SAN Scientific

Research Article

The Effect of Professional Training, Job Market Considerations, and Work Environment on Accounting Students' Interest in Careers to be Public Accountants

Shindy Asri Oktaviani[1], Apry Linda Diana[2*]
[1,2] Department of Accounting, STEI, Jakarta

Corresponding author: Apry Linda Diana (aprylindaiana@stei.ac.id)
Received: 07-06-2023; Accepted: 08-07-2023;

Abstract

Interest is one of the considerations for students in the career selection process. A person's interest can be seen from several internal and external factors. This study aimed to determine the effect of professional training, labor market considerations, and work environment on the interest of STEI Jakarta Accounting Students to become Public Accountants. The research method is a descriptive quantitative approach, measured using multiple linear regression-based methods processed with SPSS Version 26.00. The population in this study were undergraduate students majoring in Accounting STEI Jakarta class of 2018 semester eight, who had followed the Auditing 1 and Audit 2 courses. Using the Slovin formula, the number of samples was 75 respondents by determining the sample's criteria. The results showed that professional training had no significant effect on accounting students' interest in having a career as a public accountant. In comparison, the consideration of the labor market and work environment significantly affects the interest of accounting students in a career as a public accountant.

Keywords: Professional Training, Market Considerations, Work Environment

JEL Classification: G29, G41, M41

How to cite: Oktaviani, S. A., Diana, A. L., (2023). The Effect of Professional Training, Job Market Considerations, and Work Environment on Accounting Students' Interest in Careers to be Public Accountants, *Research of Accounting and Governance (RAG) 1(2)*, 53-66

1. Introduction

Public accounting is considered the most chosen career by accounting students because more and more companies in Indonesia have gone public and have more than one shareholder. To keep the business running without any deviation from financial statements, companies need to monitor and need valid information about the activities carried out by management. To avoid misuse in the financial statements made by the company's management, company owners need to use the services of a third party to check the report. The purpose is to ensure that the reports made are fair or not, detrimental or not, and the person or institution needed to examine these financial statements is a public accountant (Anisa et al., 2021).

Industry 4.0, which has begun to enter Indonesia, makes accountants tend to compete with technology. This condition is enough to trigger controversy from various parties; the activities of accountants cannot be separated from interactions with companies because accountants work to meet the needs of various companies. Accountants as controllers are expected to work closely with other departments within the company and external parties who will work with accountants. It is common for accountants to be overwhelmed with busy schedules and waiting over time. Data from the Center for Accountants Development and Appraisal Services (PPAJP) of the Ministry of Finance shows that Indonesia still needs more public accountants, which is very far from the number of public accountants owned by ASEAN countries (Belinda, 2022).

In Indonesia, according to data from the Indonesian Institute of Accountants (IAI), the number of registered accountants in 2021 is 40,000 people, while according to the Indonesian Institute of Certified Public Accountants (IAPI) in the study of Essera et al., 2022 the number of public accountants is only around 1,417 people. According to Population Administration data, as of June 21, 2021, the total population of Indonesia is around 272,229,372 people, and the ratio of the number of accountants registered at IAI is around 1 in 68 thousand residents. The difference is very far when compared to neighboring countries, namely Malaysia and Singapore, which are 1:23,000 and 1:5,000.

Table 1. Number of Public Accountants' Growth in Indonesia in 2016-2021

Year	Number of Public Accountants	Percentage Increase
2016	1093	
2017	1279	17.02%
2018	1358	6.18%
2019	1424	4.86%
2020	1363	4.28%
2021	1417	3.96%

Source: Essera et.al., (2022)

According to the Decree of the Minister of Finance of the Republic of Indonesia No.423/KMK.06/2002, a public accountant is an accountant who has obtained permission from the minister to provide services as stipulated in the decree of the minister of finance. The public accounting profession's main activity is audit, which aims to provide a fair opinion on the financial statements the management prepares. What is meant by non-public accountants' jobs, including educator, corporate, and government accountants? According to Law no. 5 Th 2011 article 3 paragraph 1 Public accountant is a profession that provides assurance services (audit services, review services, assurance services, and others) aimed at providing confidence to users on the results of evaluation or measurement of financial and non-financial information based on a criterion.

The final consideration is the work environment. A career as a public accountant will have a work environment with different challenges due to the demands of meeting what the audited client wants and the demands of deadlines in completing the work. In terms of quantity, the number of public accountants in Indonesia still needs to grow compared to the need for accountant services in the business world. According to the Financial Professional Development Center (PPPK) and the Indonesian Institute of Certified Public Accountants (IAPI), things that have caused the growth of public accountants in Indonesia to not increase significantly include overtime working hours, unrealized deadlines, political pressure on companies and sanctions for public accountants who unprofessional (Arismutia, 2017).

The objectives of this study are to determine the effect of professional training on the interest of accounting students to become public accountants, to determine the effect of labor market considerations on the interest of accounting students to become public accountants and to determine the effect of the work environment on the interest of accounting students to become public accountants.

