

**Research Paper****FACTORS AFFECTING ACCOUNTING STUDENTS CAREER SELECTION INTERESTS AS PUBLIC ACCOUNTANTS**Grischa Jovanka <sup>1</sup>, Indra Arifin Djashan <sup>2\*</sup><sup>1,2</sup> Department Accounting, Economic, Sekolah Tinggi Ilmu Ekonomi Trisakti, Jakarta, Indonesia\* Corresponding Author: [indra@stietrisakti.ac.id](mailto:indra@stietrisakti.ac.id)**ABSTRACT****Purpose** - This research aims to obtain empirical evidence about the effect of financial rewards, labor market considerations, professional training, work environment, professional recognition, and social values as independent variables on career selection interests as public accountants as the dependent variable.**Research Method** - The data was collected by distributing questionnaires containing thirty-five questions related to the variables through Google Form to accounting students from West Jakarta private universities or colleges with accredited “A” or “Excellent (Unggul)” accounting department per 2022. The purposive sampling method was used to select the sample that fulfilled this research's criteria, resulting in 208 valid data that can be used, while multiple regression and hypothesis testing are used as the data analysis methods.**Findings** - The results of this research indicated that financial rewards, professional recognition, and social values have impact on accounting students career selection interests as public accountants. Besides obtaining financial rewards, accounting students' main objective in working is to seek professional recognition from their work environment and gain social relations with their surroundings.**Implication** - Accounting students are attracted to public accountant profession due to expectations of higher long-term financial rewards, professional recognition, and opportunities for self-development across various fields through pursuing social values. Clear information about career prospects and development opportunities in accounting is needed, as well as attention to student expectations of financial rewards, professional recognition, and social values that can be gained to increase their interest. Public accountants also offer opportunities to broaden knowledge and insights in other fields.

Keywords: Interest, Career Selection, Public Accountants, Accounting Students.

JEL code: G20, M41

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## INTRODUCTION

A career is one of the necessary aspects of human life. Each person's abilities and interests will undoubtedly become essential in choosing a career. Planning a career choice is essential and should be done as early as possible because it will become steppingstone for someone's desired career and lead them to their expected success. Therefore, a person can evaluate their abilities and interests, consider various career opportunities, set career goals, and plan practical development activities through career planning. Career planning can be done in university so that when students graduate, they are ready to select their careers and enter the world of work (Sulistiyani & Fachriyah, 2019).

The world of work that is continuously growing provides indirect increases in various job prospects in the workforce. More competent human resources are needed to respond to this condition and provide a huge opportunity to create employment opportunities for the workforce. One included in the workforce is the accounting-major students with an economics bachelor's degree (Sulistiyawati et al., 2013). One of the careers that they can choose is becoming a public accountant (Juliansah & Suryaputri, 2016).

Many parts of the world have reported a shortage of Certified Public Accountants. There is still a need for more young people who choose an accounting major in college in the United States of America. As a result, there needs to be more graduates who choose accountant as their career. Furthermore, more than 1,000 Certified Public Accountant firm owners need help filling open positions (Sidig & Sinaga, 2020). The same thing also happened in China in 2015, where there was a shortage of skilled accounting professionals in China, and some of those whose companies have outbound investments said that their companies have difficulties recruiting sufficient accountants to support their foreign operations (Ye, 2015).

Similarly, to both cases, Ng et al. (2017) stated that the number of registered Malaysian Institute of Accountants members cannot reach the country's target in 2020. There are just over 33,000 members registered with the Malaysian Institute of Accountants in 2018, though Malaysia needs to reach its target of having 60,000 professional accountants in 2020 Lee (2018). Moreover, there is only a 4,000 increase in 2021.

Indonesia is also in massive need of public accountants. In 2019, the Indonesian Institute of Certified Public Accountants president, Tarkosunaryo, stated that only about 30,000 companies out of 700,000 are using the services of public accountants to check their financial statements. Furthermore, the growth in the number of people applying for the public accountant profession in Indonesia is relatively small. The fact shows that accounting students did not choose the public accountant profession as their first choice for a career; plus, the relatively low passing rate of the Certified Public Accountant exam, not all of them will join the public accountant profession (Finance Professions Supervisory Center, 2022). According to Arifianto and Sukanti (2014), the shortage of public accountants is partly due to a lack of interest in working as a public accountant. Hence, this can become a motivation to conduct further research to examine the factors that might have influenced the accounting students' career selection interests as public accountants.

