

*Review Article*

## Factors Affecting Students' Interest in Working As Public Accountants

Ni Made Gayatri Wulantari <sup>1\*</sup>, I Gde Ary Wirajaya <sup>2</sup>

<sup>1</sup> Fakultas Ekonomi dan Bisnis Universitas Udayana, Bali, Indonesia.  
e-mail: [gayatriwulant@gmail.com](mailto:gayatriwulant@gmail.com)

<sup>2</sup> Fakultas Ekonomi dan Bisnis Universitas Udayana, Bali, Indonesia.  
e-mail: [gayatriwulant@gmail.com](mailto:gayatriwulant@gmail.com)

\* Corresponding Author : Ni Made Gayatri Wulantari

**Abstract:** The interest in choosing a career as a public accountant is driven by an understanding of job opportunities, good income prospects, professional recognition, and the alignment between individual abilities and the demands of the accounting profession. This study aims to analyze the factors of labor market considerations, soft skills, financial rewards, and social values on students' interest in working as public accountants. This research was conducted at five nationally ranked universities in Bali in 2024, based on uniRank, with a sample of 315 respondents determined using purposive sampling. This study proves that the theory of planned behavior can be a consideration in career choice determination and that expectancy theory can explain that students consider the outcomes they will receive in that career. Additionally, this research can positively contribute to universities in Bali by identifying the factors influencing students' interest in work, thereby improving the education system to be more focused on the choices or interests of each accounting student. The analysis results show that labor market considerations, soft skills, financial rewards, and social values have a significant positive impact on students' interest in becoming public accountants.

**Keywords:** Financial Rewards; Labor Market Considerations; Social Values ; Soft Skills; Student Work Interest

### 1. Introduction

The rapid development of the business world has led to the creation of a diversity of job opportunities in various sectors. Accounting, as one of the main foundations of company operations, is a promising sector for graduates with adequate skills and knowledge. However, despite these open opportunities, the public accounting profession faces significant challenges in meeting the demand for qualified experts. The reputation of public accountants heavily relies on public perception and satisfaction regarding their professionalism, competence, and integrity. This public trust is one of the important pillars determining accountants' success in carrying out their duties, especially in a highly competitive and transparent business era. Therefore, the accounting profession continues to be one of the fields many individuals are interested in pursuing as a career.

A career is an important aspect of human life. According to the Indonesian Dictionary (KBBI), a career is the development and progress of a person in life, work, and so on. The consideration of one's interests and talents is crucial in career selection. With such considerations, individuals are expected to have a career that aligns with their interests and talents, thereby providing promising job prospects in the future.

Received: March 18th 2025;  
Revised: March 30th 2025;  
Accepted: April 03th 2025;  
Online Available : April 08th 2025  
Curr. Ver.: April 08th 2025



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Education is a crucial factor that cannot be separated from the career selection process. Data from PDDIKTI Kemendikbud (2022) indicates that the Bachelor of Accounting program ranks first in the number of graduates, totaling 98,439 students. This figure reflects a high interest in the accounting profession; however, ironically, the percentage of public accountants produced is still very low compared to the total number of graduates. This gap presents a challenge that must be addressed, given that public accountants play a strategic role in ensuring the quality of financial reports, providing assurance to stakeholders, and maintaining public trust in the business sector. To face global competition, serious efforts are required to improve the quality and quantity of public accountants in Indonesia, including through education, training, and certification that meet international standards.

According to data from the Financial Professional Development Center (PPPK) of the Ministry of Finance in February 2023, the number of active public accountants in Indonesia is only 1,464, with 472 Public Accounting Firms (KAP). ICAEW Head of Indonesia, Conny Siahaan, views this as a significant opportunity for accounting graduates given that the number of public accountants is still very low compared to the number of accounting graduates. The Indonesian Institute of Public Accountants (IAPI) emphasizes that Indonesia lacks public accountants, while the demand for this profession increases along with business growth. The General Chair of IAPI, Tarkosunaryo, noted that out of 700 thousand companies that report tax returns (SPT), only 30 thousand use external audits (cnnindonesia.com).

