

THE DETERMINANT CHOICE AS AN ACCOUNTANT WITH INFORMATION TECHNOLOGY AS A MODERATING VARIABLE

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Received : 19 March 2025

Published : 28 May 2025

Revised : 30 March 2025

DOI : <https://doi.org/10.54443/morfai.v5i3.2997>

Accepted : 17 April 2025

Published links : <https://radjapublika.com/index.php/MORFAI/article/view/2997>

Abstract

This study aims to investigate the influence of the job market and compensation on students' decisions to pursue a career as an accountant, with information technology serving as a moderating variable. A quantitative research approach was employed. The study population includes all undergraduate accounting students at STIESIA Surabaya. Data were collected using probability sampling through a simple random sampling method. This study utilized multiple linear regression along with Moderated Regression Analysis (MRA) to examine interaction effects. The study's findings demonstrate that job market factors have a significant positive effect on individuals' decisions to enter the accounting profession. Likewise, financial rewards also play a crucial role by exerting a positive and significant influence on career selection. Likewise, professional recognition positively and significantly affects students' inclination to become accountants. However, information technology moderates this relationship by weakening the influence of financial rewards on career choice. In contrast, it enhances the effect of professional recognition on the decision to pursue an accounting career.

Keywords: *Job Market, Compensation, Accountant Career, Information Technology.*

INTRODUCTION

Competition in the world of work is growing and the business world is growing rapidly with the support of the Asean Economic Community (AEC). Accounting graduates are one of the workers who are required to be able to improve their abilities in order to compete in the job market. The existence of the MEA provides opportunities and threats to the career of accountants because accountants are one of the professions that are considered able to compete and compete. The Ministry of Finance provided an explanation about the increase in the profession of Public Accountant (AP) in Indonesia, which increased from 2017 - 2020, but the increase that occurred was not significant enough. Based on IAPI data, the need for public accountants is still very high, it was recorded on December 30, 2020 that there were 1,456 public accountants, and 2,311 people who had CPA (Certified Public Accountant) non-public accountants. This number is very small when compared to Thailand with 12,000 people who have CPAs. When compared to 35000 accounting graduates per year, the number of CPAs is 3,767, these findings suggest that accounting graduates show limited interest in the public accounting profession. Despite the ongoing demand for accountants in Indonesia, the number of graduates choosing this career path remains relatively low, even though the profession is able to provide a promising career path. However, a person is required to have a USAP (Public Accountant Certification exam) pass certificate by IAPI or a university that already has IAPI accreditation in conducting public accountant professional education, to be able to become a public accountant.

Another thing that makes the competition for public accountant careers more intense is the issuance of Law No. 5 of 2021 concerning Public Accountants which states that students of the Accounting study program must be ready to compete with students from non-Accounting study programs. This is due to Chapter XI of the Development and Supervision of the Second Part of Article 50 Development, which states that Public Accountants are those who have taken the certification exam carried out by the government. So that students from the Non-Accountant study program can become an Accountant, if they have taken the Certification Exam. Before choosing to become an accountant, prospective accounting students are required to pay attention to several factors that can make them interested or vice versa. To become an accountant, prospective accounting students are required to pay attention to several factors that can make them interested. One of the primary considerations in choosing a career as a public accountant is the potential for financial rewards, which often plays a significant role in influencing this career

decision, for example, a large starting salary, a rapid increase. The second factor is the labour market which is an economic and social system that has equality and equilibrium between the demand and supply of jobs. Then the third factor is professional recognition, this is related to the recognition from others of a success and achievement in a certain field of work. The recognition of the achievements and success of a job will provide more motivation for a person in his or her work to achieve the best career. The final factor involves labor market considerations, such as job stability and the availability or accessibility of employment opportunities. This aspect reflects the potential for long-term career sustainability in the chosen profession. With the hope that a career can continue until someone retires, it is not just a career choice" (Dwisantoso & Suwarno, 2017).

Information technology is a moderation variable in relation to the job market, financial realization, and professional recognition of the choice of an accountant career. Information technology can have a positive or negative effect on the job market, financial performance, and professional recognition in the world of accounting (Maharsi, 2000). If information technology is used optimally in the field of finance and professionalism in the accounting world, it will have a positive effect on the job market, financial performance, and professional recognition in the accounting world (Setiono, n.d.). This is because information technology can facilitate the calculation process quickly and efficiently, as well as provide more complete and accurate information to carry out their work professionally.

Several studies discuss factors that are considered for accounting students in choosing a career as an accountant, including research by (Yopeng & Hapsari, 2020) which shows that financial awards, professional recognition and the job market are driving factors for students in choosing the accounting profession. while research conducted by (Darmawan, 2017) shows that the job market and other social values do not affect the process of choosing an accounting career by students.

