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ANALYSIS OF FACTORS INFLUENCING CAREER INTEREST AS A PUBLIC ACCOUNTANT (Study on Accounting Graduates Who Have Worked)

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Abstract

This research aims to analyze the influence of Financial Rewards, Professional Training, Self-Motivation, and Gender on the career interest in becoming Public Accountants among Accounting Graduates who are already employed. The study utilized a random sampling method, involving 211 employed Accounting Graduates who responded to the research questionnaire. Data analysis was carried out using SPSS version 26 and employed multiple linear regression. Hypothesis testing was conducted using the T-test, F-test, and R-squared test. The findings indicate that Financial Rewards (X1), Professional Training (X2), Self-Motivation (X3), and Gender (X4) significantly affect the career interest in becoming Public Accountants among the participants. The results further reveal that these independent variables collectively explain 64.11% of the variance in career interest, while the remaining percentage is attributed to other factors not included in this study.

Keywords: ***Financial Rewards, Professional Training, Self-Motivation, Gender, Accounting Graduates Who Have Employed, Career Interests as Public Accountants***

INTRODUCTION

Public accountants play a key role in ensuring transparency and accountability in financial reporting. In Indonesia, this profession is legally regulated under Law No. 5 of 2011 and requires certification through the Indonesian Institute of Accountants (IAI). As the economy grows, the demand for qualified public accountants increases—especially in sectors like business, finance, and manufacturing. However, the number of certified professionals remains low. Data from the Indonesian Institute of Certified Public Accountants (IAPI) shows that the number of public accountants rose modestly from 1,450 in 2022 to 1,591 in 2024. Meanwhile, the number of Public Accounting Firms (KAP) increased from 635 to 668. This growth is far slower than the rise in accounting graduates, which reached 98,439 in 2024 according to the Higher Education Database. This gap suggests that many graduates choose not to pursue a career as public accountants.

Several factors may influence this decision, including financial rewards, professional training, self-motivation, and gender. Prior studies have yielded mixed results regarding the impact of these factors on career interest in public accounting. Additionally, little research has focused on accounting graduates who are already employed, despite their valuable insight into real-world career decisions. This research seeks to explore the impact of financial compensation, training experiences, intrinsic motivation, and gender on the desire of employed accounting graduates to pursue a profession as public accountants.

LITERATURE REVIEW

Expectancy Theory

Expectancy theory serves as a useful framework for understanding the interest of employed Accounting graduates in pursuing a career as Public Accountants. Those with prior work experience and realistic expectations that the public accounting profession offers adequate financial compensation and promising career advancement opportunities are more likely to exhibit a stronger inclination toward entering the field.

Financial Reward

Wicaksono and Aisyah (2017) assert that financial compensation, such as salaries, wages, and incentives, is a form of monetary reward that often serves as a primary motivation for individuals in the workplace. During the job selection process, the level of financial compensation is considered a significant factor.

Professional Training

Professional training refers to the provision of necessary skills to both new and existing employees within an organization. The purpose of such training is to enhance competencies and expertise relevant to a particular profession or job (Aulia, 2016).

Self-Motivation

Arifianto (2014) states that self-motivation reflects an individual's willingness, ability, and resourcefulness in pursuing desired goals. Consequently, even in the face of failure, a self-motivated individual is likely to regain effective enthusiasm to continue striving toward those objectives.

Gender

Fakih (2008) explains that gender refers to the characteristics attributed to men and women through social and cultural construction processes. Gender is understood as the differentiation of roles, values, and behaviors between men and women shaped by social norms.

Public Accountant

According to Mulyadi (2014), a Public Accountant is a professional in the field of accounting who provides specific services in accordance with applicable professional standards and practices within a Public Accounting Firm (KAP). A Public Accounting Firm is an institution that has obtained official authorization under statutory regulations to offer professional services in the practice of public accounting.