This research is a development of previous research conducted by Jatmiko et al. (2019). Previous research was conducted in Semarang in 2019, while this research was conducted in West Jakarta in 2022 and with the accounting students from West Jakarta private universities or colleges with accredited "A" or "Excellent (Unggul)" accounting department per 2022 as the object. to obtain empirical evidence about the effect of financial rewards, labor market considerations, professional training, work environment, professional recognition, and social values on career selection interests as public accountants. This research contains a few sections: introduction, theoretical framework and hypotheses development, research method, analysis and discussion, and closing.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Need Hierarchy Theory

Need hierarchy theory is one of the well-known motivational theories proposed by Abraham Maslow. In Priyotno and Marnis (2008), Maslow suggests that there are five hierarchies of human needs based on their needs. The five needs are: (1) Psychological needs, (2) Safety needs, (3) Social needs, (4) Esteem needs, and (5) Self-actualization needs.

Psychological needs are the need for water, air, food, shelter, and the need to survive. It is one of the most basic human survival needs. A sufficient salary (financial reward) is a measure that can meet these most basic human needs. Humans will need money to purchase food and drink, and money is obtained after they work (Suryani & Machmuddah, 2018). The second needs are the need for security that includes security protection from all kinds of physical and psychological violence threats, environmental safety, and protection in health. Accounting students need professional training to ensure that the knowledge gained can help them face various problems that will be faced when becoming a public accountant; it creates a sense of security in themselves (Suharti & Irman, 2020). Labor market considerations include job security, available jobs, and easily accessible vacancies. Job security here is related to not being easily laid off because of the tight job market competition, where it will not be easy to get a job (Suryani & Machmuddah, 2018).

Social needs are the need for affection. Humans are social beings who certainly cannot live alone and need a sense of being loved, accepted, and need the help of others. This need is related to social values in society. Accounting students realize the public accountant profession's importance in dealing with others and believe that the public values this profession more (Suharti & Irman, 2020). The needs to be respected, appreciated, and recognized for their skills and abilities are Esteem needs. Accounting students hope to get recognition from others and professionals for the process and results of their work, to have a reputation and increase their confidence (Suharti & Irman, 2020). Self-actualization needs are the highest needs in society; a person needs to achieve their ambitions and, in general, is the need to meet personal satisfaction. Accounting students feel the need for appreciation of their work by professionals in their public accountant profession, which creates a sense of pride and confidence (Suharti & Irman, 2020). The theory explains that the accounting students' career selection interests as public accountants is affected by some factors such as financial rewards, labor market considerations, professional recognition, professional training, and social values (Jatmiko et al., 2019).

### Theory of Planned Behavior

Theory of planned behavior predicts the intention of an individual to engage in behavior at a particular time and place (Laksmi & Hafis, 2019). According to Ajzen (1991), a person's intention to behave can be influenced by three factors: (1) Attitude toward the behavior, (2) Subjective norm, and (3) Perceived behavioral control.

Attitude towards the behavior refers to the extent to which a person has an unfavorable (negative) or a favorable (positive) evaluation of behavior (Ajzen, 1991). Subjective norm is a normative belief related to a person's perception of how important it is for other people to motivate them to perform specific actions (Ajzen, 1991), meaning people will ensure that their actions do not violate the norm (Laksmi & Hafis, 2019). Perceived behavioral control is related to the perception of difficulty in behavior and is assumed to anticipate obstacles and reflect on past experiences (Ajzen, 1991).

There is a relationship between the theory of planned behavior and the work environment (Laksmi and Hafis, 2019). Usually, when choosing a profession, a student will first evaluate the work environment they will face before taking the profession. Therefore, the work environment is a consideration for accounting students for selecting a profession as a

public accountant (Laksmi and Hafis, 2019). The work environment factor that influences the interest in career selection as a public accountant is explained in this theory.

### **Interest**

Interest is a relationship between the individual and something beyond the individual; the stronger the relationship, the greater the interest will be. Interest has a role as a driving force for someone to do a job that can give them pleasure; it aims so that interest can motivate the person to a job they carried (Kurniawan & Zulaikha, 2015) Interest shows how hard someone dares to try to do something (Puspitarini & Kusumawati, 2011). Someone can enjoy working if the work matches their interests and needs (Sulistiyani & Fachriyah, 2019). Jogiyanto (2007) states that interest is not fixed or static but can change over time. According to Jogiyanto (2007), interest can be determined through two things: (1) Attitude toward the behavior, an evaluation of a person's positive or negative beliefs or effects if they have to do a particular job; and (2) Subjective norm, related to a person's views of social pressure (other people's beliefs) that will affect the interest in doing or not doing a job.

