

JURNAL MANAJEMEN PENDIDIKAN (JMP)

P-ISSN: 2087-1538

E-ISSN: 2597-8659

Homepage: <http://journal.unj.ac.id/unj/index.php/jmp>

Vol. 16, No. 02, 2025

Economic and Psychological Factors in Determining Accounting Students' Interest in Pursuing Careers as Public Accountants

^{1*}Syurmita, ²Yusuf Hanafi, ³M.Abdul Ghoni

^{1,2,3}Al-Azhar University of Indonesia

1*syurmita@uai.ac.id

Abstract

Background:

The public accounting profession plays an important role in ensuring the reliability of financial information. However, not all accounting students are interested in pursuing careers as public accountants. Understanding the factors that influence students' career interest is important for accounting education and the development of the accounting profession.

Purpose: This study aims to examine the influence of financial rewards, professional recognition, job market considerations, emotional intelligence, and subjective norms on accounting students' interest in pursuing careers as public accountants.

Design/method/approach: This study uses a quantitative research approach. The data were collected through a questionnaire distributed to 100 accounting students from private universities in Jakarta using purposive sampling. The data were analyzed using multiple linear regression with the help of SPSS software.

Results: The results show that financial rewards, professional recognition, and job market considerations have positive and significant effects on accounting students' interest in pursuing careers as public accountants. Meanwhile, emotional intelligence and subjective norms do not have significant effects on students' career interest.

Contribution/value: This study contributes to accounting education research by providing empirical evidence on the factors influencing accounting students' career choices. The findings highlight the importance of financial incentives and job market opportunities in shaping students' interest in the public accounting profession.

Article History

Received:17-10-2025

Accepted:18-11-2025

Published:31-12-2025

Keywords:

career interest, accounting students, public accountant, financial rewards, job market considerations



This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License

INTRODUCTION

Choosing a career is an important decision for every individual because it influences professional development and future economic well-being. For university students, especially accounting students, career planning becomes increasingly important as they approach graduation. After completing their studies, accounting graduates have several career options, such as becoming public accountants, corporate accountants, government accountants, or accounting educators. Each profession offers different opportunities, responsibilities, and career prospects. Therefore, students need to carefully consider which career path they want to pursue (Marsintauli et al., 2022; Meilita & Lukman, 2024).

Among these career options, the profession of public accountant has an important role in the business world. Public accountants provide audit and assurance services related to the examination of financial statements. Through these services, public accountants help ensure that financial information presented by companies is reliable and trustworthy for stakeholders such as investors, creditors, and regulators. For this reason, the public accounting profession is considered essential in maintaining transparency and accountability in financial reporting (Joshi, 2022; Tangke Rerung et al., 2021).

However, although the profession plays an important role, the number of public accountants in Indonesia is still relatively limited compared to the increasing needs of the business sector. The development of business activities and financial markets has increased the demand for professional auditing services. Nevertheless, not all accounting graduates are interested in pursuing careers as public accountants. This condition raises an important question regarding the factors that influence accounting students in choosing their career paths (Ine Saraswati et al., 2024; Nugraha & Wulandari, 2025).

Students' career interests may be influenced by several factors, including economic and psychological considerations. Economic factors are related to the financial benefits that can be obtained from a profession, such as salary and career opportunities in the labor market. On the other hand, psychological factors are related to how individuals perceive a profession, such as professional recognition, emotional intelligence, and the influence of people around them. These factors can shape students' perceptions of the attractiveness of the public accounting profession and influence their career decisions (Fachrunnisa et al., 2022; Setiana & Wijaya, 2025).

Several previous studies have examined the factors influencing accounting students' interest in becoming public accountants. (Dippa et al., 2020) found that social values, professional recognition, job market considerations, and work environment affect students' interest in choosing careers as public accountants. (Shendy & Seputro, 2024) reported that financial rewards, job market considerations, professional training, professional recognition, and social values influence students' career interests in public accounting. Other studies by (Asmoro & Suhendro, 2016) and (Amalia & Rifki Bakhtiar, 2023) also found that financial rewards and job market opportunities play an important role in students' career choices.

