variables together with dependent variables. The formula used is:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Information:

- Y = Student Interest in a Career in Public Accountant
- $\alpha$  = Konstanta
- $\beta_1$  = Regression Coefficient of Requirements to Become an Accountant
- $\beta_2$  = Regression Coefficient of Academic Ability
- $\beta_3$  = Financial Reward Regression Coefficient
- $\beta_4$  = Work Environment Regression Coefficient
- X1 = Requirements to Become an Accountant
- X2 = Academic Ability
- X3 = Financial Award
- X3 = Work Environment
- e = Error

**RESULTS**

The data used in this study is a type of primary data using questionnaire media which is divided in the form of google form to research respondents, in the questionnaire there are also instructions related to procedures for filling out questionnaires. The respondents in this study were accounting students at Semarang City University. To determine the number of samples, researchers used the slovin formula, so that in this study data were obtained as many as 100 respondents. The following are the criteria for students who are sampled, including:

1. Students enrolled in 5 well-known campuses, namely UNNES, UNDIP, USM, UNIMUS, and UDINUS in the city of Semarang.
2. Students have taken auditing or auditing courses, where the courses are closely related to the public accounting profession.
3. 5th semester student.

Table 4. Sample Distribution

Information	Sum	Presented
Distributed questionnaires	123	100%
Incomplete questionnaires	23	18,70%
Questionnaires used	100	81,30%

Source: Primary data processing results, 2023

From table 1.1 above, information was obtained that the questionnaires distributed by researchers were 123 questionnaires. Present questionnaires that are not filled in as many as 23 questionnaires, so that researchers get respondents as many as 100 respondents.

**Characteristics Responden**

**Description of respondents by Gender**

The division of respondents based on gender is divided into two, namely men and women. Here's a description of the number of respondents by gender.

Table 5. Description of respondents by gender

Information	Sum	Presented
Legal Law	27	27%

Woman	73	73%
Total	100	100%

Source: Primary data processing results, 2023

From table 1.2 above, it is obtained information that the majority of respondents around 27 or 27% are male, and the remaining 73 respondents or 73% are female.

### **Description of respondents by university origin**

The following table below is an overview of respondents based on University Origin. The division of respondents based on the background of the University of Origin is divided into 5 categories, namely UNNES, UNDIP, USM, UNIMUS, UDINUS.

Table 6. Description of respondents by university origin

<b>Information</b>	<b>Sum</b>	<b>Presented</b>
UNNES	23	23%
UNDIP	25	25%
USM	12	12%
UNIMUS	27	27%
UDINUS	13	13%
SUM	100	100%

Source : Primary data processing results, 2023

From table 1.3 above, information was obtained that respondents from UNNES were 23 people or 23%, respondents from UNDIP were 25 people or 25%, respondents from USM were 12 people or 12%, respondents from UNIMUS were 27 people or 27%, respondents from UDINUS were 13 people or 13%.

### **Results of Descriptive Statistical Analysis**

Descriptive statistics are used to figure out the picture of the data. In this study, we will use the data, namely the interest of students to have a career as a public accountant, the requirements to become a public accountant, academic abilities, financial rewards, and the work environment for accountant students at universities in Semarang City. Based on the raw data that has been inputted, it can be known the maximum, minimum, mean, and standard deviation values of each variable of student interest in a career as a public accountant, academic ability, financial rewards, and work environment. The results of the descriptive analysis are known from table 1.4.

The results of the descriptive study showed the average value of the requirements to become a public accountant 3.78 with a standard deviation of 0.54272. For the minimum value of the requirement to become a public accountant 2.00 with the maximum value of the requirement to become a public accountant 5.00. The results stated an average score of academic ability of 3.71 with a standard deviation of 0.49927. For a minimum score of academic ability of 2.00 with a maximum score of academic ability of 5.00. The results proved an average financial reward value of 3.60 with a standard deviation of 0.56743. For a minimum value of financial awards of 2.00 with a maximum value of financial awards of 5.00. The results proved the average value of the work environment 3.59 with a standard deviation of 0.55138. The minimum value of the work environment is 2.00 with the maximum value of the work environment is 5.00. The results showed the average value of student interest in a career in becoming a public accountant of 3.88 with a standard deviation of 0.55707. The minimum value of student interest in a career

in becoming a public accountant is 2.00 with a maximum value of student interest in a career in becoming a public accountant of 5.00.