### **Career Selection Interests as Public Accountants**

A career is a path a person chooses from within themselves; career selection can show a person's personality, motivation, and abilities (Kurniawan & Zulaikha, 2015). Accounting, a part of economics, offers various alternative employment opportunities; one of them is a career as a public accountant (Rahayuningsih, 2019). The public accountant profession is critical in determining company performance measures; the business community needs the results of performance measures provided by public accountants to make decisions (Prajitno, 2018).

According to Law Number 5 of 2011 on Public Accountants, a public accountant is a person who has obtained permission to provide services as specified in this law. Public accountants provide insurance services, which include audit services on historical financial information, review services on historical financial information. Other insurance services related to accounting, finance, and management in accordance with the provisions of laws and regulations; and public accountants are independent parties when performing their services, and their duties are as parties that bridge the relationship between management and capital owners (Asmoro et al., 2016).

Overview of the career path for the profession of Public Accountant by Mulyadi (2001) is: (1) Junior auditors have the task of carrying out detailed audit procedures and making working papers to document the finished audit work; (2) Senior auditor has to conduct audits and is responsible for ensuring that the audit execution time and costs in the audit process follow the plan, conduct briefing, and review the junior auditors' work; (3) Manager is the audit supervisor who assists senior auditors in planning the audit program and time, reviewing working papers, audit reports, and management letters; (4) Partner has to maintain a relationship with the client and is overall responsible for the audit process.

Article 6 on Law Number 5 of 2011 states that to become a public accountant must meet the following conditions: (1) Have a valid certificate of passing the public accountant professional examination; (2) Experienced practice of providing services as referred to in Article 3; (3) Having domicile in the territory of the Republic of Indonesia; (4) Have a Tax Identification Number; (5) Never been subject to administrative sanction in the form of the revocation of the Public Accountant license; (6) Never been sentenced for committing a crime that is punishable with five years or more imprisonment; (7) Become a member of the professional accountant public established by the minister and; (8) Not in custody.

## **Hypothesis Development**

### **Financial Rewards on Career Selection Interests as Public Accountants**

Financial rewards are a consideration of work that most companies believe is the main attraction in providing satisfaction to their employees (Febriyanti, 2019). Rahayu and Putra (2019) in their research concluded that accounting students expect long-term financial rewards, higher starting salaries, and rapid salary increases. The higher the financial rewards, the higher the interest in selecting a career as a public accountant will be this is because financial rewards are considered because the main purpose of choosing a profession is to earn a salary (Elviadmi et al., 2022). In contrast, Warsitasari and Astika (2017) stated that accounting students think a public accountant career is unlikely to get a pension fund and a quick increase in salary, the other accountants' careers such government accountants and accounting educators can give them more promising and better financial rewards as in earning pension funds. Some of them also do not consider the existence of a pension fund as the factor that makes them interested in becoming public accountants; they expect more to get experience when working and use it to train their courage to experience the real world of work (Marsyaf, 2021). They are more interested in having various work experiences and developing themselves first, so they do not consider the salary amounts they will receive while working (Rerung et al., 2021); the various experiences they get when working is valuable to open their own firm or attestation services (Chan, 2012).

Ha<sub>1</sub>: Financial rewards affect career selection interests as public accountants.

### **Labor Market Considerations on Career Selection Interests as Public Accountants**

Labor market consideration is everything related to accessible jobs in the future (Elviadmi et al., 2022). It includes job security, availability of jobs, and ease of accessing job vacancies; job security means that the job can last for a long time and is far from getting terminated (Iswahyuni, 2018). Research by Laksmi and Hafis (2019) stated that accounting students consider public accountant career can provide easily accessible job vacancies; accounting firms give a lot of information about the available job vacancies; the information could reach many people, especially accounting students, and increase their interest in becoming public accountants. The more companies look for workers, the more job vacancies are offered (Talamaosandi & Wirakusuma, 2017). Jobs with a broader labor market also offer opportunities for job development and more rewards (Suyono, 2014). However, Warsitasari and Astika (2017) shows that accounting students prefer to work in various fields related to accounting rather than as public accountants. They desire to work in jobs that, in principle, cannot be separated from the accounting field, so the number of available job markets is not a significant concern; if the job is still closely related to the accounting field, it will always be one of the accounting students' choices (Ningrum & Karsiati, 2022). Also, those interested in working as a public accountant only want to get a lot of work experience; in other words, the work of a public accountant is not for long-term work (Chan, 2012).