METHOD

The study focused on employed accounting graduates across various sectors and organizations. A total of 211 respondents were selected as the sample. Data were obtained via an online questionnaire using a 5-point Likert scale, and analyzed through a multi-stage process. Initially, tests for validity and reliability were carried out. The validity of each item was examined through the Pearson correlation coefficient, with items deemed valid if their correlation value met or exceeded the r-table threshold. Reliability was measured using Cronbach's Alpha, where a coefficient (α) above 0.60 was interpreted as sufficiently reliable (Sugiyono, 2017).

Second, descriptive statistical analysis was used to summarize respondent characteristics and key research variables, including financial rewards, professional training, self-motivation, gender, and career interest. Third, To confirm that the data fulfilled the prerequisites for regression analysis, classical assumption testing was conducted. This process involved assessing normality through histograms and the Kolmogorov-Smirnov test, detecting heteroscedasticity via scatterplots and the Glejser test, and examining multicollinearity by evaluating Variance Inflation Factor (VIF) values under 10 and Tolerance values exceeding 0.01.

Following the fulfillment of classical assumption requirements, the dataset was analyzed using a multiple linear regression model to determine how the independent variables affect career interest, the dependent variable. Hypothesis testing was conducted through several techniques: the R^2 value was used to assess how much of the variation in career interest could be explained by the predictors; the t-test examined the statistical significance of each individual independent variable; and the F-test assessed the combined effect of all independent variables on the dependent variable.

Table 1. Operational Variable

NO	VARIABEL		INDICATOR	SOURCE
1.	Financial reward	X1.1	High starting salary	
		X1.2	alary growth potential	Sari et.al. 2013
		X1.3	Availability of pension funds	
2	Professional training	X2.1	Pre-employment training	
		X2.2	External training to enhance professionalism	Sari et.al. 2013
		X2.3	Regular in-house training	
		X2.4	Opportunity to gain diverse work experience	
3	Self-Motivation	X3.1	Willingness to grow	
		X3.2	Ability to take initiative and act effectively	Bhaskara et.al. 2024
		X3.3	Ability to cope with failure	
4	Gender	X4.1	Roles and Positions	Suseno et.al. 2018
		X4.2	Traits	
5	Career interest in becoming a public accountant	Y1	Personal interest in becoming a Public Accountant	Arifianto et.al. 2014
		Y2	Situational interest in becoming a Public Accountant	
		Y3	Interest based on psychological traits in becoming a Public Accountant	

RESULTS AND DISCUSSION

Simultaneous Test Results (F-Test)

Table 2. Simultaneous Test Results (F-Test)
ANOVA[a]

Model		***Sum of Squares***	***df***	***Mean Square***	***F***	*Sig.*
1	*Regression*	2086.417	4	521.604	60.761	0,000[b]
	Residual	1768.398	206	8.584		
	Total	3854.814	210			

a. *Dependent Variable*: Career Interest in Public Accounting
b. *Predictors: (Constant*), Finansial Reward, Professional Training, Self Motivation, Gender

Referring to the results of the simultaneous test presented in Table 2, the F-calculated value of 60.761 exceeds the F-table threshold of 2.42, with a significance level of 0.000 ($p < 0.05$). This outcome leads to the rejection of the null hypothesis (H_0) and acceptance of the alternative hypothesis (H_a), indicating that the independent variables, when analyzed collectively, exert a statistically significant impact on the dependent variable. Consequently, it can be inferred that financial rewards (X_1), professional training (X_2), self-motivation (X_3), and gender (X_4) together affect individuals' interest in pursuing a career as a Public Accountant.

Coefficient of Determination Test (R-squared)

Table 3. R-squared Results
***Model Summary**[b]*

Model	*R*	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	0,736[a]	0,541	0,532	2,92992

a. *Predictors: (Constant),* Finansial Reward, Professional Training, Self Motivation, Gender
b. *Dependent Variable*: Career Interest in Public Accounting

As shown in Table 3, the adjusted R-squared value obtained from the coefficient of determination test is 0.532. This means that the independent variables account for 53.2% of the variability observed in the dependent variable. The remaining 46.8% is attributable to other factors not included in this research model.