2. Literature Review and Hypothesis

2.1. Motivation Theory and Expectancy Theory

In general, the definition or understanding of motivation can be interpreted as a goal or impetus, with the actual goal being the main driving force for someone trying to get or achieve what he wants, either positively or negatively. Motivation is the driving force of a stimulus or encouragement owned by a person or group of people who want to cooperate optimally in doing something planned to achieve a set goal (Jaffar, 2017). The career determination that students have determined is the result of influences from within and outside the individual.

2.2. Career Interest

In the Big Indonesian Dictionary, the meaning of the word interest is a high tendency of the heart towards something, attention, and liking. Interest is a constant process of paying attention and focusing on something that interests him with feelings of pleasure and satisfaction. Winkel Hapsoro & Tresnadya (2018) revealed that interest is the tendency to feel interested in certain fields and happy to be involved in those fields. Meanwhile, according to Achru (2019), namely explaining that interest can be interpreted as a high tendency in the heart toward something or can also be interpreted as a desire to do certain activities. This explanation from Andy Achru has similarities with the explanation according to the Big Indonesian Dictionary; interest is a high tendency of the heart towards something, passion, or desire. Interest is also a concentration of attention and thought on something, and with the willingness from within to be active in an object, in addition to the will, it is also balanced with the efforts made to realize the desire for a certain thing.

2.3. Public Accountant

According to Law No. 5 of 2011 concerning the Public Accountant Profession states, that A public accountant is a type of profession in the accounting field that offers professional services related to accounting in accordance with applicable standards and has obtained permission from the state. The public accounting profession is a profession whose main service is insurance services, and the public widely uses the results of its work as one of the important considerations in decision-making. Thus, the public accounting profession has a major role in supporting a healthy and efficient national economy and increasing the transparency and quality of information in the financial sector. According to Viriany & Wirianata (2022), A public accountant is a professional who provides services as a professional with a state permit to practice as a private accountant who works independently.

2.4. Professional Training

Professional training is an effort for self-development, advancing skills, and means for achievement. Based on the expectancy theory, professional training is also considered a trigger in choosing a career as a Public Accountant because it can improve someone who has a career as a public accountant to be more professional in their field of work.

2.5. Work environment

The work environment can motivate a person to be different from the environment before they get a job. Everything that happens in the work environment is a sacrifice that must be faced, and the rewards received are believed to be greater than what they have sacrificed.

2.6. Conceptual Framework

Conceptual frameworks or frameworks of thought are the main elements in research where theoretical concepts will become operational definitions that describe a series of variables to be studied. According to the book Sugiyono (2018) states, "The frame of mind is a conceptual model of how the theory relates to various factors that have been identified as important problems."
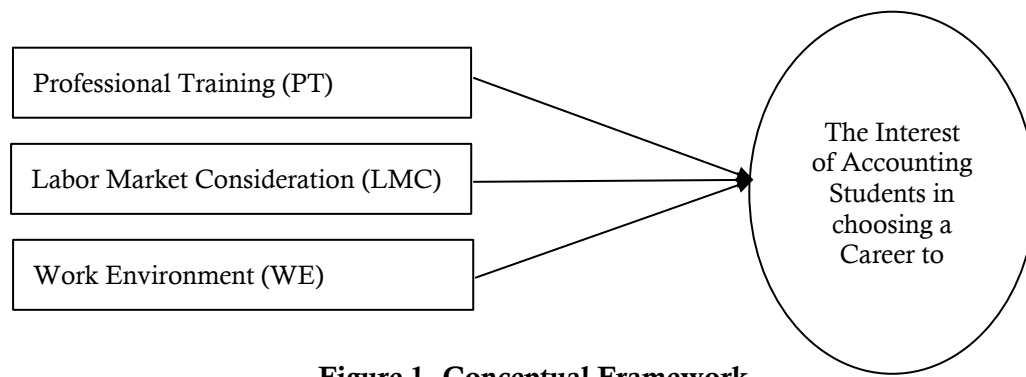
Figure 1. Conceptual Framework

Hypothesis
The Effect of Professional Training on the Interest of Accounting Students in a Career as a Public Accountant
According to Ari et al. (2017), The quality or competence of a person can be determined by three factors: formal education at the university level, technical training and experience in the field of auditing, and continuing professional education during a career as an accountant. Therefore, the motivation to improve self-quality can increase student interest in a career as a public accountant and more opportunities to pursue a career in public accounting. Professional training is one of the many facilities to improve skills, develop oneself, and become a means of achievement (Yopeng & Hapsari, 2020). Research results from Yopeng and Hapsari (2020), in line with the research of Fitriyana & Sumiyati (2021), suggest that Professional Training positively affects the interest of accounting students in a career as a public accountant. However, the results of different studies conducted by Luthfitasari & Setyowati (2021) state that professional training does not affect the Interest in Career Selection of Accounting Students to become Public Accountants.
H1: Professional training affects the interest of Accounting Students to have a career as a Public Accountant