Ha<sub>2</sub>: Labor market considerations affect career selection interests as public accountants.

### **Professional Training on Career Selection Interests as Public Accountants**

Professional training is one of the facilities for an employee to improve their skills, self-development, and become an instrument to excel (Jaya et al., 2018). Accounting students need to be supported by professional training to become excellent public accountants who can carry out audit work properly; it is not enough to have formal education only, so they must be supported by practical experience in the field with adequate working hours (Hutagalung & Setiana, 2021). Chan (2012) also stated that professional training should be done because newly hired workers usually do not master how to carry out their assigned tasks and may not be familiar with changes in the work environment. Meanwhile, Sebayang and Muda (2020)

revealed that accounting students assume that professional training is not necessary for novice public accountants; it can be obtained directly from daily work experience and starting from the bottom when working as a novice. Accounting students could get professional training only if they needed it. Most also think they do not need professional training inside and outside the institute before working because many fresh graduates accounting students can go straight to work without receiving any training, even though they do not have special skills (Octavia and Andhaniwati, 2022).

Ha<sub>3</sub>: Professional training affect career selection interests as public accountants.

### **Work Environment on Career Selection Interests as Public Accountants**

The work environment has a significant influence on the worker's productivity level. The public accountant's work environment demands more to face various challenges; it can cause work pressure (Suryani & Machmuddah, 2018). The research result provided by Talamaosandi and Wirakusuma (2017) stated that accounting students consider the pressure in the public accountant work environment attractive. The highly competitive spirit in accounting students motivates them to choose a public accountant work environment; it feels challenging and gives them a sense of satisfaction if they can complete their work well. The public accountant work environment itself may be considered as mainly concerned with high work pressure and overtime hours (Marsintauli et al., 2022); they even tend to have less time for their social life (Susanti et al., 2019). However, Welly et al. (2022) research has proven that some accounting students do not have experience working as public accountants, so they are less able to imagine a public accountant's work environment, which leads to the work environment does not affect their interest in selecting a public accountant career (Suyono, 2014).

Ha<sub>4</sub>: Work environment affect career selection interests as public accountants.

### **Professional Recognition on Career Selection Interests as Public Accountants**

Professional recognition is one of the various appreciation forms to recognize a satisfying work performance or effort that someone has done (Warsitasari & Astika, 2017). The result of research conducted by Jaya et al. (2018) showed that accounting students want to be recognized professionally for their work and hope to get a good reputation for their work performance. They choose a profession not only for financial expectancy but also for the desire to be recognized for their work performance (achievement) and self-development. Octavia and Andhaniwati (2022) also stated that getting recognition from people is needed and will provide more opportunities to develop and expand their wings as accountants. Moreover, the public accountant profession recognized more achievements and provided greater opportunities to develop than other accountant professions (Yurmaini & Anshari, 2019). However, Asmoro et al. (2016) conclude that accounting students assume other accountants' careers, such as accounting educators or internal auditors, can also give them professional recognition. Some also think professional recognition does not intrigue their interest because becoming a public accountant is quite difficult, and getting promoted takes a long time. In addition, public accountants are also required to increase their knowledge and training regularly (Marsyaf, 2021).

Ha<sub>5</sub>: Professional recognition affect career selection interests as public accountants.

