

DETERMINANTS OF CAREER SELECTION AS A PUBLIC ACCOUNTANT (Study on Accounting Students at Bunda Mulia University, Serpong Campus)

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ARTICLE INFO

Keywords:

Interest in becoming a public accountant,
Financial Rewards,
Labor Market Considerations,
Professional Recognition,
Work Environment

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ABSTRACT

Choosing a career to become an accountant is a promising choice for students majoring in accounting. The purpose of this study was to determine the factors that influence students' interest in becoming a public accountant. This research uses a mixed method with a questionnaire as quantitative data and confirmation of interview results as qualitative data. The sample for this research is accounting students at Bunda Mulia University for the 2019-2021 academic year. The data is then processed using the SmartPLS 3.2.7 application. Starting from outer model analysis, inner model analysis, and also hypothesis analysis. The results of data processing and research results show that the variables of financial rewards and professional recognition do not significantly influence student interest in becoming a public accountant. Meanwhile, the labor market consideration variable has a positive and significant effect on the interest in becoming a public accountant. The work environment variable cannot moderate any variable, and cannot strengthen the influence of labor market considerations prior to being moderated.

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1. INTRODUCTION

A career in finance and economics is a promising option for many people. This is supported by statements in research conducted by Iswahyuni (2018) and Supriyadi (2020) where it is said that careers in accounting can be quite numerous because they are divided into several fields ranging from public accountants, corporate accountants, government accountants, educator accountants, and the non-accounting profession. Accountants become professionals who are needed by companies because every financial decision must be taken based on accounting information, and to process and produce this information, every company needs the services of a public accountant.

However, the increasing number of personnel needed by companies is not in line with the number of KAPs and the number of public accountants offered. According to data from the Indonesian Ministry of Finance as of October 3, 2022, the number of KAPs registered in Indonesia is only 464 KAPs and with only 1448 public accountants. This number is of course not comparable to the number of companies that need public accountants. The difference in the number of supply and demand for public accountants is the phenomenon in this study. This phenomenon is also used in the research by Dipa et al., (2020) and this phenomenon is interesting for further research at Bunda Mulia University because different research samples will provide different research results.

Apart from the external side, campus internal factors are also an additional phenomenon in this study. The division of departments into 3 (three) specializations at Bunda Mulia University is only dominated by the tax and audit departments. This can be seen from the current conditions, where there are only 2 specialization classes opened for the 2021/2022 academic year, namely classes majoring in tax and auditing, but this phenomenon will focus on students who choose to major in auditing because the dependent variable in this study will focus on interest of students to have a career as a public accountant and especially as an auditor.

There are many factors that influence student interest in a career as a public accountant. With the existing phenomenon, the labor market consideration factor is one of the factors that influence a person's interest in choosing a career to become a public accountant. Apart from the labor consideration factor, referring to research conducted by Welly et al., (2022) there are other factors that influence students' interest in choosing a career as a public accountant, starting from financial rewards and also the work

environment. Apart from that, there is also a professional recognition factor which is another factor that can influence students' interest in having a career as a public accountant (Yurmaini, 2019). The final factor that can influence students' interest in becoming public accountants is the work environment.

2. LITERATURE REVIEW

The theory used in this research is Maslow's theory of motivation. The results of thoughts on this theory were then poured into a book written by Abraham H. Maslow in the 40s with the title "Motivation and Personality" (Iswahyuni, 2018). In the book, it is said that humans actually have a hierarchy or levels of needs which are commonly known as "Maslow's Need Hierarchy".



Figure 1 Maslow's Need Hierarchy

According to a journal written by McLeod (2018), it is said that human needs can be briefly divided into 5 stages where to meet the other needs above, a person must fulfill their basic needs. All of these human needs need to be supported by the abilities and achievements of the man himself. This theory will be the theoretical basis in this study, where according to research conducted by Murdiawati (2020), it is said that when someone has motivation for something, then someone can take action or attempt to meet their needs. This is also related to the career choice of accounting students, where the factor of a student choosing a career either to become a public accountant or a non-public accountant will be influenced by the motivation for the career they want to choose.