The Effect of Labor Market Considerations on the Interest of Accounting Students in a Career as a Public Accountant
Economic growth that impacts the number of new companies that have sprung up is an opportunity for public accountants to get audit work. Besides, the number of public accountants, which is a few at this time, can reduce job competition (Wibowo, 2020). The research result of Wibowo (2020) shows that labor market considerations positively affect the interest of accounting students in a career as public accountants. While the research results Fitriyana & Sumiyati (2021) shows that labor market considerations have no effect on student interest in a career as a public accountant.
H2: Labor market considerations affect the interest of Accounting Students to have a career as Public Accountants

The Influence of the Work Environment on the Interest of Accounting Students in a Career as a Public Accountant
The work environment can affect a person's productivity and performance in carrying out their activities both in physical and non-physical forms (Amalia et al., 2021). The better the work environment, the higher the interest in work. In the face of intense competition, much pressure, and more time needed, an accountant requires a supportive work environment to improve his performance; it will also increase his motivation to choose a career as a public accountant. According to Amalia et al. (2021) and Ari et al. (2017), the work environment positively affects the interest of accounting students in a career as public accountants. While the research results Ningrum & Karsiati (2022), the Work environment does not affect the interest of accounting students in public accounting careers. So, the researchers put forward the following hypothesis:
H3: The work environment affects the interest of Accounting Students to have a career as a Public Accountant

3. Data and Method

3.1. Research Strategy

This study uses a quantitative approach with a survey method. Quantitative research can be interpreted as research used to examine a particular population or sample, data collection using research instruments, and statistical data analysis with the aim of testing predetermined hypotheses. According to Sugiyono (2018), the research method is a scientific way to get data with a specific purpose and use. The survey method is a way of collecting data by submitting statements or questions to respondents both in oral and written form. According to Sugiyono (2018), the survey method is a quantitative research method used to obtain data that has occurred in the past or present about beliefs, opinions, characteristics, or behavior of variable relationships and to test several hypotheses about sociological and psychological variables from the sample. taken from a certain population.

3.2. Population and Sample

To perform data processing research, needed objects so that the problem can be solved. A population is an object that can provide useful information or data for a study. According to Sugiyono (2018), a population is a generalization area consisting of objects or subjects with certain qualities and characteristics set by researchers to be studied and then concluded. Meanwhile, the population in this study were all active students of the S-1 Accounting class of 2018 who were carrying out the educational process at STEI Jakarta, which was 307 people. Based on the data on the number of students above, the researchers used the Slovin formula to determine the sample. The Slovin formula used is:

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

(1)

Information:
N= Population
n= Sample
e= Percentage of inaccuracy allowance.

There is a provision in using the Slovin formula above so that the percentage of leeway or the value of e used is 10% for large populations. To find out the research sample, the following is the calculation:

$$n = \frac{307}{1 + 307\,(0{,}1)^2} = 75{,}4$$

The number was rounded to 75, so the sample in this study amounted to 75 respondents.

3.3. Data analysis method

The data obtained were then processed using SPSS Version 26.00 software. SPSS software is used to simplify data processing so that the results are faster and more precise. Where is the editing and coding done? Editing is the first stage in processing data obtained by researchers from the field by checking for possible errors in respondents' answers and the uncertainty of respondents' answers. Coding is giving a certain sign or code to alternative answers of the same type or classifying to make it easier for researchers to tabulate. Variable testing in this study was conducted using multiple linear regression analysis. Regression analysis is basically a study of the dependence of the dependent variable (bound) with one or more independent variables (explanatory/independent variables), with the aim of estimating and/or predicting the population means or the average value of the dependent variable based on the value of the independent variable. The multiple linear regression equation in this study is formulated as follows:

$$IAS = \alpha + \beta1\,(PT) + \beta2\,(LMS) + \beta3\,(WE) + e$$

(2)

Information:
IAS   = interest in accounting students for a career
α   = constant
β   = regression coefficient
PT   = professional training
LMS   = labor market considerations
WE   = work environment
e   = error

4. Results

4.2. Data analysis

4.2.1. Validity test

The validity test is used to test the extent to which the determination of the measuring instrument can reveal the concept of the symptom or event being measured. The validity test uses product-moment correlation because the questionnaire score is an interval scale. The table value with the number of samples (n = 75-2) at a significant level (α = 0.05) obtained table 0.2272, meaning that if the value of r count > r table, it is declared valid and if r count < r table, it means that it is invalid. Sugiyono (2017), the correlation coefficient values for the instrument validity test for each variable, the researchers present in the table as follows:

Table 2 Results of Validity test

No.	rcount	rtable	Desicion
Professional training			
Point 1	0,775	0,227	Valid
Point 2	0,814	0,227	Valid
Point 3	0,853	0,227	Valid
Point 4	0,793	0,227	Valid
labor market considerations			
Point 1	0,694	0,227	Valid
Point 2	0,744	0,227	Valid
Point 3	0,766	0,227	Valid
Point 4	0,507	0,227	Valid
Point 5	0,729	0,227	Valid
work environment			
Point 1	0,870	0,227	Valid
Point 2	0,860	0,227	Valid
Point 3	0,858	0,227	Valid
Point 4	0,784	0,227	Valid
Point 5	0,717	0,227	Valid
Interest in accounting students for a career			
Point 1	0,850	0,227	Valid
Point 2	0,837	0,227	Valid
Point 3	0,782	0,227	Valid
Point 4	0,853	0,227	Valid
Point 5	0,803	0,227	Valid

Source: SPSS 26 output (2022)

1. Professional training variable (PT)

    Based on data processing, the results obtained for the professional training variable (PT), the statement, has a calculated r value greater than the r table (0.2272) so that the statement can be used in collecting data for this study.