Due to the differences of opinion of several studies, this study aims to (1) test and analyze the influence of the job market on careers as an accountant; (2) to test and analyze the influence of financial rewards on careers as accountants; (3) to test and analyze the influence of professional recognition on a career as an accountant; (4) To examine and evaluate the role of information technology in moderating the impact of labor market factors on the decision to pursue a career as an accountant; (5) to investigate the moderating role of information technology in the influence of financial rewards on individuals' choice of an accounting profession; (6) to test and analyze information technology to moderate the influence of professional recognition on careers as accountants and make students majoring in accounting from the Indonesian College of Economics (STESIA) as research subjects

LITERATURE REVIEW

Career as an Accountant

According to (Aditya & Hasibuan, 2020), accounting can be defined as an information system that delivers reports to stakeholders about a company's economic activities and financial condition. Moreover, it serves as a source of information for various parties interested in evaluating the organization's performance. Essentially, accounting is a field of study that focuses on the process of generating and presenting quantitative financial data of organizational entities within a specific national context, and on how this information is communicated to relevant users to support informed economic decision-making.

1. Internal Accountant/Company Accountant

An in-house accountant is defined as the profession of an accountant who works in a company. The main duties of an internal accountant are to prepare budgets, handle taxation, and other internal audits.

2. Public Accountant

A public accountant serves as an intermediary between a company's management and its owners, as well as between management and external stakeholders. The primary role of a public accountant lies in conducting audits, with the main objective of providing an independent opinion on the financial statements prepared by management. The accounting profession has evolved alongside the growth and diversification of business entities. Since companies require funding from both internal sources (owners) and external sources (investors and lenders), accurate financial statements are essential for all parties involved to make informed decisions regarding the business.

3. Government Accountant

A government accountant is a professional employed by the government with the task of designing an accounting information system for the internal interests of the government, financial audit, and accountability for financial statements. From the above explanation, government accountant means a service activity in order to provide quantitative information, especially financial from government entities as reasonable economic decision-making on the part of parties who have concerns about various alternatives to an action.

4. Accountant Educator

An Accountant Educator is an accountant who works as an educator or teacher such as teaching directly or creating a curriculum that is used in education, especially accounting and conducting research in the field of accounting. The profession of accountant educators also provides services in the form of accounting education services to the public through various existing educational institutions, aiming to produce skilled and professional accountants.

Job Market

Job market factors encompass elements such as job security and the accessibility of employment opportunities. Job security refers to the stability and longevity of a chosen career, where individuals are less likely to face the risk of layoffs. Ideally, a career should not be a short-term option, but rather a sustainable path that can be pursued until retirement.

(Sulistiyani, 2019) stated that a company's access to necessary employees is mainly influenced by four factors, namely:

1. The company's reputation as an employer is important in its ability to meet its needs for employees.
2. The local unemployment rate, being a supply of skilled and experienced labor that is readily available and varies according to the growth stage of the community.
3. The availability of a workforce with the necessary skills, individual expertise in finding specialized jobs so that there is a need for relocation to maintain the job and the compensation demanded by the skill.
4. The relationship between the company and the union, with the existence of a trade union representing the workers in negotiating with the employer through a joint bargaining process.

Financial Awards

According to (Reza, 2020), financial rewards can be interpreted as a form of reciprocity in the form of currency value given in return for the services rendered, along with the contribution of energy, effort, ideas, and the value provided by an individual within an employment relationship. Financial reward as a form of results obtained from the counter-achievement of a job. Basically, financial rewards are considered by organizations to be a key factor in attracting and ensuring employee satisfaction. The financial award is considered in the selection of the profession.

Several factors influence the provision of financial compensation, including:

- 1) Internal organizational factors, such as the availability of organizational funds and the influence of labor unions.
- 2) Employee-related factors, which cover aspects like work productivity, job position and rank, level of education and experience, as well as the type and nature of the job.
- 3) External factors, including labor market supply and demand, living costs, government regulations, and the overall state of the national economy.

Professional Recognition

Professional recognition is a form of non-financial reward that acknowledges an individual's accomplishments and success in their work. It involves appreciation and validation of professional achievements and job performance. From this description, it can be concluded that professional recognition is an acknowledgment of expertise in the field of profession that it pursues, which can increase motivation for oneself to pursue the career that one is pursuing so that it makes someone want to move forward according to (Nisa & Larasati, 2022).

Information Technology

In implementing an accounting information technology, the elements involved are humans as implementers of technology, organizations or companies as objects that need systems, and processing transaction data to produce information according to (Fauzi et al., 2022). These elements are an integrated and interrelated series in implementing a system. The functions of accounting information technology consist of:

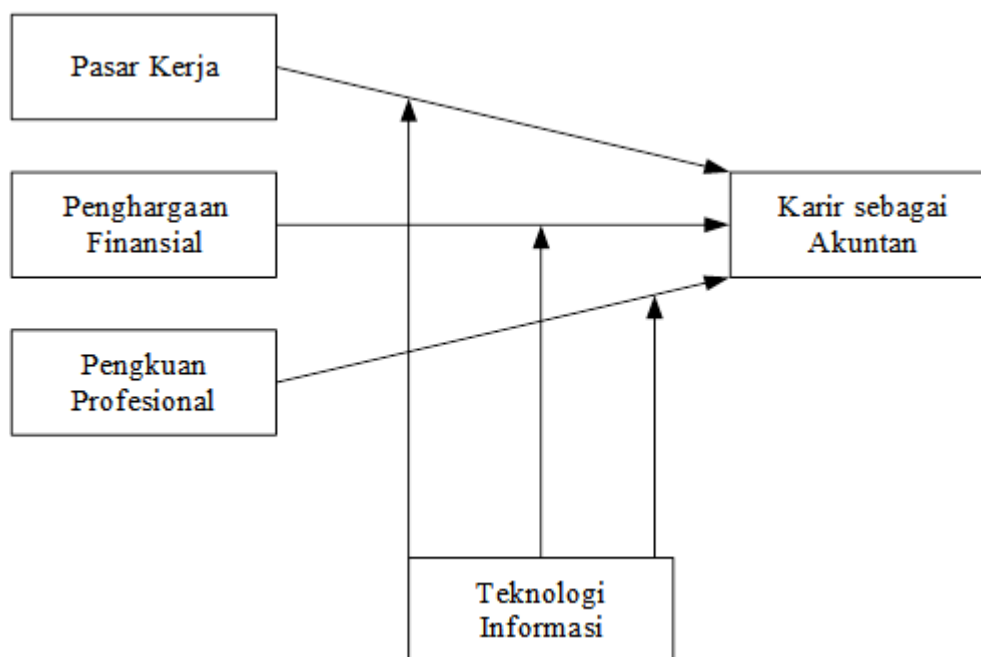
- a. Data collection: entering transaction data through forms, verifying and checking data.
- b. Data processing: the data process consists of converting inputs into outputs.
- c. Data management, there are 3 stages, namely: data storage stage, data update, and data reappearance.
- d. Data control: Ensuring effective data control to safeguard the company's assets and maintain their integrity.
- e. Information generation: Serving as a source of reliable information to support management in planning, implementing strategies, and monitoring organizational activities.

According to (Kadir & Triwahyuni, 2003), auditing is a structured process conducted by individuals who are both competent and independent, aimed at objectively obtaining and evaluating evidence. This process involves gathering and analyzing quantifiable information related to a specific economic entity, particularly in connection

with statements concerning economic activities and events. The main goal of auditing is to assess the extent to which these statements align with established criteria and to report the findings to relevant stakeholders.

When audits are conducted on companies that do not rely on computer systems for data processing, the process is referred to as conventional auditing. In contrast, when audits are performed on companies that utilize computer systems as the core of their data processing, the process is known as a PDE (Electronic Data Processing) audit or EDP audit.

Figure 1. Conceptual Framework



METHOD

This study employs a quantitative research approach. The population consists of all undergraduate students enrolled in the Accounting Study Program at the Indonesian College of Economics (STIESIA) Surabaya, totaling 11,122 students. A sample, which represents a portion of the population, is selected for the purpose of conducting the research. To determine the appropriate sample size, the Slovin formula is applied as follows:

$$n = \frac{N}{(1 + (N \times e^2))}$$

Information:

n= the number of samples sought

N= total population

e= Margin of Tolerated Error

The calculation determines the number of samples:

$$n = \frac{951}{(1 + (951 \times 10\%^2))}$$

$$n = \frac{951}{(1 + (951 \times 0,01))}$$

$$n = \frac{951}{(1 + (9,51))}$$

$$n = \frac{951}{(10,51)}$$

$$n = 90,5$$

$$n = 100$$

So the sample used in this study was 100 accounting students who had received the Auditing course (semester 4 to the final semester) at the Indonesian College of Economics (STESIA). According to (Sugiyono & Alfabeta, 2003) in (Wijaya & Priono, 2022) a sampling technique is a method used to determine the specific sample that will be selected for use in a research study. In conducting this research, a probability sampling approach was adopted, specifically utilizing the simple random sampling technique, which will be a random population sampling technique.

Variables and Operational Definitions of Variables

Independent Variables

1. Job Market

Job market considerations refer to all aspects related to future employment opportunities. The public accounting profession is one such career path that offers promising prospects in the workforce. As Indonesia's business sector and capital market continue to expand, the demand for public accountants is also increasing. Factors that are typically considered in relation to the job market include the availability of jobs, job stability, career flexibility, and opportunities for advancement.

2. Financial Awards

Financial compensation is regarded as an indicator used to evaluate the value of services rendered by employees in exchange for the rewards they receive. Compensation is directly proportional to motivation. This shows that if you want to increase work motivation, increase compensation. Financial rewards are tested with three statements, namely a high starting salary, the potential for a salary increase and the availability of pension funds. Salary is seen as a fundamental thing for someone who wants to start a career. Research by (Ramadhani & Raflis, 2023) it was also found that salary is a significant factor taken into account by accounting students when deciding on a career path.

3. Professional Recognition

Professional recognition is a form of assessment and awarding awards in various forms for recognition of the performance or effort of a person who is considered satisfactory. According to (Ramadhani & Raflis, 2023), professional recognition refers to the acknowledgment of an individual's accomplishments or competencies in their field.