Other studies also support these findings. Research by (Amalia & Rifki Bakhtiar, 2023) Alghifari and Rachman (2024) found that financial rewards and job market considerations significantly influence accounting students' interest in becoming public accountants. In addition, (Suyanto et al., 2024) and (Lazuardi & Rofiqoh, 2025) reported that financial

incentives and career opportunities are important determinants of accounting students' career choices.

Although these studies provide useful insights, their findings are not always consistent. Some studies highlight the importance of financial factors, while others emphasize social or psychological influences. In addition, many previous studies focus on only a few factors separately. Therefore, it is still necessary to examine these factors together in order to better understand what influences accounting students' interest in becoming public accountants (Setianto & Harahap, 2017; Widaninggar & Kartika Sari, 2024).

Based on this background, this study examines both economic and psychological factors that may influence accounting students' interest in pursuing careers as public accountants. The economic factors include financial rewards and job market considerations, while the psychological factors include professional recognition, emotional intelligence, and subjective norms.

The objective of this study is to analyze the influence of these factors on accounting students' interest in pursuing careers as public accountants.

LITERATURE REVIEW

Career Interest in Public Accounting

Career interest refers to an individual's willingness or desire to choose a particular profession as a future career. In the context of accounting education, career interest reflects the intention of students to pursue professional work in the accounting field after completing their studies. Students who have a strong interest in a particular career usually show motivation to develop the knowledge and skills required for that profession (Marsintauli et al., 2022; Meilita & Lukman, 2024).

The profession of public accountant is one of the most well-known career paths for accounting graduates. Public accountants provide professional services related to auditing financial statements and ensuring that financial information presented by companies is reliable and in accordance with accounting standards. Because of the responsibilities and expertise required, the profession is often associated with high professional standards and career opportunities (Joshi, 2022).

Students' interest in becoming public accountants may be influenced by various factors, including economic and psychological aspects. Understanding these factors is important because career decisions are often shaped by both personal motivations and external conditions (Setiana & Wijaya, 2025).

Financial Rewards

Financial rewards refer to the monetary compensation received by employees as a result of their work. This includes salary, bonuses, incentives, and other financial benefits obtained from employment. Financial rewards are often considered an important factor when individuals choose a career because compensation reflects the economic value of a profession.

In the accounting profession, financial rewards are often perceived as attractive because public accountants have opportunities to earn competitive salaries and career

advancement. According to (Alghifari & Rachman, 2024; Jayanti et al., 2025) financial rewards can serve as motivation for individuals to choose a particular profession. Therefore, professions that offer higher financial compensation tend to attract more interest from students who are planning their careers.

Professional Recognition

Professional recognition refers to the acknowledgment of an individual's achievements, competence, and professional contributions within a particular profession. Recognition may come from professional organizations, employers, or society.

Professional recognition can motivate individuals to pursue a profession because it reflects opportunities for achievement and professional development. In the accounting profession, recognition may come in the form of professional certification, career promotion, or acknowledgment of expertise. Previous studies show that professional recognition plays an important role in influencing accounting students' interest in becoming public accountants (Amalia & Rifki Bakhtiar, 2023; Meilita & Lukman, 2024).

Students who value professional growth and achievement are more likely to choose professions that provide opportunities for recognition and career advancement.

Job Market Considerations

Job market considerations refer to an individual's perception of employment opportunities available in a particular profession. This includes the availability of jobs, career advancement opportunities, job security, and long-term career prospects.

Research shows that job market considerations play an important role in career decision-making because individuals tend to choose professions that provide stable employment opportunities. Several studies have found that job market considerations significantly influence accounting students' career interests (Lazuardi & Rofiqoh, 2025; Shendy & Seputro, 2024; Suyanto et al., 2024).

Emotional Intelligence

Emotional intelligence refers to an individual's ability to understand, manage, and control emotions in oneself and others. According to , emotional intelligence includes self-awareness, self-regulation, motivation, empathy, and social skills (Usman, 2022).

In professional environments, emotional intelligence is important because it helps individuals interact effectively with colleagues, clients, and supervisors. Research by (Penola, Wagini, et al., 2025)) shows that emotional intelligence can influence individual performance and professional behavior.

Students with higher emotional intelligence may feel more confident in pursuing professional careers that require communication, teamwork, and professional judgment, such as the public accounting profession.

Subjective Norms

Subjective norms refer to social influences that affect an individual's decision-making process. According to Ajzen (1991), subjective norms represent the perceived

expectations of important people in an individual's environment, such as family members, friends, or lecturers (Putra, 2021).

