

The influence of work environment and digitalization of accounting on career interest in public accountants: financial rewards as a moderating variable

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Article Info	ABSTRACT
Keywords: Career Interests, Digital Accounting, Work environment, Financial Rewards	The aim of this study is to determine the impact of career interest in the Public Accounting Office (PAC) on the working environment variable and the digitalization of accounting in moderation by the financial reward variable in accounting students in generation Z. The method used is descriptive-quantitative, with a population sample of as many as 309 LLDIKTI Region III accounting student. The work environment has significant negative influences and financial appreciation has significant positive influences on career interests, but the positive influence of digital accounting is not significant. This is because the digitization of accounting, especially artificial intelligence, is still controlled by humans so it does not cause too much concern about losing his career.
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INTRODUCTION

The career choices of accounting students from Generation Z involve various considerations in selecting their future jobs. Hidayat et al. (2023) in their journal defined Generation Z as those born between 1997 and 2012, totaling 75.49 million individuals according to the September 2020 population census in Indonesia. Current accounting students from Generation Z are not solely pursuing high income but also aim to develop their skills. The more compatible a person's personality is with the chosen career as a public accountant, the higher their interest in pursuing a career as a public accountant. Amaning (2021) defines career interest as an individual's inclination toward specific types of jobs or fields they want to pursue in their career.

In the present era, digital accounting is gaining popularity among young accountants due to the digitalization of accounting, which facilitates the creation of financial reports. Aryanto & Farida (2022) describe digital accounting as the electronic transformation of economic activities within an organization by implementing accounting information systems. The entry of Artificial Intelligence (AI) into the current era can transform educational curricula. Primadona et al., (2022) state that Artificial Intelligence (AI) is a computer science field aiming to create systems capable of performing human tasks,

The influence of work environment and digitalization of accounting on career interest in public accountants: financial rewards as a moderating variable—

Safier Ramdani et.al

including learning and adapting to information, understanding human language, solving problems, and making decisions.

Digitalization of accounting is not the only factor influencing career choices; the work environment also has an impact on the career choices of prospective young accountants in Generation Z. Juniarta & Suaryana (2023) define the work environment as conditions significantly influencing employees in performing their tasks or the operations of a company. The startup work environment is currently suitable for the passion of Generation Z, as it is known to be more flexible and enjoyable. The variables of digitalization of accounting and the work environment mentioned above can be reinforced by the financial reward variable in career decision-making, as financial rewards, according to Ariyani & Jaeni (2022), are material benefits received by employees. Based on this background, the author will investigate the factors of Digital Accounting and the Work Environment on Career Interest in Public Accounting Firms, with Financial Rewards as a moderation variable.

Literature Review

Holland Theory

Holland's Theory, also known as Holland's Career Assessment Theory, is based on a typological conception of personality (Sheldon et al., 2020). This career selection theory is often applied and studied in career development as proposed by John L. Holland. Based on the premise that career selection is related to personality factors, this theory projects individuals' work preferences into positions and guides them in choosing careers according to their personal preferences. Interest is defined as an individual's attraction or liking for something based on their own desires. If someone lacks interest in a job, they may not be able to perform their tasks effectively.

Digital Accounting

Digital accounting can be defined as the use of digital technology to transform and enhance accounting processes and practices (Möller et al., 2020). According to Guşe & Mangiuc (2022), digital accounting involves the use of technology and digital tools in the field of accounting to process, analyze, and report financial information. The rapid development of technology is driving a shift towards the digital era, impacting various business activities conducted digitally. The widespread use of technology, including in the field of accounting, is evident. Digital accounting, or digitalization of accounting, serves as an appropriate solution to streamline and expedite data processing.

Hypothesis 1 (H1): Digital Accounting has a positive influence on Career Interest.

Hypothesis 3 (H3): Digital Accounting has a positive influence, moderated by Financial Rewards, on Career Interest.

Work Environmnet

The work environment is the physical, social, and psychological conditions in which a job is performed (Zhang et al., 2022). According to Qadri et al. (2022), the work environment refers to the arrangement or objects that influence our feelings and behaviors in the workplace. This includes the conditions, objects, or circumstances surrounding

individuals that impact their work lives. The work environment within a company is crucial for management to consider.

Hypothesis 2 (H2): The Work Environment has a positive influence on Career Interest.

Hypothesis 4 (H4): The Work Environment has a positive influence, moderated by Financial Rewards, on Career Interest.

Financial Reward

Financial rewards are defined as monetary and non-monetary benefits received by employees for their contributions in the workplace, including salary increases, bonuses, incentives, and promotion opportunities (Saritha & Sunitha, 2022). According to Saeed et al. (2023), financial rewards represent monetary compensation given to employees as a form of recognition for their contributions and performance in the organization.

Minat Berkarir

Interest can be defined as an individual's attraction to something. Career interest is the inclination or preference of an individual towards a specific type of job or field they wish to pursue in their career (Amaning, 2021). When related to students' interest in accounting to pursue a career as a public accountant, it signifies a student's desire or aspiration to work as a public accountant. The right to determine this interest expands as one grows older. Therefore, an individual's interest significantly influences their career choices after graduation, whether in fields related to education or the professional workforce.

METHOD

This research was conducted on students enrolled in accounting programs or related fields, including diploma three, undergraduate, and postgraduate levels, in the LLDIKTI Region III. A total of 281 universities and colleges, both public and private, registered in the LLDIKTI Region III were included. The data collection method used was purposive sampling. Based on purposive sampling, 30 universities were selected that met three sample criteria: respondents studying at campuses in the LLDIKTI Region III, all students enrolled in accounting programs, whether at the diploma three, undergraduate, or higher levels, and respondents still actively enrolled in the educational program.

