

Determinants of Accounting Students' Interest in Public Accounting Careers: The Roles of Financial Rewards, Professional Training, and Recognition

Steffie Grace Angeline Br Ginting¹ & Vinny Stephanie Hidayat²
Universitas Kristen Maranatha

steffiegrace08@gmail.com¹ vinny.tan@yahoo.co.id^{2*}

ABSTRACT

This research is driven by the ongoing scarcity of public accountants in Indonesia, despite strong demand in the labor market, which reflects limited student enthusiasm for the profession. This study aims to investigate the relationship between financial compensation, professional development, and professional recognition and career interest in public accounting. Since public accounting plays a significant part in business and finance, it is vital to comprehend the elements that influence accounting students' decision to choose this career path. This study employs a survey-based quantitative methodology. Students from the 2021, 2022, and 2023 intakes of Maranatha Christian University's accounting program make up the population and sample. 110 respondents made up the sample, and the following analysis techniques were applied: linear regression, classical assumption, and instrument testing. In order to investigate the association between the independent variables—financial benefits, professional training, and professional recognition—and the dependent variable—interest in a career as a public accountant—data analysis was done using statistical techniques. The study's findings suggest that career interest in public accounting is significantly influenced by monetary compensation and professional recognition. However, interest in a job as a public accountant is not much influenced by professional training. These results imply that competitive compensation and professional recognition are more critical than training opportunities in attracting future public accountants.

Keywords: Career Interest; Financial Rewards; Professional Recognition; Professional Training; Public Accountant

INTRODUCTION

Accounting science is advancing quite nicely in tandem with the quick advancement of the information and technology industries. In this evolution, the accounting profession plays a significant role. In Indonesia, accounting graduates can still find excellent employment opportunities in public accounting, government accounting, corporate accounting, and educational accounting. As a result, the government regulates this profession through a number of laws, particularly for public accountants (Mustaqmah et al., 2021). There are a number of aspects and concerns that students must take into account when selecting their career choices. When someone plans their career from the start, they can use it as a guide to plan the education, experience, and abilities that will help them reach their desired career (Rabia & Primasari, 2021).

A person's self-awareness, shaped by their inclinations, interests, and pastimes in a specific subject or activity, is known as their career interest. Coercion or outside factors like parents, relatives, or the environment have no bearing on this (Amelia & Banjarnahor, 2023). A number of factors, including professional recognition and pay, have a significant impact on students' desire in pursuing a career as an accountant or non-accountant. The level of professional reputation and pay in a field might affect how appealing a job is to students. The final choice, though, is still based on each student's unique background, interests, and expectations (Sadad et al., 2024).

There is still very little interest among students in pursuing careers as public accountants or government accountants. The majority of pupils are more interested in working as private sector corporate accountants. At the State Financial Governance and Accountability Research Library's opening, Deputy Minister of Finance Mardiasmo made this point clear (Satrianegara, 2018). According to the Indonesian Institute of Certified Public Accountants' (IAPI) most recent data, there are still not enough public accountants in Indonesia in 2021. Despite an increase over prior years, the number of registered public accountants is still insufficient to satisfy the demands of the Indonesian economy and industry, according to official data from the IAPI directory (IAPI, 2024). There were 1,464 public

accountants registered in Indonesia as active members in February 2023, according to data from the Institute of Chartered Accountants in England and Wales (ICAEW), which was reported by the Ministry of Finance's Center for Financial Professional Development (PPK). This figure is still quite small in relation to the country's population (Ekaptiningrum, 2024)

An accounting graduate must take into account a number of criteria when deciding his profession. Naturally, the chosen professional path ought to align with the interests of accounting students. Since earning money is the primary motivation for working, financial incentives are one factor that students take into account while choosing a career (Febriana & Banjarnahor, 2023). Financial benefits have a favorable impact on career interest as a public accountant, according to research by Juliasih et al. (2023). This is because the more money offered or the higher the income, the more interested people are in becoming public accountants. This contradicts the findings of Pian et al.'s (2022) study, which found that although students believe that financial rewards for public accountants are high and can lead to prosperity, the relationship between financial rewards and interest in becoming a public accountant is not significant.

According to Rahayu (2003), professional training involves participating in training before working either within or outside an institution. Therefore, students interested in becoming public accountants or auditors need on-the-job training to become professional accountants or auditors. A well-performing public accountant will greatly assist the public accounting firm in providing its services (Husna *et al.*, 2022). Professional training has a favorable and large partial impact on career interest as a public accountant, per Amelia & Banjarnahor's research (2023). This contradicts the findings of Sari's research from 2024, which found that professional training had no discernible impact on the decision to become a public accountant. This demonstrates that accounting students are less interested in pursuing a career as public accountants the less professional training they receive.