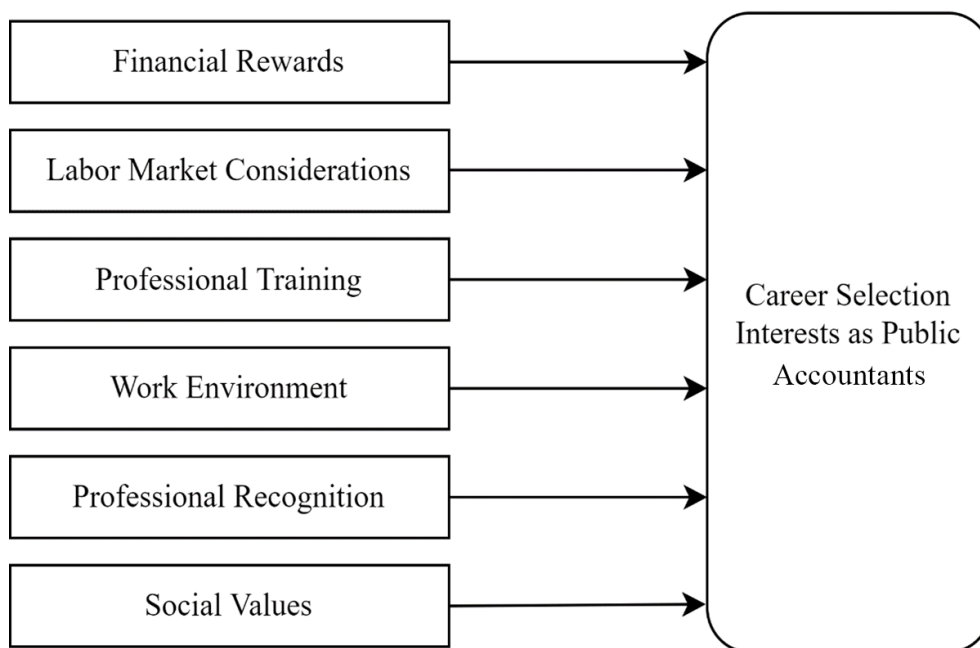
### **Social Values on Career Selection Interests as Public Accountants**

The result stated by Talamaosandi and Wirakusuma (2017) that accounting students assume that the public accountant profession will interact with many parties; therefore, it can give them more insight and relationships with others. Social values are related to the public view of the chosen profession; the public values this profession more (Suharti & Irman, 2020).

The more comfortable a person is with the social values they gain from the job, the greater the interest of a person in doing their job; job situation and social conditions could affect the comfort of doing a job. The public accountant profession highly upholds independence, as they are paid by the client but may not side with them; so, the social values attached to the public accountant profession are very high because society respects the profession (Januarti & Chariri, 2019). The higher the social values in the eyes of the public towards the public accounting profession, the higher the career selection interests as public accountants will be. For students, social values are very important in a career as a public accountant because it acts as a process of interacting and improving social relations with their surroundings. Other people can always see the behavior and actions of a person; social values are the final determinant for humans in fulfilling their social roles (Ningrum & Karsiati, 2022). Nevertheless, Asmoro et al. (2016) conducted research that resulted in accounting students assuming that social values can also be obtained from other professions. In addition, they believe that social values can be obtained both from inside and outside the work environment of other professions. With the development of technology, everyone, especially students, can more easily socialize in various environments by using social media (Susanti et al., 2019). Some also assume that social relations and careers are not their main consideration; they are more concerned with focusing on their abilities instead of considering the social values they will get when choosing a profession (Azzah & Maryono, 2022).

Ha<sub>6</sub>: Social values affect career selection interests as public accountants.

**Figure 1.** Research model



## RESEARCH METHODOLOGY

The type of data used in this research is primary data. According to Sekaran and Bougie (2016), primary data refers to information obtained directly (first-hand) for specific research purposes. The data used in this research is collected by distributing questionnaires made by Jatmiko et al. (2019), from prior research, to accounting students in West Jakarta private universities or colleges with accredited “A” or “Excellent (Unggul)” accounting departments per 2022, which fulfil the research criteria. The data was collected by distributing questionnaires containing several questions related to the variables through Google Form to the respondents. The measurement for all independent variable uses a Likert scale. There are

35 questions in seven sections. The variable can be measured by giving a score or points for each question with the following details: (1) Strongly Disagree (SD); (2) Disagree (D); (3) Neutral (N); (4) Agree (A); or (5) Strongly Agree (SA). The list of questionnaires can be seen in Appendix 1.

The National Accreditation Agency for Higher Education (BAN-PT) accredits higher education institutions in Indonesia using six aspects to evaluate accreditation criteria. Each accredited study program has accreditation of A, B, C, or not accredited. However, the accreditation categories changed in 2019 to Excellent, Very Good, Good, Fair, and Poor. The accreditation status is dynamic and can improve or decline over time. Universities or colleges with accredited A or Excellent accounting departments indicate an outstanding level of quality and performance, making them reputable and trustworthy institutions for academic research.

The data analysis method used in this research is the statistical method, using multiple regression analysis. The Statistical Product and Service Solutions (SPSS) 25 was used as the statistical tool to analyse all the collected research data with descriptive statistics test, data quality test, residual data normality test, classic assumption test, and hypothesis testing. It will examine the effect of multiple independent variables on the dependent variable.