Bali is one of the regions where the number of public accounting firms is still low compared to those in Java and Sumatra. The current phenomenon indicates that the number of public accountants in Bali is also insufficient. This may be due to students' lack of interest in pursuing education as public accountants (Paramita S & Mediatrix Ratna Sari, 2019).

Considerations regarding labor market conditions are one of the main determinants in choosing the type of job that a graduate will pursue. Each field of work has varied opportunities, prospects, and challenges according to the dynamics of industry development. Therefore, understanding the relevant and prospective labor market can help graduates find positions that align with their interests, competencies, and the needs of the industry or profession at a given time.

Soft skills are personal qualities needed beyond technical abilities, such as communication and adaptability skills. The skills required as a professional accountant also include critical and analytical thinking skills, as well as communication abilities (Sumarna, 2020). Skills learned outside the context of the major, including adaptability and communication skills, are essential in this era to facilitate understanding of clients or colleagues (Asonitou & Hassall, 2019).

Salary is one of the variables considered by accounting graduates when determining their careers (Yanti et al., 2014). Rukoyah et al. (2022) state that a career as a public accountant offers diverse financial compensation and work experience. Each student has different motivations for choosing a career path, influenced by the conditions and situations they experience (Talamaosandi & Wirakusuma, 2017). Financial rewards can be defined as compensation in the form of currency as a reward for the services, efforts, and benefits provided in a job relationship.

The social value of work encompasses all elements surrounding employees that contribute to how they complete assigned tasks. These factors shape social value, reflecting an individual's capacity based on the judgments of those around them. In this regard, social value

serves as a reflection of individual integrity and capability, as well as how society appreciates and views the importance of the role of public accountants.

The Theory of Planned Behavior, developed by Ajzen (1991), is an extension of the Theory of Reasoned Action and serves as a model used to predict and explain various behaviors (V. & S. Zeigler-Hill, 2020). According to the Theory of Planned Behavior, an individual's attitude towards behavior is an important variable that may anticipate an action, but it is also essential to consider this when evaluating perceived behavioral control and subjective norms. A person is more likely to intend to perform a behavior if they hold a positive view, receive support from those around them, and feel comfortable without any barriers preventing them. Perceived behavioral control can influence accounting students' career choices. Career decision-making behavior tends to refer to the level of confidence or decision to choose a particular career (Kleine et al., 2021). Accounting students are inclined to continue their careers as public accountants due to intrinsic characteristics, career choices, and labor market conditions. The intrinsic characteristics include intellectual challenges, creativity, independence, and job opportunities, while career choices and labor market conditions include the availability of job security and initial salary (Enget et al., 2020).

Expectancy theory posits that the tendency to act in a certain way depends on the strength of the expectation that the action will be followed by a certain outcome and the attractiveness of that outcome to the individual (Saputra, 2019). Expectancy Theory of Motivation, proposed by Victor H. Vroom (1994), explains that expectation is a motivation an individual has regarding the expectations from an action they take to produce results.

Perceived behavioral control in the Theory of Planned Behavior explains an individual's perception regarding the ease or difficulty of performing a behavior, such as factors influencing accounting students' interest in pursuing careers. If career opportunities are limited due to tight competition or limited job availability, an individual's interest in choosing that career will also be lower (Hutagalung & Setiana, 2021). Previous research has shown that interest in becoming a public accountant can be influenced by labor market considerations (Talamaosandi & Wirakusuma, 2017; Ambari & Ramantha, 2017; Dewayani & Chasanah, 2017; Sufiyati, 2019; Rauf, 2020; Effendi & Rahayu, 2020; and Bhat & Khan, 2023). However, there are also studies with differing results that state that labor market considerations do not affect accounting students' interest in choosing a career as public accountants (Muhammad & Huda, 2017 and Rabia & Primasari, 2021).

**H1: Labor market considerations have a positive effect on interest in becoming a public accountant.**

Soft skills encompass not only teamwork or critical thinking abilities but also other factors such as ethical awareness, communication skills, and how to utilize methods for managing work that students need to possess (Ginting et al., 2020). The social factors or subjective norms included in the Theory of Planned Behavior refer to perceived social pressures and explain how the necessary soft skills play a role in performing jobs and how these perceptions influence their interest in choosing a career. Previous research has shown that interest in becoming a public accountant can be influenced by soft skills (Atichasari, 2018; Ginting et al., 2020; Asrawaty, 2020; Berry & Routon, 2020; Gunarathne et al., 2021; Mangeka & Kristianti, 2021; and Juliasih & Mimba, 2024).