2.1 Hypothesis

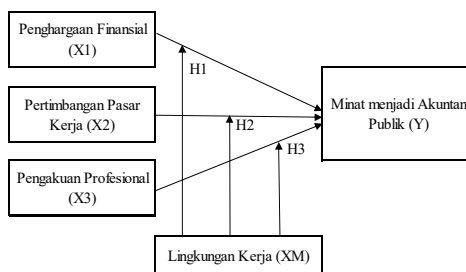


Figure 2. Research Paradigm

2.2 Interest in becoming a public accountant

According to Winkel (1983) in Hapsoro & Tresnadya's research (2018) revealed that interest is a tendency to feel attracted to certain fields and feel happy to be involved in that field. According to the International Federation of Accountants, what is meant by the accounting profession is a profession that has expertise and uses its expertise in accounting and includes the work of public accountants, internal accountants who work in an industrial company, financial or trade accountants, and also government accountants who work in the government and or become an accountant educator.

2.3 Financial Rewards

Financial awards are remuneration in the form of money given to someone because of their work and contribution in helping the company achieve its goals (Naminingsih & Rahmayati, 2019). Referring to the research journal conducted by Amalia et al., (2021), this financial reward variable will be based on salary, bonuses, and benefits. Financial rewards are a sensitive factor and can influence a person's interest in choosing a profession (Handayani & Handayani, 2021). According to research conducted by Hapsoro &

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Tresnadya (2018) and Murdiawati (2020) states that the financial reward variable influences students' interest in becoming public accountants. These results are also in line with research conducted by Febriyanti (2019), Oktaviani et al (2020), and also Effendi & Rahayu (2020) where it is said that economic motivation which is proxied through financial rewards or salary can lead to encouragement for a person to improve his abilities from a personal side so that he can achieve the desired financial reward. This is not in line with research by Naminingsih & Rahmayati (2019) and Dippta et al (2020) where according to the results of their research, the financial reward variable has no effect on students' interest in becoming public accountants.

H1: Financial rewards have a positive and significant influence on students' interest in becoming public accountants.

2.4 Labor Market Considerations

Labor market considerations can be interpreted as jobs that can be accessed in the future or it can also be said as an environment where people who are part of it can produce something useful for others (Effendi & Rahayu, 2020). If it is related to the theory of expectations, students will usually have more expectations when the job market is available. This is also said in Suniantara & Dewi's research (2021), that students tend to feel that they have expectations according to their abilities based on considerations of the existing job market. labor market considerations will be measured based on job security, job availability, career flexibility, and also promotion opportunities (Amalia et al., 2021). According to Elfiswandi et al (2019), Dippta et al (2020) Handayani & Handayani (2021), and also Suratman & Nirsetyo Wahdi (2021), labor market considerations have a positive influence on students' interest in pursuing a career as a public accountant. But on the contrary, according to Sulistiyani & Fachriyah (2019) said that labor market considerations did not affect career interest in becoming a public accountant.

H2: Labor market considerations have a positive and significant influence on students' interest in becoming public accountants.

2.5 Professional Recognition

According to Stolle (1976) in research conducted by Naminingsih & Rahmayati (2019), professional recognition is considered by students who choose the accounting profession, and from this it can be concluded that in choosing a profession, one does not only look for financial expectations, but also has a desire from someone to get achievement recognition and opportunity to develop themselves. This professional recognition variable will be measured by elite status and also respect (Sidig & Sinaga, 2020). Professional recognition influences students' interest in becoming public accountants (Murdiawati, 2020). This is because a human being needs validation from other people for the results of his performance, which is also in accordance with the theory of motivation put forward by Maslow. This is contrary to research conducted by Namingsih & Rahmayati (2019) where it is said that professional recognition does not affect student interest.

H3: Professional recognition has a positive and significant influence on students' interest in becoming public accountants.

2.6 Work environment

The work environment is the whole of the tools and materials encountered, the surrounding environment where a person works, work methods, and work arrangements both as individuals and as a group (Handaru, 2019). Work environment factors can also be one of the important factors that affect employee productivity, although companies sometimes pay less attention to this (Yurmaini, 2019). The work environment will be a moderating variable in this research update. The work environment will strengthen other variables in influencing students' interest in becoming public accountants. This variable will be measured based on the working atmosphere, relationships with colleagues, and the availability of work facilities (Amalia et al., 2021).