The empirical models used to test the hypotheses in this research are:

$$CSIPA = \alpha + \beta_1FR + \beta_2LMC + \beta_3PT + \beta_4WE + \beta_5PR + \beta_6SV + e$$

Where:

CSIPA : Career Selection Interests as Public Accountants

$\alpha$  : Constant

$\beta_{1, 2, 3, 4, 5, 6}$  : Variable coefficients

FR : Financial Rewards

LMC : Labour Market Considerations

PT : Professional Training

WE : Work Environment

PR : Professional Recognition

SV : Social Values

$e$  : Residual of Error

## RESULTS AND DISCUSSION

The data was collected by distributing questionnaires containing thirty five questions related to the variables through Google Form to the accounting students in West Jakarta private universities or colleges with accredited “A” or “Excellent (Unggul)” accounting departments per 2022, including Bina Nusantara University (Kebon Jeruk and Kemanggisan), Esa Unggul University, Gunadarma University, Krida Wacana Christian University, Mercu Buana University, Tarumanagara University, Trisakti School of Management, Trisakti University. There are 235 questionnaires distributed, and a total of 208 questionnaires can be used for research purposes. Questionnaires that cannot be used are 27 questionnaires, consisting of 1 questionnaire from a respondent who did not provide complete personal data information, 1 questionnaire from a respondent who had graduated, 1 questionnaire from a respondent whose answers are considered ineligible, and 24 respondents who still needed to complete Auditing 1 subject.

The following table describes the descriptive statistics of respondents who filled out the questionnaire and fit the research's criteria.



**Table 1.** Respondents descriptive characteristic

Description	Frequency	Percentage
<b>A. Gender</b>		
Female	160	76,9
Male	48	23,1
Total of Gender	208	100
<b>B. University or College</b>		
Bina Nusantara University	10	4,8
Esa Unggul University	13	6,3
Gunadarma University	19	9,1
Kristen Krida Wacana University	10	4,8
Mercu Buana University	20	9,6
Tarumanagara University	22	10,6
Trisakti School of Management	102	49,0
Trisakti University	12	5,8
Total of university/college	208	100
<b>C. Age</b>		
< 20	22	10,6
≥ 20	186	89,4
Total of age	208	100
<b>D. Semester</b>		
5	57	27,4
7	115	55,3
9	36	17,3
Total of semester	208	100

Source: Processed data (2022)

The variable descriptive statistical tests describe the minimum value, maximum value, average value (mean), and standard deviation value of each variable used in this research, as shown in the following table:

**Table 2.** Variable descriptive characteristic

Variable	N	Minimum	Maximum	Mean	Standard Deviation
Career Selection Interests as Public Accountants	208	13	35	28,77	4,384
Financial Rewards	208	4	20	15,81	2,663
Labor Market Considerations	208	12	25	20,22	3,538
Professional Training	208	8	20	17,05	2,709
Work Environment	208	11	25	21,49	2,878
Professional Recognition	208	7	20	16,89	2,308
Social Values	208	8	30	22,92	4,304

Source: Data output from IBM SPSS 25 (2022)

The validity test results for each variable's indicators have a Pearson Correlation value above 0,50, which means that the data obtained from each question or indicator is valid. Meanwhile, the reliability test results for each variable with Cronbach's alpha value above 0,70 indicates that all questions for each independent variable are reliable. The R test value in the correlation test is 0,737, which means there is a relationship between the dependent variable

(career selection interests as public accountants) and the independent variables (financial rewards, labour market considerations, professional training, work environment, professional recognition, social values) is strong and positive.

While the adjusted R-Square value in the coefficient of determination test is 0,529 or 52,9%, which means that the variation in the dependent variable (career selection interests as public accountants) can be explained by the independent variables (financial rewards, labour market considerations, professional training, work environment, professional recognition, social values) is 52,9%, while the remaining 47,1% is explained by other variables variation that is not included in the regression model.