**H2: Soft skills have a positive effect on interest in becoming a public accountant.**

Expectancy theory states that an individual's motivation to take action is influenced by their expectations of the results they will obtain. Financial rewards are the compensation received by employees, either in the form of money or direct or indirect goods, as a reward for the work done for the company (Rauf, 2020a). Financial rewards become one of the considerations for individuals in choosing jobs, with the expectation that the rewards obtained from a job can meet their living needs (Farida et al., 2022). Accounting students, in choosing their careers, will certainly consider whether the profession of a public accountant can meet their needs through the potential financial rewards they will receive (Bhat & Khan, 2023). Previous studies have shown that interest in becoming a public accountant can be influenced by financial rewards (Haslinah Muhamad et al., 2016; Ambari & Ramantha, 2017; Dewayani & Chasanah, 2017; Wen et al., 2018; Rahayu & Asmara Putra, 2019; Rauf, 2020; Effendi & Rahayu, 2020; Handayani, 2021; Farida et al., 2022; Bhat & Khan, 2023; Juliasih & Mimba, 2024; and Almaamari & Mslem, 2024). However, there are also studies with differing results that state that financial rewards do not affect accounting students' interest in choosing a career as public accountants (Azizah & Hariyanto, 2022 and Livingston et al., 2024).

**H3: Financial rewards have a positive effect on interest in becoming a public accountant.**

Expectancy theory posits that individuals will be motivated to work harder if they expect a clear relationship between the effort exerted and the results obtained. This theory links students' motivation to social values that influence their interest in choosing a career. Social value is an individual's perception of the norms, beliefs, and expectations present in society, which are often influenced by culture, family, and social environment (Bhat & Khan, 2023). Social value becomes an important consideration for students in choosing a career as public accountants, as this profession allows them to interact with various clients from different backgrounds (Sufiyati, 2019). Previous research has shown that interest in becoming a public accountant can be influenced by social values (Ambari & Ramantha, 2017; Talamaosandi & Wirakusuma, 2017; Suryani et al., 2018; Sufiyati, 2019; Rauf, 2020; Azzah & Maryono, 2022; Ningrum & Karsiati, 2022; Sonhaji et al., 2022; Angelina & Ramadhan, 2023; Bhat & Khan, 2023; Almaamari & Mslem, 2024; and Ramadhani & Mimba, 2024). However, there are also studies with differing results that state that social values do not affect accounting students' interest in choosing a career as public accountants (Januarti & Chariri, 2019).

**H4: Social values have a positive effect on interest in becoming a public accountant.**

## **2. Research Method**

As an associative research study, this research employs a quantitative methodology (Sugiyono, 2024: 151). The objective of this study is to examine how accounting students' interest in becoming public accountants at the five top universities in Bali is influenced by labor market considerations, soft skills, financial incentives, and social values. The five universities included in this study are Udayana University, Ganesha University of Education, Warmadewa University, Mahasaraswati University, and the National University of Education. These universities have highly sought-after undergraduate accounting programs, which experience increased enrollment each academic year, thereby producing the best graduates in the field of accounting.

The population of this study consists of active students from the 2021 cohort of the Accounting Study Program at the five top universities in Bali, as ranked by uniRank. A non-probability sampling method was used, with purposive sampling as the technique (Sugiyono, 2024: 138). The total population comprises 1,498 students, and a sample of 312 respondents was selected. Data collection was conducted using a questionnaire measured with a four-point Likert scale. The suitability of the data collection instrument was tested through validity and reliability tests. The data analysis process was carried out using multiple linear regression with the assistance of SmartPLS software.

The research variables are categorized into independent variables, which include labor market considerations (X1), measured using indicators adapted from Andini & Amboningtyas (2020); soft skills (X2), measured using indicators from Widjaja & Saragih (2018); financial rewards (X3), measured using indicators from Wicaksono & Aisyah (2017); and social values (X4), measured using indicators adopted from Herawati (2015). The dependent variable, interest in becoming a public accountant (Y), was measured using indicators adapted from Wicaksono & Aisyah (2017).