Dependent Variable

The accounting profession is someone who has completed a bachelor's degree in accounting and has studied the accounting profession, then the individual will get an accountant degree (Pratama & Rahmaita, 2023). All work units that utilize accounting skills and expertise, such as internal accountants, government, educators, and public accountants are accountant professions. -Accountant educators work in educational institutions whose job is to compile and design accounting education curriculum, teach accounting, and conduct research on accounting. -A corporate accountant is an accountant who has worked or served in a corporate organization to operate financial activities. -Government accountant is an accountant who works in state-owned companies to oversee and examine the financial flow of a country.

Moderation Variables

A moderating variable is a factor that affects how strong or in what way an independent variable impacts a dependent variable. Technology refers to the methods, processes, or products derived from the application of various scientific fields, aimed at creating value to fulfill human needs, ensure sustainability, and enhance the quality of life (Luthfitasari & Setyowati, 2021). In information technology, this can be seen from the ease of completing the work of an accountant, can cause a sense of satisfaction when completing work, comfortable and fun when used. Because nowadays almost all jobs use sophisticated technology to make it easier to complete work. So this information technology research is important to do in order to find out if there is an influence on the accountant's career.

Data Analysis Techniques

The data analysis techniques employed include validity and reliability tests, normality testing, heteroscedasticity and multicollinearity tests, coefficient of determination analysis, model feasibility evaluation, multiple linear regression analysis, and hypothesis testing.

RESULTS AND DISCUSSION

Based on the results of research that has been conducted on 100 accounting student respondents who have received the Auditing course (semester 4 to the final semester) at the Indonesian College of Economics (STESIA), the respondents' assessment can be identified as follows:

Table 1. Respondents' Survey of the Job Market

No.	Variable Item	Mean	Category
1	In my opinion, Job information is easy to know or access.	3,61	Very High
2	I often see job information in print media such as newspapers.	3,73	Very High
3	I often see job information on cyber media such as websites, social media, news portals and blogs.	3,74	Very High
Job Market		3,69	Very High

Based on Table 1 of the 100 respondents taken as a sample, it is known that most respondents assess the job market with a high value (Mean 3.69). This shows that the respondents in this study, namely STESIA accounting students, have assessed the job market related to their profession in the future with high values. This is shown by job information that is easy to know or access, often see employment information in print media such as newspapers and often see job information on cyber media such as websites, social media, news portals and blogs.

Table 2. Respondents' Assessment of Financial Awards

No.	Variable Item	Mean	Category
1	I chose an accountant career, because an accountant career provides an adequate starting salary	3,29	Very High
2	I chose an accountant career, because an accountant career provides a better retirement fund	3,51	Very High
3	I chose an accountant career, because an accountant career has the potential to provide a salary increase.	3,31	Very High
Financial Awards		3,36	Very High

Based on Table 4.6, out of 100 respondents, it is known that most respondents value financial awards with very high values (Mean 3.36). This shows that the respondents in this study, namely STESIA accounting students, have rated financial rewards as a high-value accounting career, which is shown by their opinion that an accountant career provides an adequate starting salary, according to them an accountant career provides a better pension fund, and has the potential to provide a salary increase.

Table 3. Respondents' Assessment of Professional Recognition

No.	Variable Item	Mean	Category
1	In my opinion, the accounting profession provides many opportunities for development, such as promotions.	3,74	Very High
2	In my opinion, the accounting profession provides an opportunity to develop creativity in a career.	3,68	Very High
3	In my opinion, the accounting profession opens up opportunities to continue their studies to a higher level.	3,77	Very High
Professional Recognition		3,73	Very High

This shows that the respondents in this study, namely STESIA accounting students, have assessed the recognition of the profession as an accountant with high scores, which is shown by providing more opportunities to develop such as promotions, the accounting profession provides opportunities to develop creativity in careers, the accounting profession provides opportunities to continue education to a higher level.

Table 4. Respondents' Assessment of Information Technology

No.	Variable Item	Mean	Category
1	In my opinion, the use of information technology makes jobs more interesting	3,60	Very High
2	In my opinion, working with information technology makes work more enjoyable	3,64	Very High
3	In my opinion, sophisticated information technology makes it easier to get work done	3,65	Very High
4	In my opinion, the system used is easy to understand	3,68	Very High
5	In my opinion, learning to use information technology takes a long time, but the results are worth it.	3,84	Very High
6	In my opinion, training in the use of information technology improves skills in completing tasks	3,72	Very High
7	In my opinion, experience using information systems is necessary for job specialization.	3,64	Very High
8	In my opinion, working with information technology is not complicated	3,69	Very High
9	In my opinion, having information system skills can get the job done well	3,80	Very High
Information Technology		3,69	Very High

Based on Table 4 of the 100 respondents taken as a sample, it is known that most respondents rated information technology with very high scores (Mean 3.69). This shows that the respondents in this study, namely STESIA accounting students, have rated information technology very highly, which is shown by their opinion, the use of sophisticated information technology makes work more interesting, working with advanced information technology makes work more enjoyable, training on the use of information technology can improve skills in completing tasks, employees who have the ability to In the field of information systems can complete the work well.