In career decision-making, students may consider the opinions and expectations of people around them when choosing a profession. Support or encouragement from family and peers can influence students' perceptions of certain careers. Therefore, subjective norms may play a role in shaping students' interest in pursuing careers as public accountants.

Hypothesis Development

Financial Rewards and Career Interest

Financial rewards are often considered an important factor in choosing a career because individuals generally expect to receive appropriate compensation for their work. Higher salaries, bonuses, and other financial incentives may increase the attractiveness of a profession. In the accounting profession, public accountants are often perceived as having opportunities for competitive salaries and career advancement.

Previous studies have shown that financial rewards significantly influence accounting students' career choices. Research by (Alghifari & Rachman, 2024) and (Suyanto et al., 2024) found that financial rewards positively influence students' interest in pursuing careers as public accountants. Similarly, (Jayanti et al., 2025) reported that financial incentives are one of the important considerations for students when selecting a career in the accounting profession.

Based on this explanation, the following hypothesis is proposed:

H1: Financial rewards have a positive effect on accounting students' interest in pursuing careers as public accountants.

Professional Recognition and Career Interest

Professional recognition refers to appreciation or acknowledgment of an individual's achievements and competence within a profession. Recognition may come from professional organizations, employers, or society. Professions that offer opportunities for professional development and recognition tend to attract individuals who value career growth.

Previous research indicates that professional recognition influences accounting students' career interests. (Amalia & Rifki Bakhtiar, 2023) found that professional recognition has a significant effect on students' interest in becoming public accountants. Similarly, (Meilita & Lukman, 2024) reported that students tend to choose professions that provide opportunities for professional development and recognition. Therefore, professional recognition may influence students' interest in becoming public accountants.

H2: Professional recognition has a positive effect on accounting students' interest in pursuing careers as public accountants.

Job Market Considerations and Career Interest

Job market considerations relate to an individual's perception of employment opportunities in a particular profession. Factors such as job availability, job security, and

career prospects may influence career decisions. Professions that offer broader job opportunities and better career stability tend to attract more interest from students.

Previous studies show that job market considerations significantly influence students' career interests in public accounting. Research by (Shendy & Seputro, 2024) and (Lazuardi & Rofiqoh, 2025) found that job market opportunities and career prospects are important factors affecting accounting students' career choices. In addition, (Suyanto et al., 2024) also reported that job market considerations play an important role in determining students' career interests.

Based on this explanation, the following hypothesis is proposed:

H3: Job market considerations have a positive effect on accounting students' interest in pursuing careers as public accountants.

Emotional Intelligence and Career Interest

Emotional intelligence refers to the ability to understand and manage emotions effectively. Individuals with higher emotional intelligence tend to have better interpersonal skills, communication abilities, and emotional control. In professional environments, emotional intelligence may help individuals adapt to workplace challenges and interact effectively with colleagues and clients.

Research by (Hamidah et al., 2016) shows that emotional intelligence can influence professional performance and interpersonal relationships in the workplace. Therefore, individuals with higher emotional intelligence may feel more confident in pursuing professional careers that require communication, teamwork, and professional judgment, such as the public accounting profession. Based on this explanation, the following hypothesis is proposed:

H4: Emotional intelligence has a positive effect on accounting students' interest in pursuing careers as public accountants.

Subjective Norms and Career Interest

Subjective norms refer to social influences that affect individual decisions. According to the Theory of Planned Behavior, subjective norms represent the perceived expectations of important people in an individual's environment, such as family members, friends, or lecturers.

In career decision-making, students may consider the opinions and expectations of people around them when choosing a profession. Previous studies show that social influence can affect students' career interests. For example, research by (Widaninggar & Kartika Sari, 2024) and (Priscilla & Efriyenti, 2025) reported that social environment and social prestige may influence accounting students' career decisions.

Therefore, subjective norms may play a role in shaping students' interest in becoming public accountants.

H5: Subjective norms have a positive effect on accounting students' interest in pursuing careers as public accountants.