According to research conducted by Anggraini (2020) work environment factors do not affect students' interest in having a career as a public accountant. Nonetheless, the work environment influences students' interest in becoming public accountants (Murdiawati, 2020), (Budiarti, 2020), and (Jamain, 2021). This is because a student in choosing the public accounting profession thinks that this profession they will choose can provide many opportunities for development (Iswahyuni, 2018).

H4: Financial rewards have a positive and significant effect on students' interest in becoming public accountants with work environment variables as the moderation.

From research conducted by Welly et al (2022) it is said that the work environment cannot moderate the labor market consideration variables. This is because as a student, there are limitations to understanding the actual conditions of the work environment, so this cannot affect other variables in choosing a career to become a public accountant.

H5: Labor market considerations have a positive and significant influence on students' interest in becoming public accountants with work environment variables as a moderation.

Professional recognition will be moderated by work environment variables, this is because, when the working environment conditions are good and conducive, professional recognition in the form of non-financial awards and affirmations should be more easily obtained by these individuals.

H6: Professional recognition has a positive and significant influence on students' interest in becoming public accountants with work environment variables as a moderation.

3. METHOD

3.1 Research Methods

The type of research used in this research is Mix Method research in which the research uses primary data and interview results as the data. Mixed Research or Mix Methods Research is an approach to investigate behavioral, social, and health-related problems by collecting and analyzing quantitative and qualitative data strictly in response to research questions, and integrating or "mixing" the two forms of data in a research design. certain to generate new and more complete insights or understandings than what might be obtained from quantitative or qualitative data alone (Prof. Creswel, 2021).

Data collection techniques used to support this research are questionnaires and interviews. Where the questionnaire respondent data was obtained directly from informants using the media form in Google Form from respondents who match the predetermined sample criteria, namely students at Bunda Mulia University, Serpong campus, majoring in accounting, 2019-2021 academic year. This data is also supported by the results of interviews that will be conducted with the sources via Zoom media. The interviewees for the interviews in this study were graduates of Bunda Mulia University who had directly worked or worked directly at the Public Accounting Firm.

The population of this study are students and female students or alumni who are currently studying or have studied at Bunda Mulia University during 2019-2021, besides that the population criteria for this study are: 1) This research was only conducted on students at the Serpong campus, majoring in accounting , class 2019-2021, 2) This research is only conducted for students in semester 3 and above or for students who have taught accounting examination I, 3) This research is only conducted for students who are willing to fill out a questionnaire voluntarily. Determination of the sample in this study will use the Slovin formula sample, namely by calculating the sample based on the existing population where the population of this study is 258 students. The Slovin formula for determining the sample is as follows:

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

Information :

n = Samples

N = Population

E = error (percentage error) 5% with 95% confidence level

With a 95% confidence level, the error rate applied in this formula is 5% or 0.05. So :

$$n = \frac{258}{(1 + (258 \times 0,05^2))}$$

$$n = \frac{259}{1,645}$$

$$n = 157,44$$

$$n \approx 158$$

From the results of this calculation, it can be concluded that the minimum number of respondents required to process the data is 158 respondents.

Tabel 1 Variable Operationalization Table

Variable	Measurement	Scale
Interest to become a Public Accountant (Y)	Student interest	intervals
	Student personality	
	Social background and situation	
	Source :(Amalia et al., 2021)and(Handayani & Handayani, 2021)	
Financial Rewards (X1)	Wages	intervals
	Bonus	
	Allowances	
	Source :(Amalia et al., 2021)	
Labor Market Considerations (X2)	job security	intervals
	Availability of jobs	
	Career Flexibility and Promotion Opportunities	
	Source :(Amalia et al., 2021)	
Professional Recognition (X3)	Elite Status	intervals
	Respect	
	Source :(Sidig & Sinaga, 2020)	
	Work atmosphere	
Work Environment (XM)	Relations with colleagues	intervals
	Availability of Work Facilities	
	Source :(Amalia et al., 2021)	

3.2 Analysis Method

In this research, the data analysis method used is structural equation modeling-partial least squares (SEM-PLS) using SmartPLS software. This analysis will consist of outer mode analysis, inner model, and also hypothesis testing. Data analysis in this study was carried out through reliability tests, convergent validity tests, and discriminant validity tests. The reliability test was carried out to ensure that the Cronbach construct has an Alpha and a composite reliability value which is above 0.7 but still below 0.95 to indicate that the measurement is reliable. Measurement of convergent validity is assessed by looking at the AVE value which has a value above 0.5 (Mahfud and Ratmono, 2013:67).