2. Variable Labor market considerations (LMS)

   Based on data processing, the results obtained for the labor market consideration variable (LMS), the statement, has a calculated r value greater than the r table (0.2272) so that the statement can be used in collecting data for this study.

3. Work Environment Variable (WE)

   Based on data processing, the results obtained for the work environment variable (WE) show that the statement has a calculated r value greater than the r table (0.2272), so the statement can be used in collecting data for this study.

4. VariableInterest of career accounting students (IAS)

   Based on data processing, the results obtained for the interest variable of career accounting students (IAS), the statement, has a calculated r value greater than the r table (0.2272), so that the statement can be used in collecting data for this study.

4.2.2. Reliability Test

A reliability test was conducted to determine whether the measuring instrument was consistent. Statements declared valid in the validity test will determine their reliability with the value of Cronbach's Alpha.

Table 3 Results of the Reliability Test

Variable	Cronbach's Alpha	Min Value	Information
Professional training	0,824	0,60	Reliabel
Labor market considerations	0,715	0,60	Reliabel
Work environment	0,867	0,60	Reliabel
Interest in career accounting students	0,880	0,60	Reliabel

Source: SPSS 26 output (2022)

1. Professional training variable (PT)

   Based on data processing, it is reliable because Cronbach's Alpha value for the professional training variable is 0.824. This value is greater than 0.600, which means it is good or can be assumed to be reliable. Thus, the questionnaire in this study can be trusted or relied upon as a primary data collection tool.

2. Labor market considerations (LMS)

   Based on data processing, it is reliable because Cronbach's Alpha value for the labor market consideration variable is 0.715. This value is greater than 0.60, which means it is good or can be assumed to be reliable. Thus, the questionnaire in this study can be trusted or relied upon as a primary data collection tool.

3. Work Environment Variable (WE)

   Based on data processing, it is reliable because Cronbach's Alpha value for the work environment variable is 0.867. This value is greater than 0.60, which means it is good or can be assumed to be reliable. Thus, the questionnaire in this study can be trusted or relied upon as a primary data collection tool.

4. Interest of career accounting students (IAS)

   Based on data processing, it can be reliable because Cronbach's Alpha value for the variable of interest in career accounting students is 0.880. This value is greater than 0.60, which means it is good or can be assumed to be reliable. Thus, the questionnaire in this study can be trusted or relied upon as a primary data collection tool.
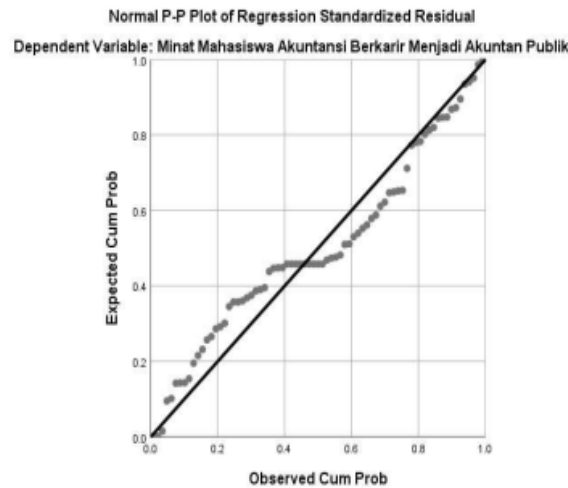
4.3. Classic Assumption Test Results

The classical assumption test is a prerequisite for using linear regression analysis. These tests include normality, multicollinearity, heteroscedasticity, and autocorrelation tests. For example, if these assumptions are violated, the regression model is abnormal, and multicollinearity,

heteroscedasticity, or autocorrelation occurs. The following will discuss each of the classical regression assumption tests as follows:

4.3.1. Normality Test
The normality test is used to test whether the data is normally distributed. The test used to test the normality of the data is by using the PP plot graph analysis and the Kolmogorov Smirnov One Sample test, as shown in the image below:

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Minat Mahasiswa Akuntansi Berkarir Menjadi Akuntan Publik

Source: SPSS 26 output (2022)

Figure 2 Results of the Normality Test

Based on Figure 2 Normality Test, it can be seen that the points spread around the line and follow a diagonal line, so the regression model is normally distributed.