Conceptual Framework

Based on the literature review and hypothesis development, the conceptual framework of this study is illustrated as follows:

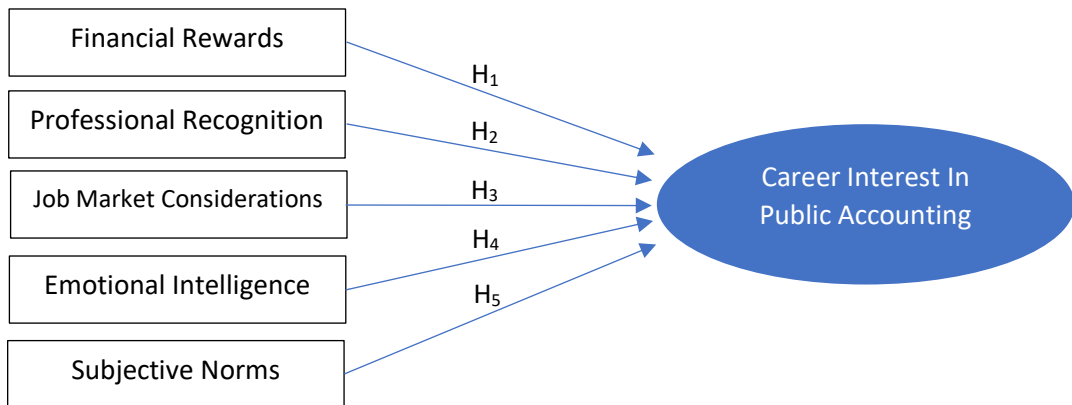


Figure 1 Conceptual Framework

METHOD

This study uses a quantitative research approach to examine the factors that influence accounting students’ interest in pursuing careers as public accountants. The variables examined include financial rewards, professional recognition, job market considerations, emotional intelligence, and subjective norms as independent variables, while career interest in public accounting is the dependent variable.

The subjects of this study are accounting students enrolled at private universities in Jakarta. The sample was selected using purposive sampling. Respondents were selected based on several criteria: they must be accounting students, currently active in their study program, and have taken or are currently taking the Auditing 1 course. Based on these criteria, a total of 100 students participated in this study.

Data were collected using a structured questionnaire distributed online through communication platforms such as email and messaging applications. The questionnaire consists of statements related to the research variables. Respondents were asked to indicate their level of agreement using a five-point Likert scale ranging from strongly disagree to strongly agree.

The dependent variable in this study is students’ career interest in becoming public accountants. The independent variables include financial rewards, professional recognition, job market considerations, emotional intelligence, and subjective norms. Each variable was measured using several indicators that represent the concept of the variable.

Table 1 Operationalization of Variables

Variable	Definition	Indicators	Measurement Scale
Career Interest in Public Accounting (Y)	The level of interest and intention of accounting students to pursue careers as public accountants.	Interest in becoming a public accountant, intention to work in a public accounting firm, willingness to	Likert Scale (1–5)

		learn more about the profession, career expectations in public accounting.	
Financial Rewards (X1)	Financial compensation received from a profession, such as salary and financial incentives.	High starting salary, fast salary increase, large salary increase.	Likert Scale (1–5)
Professional Recognition (X2)	Appreciation or acknowledgment received for professional competence and achievements.	Opportunities for self-development, recognition of professional achievement, professional expertise.	Likert Scale (1–5)
Job Market Considerations (X3)	Students' perceptions of job opportunities and career prospects in a profession.	Job availability, accessibility of job opportunities, job security, career advancement opportunities.	Likert Scale (1–5)
Emotional Intelligence (X4)	The ability to understand and manage emotions in oneself and others.	Self-confidence, career motivation, influence of peers.	Likert Scale (1–5)
Subjective Norms (X5)	Social influence that affects individuals in making career decisions.	Opportunity to provide services to society, interaction with others, job satisfaction, prestige of the profession.	Likert Scale (1–5)

After the questionnaires were collected, the data were processed and analyzed using SPSS statistical software. Descriptive statistics were first used to describe the characteristics of the respondents and their responses. The quality of the data was then examined using validity and reliability tests. Classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were conducted to ensure that the regression model met the required assumptions.

To examine the influence of the independent variables on students' career interest in public accounting, this study uses multiple linear regression analysis. The regression model used in this study is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \epsilon$$

Where,

Y : career interest in public accounting,

X_1 : financial rewards,

X_2 : professional recognition,

X_3 : job market considerations,

X_4 : emotional intelligence, and

X_5 : subjective norms.