In evaluating the inner model with PLS (Partial Least Square) begins by looking at the R-square for each dependent latent variable. In addition to looking at the R-square value, the PLS (Partial Least Square) model is also evaluated by looking at the predictive relevance Q-square value for the constructive model. A Q-square value greater than 0 (zero) indicates that the model has a predictive relevance value, whereas if the Q-square value is less than 0 (zero), it indicates that the model has less predictive relevance. In testing the hypothesis can be seen from the value of the t-statistics and the probability value. For hypothesis testing, namely by using statistical values, for alpha 5% the t-statistic value used is 1.96. So that the criteria for accepting/rejecting the hypothesis are that Ha is accepted and H0 is rejected when the statistic is > 1.96.

4. RESULT AND DISCUSSION

Table 2. filled out the questionnaire

X1.	X1. Financial Rewards											
	Average Yield			3rd semester			5th semester			7th semester		
Financial Rewards X1.	K	P	W	K	P	W	K	P	W	K	P	W
Financial Rewards X1.	4,059	4,243	4,008	4,000	4,294	4,163	4,043	4,000	4,048	4,133	4,267	3,833
Financial Rewards X1.	3,971	3,892	3,992	4,032	4,000	4,326	4,021	4,000	4,024	3,867	3,733	3,667

X1. Financial Rewards	Average Yield			3rd semester			5th semester			7th semester		
	K	P	W	K	P	W	K	P	W	K	P	W
Financial Rewards	4,047	3,946	4,075	4,127	4,118	4,419	4,255	4,200	4,262	3,800	3,667	3,604
Financial Rewards	3,794	3,757	3,805	4,190	4,118	4,512	3,660	4,000	3,619	3,483	3,267	3,333
Financial Rewards	3,953	3,892	3,970	4,143	4,294	4,372	3,915	3,600	3,952	3,783	3,533	3,625
Financial Rewards	4,194	4,027	4,241	4,254	4,294	4,535	4,362	4,000	4,405	4,000	3,733	3,833

X1. Financial Rewards

X1. Financial Rewards	Average Yield			3rd semester			5th semester			7th semester		
	K	P	W	K	P	W	K	P	W	K	P	W
Financial Rewards	4,535	4,405	4,571	4,540	4,529	4,860	4,617	4,400	4,643	4,467	4,267	4,250

X1. Financial Rewards

X1. Financial Rewards	Average Yield			3rd semester			5th semester			7th semester		
	K	P	W	K	P	W	K	P	W	K	P	W
Financial Rewards	4,353	4,162	4,406	4,444	4,412	4,767	4,255	3,800	4,310	4,333	4,000	4,167
Financial Rewards	4,359	4,189	4,406	4,476	4,412	4,814	4,362	4,400	4,357	4,233	3,867	4,083
Financial Rewards	4,400	4,162	4,466	4,603	4,471	4,977	4,426	4,600	4,405	4,167	3,667	4,063

X1. Financial Rewards

X1. Financial Rewards	Average Yield			3rd semester			5th semester			7th semester		
	K	P	W	K	P	W	K	P	W	K	P	W
Financial Rewards	3,676	3,568	3,707	3,825	3,765	4,116	3,745	4,000	3,714	3,467	3,200	3,333
Financial Rewards	3,429	3,378	3,444	3,714	3,471	4,070	3,447	3,400	3,452	3,117	3,267	2,875
Financial Rewards	3,329	3,297	3,338	3,587	3,529	3,860	3,277	3,200	3,286	3,100	3,067	2,917

From the results of the descriptive analysis of all respondents, it is known that 170 respondents have filled out the questionnaire or about 65.89% of the total population. From the results of these respondents, it was divided into 3 semester levels, starting from semester 3, semester 5, and semester 7. Then, from this division, they were again classified into 2 genders, namely men and women. The overall results conclude that there are significant and quite different responses between genders and semesters. This result can be seen from several variables that have quite low values for women, but have higher results for male respondents, and vice versa.