4.3.2. Multicollinearity Test
The multicollinearity test is useful for whether the regression model found a correlation between independent variables. The way to find out whether there is a multicollinearity test deviation is to look at each variable's Tolerance and VIF values independently; if the Tolerance value < 10 and the VIF value < 10, then the data is free from multicollinearity symptoms. The results of testing the multicollinearity assumption for this research variable can be seen based on the VIF value and the Tolerance value as follows:

Table 4 Results of the Multicollinearity Test

| Model	*Collinearity statistics*	
	Tolerance	VIF
PT	0.545	1.836
LMC	0.338	2.957
WE	0.390	2.561

Source: SPSS 26 output (2022)

Looking at the results in Table 4, the results of the calculation of the Tolerance value show that all independent variables have a Tolerance value below 10. Meanwhile, calculating the Variance Inflation Factor (VIF) value also shows the VIF value of all independent variables below 10. Referring to the calculation results of the Tolerance and VIF values, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

4.3.3. Heteroscedasticity Test
The heteroscedasticity test aims to test whether the regression model has variance inequality from one observation's residual to another (Ghozali, 2016). The heteroscedasticity test can be tested by using a graph plot between the predicted value of the dependent variable, namely ZPRED,

and the residual SRESID. Detection of the presence or absence of heteroscedasticity can be done by looking at the presence or absence of a certain pattern on the scatterplot graph between SRESID and ZPRED where the Y axis is the predicted Y, and the X axis is the residual (Y predicted – Y actually) that has been stunted as shown in the image below:
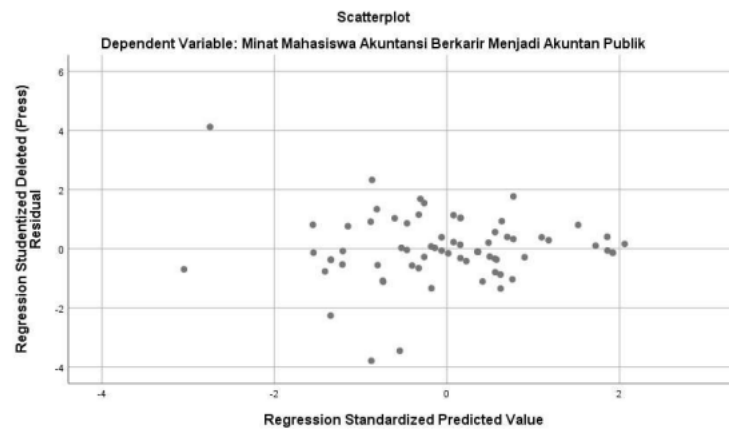
Source: SPSS 26 output (2022)

Figure 3 Results of the Heteroscedasticity Test

Based on Figure 3, the results of the heteroscedasticity test show that the scattering of data does not form a certain pattern or there is no clear pattern, and the points spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity problem in the regression model.

4.4. Hypothesis Test Results
4.4.1. Multiple Linear Regression Analysis Test Results
Multiple linear regression analysis was used to determine whether or not there was an influence between variable PT (professional training), variable LMS (labor market considerations), and variable WE (work environment) on variable IAS (interest of accounting students in a career). This analysis is also used to determine the direction of the relationship between the dependent and independent variables. Is each independent variable positively or negatively related, and predict the value of the dependent variable if the value of the independent variable increases or decreases? The results of multiple linear regression testing can be seen in Table 4 below:

Table 4 Test Results of Multiple Linear Regression Analysis

		Coefficients				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.559	1.981		1.291	.201
	PT	-.004	.156	-.003	-.027	.979
	LMC	.524	.154	.447	3.398	.001
	WE	.363	.121	.367	2.998	.004

Source: SPSS 26 output (2022)

Based on the influence value of each independent variable shown in Table 4, the following equation is obtained from the linear regression analysis formula:

$$\text{IAS} = 2.559 - 0.004 \ (PT) + 0.524 \ (LMS) + 0.363 \ (WE) + e$$

4.4.2. Partial Test Results (t-Test)

Partial testing aims to determine the significant relationship of each independent variable to the dependent variable. Methods for partial decision-making test (t-test) are:

1. If the value of sig < 0.05, then the hypothesis is accepted.
2. If the value of sig > 0.05, then the hypothesis is rejected.

Based on the results of the partial test (t-test) shown in Table 4, the effect of each independent variable (professional training, labor market considerations, and work environment) on the dependent variable (accounting student interest in a career) can be seen as follows:

1. Professional training for students' interest in career accounting

   Based on the results of the partial test (t-test) shown in Table 4, the significance value is 0.979 > 0.05, which means that H1 is rejected. This result means that partial professional training only significantly affects students' interest in a career in accounting.

2. Consideration of the labor market on the interest of accounting students for a Career Based on the results of the partial test (t-test) shown in Table 4, the significance value is 0.001 < 0.05, which means that H2 is accepted. This finding means that the consideration of the labor market significantly influences the interest of accounting students in a career.

3. The work environment on the interest of accounting students in a career

   Based on the results of the partial test (t-test) shown in Table 4.7, the significance value is 0.004. This value is < 0.05, which means that H3 is accepted. This result means that the work environment partially influences accounting students' interest in a career.