Professional appreciation, according to Aprilian (2011), is a non-monetary prize associated with acknowledging accomplishments. Acknowledging accomplishments at work can boost motivation to pursue a better profession and improve the quality of work performed. Because public accountants can be assigned to numerous locations and firms with distinct conditions and features, the job offers opportunities for personal growth (Yurmaini & Anshari, 2019). Syarief et al. (2024) found that career interest in public accounting is impacted by professional recognition. The reason for this is the acknowledgment bestowed upon an individual who has attained a particular degree of proficiency in their line of work. One type of non-monetary compensation offered as a token of appreciation for accomplishment and success in the workplace is professional recognition. This contradicts studies by Mukti et al. (2024), which found that professional recognition had no bearing on the decision to become an auditor.

The researcher would like to investigate the relationship between career interest as a public accountant and financial rewards, professional training, and professional recognition. Increased understanding and enthusiasm in a profession as a public accountant are anticipated outcomes of this study.

This study explores the persistent shortage of public accountants in Indonesia, despite strong labor market demand, and addresses conflicting evidence in prior research on factors shaping students' career interests. While earlier studies present differing views on the influence of financial rewards, professional training, and recognition, this research introduces novelty by analyzing these elements collectively within the Indonesian setting. Its main contribution is to identify which incentives are most decisive, offering valuable insights for policymakers, universities, and accounting firms in developing strategies to attract future talent. The urgency of this work lies in the limited supply of public accountants compared to national needs, underscoring the importance of competitive pay and professional recognition in strengthening the profession and supporting economic growth.

LITERATURE REVIEW

Theory of Behaviorism

According to Asfar et al. (2019), behaviorism focuses on how behavior can be changed by the stimulus-response principle (Kurniawan & Hidayat, 2024). A response, like increased interest in a job as a public

accountant, can be triggered by factors like financial incentives, professional training, and professional recognition.

Financial Rewards

Financial rewards are a means of motivating employees when they receive compensation in the form of cash, bonuses, allowances, or pension funds for their efforts, skills, and performance in helping the company reach its goals (Amalia et al., 2021). Puspitasari et al. (2021) state that one example of a financial incentive indicator is salary/wages. (2) Incentives. (3) Authorization. (4) Infrastructure (Amalia & Banjarnahor, 2023)

Professional Training

Accounting students who decide to pursue a career in public accounting require job training since, in order to become competent auditors, formal education alone is insufficient; they also need to have sufficient working hours and practical experience in the industry. Students of accounting believe that all accounting professions must provide this professional training (Yurmaini & Anshari, 2019)

Wijaya et al. (2023) list the following as indicators of professional training: (1) Training prior to beginning employment. (2) Regularly going to training outside of the organization. (3) Regularly participating in the institution's regular training. (4) Acquiring diverse professional experience (Amalia & Banjarnahor, 2023).

Professional Recognition

Recognizing the accomplishments and successes of a work well done is known as professional recognition. Acknowledging someone's professional accomplishments can boost their drive for their work and improve the caliber of the work they create (Reza, 2020).

Ledyandini et al. (2020) state that one of the factors used for professional recognition is (1) opportunity to progress. (2) Acknowledgment of accomplishment. (3) Needs a variety of methods to advance. (4) Needs specific abilities to succeed (Amalia & Banjarnahor, 2023).

Interests in Careers

Suiratman & Nirseityo Wahdi (2021) define professional interest as an individual's self-perception that is shaped by their interests and passions for particular pursuits, independent of outside influences like family or the environment. A person with a strong internal interest in their job is typically highly driven and committed to achieving their goals (Fiorentina, 2024)

Ariyani & Jaeni (2022) state that there are four markers of career interest. (1) Public accountants can develop into reliable business advisors. (2) Directors of companies can be public accountants. (3) Getting promoted is simple when you work for public accountants. (4) The benefits received are commensurate with the work put forth. (Amalia & Banjarnahor, 2023).