**Research Instrument Test Results**

**Validity Test**

The validity test is used whether an instrument is valid or not in the questionnaire instrument. A questionnaire is considered valid if  $r_{count} > r_{table}$  (Ghazali, 2018: 51). The number of respondents (N) in the study that the researchers conducted was as many as 100 respondents with a significance level of 0.05 (5%). Validity testing in this study uses a significance test by comparing the calculated r value with the r table for degree of freedom (df) = n-2 in this case n is a sample. And this test uses the pearson correlation coefficient, the guideline of a model is valid, if the significant level of 2-Tiled sig above r table 5% then the question item is said to be valid. So r Table in this study with the number of respondents as many as 100 then (df) = 100 – 2 = 98 is 0.1966 or 0.196 based on the table r product. The results of the variable validity test of the Requirements to Become an Accountant (X1) are described in table 1.5.

Table 7. Validity Test Results

Item Code	R Calculate	R Table	Sig. (2-Tailed)	Information
1	0,485	0,196	0,000<0,05	Valid
2	0,600	0,196	0,000<0,05	Valid
3	0,673	0,196	0,000<0,05	Valid
4	0,575	0,196	0,000<0,05	Valid
5	0,591	0,196	0,000<0,05	Valid
<b>Academic Ability</b>				
Item Code	R Calculate	R Table	Sig. (2-Tailed)	Information
1	0,523	0,196	0,000<0,05	Valid
2	0,483	0,196	0,000<0,05	Valid
3	0,512	0,196	0,000<0,05	Valid
4	0,680	0,196	0,000<0,05	Valid
5	0,613	0,196	0,005<0,05	Valid
<b>Financial Awards</b>				
Item Code	R Calculate	R Table	Sig. (2-Tailed)	Information
1	0,771	0,196	0,000<0,05	Valid
2	0,734	0,196	0,000<0,05	Valid
3	0,747	0,196	0,000<0,05	Valid
4	0,500	0,196	0,000<0,05	Valid
5	0,371	0,196	0,000<0,05	Valid
6	0,319	0,196	0,001<0,05	Valid
<b>Work Environment</b>				
Item Code	R Calculate	R Table	Sig. (2-Tailed)	Information
1	0,307	0,196	0,002<0,05	Valid
2	0,265	0,196	0,007<0,05	Valid
3	0,673	0,196	0,000<0,05	Valid
4	0,654	0,196	0,000<0,05	Valid
5	0,719	0,196	0,000<0,05	Valid
6	0,554	0,196	0,000<0,05	Valid

7	0,413	0,196	0,000<0,05	Valid
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Student Interest in Becoming a Public Accountant				
Item Code	R Calculate	R Table	Sig. (2-Tailed)	Information
1	0,490	0,196	0,000<0,05	Valid
2	0,673	0,196	0,000<0,05	Valid
3	0,532	0,196	0,000<0,05	Valid
4	0,518	0,196	0,000<0,05	Valid
5	0,643	0,196	0,000<0,05	Valid
6	0,535	0,196	0,000<0,05	Valid
7	0,563	0,196	0,000<0,05	Valid
8	0,538	0,196	0,000<0,05	Valid

Source : SPSS 23 output, primary data processed 2023

From the results of validity testing in table 1.5, there are 100 questionnaires that have been filled out by respondents. One way to find out which questionnaires are valid and invalid, we must find out the table first. There were 100 questionnaires, so the table r of n=98 is 0.196. From the results of the validity calculation in the table above, it can be seen that r counts the table > r and the value of sig. 2-tailed < 0.05, it can be concluded that all the questionnaires are declared valid because they exceed the table r which is 0.196.

### Reliability Test

Reliability test is a measure of respondents' stability and consistency in answering things related to questions that are a variable and arranged in a form of questionnaire. A variable is said to be reliable if it gives a value of Cronbach's alpha > 0.70. The results of the reliability test can be seen in the following table:

**Table 8. Reliability Test**

Variable	Cronbach's value Alpha	Standard	Information
X1	0,725	0,700	Reliable
X2	0,727	0,700	Reliable
X3	0,727	0,700	Reliable
X4	0,703	0,700	Reliable
And	0,731	0,700	Reliable

Source : SPSS 23 output, primary data processed 2023

The table above shows that all Cronbach's alpha values are greater than 0.700. Therefore, it can be concluded that the data tested in research is reliable or consistent, so it can be used as a research instrument.