4.4.3. Coefficient of Determination Test Results (R2)
The results of testing the coefficient of determination (R2) can be seen in Table 5 below:

Table 5 Results of Coefficient of Determination (R^2) Test

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.765[a]	.585	.567	2.23190

Source: SPSS 26 output (2022)

Based on Table 5, the correlation coefficient (R) of 0.765 shows that the relationship between professional training, labor market considerations, and the work environment with the interest of accounting students in a career is strong and unidirectional (positive). The value of the coefficient of determination (adjusted R2) is 0.567, or equal to 56.7%. The R2 value of 0.567 indicates that there is a correlation between the independent variable and the dependent variable, but it does not give a large effect because it is still far from number one. This value indicates that the percentage contribution of the independent variables (professional training, labor market considerations, and work environment) to the dependent variable (accounting student interest in a career) is 56.7%. At the same time, the remaining 43.3% (100% - 56.7%) is explained by other variables not discussed in this study, such as gender, personality, social values, and others.

5. Discussion
The effect of professional training on the interest of accounting students in a career as a public accountant
In the results of the t-test for testing hypothesis 1 contained in Table 4.7, it was found that the significance value of the professional training variable was 0.979, which means that the professional training variable has no effect on the interest of accounting students in a career. This finding is because the significance level is 0.979 > 0.05, so Ha1 is rejected. The multiple linear regression testing results in Table 4.6 show that the coefficient value of the Professional training regression (PT) is -0.004. This result shows that each unit variable, Professional training (PT), has an effect on the interest of accounting students in a career to become a public accountant by 0.004 if other variables remain. This value indicates that if professional training is increased by

one unit, the variable interest of accounting students in a career as a public accountant will decrease by 0.004 units if other variables are held constant. The negative coefficient means a unidirectional relationship between professional training and the interest of accounting students in a career as a public accountant.

This finding is different from the theory that students who choose a career as a public accountant today expect more on-the-job training before starting work, training outside the institution, and regular training within the institution. Accounting students who choose a career as a public accountant consider that to become a public accountant, job training is very necessary because to become a good auditor, formal education is not enough, but having practical experience in the field with adequate working hours is also very necessary to hone dexterity and work skills. This condition happens because many students choose a career as a public accountant despite the presence or absence of professional training. Professional training has a general nature; not all career decisions must be influenced by professional training. Students assume that professional training before starting work is felt to have been obtained by students during lectures or internships. Students after graduation may be interested in something other than working directly as a public accountant. Students likely want jobs that are quick and easy to get. Thus, there are other factors besides professional training to consider in a public accountant career.

The influence of labor market considerations on the interest of accounting students to become public accountants

The labor market considerations applied to become a public accountant in order to create awareness of the Auditors to carry out audits. In the results of the t-test for hypothesis testing two contained in Table 4.7, the significance value of the labor market consideration variable is 0.001, which means that the labor market consideration variable has an influence on the interest of accounting students to have a career as a public accountant. This result is because the significance level of $0.001 < 0.05$, then Ha2 is accepted. In the results of multiple linear regression testing in Table 4.6, it is found that the coefficient value of the labor market consideration regression (LMS) is 0.524. This finding shows that each unit of the labor market consideration variable (LMS) has an effect on the interest of accounting students in a career of 0.524 if the other variables are constant. This value indicates that if the labor market consideration increases by one unit, the interest variable of accounting students in a career in becoming a public accountant will increase by 0.524 units if other variables are held constant. The positive coefficient means that there is a unidirectional relationship between labor market considerations and the interest of accounting students in a career as a public accountant.

Labor market considerations affect the interest of accounting students to become public accountants. They think about the availability of job opportunities and the ease of accessing job vacancies. The more established companies, the services of a public accountant will be sought after, which causes more job opportunities to be offered. So jobs that students easily access will be in great demand. A job as a public accountant offers a sense of security (it is not easy to be laid off), there is a wide opportunity to develop, and many companies in Indonesia still need it. The results of this study are supported by the theory that accounting students' expectations/expectations will form maximum behavior or efforts to get the desired results during the career selection process. For example, a student may be lured into a career in the hope of an appropriate organizational reward, such as a bonus, a raise, or a promotion. Students towards their careers give them what they want in terms of salary, professional training, professional recognition, professional recognition of social value, work environment, job market considerations, and personality. The study's results support the proposed hypothesis and align with previous research.

The influence of the work environment on the interest of accounting students in a career as a

public accountant

In the results of the t-test for hypothesis testing three contained in Table 4.7, the significance value of the work environment variable is 0.004, which means that the work environment variable influences the interest of accounting students to have a career as a public accountant. This result is because the significance level of 0.004 < 0.05, then Ha3 is accepted. The results of multiple linear regression testing in Table 4.6 show that the coefficient value of the Work Environment (WE) regression is 0.363. This result shows that each unit of a work environment variable (WE) affects the interest of accounting students in a career to become a public accountant by 0.363 if other variables remain. This value indicates that if the work environment variable increases by one unit, the work environment variable will increase by 0 363 units if other variables are considered constant. The positive coefficient means that there is a unidirectional relationship between the work environment and the interest of accounting students in a career as a public accountant.