The collected data were analyzed using regression analysis and model analysis. To test the data quality, various tests were conducted, including validity tests, reliability tests, normality tests, heteroskedasticity tests, autocorrelation tests, multicollinearity tests, and model feasibility assessments with R Squares.

RESULT AND DISCUSSION

Descriptive Statistics Results

Table 1. Descriptive Statistics Results

	n	Min	Max	Mean	Std. Deviation
X1	309	3	5	4.06	0.47
X2	309	2	5	3.85	0.66

The influence of work environment and digitalization of accounting on career interest in public accountants: financial rewards as a moderating variable—

Safier Ramdani et.al

	n	Min	Max	Mean	Std. Deviation
Z	309	3	5	4.02	0.57
Y	309	2	5	3.77	0.63

Source: processed data (2023)

Based on the descriptive analysis results in the table above with a total of 309 respondents, the variables digital accounting (X1), work environment (X2), financial rewards (Z), and career interest (Y) obtained the lowest value of 2 and the highest value of 5. For variable X1, the average score is 4.06, indicating that the respondents have a good understanding of digital accounting. The standard deviation has a value of 0.47, and since it is smaller than the mean, it indicates that the data distribution in the sample is not very diverse. Next, for variable X2, the average score is 3.85, indicating that respondents prefer a good work environment. The standard deviation has a value of 0.66, and similarly, it is smaller than the mean, suggesting limited diversity in the data distribution within the sample.

For variable Z, the average score is 4.02, indicating that respondents are interested in choosing a career with sufficient financial rewards. The standard deviation has a value of 0.57, and, like the previous variables, it is smaller than the mean, suggesting limited diversity in the data distribution within the sample. For variable Y, the average score is 3.77, indicating that respondents are interested in a career in public accounting offices. The standard deviation has a value of 0.63, and once again, it is smaller than the mean, suggesting limited diversity in the data distribution within the sample.

Classical Assumptions

For the validity and reliability test, the author referred to (Creswell & Creswell, 2018) and conducted a trial with 50 respondents and 31 questions, resulting in valid responses. The reliability, measured by Cronbach's Alpha, was found to be 0.91, indicating high reliability.

For the normality test, the author referred to (Hair et al., 2013). For the tests of multicollinearity, heteroskedasticity, and autocorrelation, the author followed the guidelines provided by (Gujarati & Porter, 2009). The results of these calculations are presented in Table 2:

Table 2. Classical Assumptions

Test	Method	Result	Status
Normalitas	Jarque Bera	0.4165	Lolos Uji
Heteroskedastisitas	Breusch Pagan	0.0905	Lolos Uji
Autokorelasi	Durbin Watson	1.9568	Lolos Uji
Multikolinearitas	VIF X1	1.7763	Lolos Uji
	VIF X2	1.9633	Lolos Uji
	VIF Z	1.4374	Lolos Uji

Source: processed data (2023)

Regression Analysis Model 1

Table 3. Regression Analysis Model 1

	Estimate	Std. Error	t-value	Pr(> t)
(Intercept)	2.71409	0.32495	8.3520	0.0000
Variabel. Z	0.36393	0.07302	4.9840	0.0000
Variabel. X1	-0.11812	0.09736	-1.2130	0.8080
Variabel. X2	0.01793	0.07353	0.2440	0.0038

Source: processed data (2023)

Based on the table above, the regression equation can be analyzed as follows:

$$Y = 2.71 - 0.11812 X1 + 0.01793 X2 + 0.36393Z + 0.05e (1)$$

Based on the test results above, the following conclusions can be drawn:

1. Digital accounting has a non-significant negative influence of 0.11812 on career interest, with a significance value for the digital accounting variable of 0.8080 > 0.05. Therefore, H0 cannot be rejected. This finding contradicts a previous study by (Aryanto & Farida, 2022), which found that digital accounting has a significant influence on career interest.
2. The work environment has a significant positive influence of 0.01793 on career interest, with a significance value for the work environment variable of 0.0038 < 0.05. Therefore, H2 is accepted. This result aligns with a previous study by (Juniarta & Suaryana, 2023), stating that the work environment has a significant positive influence on career interest.
3. Financial rewards have a significant positive influence of 0.3639 on career interest, with a significance value of 0.00 < 0.05. Therefore, H3 & H4 are accepted, indicating a positive and significant influence of financial rewards on career interest. This finding aligns with a previous study by (Ariyani & Jaeni, 2022).

CONCLUSION

The non-significant negative influence of digital accounting on career interest, when moderated by financial rewards, suggests a trend that the current generation is not afraid of digitalization changes. This is likely because they are accustomed to digitalization and the technology changes they regularly encounter. The findings indicate that the current generation embraces digital changes and is not negatively influenced in terms of career interest by the implementation of digital accounting. On the other hand, the significant positive influence of the work environment on career interest, when moderated by financial rewards, indicates a trend where the current generation highly values a good and conducive working environment. This suggests that the current generation prioritizes a positive work environment to stay focused on their tasks and efficiently complete their work. The presence of financial rewards as a moderator strengthens the positive impact of the work environment on career interest. Suggestions for future research include increasing the number of respondents, adding variables that can represent data diversity,

incorporating new models, and considering the latest aspects of variables. This approach will help ensure that the results obtained are more optimal and up-to-date in terms of measurement.

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