Hypothesis testing was conducted using the t-test to examine the partial effect of each independent variable and the F-test to examine the simultaneous effect of all variables. The coefficient of determination (R^2) was used to measure how well the independent variables explain the dependent variable.

RESULTS

Respondent Characteristics

The respondents in this study were accounting students from private universities in Jakarta. The sample consisted of 100 respondents who met the research criteria. The selection of respondents used a purposive sampling technique, which means that the respondents were selected based on specific criteria relevant to the objectives of the study. The criteria used in selecting respondents were that they must be accounting students, actively enrolled in their study program, and have taken or are currently taking the Auditing 1 course. These criteria were used to ensure that respondents have sufficient knowledge and understanding of the public accounting profession.

The number of 100 respondents was considered adequate for quantitative analysis using multiple linear regression. In addition, this sample size meets the general requirement for regression analysis, where the number of observations should be sufficient to represent the variables studied and to provide reliable statistical results.

The characteristics of respondents based on gender, age, and semester are presented in Table 2.

Table 2. Respondent Characteristics

Characteristics	Category	Frequency	Percentage
Gender	Male	56	56%
	Female	44	44%
Age	20–21 years	38	38%
	22–23 years	47	47%
	Above 23 years	15	15%

Semester	Semester 5	28	28%
	Semester 6	34	34%
	Semester 7	24	24%
	Semester 8	14	14%
Total		100	100%

Table 2 shows that most respondents were male students (56%). In terms of age, the majority of respondents were between 22 and 23 years old (47%). Based on semester level, most respondents were in semester 6 (34%), followed by semester 5 (28%) and semester 7 (24%). This indicates that most respondents were students in the middle to final stages of their undergraduate study.

Descriptive Statistics

Descriptive statistics were used to describe the distribution of responses for each research variable.

Table 3. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Financial Rewards	100	2.00	5.00	3.98	0.72
Professional Recognition	100	2.00	5.00	4.05	0.68
Job Market Considerations	100	2.00	5.00	3.92	0.70
Emotional Intelligence	100	2.00	5.00	3.75	0.65
Subjective Norms	100	2.00	5.00	3.60	0.69
Career Interest	100	2.00	5.00	3.95	0.71

The results show that the average value of each variable is above the midpoint of the scale, indicating that respondents generally have positive perceptions of the variables studied.

Validity and Reliability Test

The validity test was conducted to ensure that the questionnaire items measure the variables accurately. The results show that all questionnaire items have correlation values higher than the required threshold, indicating that all items are valid.

The reliability test was conducted using Cronbach’s Alpha. The results show that all variables have Cronbach’s Alpha values greater than 0.70, indicating that the measurement instruments used in this study are reliable.

Classical Assumption Test

Before performing the regression analysis, classical assumption tests were conducted to ensure that the regression model met the required statistical assumptions. These tests included normality, multicollinearity, and heteroscedasticity tests. The normality test was conducted using the Kolmogorov–Smirnov test and the normal probability plot. The results showed that the significance value was greater than 0.05 and the data points in the normal probability plot were distributed around the diagonal line, indicating that the residuals were normally distributed. The multicollinearity test was performed by examining the tolerance and variance inflation factor (VIF) values. The results showed that all tolerance values were greater than 0.10 and all VIF values were below 10, indicating that there was no multicollinearity among the independent variables. The heteroscedasticity test was conducted using a scatterplot of residual values. The scatterplot showed that the points were randomly distributed above and below the zero line and did not form a specific pattern. This indicates that the regression model does not have a heteroscedasticity problem. Overall, the results of the classical assumption tests indicate that the regression model meets the required statistical assumptions and can be used for further regression analysis.

Regression Results and Hypothesis Testing

Multiple linear regression analysis was used to examine the influence of financial rewards, professional recognition, job market considerations, emotional intelligence, and subjective norms on students’ career interest in public accounting.

Table 4. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error
1	0.782	0.612	0.591	0.84852

The adjusted R² value is 0.591, which indicates that the independent variables explain 59.1% of the variation in students’ career interest in public accounting. The remaining 40.9% is explained by other variables not included in this study.