### 3. Results and Discussion

Validity and reliability tests were conducted using the outer model. The results of the convergent validity test indicate that all loading factor values exceed 0.5, meaning they meet the required criteria. This confirms that each indicator and variable in this study satisfies the convergent validity criteria (Ghozali, 2023: 98). Additionally, the cross-loading analysis results show that each indicator has a higher value for its respective variable than for others, thereby meeting the discriminant validity criteria. Furthermore, the Fornell-Larcker criterion analysis indicates that the square root of AVE values exceeds the correlation between constructs, ensuring compliance with discriminant validity requirements.

The reliability test results using composite reliability indicate that both Cronbach's alpha and composite reliability values are  $\geq 0.7$ , confirming that the instrument meets reliability requirements (Ghozali, 2023: 98).

A total of 312 respondents participated in the questionnaire survey, with a 100% response rate. Table 1 presents the R-square value for the variable interest in becoming a public accountant, which is 0.590. This suggests that 59% of the variation in students' interest in becoming public accountants can be explained by labor market considerations, soft skills, financial rewards, and social values, while the remaining 41% is influenced by other factors outside the research model (Ghozali, 2023: 100).

**Table 1. R-Square and Path Coefficients Results**

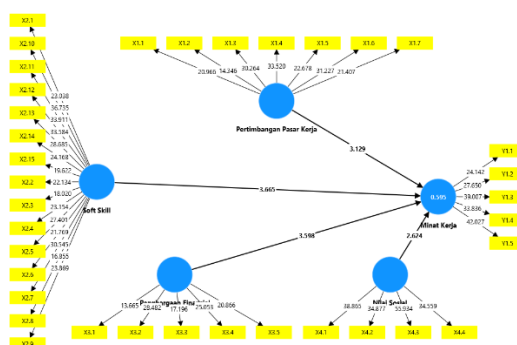
	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics ( O/STDEV )</b>	<b>P Values</b>
<b>Labor Market Considerations (X1) -&gt; Interest in Becoming a Public Accountant</b>	<b>0,228</b>	<b>0,230</b>	<b>0,073</b>	<b>3.129</b>	<b>0,002</b>
<b>Soft Skills (X2) -&gt; Interest in Becoming a Public Accountant</b>	<b>0,259</b>	<b>0,262</b>	<b>0,071</b>	<b>3.665</b>	<b>0,000</b>

<b>Financial Rewards (X3) -&gt; Interest in Becoming a Public Accountant</b>	<b>0,226</b>	<b>0,229</b>	<b>0,063</b>	<b>3.598</b>	<b>0,000</b>
<b>Social Values (X4) -&gt; Interest in Becoming a Public Accountant</b>	<b>0,189</b>	<b>0,184</b>	<b>0,072</b>	<b>2.624</b>	<b>0,009</b>
<b>R-Square</b>	<b>0,595</b>				
<b>Adjusted R-Square</b>	<b>0,590</b>				

Source: Research Data, 2025

The hypothesis testing results are presented in Table 1 and Figure 1. The test results indicate that the influence of labor market considerations (X1) on interest in becoming a public accountant (Y) has an original sample value of 0.228 and a p-value of 0.002 ( $< 0.05$ ), demonstrating that labor market considerations significantly and positively influence students' interest in becoming public accountants (Ghozali, 2023: 88). This confirms that the first hypothesis in this study is supported.

Furthermore, the test results for the effect of soft skills (X2) on interest in becoming a public accountant (Y) show an original sample value of 0.259 and a p-value of 0.000 ( $< 0.05$ ), indicating that soft skills significantly and positively influence students' interest in becoming public accountants (Ghozali, 2023: 88). This confirms that the second hypothesis of this study is also supported.