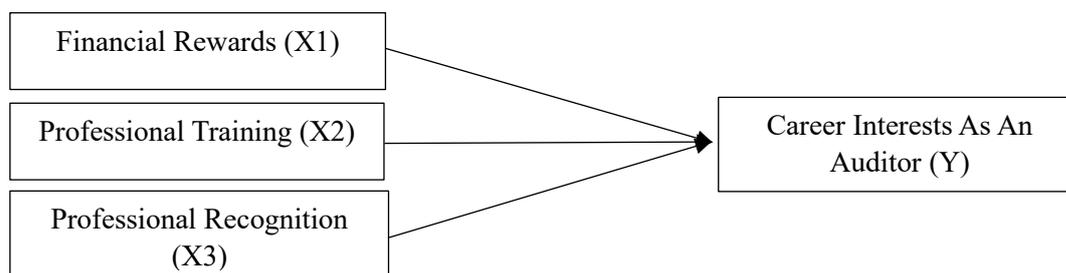


Figure 1: Conceptual Framework

Source: Research Data (2025)

Development of Hypotheses

Interest in a job as a public accountant is positively impacted by financial incentives. This implies that the more financial incentives an auditor is thought to offer, the more accounting students will choose to become auditors as their vocation (Mustaqmah et al., 2021). According to Syaif et al. (2024), monetary compensation affects a public accountant's desire in a vocation.

H1: Interest In Pursuing A Career As A Public Accountant Is Influenced By Financial Rewards.

These results imply that when deciding on a future career, accounting students consider professional training factors. The decision to become a public accountant is positively impacted by professional training (Mustaqmah et al., 2021). This is in line with Mustaqmah et al.'s (2021) study, which discovered that interest in a career as a public accountant is strongly and favorably influenced by professional training.

H2: Interest in a Public Accounting Career Is Influenced by Professional Training

Choosing a career as a public accountant is positively impacted by professional recognition. This indicates that choosing a career is motivated by more than just a desire for financial gain, it is also motivated by a desire for self-improvement and success recognition (Yurmaini & Anshari, 2019). According to Sadad (2024), accounting students' motivation in a career as public accountants is significantly influenced by professional recognition.

H3: Interest in Pursuing a Career in Public Accounting Is Influenced by Professional Recognition

RESEARCH METHODS

Purposive sampling, also known as purposeful sampling, is the method used in this study. Purposive sampling, according to Sugiyono (2019), is a technique for choosing samples according to specific criteria. Stated differently, samples are chosen based on predetermined criteria or factors that the researcher has already established (Ani et al., 2021). 110 students made up the sample, whereas 151 students made up the population of this study. These are the sample criteria that were applied in this study:

1. Students enrolled in the Accounting Study Program at the Faculty of Digital Business and Law
2. Class of 2021–2023 active students
3. Students who have completed Public Sector Accounting and Auditing I and II.

A quantitative approach is the research methodology employed. Research methods that use statistical procedures or other quantification approaches in the measurement process to generate new discoveries are known as quantitative methods (Ali et al., 2022). Primary data was used in this investigation. Primary data, as defined by Sugiyono (2013) in Nurjanah (2021), is information that is directly provided to the person collecting the data. In this instance, primary data is gathered from survey or questionnaire responses on a Likert scale of 1 to 5.

Table 1. Operational Variable Definition

Variable	Statement
Financial Rewards (X1)	Accounting students may choose to become public accountants because of the high compensation. Accounting students will be encouraged to pursue a profession as public accountants by alluring incentives. A public accounting career will attract more people if the rewards are adequate. The desire of accounting students to become public accountants might be influenced by good working conditions.
Professional Training (X2)	Prior work experience is a crucial first step in pursuing a career as a public accountant. It will be simpler to pursue a profession as a public accountant by passing the certification test.

Variable	Statement
Professional Recognition (X3)	Attending work training on a regular basis will help me prepare for a future as a public accountant.
	To advance my professional competence in a career as a public accountant, I require a variety of work experience.
	The field of public accounting offers prospects for advancement.
Career Interests (Y)	The outcome of performing well on the job will be recognized as a public accountant.
	There are a number of tactics and actions you may do to improve your standing in a public accounting job.
	Expertise in comprehending and mastering accounting ideas and principles is necessary to become a public accountant.
	Because they see the chance to work as reputable business advisers, accounting students are drawn to becoming public accountants.
	Since they can eventually become business directors, public accountants are of importance to accounting students.
	Because it makes it simpler to advance in your career, public accounting is a popular choice among accounting students.
	Because the benefits are proportional with the amount of work they do, accounting students are interested in becoming public accountants.

Source: Amelia & Banjarnahor (2023)

Methods of Data Analysis

Multiple regression tests are used in this investigation. First, the data is examined using the traditional assumption test, which includes tests for heteroscedasticity, multicollinearity, and normality. The hypothesis is additionally tested using the T and F tests. Validity and reliability tests have been used to evaluate the questionnaire.