Table 5. Respondents' Assessment of a Career as an Accountant

No.	Variable Item	Mean	Category
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1	I understand the work of a public accountant	3,80	Very High
2	I understand the work of a government accountant	3,78	Very High
3	I understand the job of an educator accountant	3,73	Very High
4	I understand the work of a corporate accountant	3,72	Very High
5	I really like the accounting profession	3,65	Very High
6	I hope to be an accountant	3,84	Very High
7	I am interested in becoming an accountant because the environment supports me to become an accountant	3,86	Very High
Career as an Accountant		3,77	Very High

This shows that STESIA's interest in accounting students to a career as accountants is very high, which is shown by them understanding the work of public accountants, government accountants, educator accountants, and corporate accountants, they are very fond of the activities carried out by accountants, and they also really hope to become accountants in the future.

Table 6. Data Validity Test

Indicators	rx _y	r-table	Information
X1.1	0,680	0,361	Valid
X1.2	0,691	0,361	Valid
X1.3	0,624	0,361	Valid
X2.1	0,749	0,361	Valid
X2.2	0,611	0,361	Valid
X2.3	0,619	0,361	Valid
X3.1	0,888	0,361	Valid
X3.2	0,682	0,361	Valid
X3.3	0,806	0,361	Valid
M1	0,623	0,361	Valid
M2	0,766	0,361	Valid
M3	0,861	0,361	Valid
M4	0,815	0,361	Valid
M5	0,764	0,361	Valid
M6	0,879	0,361	Valid
M7	0,829	0,361	Valid
M8	0,717	0,361	Valid
M9	0,764	0,361	Valid
Y1	0,870	0,361	Valid
Y2	0,803	0,361	Valid
Y3	0,754	0,361	Valid
Y4	0,887	0,361	Valid
Y5	0,850	0,361	Valid
Y6	0,815	0,361	Valid
Y7	0,917	0,361	Valid

From the table, it can be seen that the value of r is calculated > from the r of the table (0.361), so that all indicators used in this study are valid.

Table 7. Reliability Test

Variable	Cronbach Alpha	Critical Values	Information
Job Market	0,813	≥ 0.60	Reliable
Financial Awards	0,807	≥ 0.60	Reliable
Professional Recognition	0,892	≥ 0.60	Reliable
Information Technology	0,942	≥ 0.60	Reliable
Career as an Accountant	0,953	≥ 0.60	Reliable

From the table, it can be seen that Cronbach's Alpha coefficient > 0.60 so that all indicators in this study can be said to be reliable.

Table 8. Multicollinearity Test

Variable	VIVID	Tolerance	Information
Job market	4,068	0,246	No multicollinearity
Financial Awards	1,485	0,673	No multicollinearity
Professional Recognition	3,976	0,251	No multicollinearity
Information Technology	2,164	0,462	No multicollinearity

According to the multicollinearity test using the Variance Inflation Factor (VIF) approach, all independent variables exhibit VIF values below 10 and Tolerance levels exceeding 0.10, indicating the absence of multicollinearity. This indicates the absence of multicollinearity, ensuring that the regression analysis results remain reliable and unaffected by distortion.

Table 9. Heteroscedasticity Test Results

Variable	Sig.	Critical Values	Information
Job market	0,261	0,05	Homoskedasticity
Financial Awards	0,726	0,05	Homoskedasticity
Professional Recognition	0,644	0,05	Homoskedasticity
Information Technology	0,243	0,05	Homoskedasticity

The heteroscedasticity test conducted using the Glejser method indicates that the significance values (Sig. 2-tailed) are greater than 0.05. This suggests that the regression model does not exhibit heteroscedasticity and is therefore considered homoscedastic.

Table 10. Normality Test with Kolmogorov Smirnov Test

Variable	Sig.	Level of Significant	Information
Residual	2,00	0,05	Usual

The results of the normality test using the Kolmogorov-Smirnov method show a probability value of 2.000, which is greater than 0.05. This indicates that the regression model satisfies the normality assumption.

Table 10. MRA Model Multiple Linear Regression Results

Variable	Koef. Reg	Std Error	T-Statistics	Sig.
Constant	-2,441	1,595	-1,530	0,129
PK	2,645	0,746	3,546	0,001
PF	0,714	0,252	2,831	0,006
PP	1,679	0,775	2,167	0,033
IT	0,914	0,446	2,050	0,043
PK*TI	-0,701	0,208	-3,364	0,001
PF*TI	-0,183	0,068	-2,684	0,009
PP*TI	0,637	0,218	2,919	0,004
R :	0.939			
R² :	0.882			
Adj. R² :	0.873			

F-stats : 98,113, Sig = 0.000
N: 100

From the table, the results of the multiple linear regression analysis can be written as follows:

$$KSA = \alpha + \beta_1 PK + \beta_2 PF + \beta_3 PP - \beta_4 PK * TI + \beta_5 PF * TI + \beta_6 PP * TI + e$$

$$KSA = -2,441 + 2,645 HP + 0.714 PF + 1,679 PP + 0.914 TI - 0.701 HP * TI - 0.183 PF * TI + 0.637 PP * TI$$

Table 11. Hypothesis Test (t)

Variable	B	Std. Error	Beta	t	Sig.
PK	2,645	0,746	3,174	3,546	0,001
PF	0,714	0,252	1,380	2,831	0,006
PP	1,679	0,775	1,813	2,167	0,033
PK*TI	-0,701	0,208	-5,329	-3,364	0,001
PF*TI	-0,183	0,068	-1,699	-2,684	0,009
PP*TI	0,637	0,218	4,627	2,919	0,004

1. Effect of the Job Market on Career Choice as an Accountant

Based on the data analysis, the significance value was found to be 0.001, which is less than the significance level of 0.05. Therefore, the alternative hypothesis is accepted, indicating that the job market has a significant positive influence on the decision to pursue a career as an accountant.