The acceptance of the second hypothesis of the work environment shows that if the given work environment is getting better, it will increase student interest in a career as a public accountant. This finding is because the factors that motivate the choice of a career as a Public Accountant are different for a person, especially related to the work environment that will be entered. The Work Environment impacts or results in public accountants' performance. A good working environment is when a public accountant can carry out his work optimally and on time. Therefore, the work environment is an important consideration when choosing a profession. The availability of complete facilities as a public accountant that will make it easier for a public accountant to complete his duties motivates accounting students to have a career as a public accountant; this is evident from the item with the highest score for the Work Environment variable.

Meanwhile, another factor that makes students hesitant to become public accountants is the demand to maintain good client relations but remain independent. Doing this is not something that is not easy because a public accountant must be communicative in serving clients but must remain firm and professional in doing his audit work. The inability to do this can make a public accountant trapped in unethical behavior or even violations, so it may reduce the interest of students to become public accountants.

6. Conclusion

Based on the previous chapter, there are conclusions regarding the results of the effect of professional training, labor market considerations, and work environment on the interest of accounting students to have a career as public accountants. The conclusions that can be drawn are 1) Professional training has no significant effect on the interest of accounting students in a career as a public accountant. Students think that real work experience is needed; the knowledge gained during college is considered sufficient as capital for a career as a public accountant. This finding is because many students choose careers as public accountants despite the presence or absence of professional training. Professional training is general, meaning that not all career decisions must be influenced by the existence of professional training. 2) Labor market considerations significantly affect the interest of accounting students to have careers as public accountants. The results of this study indicate that the greater the value of labor market considerations, the higher the desire to choose a career as a public accountant because they feel that the public accounting profession has good job opportunities and career opportunities. 3) The work environment significantly affects the interest of accounting students to have a career as a public accountant. The desire to carry out work professionally in the accounting field encourages students to choose more practical and professional professions. In this case, the type of student will shape the desire to work professionally.

It is hoped that this research can be used as input and consideration in increasing student interest in becoming public accountants and can be used as one of the compulsory subjects for tertiary

institutions and related institutions, both institutions that use the services of accountants or educational services as a provider of personnel accounting professional.

Recommendation

Based on the results of the conclusions above, the researcher would like to provide the following suggestions:

1. For labor market considerations, KAP is expected to provide more information related to job vacancies so that the information can reach many people and increase the interest of accounting students to become public accountants.

2. For academics, universities are expected to add more information related to the public accounting profession. This cause increases the interest of accounting students in taking the public accounting profession.

3. For further researchers, it is suggested to add other methods besides questionnaires, such as interviews, to overcome the weaknesses in the questionnaire data, and it is suggested to expand the research sample to other universities so that the research results can be generalized widely. In addition, it is recommended to use respondents who have graduated or who are already working so that the research results are not biased.

References

Achru, A. (2019). Pengembangan Minat Belajar dalam Pembelajaran. *Idaarah Jurnal Manajemen Pendidikan*, 3(2), 205. https://doi.org/10.24252/idaarah.v3i2.10012

Amalia, Z., Fauzi, A., & Mardi. (2021). Pengaruh Penghargaan finansial, Pertimbanagan Pasar Kerja, dan Lingkungan Kerja Terhadap Pemilihan Karir Sebagai Akuntan Publik Pada Mahasiswa Akuntansi di Jakarta. *Jurnal Ilmiah Edunomika*, 05(02), 731–745. http://dx.doi.org/10.29040/jie.v5i2.2366

Anisa, Anifa, F., Fadhila, N., Prawira, IFA, & Nasim, A. (2021). Analisis Etika Profesi Akuntan dalam Standar Internasional. *Jurnal Akuntansi*, 16(1), 74–84. https://jurnal.unsil.ac.id/index.php/jak/article/view/3094

Ari, Kadek BJ, Wahyuni, MA, & Sulindawati. (2017). Pengaruh Faktor Gender, Pertimbangan Pasar Kerja, Penghargaan Finansial dan Pelatihan Profesional terhadap Minat Mahasiswa dalam Berkarir sebagai Akuntan Publik (Studi Pada Mahasiswa Jurusan Akuntansi Program S1 Universitas Pendidikan G). *E-JournalS1 Ak Universitas Pendidikan Ganesha*, 8(2). https://doi.org/10.23887/jimat.v8i2.13589

Arismutia, SA (2017 Pengaruh Penghargaan Finansial dan Pasae Kerja Akuntan Publik. (Studi Pada Mahasiswa Program Studi Akuntansi STIE INABA Bandung). 16(2). https://jurnal.inaba.ac.id/index.php/JIM/article/view/96

Belinda, JM (2022). *Challenges of the Accountant Profession in the Age of Digital Technology*. Taken from https://bandungbergerak.id/article/detail/2834/tantanganprofesi-accountan-di-era-technology-digital : Accessed April 1, 2022