Source: Processed Secondary Data, 2025

**Figure 1. Path Coefficients Diagram**

The test results regarding the influence of financial rewards (X3) on the interest in becoming a public accountant (Y) show an original sample value of 0.226 and a p-value of  $0.000 < 0.05$ , indicating that the interest in becoming a public accountant is positively and significantly influenced by financial rewards (Ghozali, 2023: 88). These test results confirm that the third hypothesis proposed in this study can be proven or accepted. Finally, the test results on the influence of social values (X4) on the interest in becoming a public accountant (Y) show an original sample value of 0.189 and a p-value of  $0.009 < 0.05$ , indicating that the interest in becoming a public accountant is positively and significantly influenced by social values (Ghozali, 2023: 88). These test results confirm that the fourth hypothesis proposed in this study can also be proven or accepted.

Based on hypothesis testing results, it was found that labor market considerations have a positive and significant effect on the interest in becoming a public accountant. Therefore, this hypothesis is confirmed. Several previous studies have also found similar empirical results

(Talamaosandi & Wirakusuma, 2017; Dewayani & Chasanah, 2017; Effendi & Rahayu, 2020; Farida et al., 2022, Bhat & Khan, 2023, and Ramadhani & Mimba, 2024). Thus, labor market considerations are one of the factors that higher education institutions need to consider when developing strategies to encourage students to pursue a career as a public accountant. This is because the study results show that the more labor market considerations students have, the greater their interest in becoming public accountants.

The second hypothesis test states that soft skills have a positive and significant influence on the interest in becoming a public accountant. Therefore, this hypothesis is confirmed. This finding aligns with previous studies (Atichasari, 2018; Ginting et al., 2020; and Juliasih & Mimba, 2024). Based on these results, soft skills are also proven to be one of the factors that higher education institutions need to consider in designing strategies to encourage students to choose a career as a public accountant. This is because students' interest in becoming public accountants can increase if they possess better soft skills.

The results of this study further confirm that financial rewards significantly and positively influence the interest in becoming a public accountant. Thus, the third hypothesis proposed in this study is confirmed. These findings are consistent with empirical evidence from previous studies (Ambari & Ramantha, 2017; Dewayani & Chasanah, 2017; Rauf, 2020; Handayani, 2021; Farida et al., 2022; Bhat & Khan, 2023; and Juliasih & Mimba, 2024). Based on these findings, it is concluded that financial rewards are an essential factor that higher education institutions should consider when developing strategies to encourage students to pursue a career as public accountants. This is because the study results prove that the higher the financial rewards students receive, the greater their interest in becoming public accountants.

The final finding of this study is that social values have a positive influence on the interest in becoming a public accountant. Thus, the fourth hypothesis proposed in this study is confirmed. These findings are consistent with empirical evidence from previous studies (Ambari & Ramantha, 2017; Talamaosandi & Wirakusuma, 2017; Sufiyati, 2019; Ningrum & Karsiati, 2022; Bhat & Khan, 2023; and Ramadhani & Mimba, 2024). These findings indicate that the higher the social values students have, the greater their interest in becoming public accountants. Therefore, social values should be considered by higher education institutions when designing strategies to encourage students to pursue a career as public accountants. Based on the results of this study, it is stated that producing future accountants in Indonesia cannot rely solely on students' perseverance in achieving their goals. Instead, support from educational institutions and the surrounding social environment is needed to provide learning resources, career information, and emotional support to help students prepare for becoming public accountants.

#### **4. Conclusions And Recommendations**

Based on the analysis results, it can be concluded that labor market considerations have a significant and positive influence on students' interest in becoming public accountants. In other words, the more labor market considerations, the greater the students' interest in becoming public accountants. Labor market considerations also affect their interest in making career decisions as public accountants. Additionally, the analysis results indicate that soft skills have a significant and positive influence on students' interest in becoming public accountants. These findings suggest that higher soft skills encourage students' interest in becoming public

accountants. Soft skills are also considered to influence their interest in carrying out assigned tasks.

The third research finding shows that financial rewards have a positive and significant influence on students' interest in becoming public accountants. The higher the financial rewards students receive, the greater their interest in pursuing a career as public accountants. The fourth research finding indicates that social values have a positive and significant influence on students' interest in becoming public accountants. The higher the social values students receive, the greater their interest in becoming public accountants. Therefore, students' social values also influence their decision-making process in becoming public accountants.

For future researchers, it is recommended to expand the scope of respondents beyond accounting students in Bali. Additionally, future researchers are encouraged to include other variables that may influence accounting students' interest in becoming public accountants as part of research development.

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