Tabel 5. ANOVA (F-Test)

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	106.561	5	21.312	29.600	0.001
Residual	67.679	94	0.720		
Total	174.240	99			

The significance value of 0.001 is lower than 0.05, which indicates that all independent variables simultaneously influence students’ career interest in public accounting.

Tabel 6. Multiple Regression Results

Variable	Coefficient	Sig	Result
Financial Rewards	0.148	0.038	Significant
Professional Recognition	0.382	0.001	Significant
Job Market Considerations	0.165	0.001	Significant
Emotional Intelligence	0.016	0.813	Not Significant
Subjective Norms	-0.064	0.072	Not Significant

The results show that financial rewards, professional recognition, and job market considerations significantly influence students' career interest in public accounting. Emotional intelligence and subjective norms do not have significant effects.

DISCUSSION

The results of this study show that financial rewards, professional recognition, and job market considerations have significant effects on accounting students' interest in pursuing careers as public accountants. Meanwhile, emotional intelligence and subjective norms do not show significant effects.

Financial rewards have a positive and significant influence on students' career interest. The regression results show a coefficient value of 0.148 with a significance level of 0.038, which indicates that financial rewards increase students' interest in becoming public accountants. This finding suggests that students consider salary and financial benefits as important factors when choosing a career. According to the Theory of Planned Behavior (Lange et al., 2012), individuals are more likely to choose a behavior when they believe that the outcomes of the behavior are beneficial. In this case, financial rewards can create a positive attitude toward the public accounting profession. This result is consistent with previous studies which found that financial rewards influence accounting students' career choices (Alghifari & Rachman, 2024; Suyanto et al., 2024).

Professional recognition also shows a positive and significant effect on students' career interest. The regression results show a coefficient value of 0.382 with a significance value of 0.001, indicating a strong influence of professional recognition on career interest. Similar results were reported by (Amalia & Rifki Bakhtiar, 2023) and (Meilita & Lukman, 2024), who found that professional recognition significantly influences accounting students' interest in pursuing careers as public accountants. In the context of the Theory of Planned Behavior, professional recognition can strengthen students' positive attitudes toward the profession. When students perceive that the profession offers opportunities for achievement and professional growth, their intention to pursue a career in public accounting increases. This finding is also consistent with previous research that reported similar results.

Job market considerations also have a positive and significant effect on students' career interest. The regression results show a coefficient value of 0.165 with a significance level of 0.001. This indicates that the better the students' perception of job opportunities and career prospects in public accounting, the higher their interest in choosing this profession. In the framework of the Theory of Planned Behavior, this factor is related to

perceived behavioral control, where individuals evaluate the availability of opportunities to perform a behavior. When students believe that job opportunities in public accounting are available and promising, their intention to pursue that career becomes stronger. This finding is also in line with previous studies that show job market considerations significantly influence accounting students' career choices (Lazuardi & Rofiqoh, 2025; Shendy & Seputro, 2024).

On the other hand, emotional intelligence does not have a significant effect on students' career interest. The regression results show a coefficient value of 0.016 with a significance value of 0.813, which indicates that emotional intelligence is not an important factor influencing students' career decisions in this study. One possible explanation is that students may not directly associate emotional intelligence with career opportunities in public accounting. Instead, they may focus more on practical factors such as financial rewards and job opportunities when deciding their future careers.

Subjective norms also do not show a significant effect on students' career interest. The regression results show a coefficient value of -0.064 with a significance level of 0.072, which is higher than the significance level of 0.05. This result indicates that social influences such as family, friends, or lecturers do not strongly affect students' interest in becoming public accountants. Although subjective norms are an important component in the Theory of Planned Behavior, the findings suggest that students in this study tend to make career decisions based on their own considerations rather than social pressure (Dunakhir, 2024; Grace et al., 2026).

Overall, the results of this study indicate that economic factors and career opportunities play a more important role than psychological and social factors in influencing accounting students' interest in pursuing careers as public accountants.

CONCLUSION

This study aims to examine the influence of financial rewards, professional recognition, job market considerations, emotional intelligence, and subjective norms on accounting students' interest in pursuing careers as public accountants. The results show that financial rewards, professional recognition, and job market considerations have positive and significant effects on students' career interest. These findings indicate that economic factors and career opportunities play an important role in shaping accounting students' intention to become public accountants.