Dananjaya, IDGN, & Rasmini, NK (2019). Pengaruh Pertimbangan Pasar Kerja Pelatihan Profesional, Dan Personalitas Terhadap Minat Mahasiswa Akuntansi Pada Pemilihan Karir. *E-Jurnal Akuntansi*, 29(2), 899. https://doi.org/10.24843/eja.2019.v29.i02.p30

Essera, FA, & Djefris, D. (2022). Persepsi Mahasiswa Akuntansi Terhadap Pemilihan Karier Akuntan Publik. *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia*, 1(1), 86–91. https://akuntansi.pnp.ac.id/jabei/index.php/jabei/article/view/15

Fitriyana, W., & Sumiyati, L. (2021). Analisis Yang Mempengaruhi Determinan Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik Di Bandar Lampung. *Proceedings of the National Seminar on Accounting, Finance, and Economics (NSAFE)*, 1(10), 98–111.

Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21.* Badan Penerbit Universitas Diponegoro.

Hapsoro, D., & Tresnadya, D. (2018). Analisis Faktor-Faktor YAng Mempengaruhi Minat Mahasiswa Akuntansi Berkarir Sebagai Akuntan Publik (Studi Kasus Terhadap Mahasiswa Akuntansi STIE YKPN Yogyakarta). *Akuntansi Dewantara*, 2(2), 142–156. https://doi.org/10.29230/ad.v2i2.2638

Harnovinsah. (2017). Career Decision of Accounting Students and Its Influencing Factors: A Study of University Accounting Students in DKI Jakarta, Indonesia. *International Journal of Finance and Accounting*, 6(2), 59–65. https://doi.org/10.5923/j.ijfa.20170602.03

Iswahyuni, Y. (2018). Analisis Faktor-Faktor Yang Mempengaruhi Pemilihan Karir Menjadi Akuntan Publik Oleh Mahasiswa Program Studi Akuntansi STIE AKA Semarang. *Jurnal Akuntansi,* 5(1), 33–44. https://doi.org/10.30656/jak.v5i1.501

Jaffar, DA (2017). Pengaruh Pertimbangan Pasar Kerja Terhadap Pemilihan Profesi Sebagai Akuntan Publik Oleh Mahasiswa Akuntansi Universitas Muhammadiyah Jember. *Journal of Chemical Information and Modeling*, 8(9), 1–58. http://repository.unmuhjember.ac.id/229/1/ARTIKEL.pdf

Kurniyawati, I., & Listyowati, E. (2021). Tantangan, Hambatan Dan Peluang Karir Profesi Akuntan Publik Di Indonesia. Jurnal Sains Sosio Humaniora, 5(2), 723–731. https://doi.org/10.22437/jssh.v5i2.15438

Luthfitasari, M., & Setyowati, L. (2021). Persepsi Mahasiswa Akuntansi Mengenai Determinan Yang Mempengaruhi Dalam Pemilihan Karir Akuntan Publik. *Proceeding SENDIU*, 156–164. https://www.unisbank.ac.id/ojs/index.php/sendi_u/article/view/8587

Ningrum, WW, & Karsiati, K. (2022). The Effect of Financial Rewards, Job Market Considerations, Personality, Social Values, and Professional Training on Career Selection as Public Accountant. *Untag Business and Accounting Review*, 1(1), 17–26. http://jurnal.untagsmg.ac.id/index.php/UBAR/article/view/2911

STEI history (2022). Taken from: https://stei.ac.id/profil-3800-sejarah-stei. Accessed: 01 August 2022

Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Jakarta: CV. Alphabet.

Sugiyono. (2018). *Metode Penelitian Kombinasi (Mixed Methode).* Jakarta: CV. Alphabet.

Viriany, V., & Wirianata, H. (2022). Faktor-Faktor Pemilihan Karir Sebagai Akuntan Publik. *Jurnal Bina Akuntansi*, 9(1), 1–21. https://doi.org/10.52859/jba.v9i1.165

Wibowo, E. (2020). Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja Dan Pelatihan Profesional Terhadap Pemilihan Karir Akuntan Publik. *Jurnal Akuntansi Bisnis Pelita Bangsa*, 5(02), 109–120. https://doi.org/10.37366/akubis.v5i02.152

Wibowo, RS, & Trisnawati, R. (2021). Pengaruh Penghargaan Finansial , Pertimbangan Pasar Kerja , Pelatihan Profesional , Pengakuan Profesional , dan Nilai-Nilai Sosial Terhadap Pemilihan Karir Sebagai Akuntan Publik Bagi Mahasiswa Akuntansi (Studi Empiris Mahasiswa Program Studi Akuntansi). *Proceding Seminar Nasional Kewirausahaan*, 2(1), 1112–1126. http://dx.doi.org/10.30596%2Fsnk.v2i1.8444

Yopeng, M., & Hapsari, ANS (2020). Persepsi Mahasiswa Akuntansi Terhadap FaktorFaktor Yang Mendorong Pemilihan Profesi Akuntan Publik. *Tirtayasa Ekonomika*, 15(2), 234. https://doi.org/10.35448/jte.v15i2.7964