Results Of The Analysis And Discussion

Table 2. Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Rewards		1	5	4.5	0.74
Professional Training		2	5	4.4	0.68
Professional Recognition	110	1	5	4.3	0.71
Career Interests As A Public Accountant		1	5	4	0.84

Source: data processed

A total of 110 students took part in the examination, consisting of 33 male and 77 female respondents. The participants were drawn from three cohorts: 57 from the Class of 2021, 25 from the Class of 2022, and 28 from the Class of 2023, with the largest representation coming from the 2021 cohort.

The descriptive statistics in Table 2 provide important insights into the study variables. For Financial Rewards (X1), scores ranged from 1 to 5, with a mean of 4.5 and a standard deviation of 0.74. The mean being higher than the standard deviation indicates relatively strong variation, suggesting that financial rewards are generally perceived positively.

For Professional Training (X2), the minimum score was 2 and the maximum was 5. The mean of 4.4 and standard deviation of 0.68 similarly show notable variation, implying that students value professional training, though perceptions differ.

The variable Professional Recognition (X3) recorded scores between 1 and 5, with a mean of 4.3 and a standard deviation of 0.71. The higher mean relative to the standard deviation reflects considerable variation, highlighting recognition as an important factor influencing career interest.

Finally, the dependent variable Career Interest (Y) ranged from 1 to 5, with a mean of 4.0 and a standard deviation of 0.84. The mean exceeding the standard deviation suggests that, despite variability, students overall show a positive inclination toward pursuing a career in public accounting.

Overall, the results demonstrate that across all variables—financial rewards, professional training, professional recognition, and career interest—the mean values consistently surpass the standard deviations. This pattern indicates that while responses vary, the general tendency among students is favorable, underscoring the relevance of these factors in shaping career aspirations in public accounting.

Table 3. Test of Validity

Statement	R count	R table	Details
X1_1	0,913		
X1_2	0,917		
X1_3	0,929		
X1_4	0,879		
X2_1	0,756		
X2_2	0,767		
X2_3	0,804		
X2_4	0,802		
X3_1	0,884	0,186	Valid
X3_2	0,857		
X3_3	0,837		
X3_4	0,766		
Y_1	0,806		
Y_2	0,870		
Y_3	0,883		
Y_4	0,777		

Source: data processed

Questions with determined r values $>$ r table are deemed valid based on the above table. In validity testing, each item's correlation coefficient (r value) is compared with the critical r table value. If the r value exceeds the threshold, the item is considered valid because it significantly reflects the construct being measured. Based on the table, all items with r values greater than the r table are valid and can reliably be used to assess financial rewards, professional training, professional recognition, and career interest. Every variable is regarded as legitimate since its Cronbach's alpha is greater than 0.6.

Table 4. Test of Reliability

Variabel	Cronbach's Alpha	N of Item	Detail
Financial Rewards (X1)	.929		
Professional Training (X2)	.786		
Professional Recognition (X3)	.855	4	Reliable
Career Interests as a Public Accountant	.853		

Source: data processed

Table 5. Test of Normalcy

		Unstandardized Residual
N		110
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.99054038
Most Extreme Differences	Absolute	.147
	Positive	.080
	Negative	-.147
Test Statistic		.147
Asymp. Sig. (2-tailed)		.080 ^c

Source: data processed

The Kolmogorov-Smirnov test returns an Asymp. Sig. (2-tailed) value of 0.080. This value shows the probability that the residuals will follow a normal distribution. Because the significance level exceeds the widely accepted criterion of 0.05, there is no strong evidence of deviation from normalcy. This shows that the residuals closely resemble a normal distribution.

Table 6. Test of Multicollinearity

Variable	Tolerance	VIF
Financial Rewards (X1)	.535	1.868
Professional Training (X2)	.402	2.490
Professional Recognition (X3)	.393	2.546

Source: data processed

With tolerance values over 0.1 and VIF below 10, all independent variables are free from multicollinearity. For example, the tolerance values for Financial Rewards, Professional Training, and Professional Recognition are 0.535, 0.402, and 0.393, respectively. Professional Recognition has a VIF value of 2.546, Professional Training has a VIF value of 2.490, and Financial Rewards has a VIF value of 1.868.

Table 7. Test of Heteroscedasticity

Model	Sig
Financial Rewards (X1)	.142
Professional Training (X2)	.755
Professional Recognition (X3)	.126

Source: data processed

The sig values of Financial Rewards, Professional Training, and Professional Recognition are all over 0.05, indicating that there is no heteroscedasticity. These values are 0.142, 0.755, and 0.126, respectively. The findings of the traditional assumption test applied to this research data indicate that it is normally distributed, free of heteroscedasticity and multicollinearity.