The results of the t-test can be seen in the following table:

**Table 3.** t-Test result

Variables	B	Sig.
(Constant)	3,949	0,073
Financial Rewards	0,230	0,009
Labor Market Considerations	0,108	0,103
Professional Training	-0,069	0,407
Work Environment	0,005	0,952
Professional Recognition	0,582	0,000
Social Values	0,446	0,000

Source: Data output from IBM SPSS 25 (2022)

Based on table 3, the multiple linear equation model in this research is as follows:  
 $CSIPA = 3,949 + 0,230FR + 0,108LMC - 0,069PT + 0,005WE + 0,582PR + 0,446SV + e$   
 The dependent variable in this research (career selection interests as public accountants) is equal to 3,949, assuming the value of the independent variable (financial rewards, labor market considerations, professional training, work environment, professional recognition, and social values) is zero or fixed.

The t-test result shows that the financial rewards, professional recognition, and social values has a significance value lower than 0,05. These results conclude that Ha1, Ha5 and Ha6 are accepted. Accounting students who choose a career as a public accountant expect more long-term financial rewards, a higher starting salary, and a rapid increase in their salaries. Starting a career in a Public Accounting Firm can result in a high or large and varied income compared to other careers' income. The larger the company or client that uses public accountant services, the higher the income received (Chan, 2012). Accounting students consider professional recognition that increases their interest in selecting a career as a public accountant; it shows that financial rewards are not the only thing to consider in choosing a profession, but there is also a desire for recognition of achievement and self-development. Accounting students assume that the public accountant profession will provide many development opportunities and that the recognition of work performance will improve their motivation to gain better achievements in their careers (Chan, 2012). Accounting students believe that a public accountant will be assigned to various places and companies with different conditions. A career as a public accountant can give them opportunities to broaden their knowledge and insights in fields other than accounting because the interactions are not only with fellow accountants. Thus, the opportunity to improve their competence will also be more open (Talamaosandi & Wirakusuma, 2017)

The labor market consideration, professional training and work environment has a significance value more than 0,05. These results conclude that Ha2, Ha3 and Ha4 are not

accepted. Most accounting students interested in working as public accountants particularly only wanting to get a lot of work experience; in other words, selecting a career as a public accountant is not for their long-term work or career plan (Chan, 2012). Accounting students assume that novice public accountants do not need professional training because it can be obtained directly from daily work and start from the bottom as a junior accountant in a Public Accountant Firm. The students think they will get all the professional training when needed and when their office gives the training to improve their accounting staff ability. Professional training before work is also optional according to students because junior accountants can ask the office's senior staff who already have experience (Sebayang & Muda, 2020). Some also consider that professional training can be obtained from various parties, not only public accounting firms. So, offering professional training does not encourage students to choose careers as public accountants (Susanti et al., 2019). This shows that students do not consider the work environment factors they will face later in selecting a career as a public accountant. For fresh-graduate accounting students who have never had experience in the world of work, their main goal after graduation is to get a job quickly, earn sufficient income and get a prospective position. So that in choosing their career, they are not too concerned about the risks or challenges they will get as well as the work environment they will face (Fredy et al., 2020).

## CONCLUSION AND SUGGESTION

There are several limitations arise while conducting this research where; this research is more focused on discussing external factors that influence the interest of accounting students as public accountants, while many other variables can still affect the career selection interests as public accountants. The research scope is limited to only universities/colleges with accredited “A” or “Excellent (Unggul)” accounting department per 2022 in the West Jakarta area. The distribution of the questionnaires was uneven because most of the respondents who participated were from Trisakti School of Management, so it cannot represent the interest of all accounting students in Indonesia. The criteria for respondents in the research are that respondents had to complete Auditing 1 subject, which is only the basic, so the respondents' knowledge still needed to broaden. There are only researchers' subjective considerations and no questions to confirm the characteristics of the respondents that they have completed the Auditing 1 subject or have a basic knowledge about the public accountant profession, which refers to the criteria. Furthermore, the questionnaire indicators are all positive questions, so it is hard to find and define the respondents. The distribution of sample data is uneven among universities or colleges, giving an underrepresented representation of the data.

Based on the limitations, some recommendations are able to be used for future research, which uses other independent variables that might be able to explain the factors that influence the career selection interests of accounting students as public accountants, collects data from different populations and use sample data from several universities or colleges, distributes the questionnaires more evenly and widely, set the criteria that require respondents to be final-year accounting students working in the auditors or public accountant field so that they can relate more to the research variable indicators, there should be a checklist to confirm the respondents' characteristics that they indeed have complete the Auditing 1 subject or have basic knowledge about the public accountant profession, and there should also be negative questions for the questionnaire indicators to easier find and define the respondents. To avoid the distribution of sample data that is not evenly distributed, it should take time and better socialization.

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