2. Effect of Financial Rewards on Career Choice as an Accountant

The results show a significance value of 0.006, which is below the 0.05 threshold. This means the hypothesis is supported, suggesting that financial rewards have a positive impact on individuals' decisions to choose a career in accounting.

3. Effect of Professional Recognition on Career Choice as an Accountant

The significance value obtained was 0.033, which is less than 0.05. Hence, the hypothesis is accepted, leading to the conclusion that professional recognition positively affects the selection of a career as an accountant.

4. Moderating Effect of Information Technology on the Relationship between the Job Market and Career Choice as an Accountant

The analysis revealed a significance value for the interaction term $X1 * M$ of 0.001, which is less than 0.05. This supports the hypothesis in a negative direction, implying that information technology acts as a moderating factor that weakens the relationship between the job market and the decision to pursue a career as an accountant.

5. Moderating Effect of Information Technology on the Relationship between Financial Rewards and Career Choice as an Accountant

The significance value for the interaction term $X2 * M$ was 0.009, indicating statistical significance at the 0.05 level. This supports the hypothesis in a negative direction, suggesting that information technology weakens the influence of financial rewards on career choice as an accountant.

6. Moderating Effect of Information Technology on the Relationship between Professional Recognition and Career Choice as an Accountant

The data analysis showed a significance value for the interaction term $X3 * M$ of 0.004, which is below 0.05. This leads to the acceptance of the hypothesis, indicating that information technology strengthens the relationship between professional recognition and the choice of a career as an accountant.

DISCUSSION

Job Market Has a Positive Effect on Choosing an Accountant Career

The regression analysis results indicate that the job market exerts a positive influence on individuals' decisions to pursue a career as an accountant. This implies that improvements or expansions in the job market lead to a significant increase in the tendency to choose accounting as a career path. These findings align with the study conducted by (Pratama & Rahmaita, 2023), the findings indicated that job market factors positively and significantly influence students' interest in pursuing a career in accounting. This suggests that the availability of opportunities and favorable conditions in the accounting job market are key drivers in attracting students to the profession. Similarly, research by (Warsitasari & Astika, 2017) supports this conclusion, noting that job market factors are influential and serve as a key consideration in career decision-making within the field of accounting.

Job market considerations are among the key factors influencing students' decisions to pursue a career in accounting. This is because students have the idea that the more jobs in a profession, the greater the chance of getting a decent job. Each job has different opportunities and this is considered by students to think about the availability of jobs and the ease of accessing job vacancies. The more companies that are established, the services of a public accountant will be sought after and this leads to more job opportunities offered. So that jobs that are easily accessible to students will be in high demand. The results of this study stated that respondents agreed that the existence of pre-employment training can open up great opportunities for students to have a career as accountants, because the accounting profession is needed by companies, especially large companies. Growth opportunities or promotions can increase students' interest in choosing a career as an accountant. Then, easy access to the job information needed can increase career opportunities.

The Influence of Financial Awards on Accountant Career Selection

Findings from the regression analysis revealed that financial incentives have a positive impact on individuals' choice to become accountants. This means, if the Financial Awards are increasing, then the choice of a career as an accountant is also significantly increasing. The results of this study are in accordance with the research of (Sulistiyan, 2019) suggesting that financial rewards play a role in shaping accounting students' decisions to pursue a career as professional accountants. Accounting students are of the view that the profession they choose has a high financial reward. Salary or financial reward for a person in choosing a job is the main consideration. This consideration is because a person has the hope of getting a job with a salary that is in accordance with their abilities. By obtaining this salary, a person also hopes to meet his needs. Because the higher the salary offered, the greater the influence on the likelihood that a job will be chosen. Not only the salary they expect but also the allowances and pension funds received from the place where they work. The expectation of receiving a pension fund is notably higher among students pursuing careers as government or educator accountants, in contrast to those interested in becoming corporate or public accountants, who place less importance on this benefit.

The findings of this study contrast with those of (Dippa et al., 2020), who argued that financial rewards or salaries do not influence accounting students' interest in pursuing a career as public accountants. In this current study, financial compensation is seen as a major motivating factor. Students perceive that a career as a public accountant offers attractive financial incentives, believing that higher job demands and strong performance are often rewarded with rapid salary increases. These expectations significantly influence their decision to pursue the profession.