On the other hand, emotional intelligence does not have a significant effect on students' career interest. Subjective norms also do not show a significant effect at the 5 percent significance level, with a significance value of 0.072, although the value is relatively close to the significance threshold. This result suggests that social influences such as family, friends, or the surrounding environment are not the main factors influencing students' interest in choosing a career as a public accountant.

From the perspective of the Theory of Planned Behavior, the results indicate that students' attitudes toward the benefits of a profession and their perceptions of career opportunities play an important role in shaping their intention to pursue careers as public accountants. When students believe that the profession offers attractive financial rewards,

professional recognition, and good career prospects, their interest in becoming public accountants increases.

This study contributes to the development of knowledge in accounting education by providing empirical evidence regarding the factors that influence accounting students' career choices, particularly in the public accounting profession. The findings highlight the importance of financial incentives and job market opportunities in shaping students' career intentions.

However, this study has several limitations. First, the sample was limited to accounting students from private universities in Jakarta, which may limit the generalization of the findings. Second, the study only examined a limited number of variables that may influence career interest, while other factors such as personality, work environment, and career motivation may also influence students' career choices.

Future research is recommended to include a broader sample from different universities or regions and to examine additional variables that may influence students' career interests. Such studies may provide a more comprehensive understanding of the factors influencing accounting students' career choices.

REFERENCES

- Alghifari, T. A., & Rachman, H. A. (2024). Factors That Influence Career Choice As A Public Accountant With Financial Rewarding As A Moderating Variable. In *International Journal Of Research On Financial & Business (Ijrfb): Issn* (Number 1). Online. [Http://ijrfb.Com](http://ijrfb.com)
- Amalia, N., & Rifki Bakhtiar, M. (2023). *Factors That Influence Accounting Students' Interest In A Career As A Public Accountant*. 13(1), 2023.
- Asmoro, T. K. W., & Suhendro, A. W. (2016). Faktor-Faktor Yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karir Sebagai Akuntan Publik. *Januari-Juni*, 1(1), 1–11. [Http://Journal.Uta45jakarta.Ac.Id/Index.Php/Jam](http://journal.uta45jakarta.ac.id/index.php/jam)
- Dippa, F. A. T., Mendra, N. P. Y., & Bhegawati, D. A. S. (2020). *Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarir Menjadi Akuntan Publik*.
- Dunakhir, S. (2024). To Be A Certified Public Accountant: What Students Say. *Account And Financial Management Journal*, 09(05). [Https://Doi.Org/10.47191/Afmj/V9i5.02](https://doi.org/10.47191/afmj/v9i5.02)
- Fachrunnisa, Z. H., Artiningtyas, V., Putri, A. Z., PGRI Yogyakarta, U., & Id, Z. A. (2022). Factors Affecting Career Selection As A Public Accountant. In *International Journal Of Business* (Vol. 4, Number 2).
- Grace, S., Ginting, A. B., & Hidayat, V. S. (2026). *Determinants Of Accounting Students' Interest In Public Accounting Careers: The Roles Of Financial Rewards, Professional*