Table 8. Analysis of Multiple Linear Regression

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.176	1.664		-.106	.916
	TOTAL_X1	.271	.098	.260	2.757	.007
	TOTAL_X2	.259	.143	.197	1.807	.074
	TOTAL_X3	.398	.130	.338	3.074	.003

Source: data processed

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.929	1.449		3.400	.001
	TOTAL_X1	.627	.080	.601	7.812	.000

Source: data processed

		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta		
1	(Constant)	1.874	1.779		1.053	.295
	TOTAL_X2	.809	.100	.613	8.069	.000

Source: data processed

		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta		
1	(Constant)	2.826	1.504		1.880	.063
	TOTAL_X3	.768	.086	.652	8.929	.000

Source: data processed

Regression Equation:

$$\begin{aligned}
 Y_i &= \alpha_0 + \beta_1 X1_i + \beta_2 X2_i + \beta_3 X3_i + \epsilon_i \dots\dots\dots (1) \\
 Y_i &= \alpha_1 + \beta_4 X1_i + \epsilon_i \dots\dots\dots (2) \\
 Y_i &= \alpha_2 + \beta_5 X2_i + \epsilon_i \dots\dots\dots (3) \\
 Y_i &= \alpha_3 + \beta_6 X3_i + \epsilon_i \dots\dots\dots (4)
 \end{aligned}$$

Where:

- Y_i = Students Studying Accounting Who Are Interested In Becoming Public Accountants
- $X1_i$ = Financial Rewards for Accounting Students
- $X2_i$ = Professional Training for Accounting Students
- $X3_i$ = Professional Recognition for Accounting Students
- $\alpha_0 - \alpha_3$ = constant
- $\beta_1 - \beta_6$ = coefficient
- ϵ_i = Confounding variables for the company

The research findings yielded the following equation:

$$\begin{aligned}
 Y_i &= -0,176 + 0,271X1_i + 0,259X2_i + 0,398X3_i + \epsilon_i \dots\dots\dots (1) \\
 Y_i &= 4,929 + 0,627X1_i + \epsilon_i \dots\dots\dots (2) \\
 Y_i &= 1,874 + 0,809X2_i + \epsilon_i \dots\dots\dots (3) \\
 Y_i &= 2,826 + 0,768X3_i + \epsilon_i \dots\dots\dots (4)
 \end{aligned}$$

The equation above means that:

- $\alpha_0 = -0,176$ means that if the values of variables X1, X2, and X3 are zero, then Y is equal to -0,176.
- $\alpha_1 = 4,929$ means if the value of variable X1 is equal to zero, then Y is equal to 4,929.
- $\alpha_2 = 1,874$ means that if the value of variable X2 is equal to zero, then Y is equal to 1,874.
- $\alpha_3 = 2,826$ this means that if the value of variable X3 is equal to zero, then Y is equal to 2,826.
- $\beta_1 = 0,271$ means that if the value of variable X1 increases by one unit, then Y will increase by 0,271 assuming other independent variables are equal to zero.
- $\beta_2 = 0,259$ means that if the value of variable X2 increases by one unit, then Y will increase by 0,259 assuming other independent variables are equal to zero.

$\beta_3 = 0,398$ means that if the value of variable X3 increases by one unit, then Y will increase by 0,398 assuming other independent variables are equal to zero.

$\beta_4 = 0,627$ means that if the value of variable X1 increases by one unit, then Y will increase by 0,627.

$\beta_5 = 0,809$ means that if the value of variable X2 increases by one unit, then Y will increase by 0,809.

$\beta_6 = 0,768$ means that if the value of variable X3 increases by one unit, then Y will increase by 0,768.

Table 9. Analysis of Determination Coefficient (R²)

Model	Adjusted R Squared
1	.483

Source: data processed

Adjusted R squared = 0,483. This suggests that financial rewards, professional training, and professional recognition account for 48.3% of the difference in students' interest in becoming public accountants. The remaining 51.7% is influenced by non-model factors such as employment market concerns, work-life balance, personal drive, and social influence.