### Multiple Linear Regression Analysis

Regression analysis aims to determine the magnitude of the influence of the independent variable (X) on the dependent variable (Y). This study used multiple linear regression analysis method with the help of SPSS 23 program. The results of multiple linear regression calculations are as follows:

Table 9. Multiple Linear Regression

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
REQUIREMENTS TO BECOME ACCOUNTANT		TO AN-,007	,005	-,082	-1,339	,184
ACADEMIC ABILITY		,143	,011	,798	13,427	,000
FINANCIAL REWARDS		,046	,016	,174	2,794	,006
WORKING ENVIRONMENT		,021	,016	,082	1,358	,008

Source : SPSS 23 output, primary data processed 2023

### **DISCUSSION**

#### **The Effect of Requirements to Become a Public Accountant on Student Interest in a Career in Public Accountant**

From the results of statistical test t the variable requirement to become a public accountant (X1) has a calculated t value of -1.339. So that the results obtained t are calculated  $< t$  table where  $-1.339 < 1.196$  besides that the significant value is 0.184. The value of  $0.184 > 0.05$  then the first hypothesis is rejected. This shows that the requirements to become a public accountant do not affect the interest of students in a career as a public accountant.

Requirements in a job are standards that have been set by employers (organizations or companies) to job applicants. The requirements for public accountants listed in Law Number 5/2011 are standards that must be obeyed by someone to become a public accountant. This needs to be considered by students who want to continue their careers as public accountants because this requirement is the first step towards a public accountant career.

This is in line with Hapsoro and Tresnadya's (2018) research which states that the requirements to become a public accountant do not affect students' interest in a career as a public accountant. This is because these requirements are difficult to achieve or meet but sometimes not comparable to the benefits that will be obtained in the future after becoming a public accountant.

#### **The Influence of Academic Ability on Student Interest in a Career in Public Accountants**

From the results of statistical test t variable academic ability has a calculated value of 13.427. So that the results obtained are calculated  $> t$  table where  $13.427 > 1.196$ . In addition, a significant value of 0.000. The values of  $0.000 < 0.05$  then the second hypothesis is accepted. This shows that academic ability has a positive and significant influence on students' interest in a career in becoming a public accountant.

The quality of students is seen from learning achievement or cumulative achievement index. The better the learning achievement results in a good cumulative achievement index. The quality of student performance that is first seen is the quality of the student output itself. Good learning achievement in a person, it will describe the good performance that will be given when the individual works. Measuring an individual's academic ability can be through a series of exams or tests. Even the GPA score is one that is used to measure the academic ability of students during their education in Higher Education.

Academic ability is also the level of mastery of students in assignments while in college in a certain period. The level of success, understanding and mastery of the material of a person or individual as a student towards the courses taught in the lectures of a university. Understanding of auditing can be measured through the value of the Auditing course. This can be reviewed through students' academic abilities not only measured through high GPA, understanding, and ability in the field of auditing, but students must be able to interact interpersonally and intra-personally in a group or organization to support career selection as a public accountant. The quality of output from an educational level can be seen from learning achievement. The better the learning achievement is expected to describe the performance that can be given when working, in this case the performance as a public accountant.

This is in line with research conducted by Dody and Tresnadya (2018) which states that academic ability has a positive and significant effect. This result is due to good student learning achievement, it will describe the good performance that will be given when students work.

### **The Effect of Financial Awards on Student Interest in a Career in Public Accountants**

From the results of statistical test t variable financial reward has a calculated value of 2.794. So that the results obtained are calculated  $> t$  table where  $2.794 > 1.196$  besides that the significant value is 0.000. Values of  $0.006 < 0.05$  then the hypothesis is accepted. This shows that financial rewards have a positive and significant influence on students' interest in a career in becoming public accountants.

According to Asmoro, Wijayanti, & Suhendro (2019), financial rewards or salaries are considered in the choice of profession because the main purpose of someone working is to get a salary. Rational financial compensation becomes a fundamental need for job satisfaction. Financial rewards are tested by three points of statement: a high starting salary, the potential for a salary increase and the availability of pension funds. Savitri et al (2019) found that financial rewards have a significant and positive effect on students' interest in a career in public accounting.

This is in line with research conducted by Murdiawati (2020) which states that financial rewards have a significant and positive influence on students' interest in a career as a public accountant. This is because public accounting firms have their own way of providing financial / salary rewards to a public accountant. Public accountants in reality audit not just one company, usually two or more companies at once. Clients or service users who are satisfied and suitable for the way auditors and public accounting firms work will use their services again. This is useful for maintaining relationships or even adding relationships with different clients and will automatically increase income.