The results of this study stated that students agreed that careers as accountants get an adequate starting salary and have the potential to provide a salary increase. There are many other professions that have high salaries. In addition, the existence of incentives, bonuses, and pension funds also make it attractive for students who will work in a company. support the theory of expectation.

The Influence of Professional Recognition on Career Selection as an Accountant

According to the regression analysis, professional recognition significantly contributes to the decision to embark on a career in accounting. In other words, as professional recognition increases, the likelihood of choosing an accounting career also rises significantly. These findings are consistent with the research conducted by (Aini et al., 2019), which demonstrated that professional recognition has a significant impact on the choice to become a public accountant. Individuals tend to feel a sense of fulfillment and satisfaction when their professional achievements are acknowledged, which serves as a motivating factor in their career decisions, considering that certain skills are needed, a long period of time and a long career path.

Accounting students think that working as a public accountant not only gets recognition for achievements but also opportunities to develop because it requires certain skills in the field of accounting to reach a higher career level. Achievement is the level of success of a person in mastering the knowledge obtained. Of course, almost everyone will feel happy with praise or recognition for their achievements. This recognition will also affect a person in doing his or her work, such as a feeling of pride to the emergence of a spirit to achieve more. However, the results of this study are in line with research (Asmoro et al., 2016) and (Murdiawati, 2020) which states that professional recognition has a positive effect on career interest as a public accountant

The results of this study are inversely proportional to the research of (Dewayani et al., 2017) and (Jatmiko et al., 2019) with the results of testing that professional recognition does not affect the career choice of accounting students to become public accountants because students consider that they have more opportunities to develop, recognition of achievements achieved, there are many ways to be promoted, and requiring certain skills to achieve success is not needed.

This study highlights that professional recognition is an important consideration for students when choosing a career as an accountant. It suggests that career decisions are influenced not only by the pursuit of financial rewards but also by the aspiration to gain acknowledgment for one's accomplishments. Professional recognition aligns with (Maslow, 2000) hierarchy of needs, particularly the need for esteem or recognition. The greater the level of recognition and professional accolades offered, the more likely individuals are to opt for a career in accounting.

Information Technology weakens the Job Market relationship to Career Selection as an Accountant

The results of the regression analysis showed that the moderation of Information Technology weakened the relationship between the job market and the choice of a career as an accountant. Based on descriptive data, it gives the conclusion that IT can indeed make work easier. However, if the IT in question has never been studied, of course they will have difficulty living the profession as an accountant. The findings of this study differ from those of (Triwibowo, 2020), whose research demonstrated that considerations related to the job market play a significant and positive role in shaping interest in pursuing a career as a public accountant, with information technology acting as a moderating variable among accounting students at Pelita Bangsa University.

Information technology (IT) can act as a moderation variable that weakens the influence of the job market on a career as an accountant. In this case, the existence of information technology can reduce the dependence of the traditional labor market on human labor, including in the accounting profession. Information technology has significantly changed the job market landscape, particularly in the accounting profession. Automation, big data, artificial intelligence, and advanced accounting software have reduced the need for a human workforce to perform routine tasks such as record transactions, financial reporting, or manual audits. As a result, traditional career opportunities in accounting can shrink as many of these tasks can now be completed with technology. In choosing a career as a public accountant today, students expect that the career provides a guarantee of job security, knowledge related to the jobs offered and easy to obtain through social media in the current era. Job market considerations are strongly linked to future employment prospects, as they offer greater opportunities for career growth and the potential for increased rewards. From the developments of the job market with promotion through social media higher in the current era, of course information technology skills greatly affect the knowledge of career job vacancies as an accountant themselves. And conversely, if someone is less expert in information technology, then that person will be left behind in information about vacancies from a career as an accountant.

The results of this study show that information technology weakens the influence of the job market on students' career choices. Students who see great opportunities in the job market for accountants who have technology skills will be more likely to choose accounting as a career. Modern accounting systems, financial management software, and automation of accounting processes all rely on information technology. Additionally, accountants with better IT skills tend to have higher competitiveness in the job market. Companies will look for accountants who not only master accounting standards, but are also able to use accounting software and IT-based analytics tools. Conversely, a lack of IT skills can be a barrier for those considering entering the world of accounting, as they may feel uncompetitive in a job market that prioritizes technology expertise.

The Effect of Information Technology Moderation with Financial Awards on Career Selection as an Accountant

The results of the regression analysis showed that the moderation of Information Technology weakened the relationship of Financial Awards to career choice as an accountant. The results of this study are not in accordance with the results of (Ananda, 2021) research proves that financial appreciation has a positive and significant influence that affects students' interest in choosing a career as an accountant with information technology as moderation. Today, IT capabilities have become a required public ability. However, a person with high IT skills often expects too high in financial rewards in a career as an accountant. When the rates offered are not suitable, they end up being less able to appreciate the accounting career.

Financial rewards can be interpreted as a form of return in the form of currency value given for the provision of services, energy, effort, thoughts, and benefits of a person in a work relationship. Financial reward as a form of results obtained from the counter-achievement of a job (Reza, 2020). If a person has the ability in information technology, it can strengthen a person in getting adequate financial rewards when competing for a job as an accountant.