- Training, And Recognition* (Vol. 14, Number 2).
[Http://Journal.Unesa.Ac.Id/Index.Php/Akunesa/Index](http://Journal.Unesa.Ac.Id/Index.Php/Akunesa/Index)
- Hamidah, R. S., Utami, N., & Ruhana, I. (2016). Pengaruh Kecerdasan Emosional Terhadap Kinerja (Studi Pada Karyawan Pt. Jasa Raharja Cabang Jawa Timur). In *Jurnal Administrasi Bisnis (Jab) | Vol* (Vol. 36, Number 1).
- Ine Saraswati, Annagayatul Husna, & Siti Nur Hadiyati. (2024). Undergraduate Accounting Students' Perceptions Of Accounting Careers In Indonesia On The Accounting Profession Approach. *Indonesian Journal Of Advanced Research*, 3(6), 691–704.
<https://doi.org/10.55927/ijar.v3i6.9660>
- Jayanti, N. P. R., Putra, C. G. B. P., & Yuniasih, N. W. (2025). *Pengaruh Kemampuan Akademik, Penghargaan Finansial, Dan Risiko Profesi Terhadap Minat Mahasiswa Akuntansi Untuk Berkarier Sebagai Akuntan Publik*.
- Joshi, P. L. (2022). A Conceptual Framework For The Factors Influencing The Accounting Students Career Choice As Public Accountants. *Journal Of Accounting Finance And Auditing Studies (Jafas)*. <https://doi.org/10.32602/jafas.2022.016>
- Penola, Y., Wagini, & Harwini, D. (2025). *Analysis Of Factors Affecting Accounting Students' Interest In Pursuing A Career As A Public Accountant* (Vol. 2, Number 1).
- Lange, P. A. M., Kruglanski, A. W., & Higgins, E. T. (2012). *The Theory Of Planned Behavior* (Vol. 1). Sage.
- Lazuardi, Y., & Rofiqoh, I. (2025). Examining The Influence Of Career Motivation, Financial Rewards, And Student Perceptions On Public Accounting Career Interest: A Study Of Accounting Students In Lamongan Regency. *Journal Of Humanities Social Sciences And Business (Jhssb)*, 4(2), 476–485.
<https://doi.org/10.55047/jhssb.v4i2.1782>
- Marsintauli, F., Situmorang, R. P., & Suminar, S. R. (2022). Understanding The Drivers' Factors For Choosing An Accounting Student's Career As A Professional Accountant. *Business Economic, Communication, And Social Sciences (Becoss) Journal*, 4(2), 133–144. <https://doi.org/10.21512/becossjournal.v4i2.8450>
- Meilita, S., & Lukman, H. (2024). Factors Influencing Student's Interest In Becoming Public Accountants: Case Of Private University Students In Bogor. *International Journal Of Application On Economics And Business*, 2(3), 217–226.
<https://doi.org/10.24912/ijaeb.v2i3.217-226>
- Nugraha, G. P., & Wulandari, P. P. (2025). *Determinants Of Accounting Students' In-Terest In Pursuing A Public Accountant Ca-Reer*.

- Priscilla, A., & Efriyenti, D. (2025). *The Influence Of Social Prestige, Earning Potential, And Accounting Knowledge On Accounting Students' Interest In Pursuing A Career As A Public Accountant-Agatha Priscilla, Et Al The Influence Of Social Prestige, Earning Potential, And Accounting Knowledge On Accounting Students' Interest In Pursuing A Career As A Public Accountant*.
<https://journal.cattleyadf.org/index.php/jasmien/index>
- Putra, A. (2021). Analysis Of Factors Affecting Accounting Students In Career Selection As Public And Non-Public Accountants. *Jurnal Ekonomi*, 12, 56.
- Setiana, S., & Wijaya, I. N. A. (2025). Analysis Of Personal And Professional Factors Affecting Accounting Students' Career Interest In Public Accountant. *Jurnal Ilmiah Akuntansi Kesatuan*, 13(4), 889–898. <https://doi.org/10.37641/jiakes.V13i4.3718>
- Setianto, A. I., & Harahap, Y. A. (2017). Factors Affecting The Interests Of Accounting Students Study Program Selection Career Public Accountants. *Journal Of Applied Managerial Accounting*, 1(1), 51–61.
- Shendy, V. E., & Seputro, D. F. (2024). *Analysis Of The Influence Of Labor Market And Work Environment As Considerations For Accounting Students Career Interest In Public Accountant*. 3(1), 124–140. <https://e-journal.naureendigiton.com/index.php/pmb>
- Suyanto, S., Saputra, B., & Putri, F. (2024). Accounting Knowledge, Job Market Considerations, Accounting Students' Career Interest In Public Accounting Field: Financial Rewards As A Moderating Variable. *Maksimum*, 14(1), 59. <https://doi.org/10.26714/mki.14.1.2024.59-73>
- Tangke Rerung, F., Adechandra, D., & Pesudo, A. (2021). The Influence Of The Work Environment, Financial Rewards, And Type A Personality On The Choice Of A Public Accountant Career. *International Journal Of Social Science And Business*, 5, 417–425. <https://ejournal.undiksha.ac.id/index.php/ljssb/index>
- Usman, H. (2022). *The Influence Of Perception, Motivation And Financial Rewards On Accounting Students' Career Interest In Become Public Accountants*.
- Widaninggar, N., & Kartika Sari, N. (2024). *Factors Influencing Accounting Study Program Students' Interest In Choosing A Career To Become Public Accountants In Higher Education In Jember District*. 2(1), 67–85.