### **The Influence of the Work Environment on Student Interest in a Career as a Public Accountant**

From the results of statistical test t the work environment variable has a calculated value of 1.358. So that the results obtained are calculated  $> t$  table where  $1.358 > 1.196$  besides that the significant value is 0.008. Values of  $0.008 < 0.05$ . Then the hypothesis is accepted. This shows that the work environment has a positive and significant influence on students' interest in a career as a public accountant.

The work environment is a condition of an employee's workplace which includes physical and non-physical environments that can affect employees in carrying out the activities and tasks charged (Riyadi, 2018). According to Amalia (2021), the work environment is someone who carries out their work activities both in physical and non-physical forms

that can affect employee productivity and performance. A comfortable work environment allows employees to work optimally and employees who feel happy in their work environment will carry out activities with the work time they use effectively so as to experience an increase in employee work performance.

This is in line with research conducted by Febriyanti (2019) concluding that the work environment has a significant and positive influence on career interest as a public accountant. Murdiawati (2020) and Ariyani and Jaeni (2022) concluded the same thing, namely that the work environment has a significant and positive effect on career interest as a public accountant.

**The influence of requirements to become a public accountant, academic ability, financial rewards, and work environment together on students' interest in a career in becoming a public accountant**

The results of the Anova test or F test can be seen based on the data above, the sig value is obtained. is 0.000 less than 0.05 then the hypothesis is accepted. So it means that there is a simultaneous influence between the requirements to become a public accountant, academic ability, financial rewards, and work environment on students' interest in a career as a public accountant.

The requirements to become an accountant, academic ability, financial rewards, and work environment, are factors that can influence student interest in a career as a public accountant. Sutikpo (2014) stated that the requirements for public accountants are a series of provisions in the form of conditions that must be obeyed by people to become public accountants. This needs to be considered for students who want to continue their careers as public accountants because this requirement is the initial gateway to a public accounting career. With the creation of the requirements to become a public accountant, it is hoped that it can make students' interest in a career as a public accountant. Requirements in a job are standards that have been set by employers (organizations or companies) to job applicants. The requirements for public accountants listed in Law Number 5/2011 are standards that must be obeyed by someone to become a public accountant.

The quality of students is seen from learning achievement or cumulative achievement index. The better the learning achievement results in a good cumulative achievement index. The quality of student performance that is first seen is the quality of the student output itself. Good learning achievement in a person, it will describe the good performance that will be given when the individual works. High financial rewards will be a consideration for students to choose a career as a public accountant, whether the financial awards that will later be received as a public accountant can meet their life needs in the future or vice versa.

Students also consider the quality of student performance, the first thing to see is the quality of the student output itself. Good learning achievement in a person, it will describe the good performance that will be given when the individual works. Measuring an individual's academic ability can be through a series of exams or tests. In addition, the work environment is also a consideration for students whether they are able to survive in a public accountant work environment that is often overtime, attractive, and full of pressure or not. So that it will affect interest in a career as a public accountant. All of the above factors will simultaneously affect the interest of accounting students at universities in Semarang City for a career as a public accountant.

## **CONCLUSION**

Based on the results of the research described above, the results of the research that can be concluded are the variable requirements to become a public accountant partially have a negative and insignificant effect on the interest of students in a career as a public accountant. This indicates that the more requirements to become a public accountant, the more interest students have in a career as a public accountant. The second variable Academic ability partially has a positive and significant effect on student interest in a career as a public accountant. This indicates that the higher the student's learning ability, the more interest students have in a career as a public accountant. The third variable Financial rewards partially have a positive and significant effect on students' interest in a career in becoming public accountants. This indicates that the higher the financial reward, the more interest in students in a career to become a public accountant. The fourth variable of the work environment partially has a positive and significant effect on student interest in a career in becoming a public accountant. This indicates that the more comfortable the public accountant work environment, the more interest students have in a career as a public accountant. And the last variable, namely the variables of requirements to become a public accountant, academic ability, financial rewards, and work environment produce significant values of  $0.000 < 0.005$ , so together all these variables have an influence on student interest in a career in becoming a public accountant.

The limitation in this study is the limitation of research using questionnaires, that is, sometimes the answers given by the sample do not show the real situation. In addition, there are respondents who lack understanding of the statements on the questionnaire because the questionnaire is distributed through googleform, so there is a possibility that the results are less accurate. Looking at the results and conclusions obtained, several things can be suggested, including it is hoped that future research can add interview methods and provide open statement items to several respondents to support the questionnaire data. And for further researchers, it is hoped that they can distribute questionnaires directly so that respondents can directly ask if there are statements that are not understood.

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