Table 10. Partial Hypothesis Testing T-Test

Collinearity Statistics		
Model	T	Sih
(Constant)	-.106	.916
TOTAL_X1	2.757	.007
TOTAL_X2	1.807	.074
TOTAL_X3	3.074	.003

Source: data processed

The following conclusions can be made from the preceding table 10 shows the significance value of 0.007, which is less than 0.05, shows that students' motivation in becoming public accountants is strongly influenced by financial benefits. This indicates that students are more inclined to pursue this professional route when they perceive greater pay and financial rewards. The significance value for professional training is higher than 0.05, at 0.074. This suggests that career interest is not statistically significantly impacted by professional training. Even though training is seen as crucial, students' career choices are not influenced by it. The significance value for professional recognition is 0.003, significantly less than 0.05. This demonstrates that students' interest in becoming public accountants is strongly influenced by professional reputation. Students are highly motivated by recognition, possibilities for career progress, and acknowledgment of accomplishments.

Table 11. Simultaneous Hypothesis Testing – F Test

Model	Sum of Squares	df	Mean Square	F	Sig.	
sl	Regression	426.333	3	142.111	34.879	.000 ^b
	Residual	431.885	106	4.074		
	Total	858.218	109			

Source: data processed

Financial rewards, professional training, and professional recognition taken combined have a considerable impact on students' desire in pursuing a career as public accountants because the significance value (0.000) is less than 0.05. This indicates that the combined effect of these three factors affects students' interest in careers.

The results of this study are consistent with Behaviorism theory, which explains that individual behavior is shaped by responses to external stimuli. In this context, financial rewards, professional training, and professional recognition function as external stimuli that influence accounting students' career interests. The significant simultaneous effect of these variables indicates that students' interest in pursuing a career as a public accountant emerges as a behavioral response to the combined incentives

offered by the profession. This finding confirms that career interest is not formed in isolation but is influenced by observable rewards and recognition provided by the professional environment.

According to the study's findings, monetary compensation influences people's desire to pursue a profession in public accounting. According to research by Mauri et al. (2022), the perception of financial rewards is linked to Douglas McGregor's Theory X and Theory Y. Specifically, Theory Y (positive) posits that people can essentially view work as play, which can give them an internal sense of satisfaction and motivate them to accomplish their goals. According to Theory Y (positive), tries to explain that humans are motivated to work in order to give themselves internal financial rewards. They might expect a salary that is commensurate with their work performance, a salary that is commensurate with the type of work they do, a salary that is commensurate with the role's risk and responsibility, an even salary for every career level, a salary that is commensurate with the standard of meeting their basic needs, and indirect financial rewards like pensions, allowances, insurance, vacations, and paid time off. This explains why accounting students' enthusiasm in a profession as public accountants is positively impacted by their impression of financial benefits.

According to the study's findings, professional training has no bearing on a person's desire to pursue a career in public accounting. This supports the findings of Saputra's (2018) study, which show that professional training has a negative and non-significant association. This indicates that professional training is not actually necessary when choosing a career, as many recent graduates can begin working despite lacking specialized skills.

According to the study's findings, interest in a job as a public accountant is influenced by professional recognition. This is consistent with research by Dipa et al. (2020), which indicates that students' interest in pursuing careers in public accounting will rise because of the profession's potential to offer professional recognition linked to success recognition.

CONCLUSION

The desire to pursue a career in public accounting is influenced by financial rewards. A public accountant's career interest is unaffected by professional training. A public accountant's career interest is impacted by professional recognition. This study looks at how financial incentives, professional training, and professional recognition affect accounting students' desire in becoming public accountants. The findings indicate that financial benefits and professional reputation have a major impact on career interest, although professional training does not. These findings suggest that when it comes to job decisions, students are more driven by tangible benefits and recognition than training opportunities. Simultaneously, these variables influence career interest, demonstrating the significance of Behaviorism theory, which emphasizes the role of environmental stimuli in determining behavior. When taken together, financial incentives, professional training, and professional recognition all impact students' motivation in becoming public accountants. This general pattern lends support to Behaviorism theory, which states that environmental cues and reinforcement affect professional interests. In this environment, physical prizes and recognition act as stronger and more immediate stimulants than training chances. The results suggest that in order to recruit future public accountants, public accounting businesses and professional institutions should give priority to enhancing financial incentives, fortifying recognition mechanisms, and effectively communicating career prospects. However, this study is constrained by the fact that it only includes three explanatory factors, focuses on a single university, and has a tiny sample size. In order to provide a more thorough knowledge of career interest in public accounting, future research is recommended to broaden the scope by incorporating other institutions, larger samples, and additional criteria like work environment, job security, or intrinsic motivation.