Partial Test (t-test)

Table 3. R-squared Results

Model	*Unstandardized Coefficients* B	*Unstandardized Coefficients* *Std. Error*	*Standardized Coefficients* *Beta*	*t*	*Sig.*	*Collinearity Statistics* *Tolerance*	*Collinearity Statistics* *VIF*
1 *(Constant)*	15.761	1.403		11.234	0.000		
Finansial Reward	-0.495	0.088	-0.337	-5.642	0.000	0.626	1.599
Professional training	-0.683	0.100	-0.498	-6.804	0.000	0.416	2.403
Self motivation	0.826	0.064	0.985	12.822	0.000	0.377	2.649
Gender	0.279	0.056	0.291	4.981	0.000	0.650	1.538

a. *Dependent Variable*: Career Interest in Public Accounting

Financial Rewards

The regression coefficient for the Financial Rewards variable is negative (-0.495) with a p-value of 0.000, indicating a statistically significant effect on career interest in the field of Public Accounting. This implies that accounting graduates who are already employed tend to have more grounded expectations regarding compensation and incentives within the profession. Nevertheless, a mismatch between these expectations and actual realities—such as relatively low starting salaries and demanding workloads—can diminish the profession's appeal. These findings are consistent with those reported by Suratman (2021), who observed similar trends in their research.

Professional Training

The Professional Training variable exhibits a negative regression coefficient of -0.683, suggesting that as professional training increases, interest in pursuing a career as a Public Accountant tends to decline. The t-test results reinforce this relationship, showing a highly significant effect with a p-value of 0.000. One possible explanation is that enhanced professional training often comes with increased expectations for performance, including more complex responsibilities and tighter performance targets. These demands can result in both physical and mental exhaustion, which may reduce an individual's inclination to pursue or remain in the public accounting profession. This finding is in line with previous research conducted by Sari (2013), Laksmi and Al Hafis (2019), and Naminingsih (2018), who reported similar conclusion.

Self-Motivation

The Self-Motivation variable reveals a positive regression coefficient of 0.826, implying that individuals with higher self-motivation tend to show a stronger interest in pursuing a career as a Public Accountant. This relationship is statistically significant, as indicated by a p-value of 0.000 from the t-test analysis. Highly motivated accounting graduates are generally inclined to believe that a career in public accounting will provide returns that are proportionate to the dedication and effort they invested throughout their academic journey. These findings are consistent with those reported by Bhaskara (2022) and Arifianto (2014), who observed similar patterns in their respective studies.

Gender

The Gender variable demonstrates a positive regression coefficient of 0.279, suggesting that gender—likely operationalized as a dummy variable—has an impact on individuals' interest in becoming Public Accountants. Although this influence is less pronounced than that of self-motivation, it is statistically significant, as evidenced by a p-value of 0.000 from the t-test. In line with expectancy theory, people tend to select careers based on their anticipated chances of success and the perceived benefits. This is further supported by the study's findings, which indicate that 64.7% (139 out of 211) of the employed respondents who expressed an interest in pursuing a public accounting career are female. These findings are consistent with previous research conducted by Suseno (2018) and Aditya & Hasibuan (2020), who reported similar conclusions.

CONCLUSION

1) Financial rewards significantly influence individuals' interest in pursuing a career as a Public Accountant.
2) Professional training has a significant effect on individuals' interest in pursuing a career as a Public Accountant.
3) Self-motivation plays a significant role in shaping individuals' interest in a career as a Public Accountant.
4) Gender also has a significant influence on individuals' interest in pursuing a career as a Public Accountant.
5) Collectively, financial rewards, professional training, self-motivation, and gender have a statistically significant impact on individuals' interest in pursuing a career as a Public Accountant.

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