This aligns with the findings of (Sari et al., 2016), which indicate that accounting students who choose a career as accountants anticipate long-term financial benefits, higher initial salaries, and faster salary growth. Financial rewards serve as a motivational instrument, typically provided in the form of monetary compensation,

bonuses, allowances, and retirement benefits. These rewards are offered in recognition of employees' contributions, skills, and performance in supporting the organization or company in achieving its objectives.

This contrasts with the findings of (Oktaviani et al., 2020), who concluded that financial rewards or salaries do not influence accounting students' interest in becoming accountants. The study's results indicate that financial compensation does not significantly affect students' decisions to pursue a career as public accountants, as many students do not prioritize high starting salaries. Instead, they value the potential for gradual salary growth over time. Information technology (IT) can act as a moderation variable that reinforces the influence of financial rewards on a career as an accountant. In this context, financial rewards (such as salaries, bonuses, or incentives) that are usually the main motivators in the development of an accountant's career cannot have a diminished influence due to the significant role of information technology. This is happening when technology creates a shift in career focus, from simply chasing financial rewards to mastering more strategic technology-based skills. Although information technology helps accountants work more efficiently and productively, financial rewards are often determined by industry regulations, market demand, and organizational structure. As a result, IT may not directly affect salary increases or financial compensation. Information technology improves the efficiency and ability of accountants, but it may not significantly moderate or influence financial rewards in accounting careers. Awards are more determined by company policies, industry standards, and market conditions.

This is consistent with the findings of (Rahmawati et al., 2024), which indicate that information technology, as a moderating variable, weakens the effect of financial rewards on accounting students' interest in becoming accountants. The supporting evidence shows that financial rewards or salaries do not significantly influence students' career choices to become public accountants, as they tend to prioritize long-term salary progression over high initial pay. Information technology (IT) can act as a moderation variable that weakens the influence of financial rewards on a career as an accountant. In this context, financial rewards (such as salaries, bonuses, or incentives) that are usually the main motivators in an accountant's career development can have a decrease in influence due to the significant role of information technology. This is happening when technology creates a shift in career focus, from simply chasing financial rewards to mastering more strategic technology-based skills.

The Effect of Information Technology Moderation with Professional Recognition on Career Selection as an Accountant

The results of the regression analysis showed that Information Technology moderation was able to strengthen the relationship of Professional Recognition to career choice as an accountant. This means that information technology is able to moderate the influence of professional recognition on career selection as an accountant. In (Wulandari & Sudarno, 2013) research, the results show that the completion of tasks by utilizing information technology can affect professional recognition more easily from superiors in career work as an accountant.

The value of the regression coefficient or beta is a positive sign, which means that information technology as a moderation variable strengthens the influence of the profession recognition variable on the career as an accountant. This is in line with what was found by (Asmoro et al., 2016) and (Murdiawati, 2020) which indicated that information technology, as a moderating variable, enhances the impact of professional recognition on the interest in pursuing a career as a public accountant. According to (Febrianti & Fitri, 2019), professional recognition positively influences individuals' interest in pursuing a career as a public accountant. This finding is supported by research from (Asmoro et al., 2016) and (Murdiawati, 2020), who also concluded that professional recognition plays a significant role in encouraging career interest in the public accounting field.

Professional recognition deals with matters concerning the recognition of achievements. The recognition of this achievement is categorized as an intangible financial award. This award is not in the form of material but is given in work. Professional recognition can also be interpreted as a form of appreciation and recognition from the public for the achievements achieved by a person in their career. Therefore, the ability in information technology itself can be considered as a person's achievement. So if someone has achievements in information technology, it can greatly influence professional recognition of a career as an accountant.

In this study, it is stated that in the accounting profession there is work pressure to achieve perfect results. The accounting profession is also one of the most difficult and difficult jobs. With recognition of an achievement or work achievement, it is expected that this will enhance the quality of work produced, thereby boosting motivation to pursue a more successful career. As a professional accountant, you must be able to plan for financial as a form of minimizing fraud. In the digital age, accountants who rely solely on professional recognition without IT skills will fall behind the competition. IT strengthens professional recognition by opening up career opportunities in more advanced fields such as data analytics, technology-based auditing, or AI-based finance. This is done to make it more efficient, an

accountant who is skilled in using ERP (Enterprise Resource Planning) software will be more productive and have added value in the eyes of the company.

CONCLUSION

The results of the analysis show that the job market, financial rewards, and professional recognition have a positive and significant influence on career choice as an accountant. That is, improvements in job market conditions, the magnitude of financial rewards, and the high level of professional recognition significantly encourage individuals to choose a career as an accountant. However, the role of information technology as a moderation variable shows mixed results. Information technology appears to diminish the impact of job market considerations and financial rewards on the decision to pursue a career in accounting, suggesting that it does not effectively strengthen the relationship between these factors and the choice of the accounting profession. On the other hand, information technology is able to strengthen the influence of professional recognition on career choice as an accountant, which shows that advances in information technology can support the perception of professionalism in the accounting profession.

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