REFERENCES

- Ali, M. M., Hariyati, T., Pratiwi, M. Y., & Afifah, S. (2022). Metodologi Penelitian Kuantitatif Dan Penerapan Nya Dalam Penelitian. *Education Journal*, 2(2), 1-6.
- Amalia, Z., Fauzi, A., & Mardi. (2021). Pengaruh Penghargaan Finansial, Pertimbangan Pasar Kerja, Dan Lingkungan Kerja Terhadap Pemilihan Karir Sebagai Akuntan Pada Mahasiswa Akuntansi Di Jakarta. *Jurnal Ilmiah Edunomika*, 5(2), 731-745.

- Amelia, N., & Banjarnahor, H. (2023). Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir Sebagai Akuntan Publik. *eCo-Buss*, 6(1), 271-286.
- Ani, J., Lumanauw, B., & Tampenawas, J. L. A. (2021). Pengaruh Citra Merek, Promosi Dan Kualitas Layanan Terhadap Keputusan Pembelian Konsumen Pada E-Commerce Tokopedia Di Kota Manado. *Jurnal EMBA*, 9(2), 663-674.
- Ariyani, M., & Jaeni. (2022). Persepsi Mahasiswa Akuntansi Mengenai Faktor-Faktor Yang Mempengaruhi Minat Pemilihan Karir Menjadi Akuntan Publik. *Owner: Riset & Jurnal Akuntansi*, 6(1), 234-246. <https://doi.org/10.33395/owner.v6i1.624>
- Dippa, F. A., Mendra, N. P. Y., & Bhegawati, D., A., S. (2020). Faktor- Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir Menjadi Akuntan Publik (Studi Kasus Pada Universitas Mahasaraswati Denpasar). *Jurnal Kharisma*, 2(1), 113-124.
- Ekaptiningrum, K. (2024, September 30). Jumlah Akuntan di Indonesia Masih Minim. *Universitas Gajah Mada Fakultas Ekonomika dan Bisnis*. <https://feb.ugm.ac.id/id/berita/4845-jumlah-akuntan-di-indonesia-masih-minim#:~:text=Menurut%20Data%20The%20Institute%20of,anggota%20aktif%20sebanyak%201.464%20orang>
- Febriana, Y., & Banjarnahor, H. (2023). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Program Studi Akuntansi Dalam Memutuskan Karir Sebagai Akuntan Publik. *Jurnal Mirai Management*, 8(1), 696 - 705.
- Fiorentina, Y., Anggraini, L. D., & Sari, R. (2024). Pengaruh Pertimbangan Pasar Kerja, Gender Dan Gaji Terhadap Minat Mahasiswa Akuntansi Berkarir Menjadi Akuntan Publik. *Jae: Jurnal Akuntansi Dan Ekonomi Akreditasi*, 9(1), 105-118. <https://doi.org/10.29407/jae.v9i1.22212>
- Husna, N. P., Sunandar, N., & Lestari, S. S. S. (2022) Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Memilih Karir Menjadi Akuntan Publik (Studi Empiris Pada Mahasiswa S1 Akuntansi Universitas Nusa Putra). *Jurnal Aktiva : Riset Akuntansi Dan Keuangan*, 4(2), 94-109.
- Institut Akuntan Publik Indonesia (IAPI). (2024, January 31). Direktori 2024 Kantor Akuntan Publik dan Akuntan Publik. 1-316.
- Juliasih, N. M. W., & Mimba, N. P. S. H. (2023). Analisis Faktor-Faktor yang Memengaruhi Minat Mahasiswa Menjadi Akuntan Publik. *E-Jurnal Akuntansi*, 34(4), 975-988. <https://doi.org/10.24843/EJA.2024.v34.i04.p11>
- Kurniawan, M. K., & Hidayat, V. S. (2024). Kepatuhan Wajib Pajak Kendaraan Bermotor : Analisis Pengaruh Penerapan E-Samsat Dan Sanksi Perpajakan. *Competitive Jurnal Akuntansi dan Keuangan*, 8(2), 40-51.
- Mauri, G., Eliyanora, & Siskawati, E. (2022). Persepsi Penghargaan Finansial dan Pertimbangan Pasar Kerja terhadap Minat Mahasiswa Akuntansi untuk Berkarir sebagai Akuntan Publik (Studi Kasus Pada Mahasiswa Akuntansi Politeknik Negeri Padang). *JABEI: Jurnal Akuntansi, Bisnis dan Ekonomi Indonesia*, 2(1), 65-73.
- Mukti, A. H., Sari, E. L., Handayani, N. T., Lestari, R. I., Amanda, T. A., & Chahyani, Z. F. (2024). Apakah Persepsi Mahasiswa penting dalam Karier Auditor?: Studi Pada Mahasiswa Program Studi Akuntansi Universitas Bhayangkara Jakarta Raya (Are Student Perceptions Important in an Auditor's Career?: Study of Accounting Study Program Students at Bhayangkara University, Jakarta Raya). *Goodwood Akuntansi dan Auditing Reviu (GAAR)*, 2(1), 73-87. <https://doi.org/10.35912/gaar.v2i2.2638>
- Mustaqmah, S. A., & Indriana, J. D., Febrianti, M. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Di Stie Haji Agus Salim Bukittinggi Untuk Menjadi Auditor. *Jurnal Ekonomi* 24(1), 57-69. <https://doi.org/10.47896/je.v24i1.335>

- Nurjanah. (2021). Analisis Kepuasan Konsumen dalam Meningkatkan Pelayanan Pada Usaha Laundry Bunda. *Jurnal Mahasiswa*, 1, 117-128.
- Pian, Y. P., Marjono, & Azmi, I. N. (2022). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Terhadap Pemilihan Karir Akuntan Publik (Studi Kasus pada Mahasiswa Jurusan Akuntansi pada Sekolah Tinggi Ilmu Ekonomi Pontianak). *JES [Jurnal Ekonomi STIEP]*, 7(1), 43-55.
- Rabia, F. M., & Primasari, N. H. (2021). Analisis Determinan Minat Mahasiswa Akuntansi Berkarier Sebagai Akuntan Publik. *Substansi: Sumber Artikel Akuntansi, Auditing, dan Keuangan Vokasi*, 5(2), 78-94.
- Reza, A. K. (2020). *Pengaruh Penghargaan Finansial, Pengakuan Profesional, Pertimbangan Pasar Kerja, Dan Nilai Intrinsik Pekerjaan Terhadap Minat Mahasiswa Akuntansi Untuk Berkarir Sebagai Akuntan Publik (Studi Empiris pada Mahasiswa Akuntansi Universitas Muhammadiyah Surakarta dan Universitas Sebelas Maret)*. Universitas Muhammadiyah Surakarta.
- Sadad, N., Umyana, A., & Mustika, I. G. (2024). Analisis Faktor yang Mempengaruhi Minat Mahasiswa Terhadap Pemilihan Karir Akuntan: Studi Kasus pada Mahasiswa Akuntansi FEB UNTAN. *El-Mal : Jurnal Kajian Ekonomi & Bisnis Islam*, 5(8), 3905-3918. <https://doi.org/1047467/elmal.v5i8.3921>
- Saputra, A. J. (2018). Pengaruh Persepsi Mahasiswa Akan Minat, Motivasi, Pelatihan Profesional, Gender Dan Lingkungan Pekerjaan Terhadap Pilihan Karir Akuntan Publik Dan Non Publik (Study Empiris Mahasiswa Akuntansi pada Universitas Buddhi dan Muhammadiyah yang berada di Wilayah Tangerang Periode 2015/2016). *JRAMB, Prodi Akuntansi, Fakultas Ekonomi, UMB Yogyakarta*, 4(2), 126-135.
- Sari, P. A. (2024). Elemen yang Mempengaruhi Minat Mahasiswa Akuntansi dalam Pemilihan Karir Sebagai Akuntan Publik: Moderasi Financial Reward. *JOURNAL INTELEKTUAL*, 3(1), 69-81.
- Satrianegara, R. (2018, June 28). Duh, Minat Mahasiswa untuk Jadi Akuntan Publik Masih Minim. *CNBC Indonesia*. <https://www.cnbcindonesia.com/news/20180628132130-4-20878/duh-minat-mahasiswa-untuk-jadi-akuntan-publik-masih-minim>
- Syarief, H. A., Boedi, S., & Syahdan, S. A., Ruwanti, G. (2024). Faktor-Faktor yang Mempengaruhi Minat Mahasiswa Akuntansi dalam Memilih Karir sebagai Akuntan Publik. *Owner: Riset & Jurnal Akuntansi*, 8(3), 2686-2696. <https://doi.org/10.33395/owner.v8i3.2292>
- Yurmaini, & Anshari, K. (2019). Faktor-Faktor Yang Mempengaruhi Pemilihan Karir Mahasiswa Jurusan Akuntansi Sebagai Akuntan Publik (Studi Kasus Pada Mahasiswa Jurusan Akuntansi Fakultas Ekonomi Universitas Al Washliyah Medan). *IHTIYATH Jurnal Manajmen Keuangan Syariah*, 3(2), 3-22. <https://doi.org/10.32505/ihtiyath.v1i2>