In addition, several respondents who were compared between semesters 3, 5 and also semester 7 had quite significant differences and these differences were sufficient to be further investigated in subsequent studies.

4.1 Outer Model Analysis Results



Figure 2. Primary Data

Table 3. Outer Loading Table Test

Variable	Indicator	Outer Loading
Moderation Effect	Professional Recognition (X3) * Work Environment (Xm)	1,909
	Financial Rewards (X1) * Work Environment (Xm)	1,436
	Labor Market Considerations (X2) * Work Environment (Xm)	1,801
Financial Rewards	X1_1	0.901
	X1_2	0.849
Labor Market Considerations	X2_1	0.722
	X2_2	0.721
	X2_3	0.735
	X2_4	0.759
Professional Recognition	X3_1	1,000
Work environment	XM_1	0.829
	XM_2	0.881
	XM_3	0.905
Interest in becoming a Public Accountant	Y_1	0.850
	Y_2	0.864
	Y_3	0.840

Source: Primary data processed (2022)

From the results of this outer model analysis, we can see that all values in the table have a loading factor value greater than 0.70. The highest value is owned by the professional recognition variable with a value of 1.00 and the lowest value is owned by the labor market consideration variable with a value of 0.721. However, as can be seen in the table, this overall value which is greater than 0.70 can immediately conclude that this result is said to be valid. According to Azwar (1986) it is said that the validity that comes from the word validity means the extent to which the accuracy and accuracy of a measuring instrument in

carrying out its measuring function. So it can be said that valid means that the existing question items are said to be able to provide results for what you really want to measure.

4.2 Cross Loadings test results

Table 5. Cross Loadings test results

	Y	X1	X2	X3	XM	X1 x XM	X2 x XM	X3 x XM
Financial Rewards (X1) * Work Environment (Xm)	-	-	-	-0.316	-0.402	1,000	0.825	0.610
Labor Market Considerations (X2) * Work Environment (Xm)	-	-	-	-0.396	-0.506	0.825	1,000	0.731
Professional Recognition (X3) * Work Environment (Xm)	-	-	-	-0.605	-0.499	0.610	0.731	1,000
X1_1	0.295	0.901	0.445	0.259	0.342	-0.024	-0.143	-0.108
X1_2	0.242	0.849	0.591	0.344	0.445	-0.196	-0.273	-0.331
X2_1	0.280	0.407	0.722	0.332	0.415	-0.189	-0.236	-0.316
X2_2	0.322	0.331	0.721	0.218	0.287	-0.131	-0.114	-0.132
X2_3	0.353	0.487	0.735	0.335	0.446	-0.147	-0.228	-0.273
X2_4	0.385	0.471	0.759	0.408	0.499	-0.356	-0.400	-0.365
X3_1	0.158	0.339	0.445	1,000	0.584	-0.316	-0.396	-0.605
XM_1	0.228	0.356	0.455	0.521	0.829	-0.294	-0.349	-0.374
XM_2	0.201	0.351	0.485	0.508	0.881	-0.294	-0.402	-0.399
XM_3	0.342	0.431	0.530	0.507	0.905	-0.426	-0.530	-0.502
Y_1	0.850	0.279	0.401	0.206	0.346	-0.229	-0.284	-0.175
Y_2	0.864	0.154	0.346	0.078	0.209	-0.037	-0.063	-0.009
Y_3	0.840	0.335	0.423	0.111	0.230	-0.074	-0.108	-0.099

From these results it shows that the correlation value of the construct with the indicators is greater than the correlation value with other constructs. This result is indicated by a green box, where each construct already has the highest value with its respective indicator. The moderation contract for each effect has the highest value with its respective indicator. Thus it can be said that all constructs for all variables and also the moderating relationship or latent variables already have good discriminant validity, where the indicators in the construct indicator block are better than indicators in other blocks.

3.3 Contract Value Results

Table 6. Contract Value

	Average Variance Extracted (AVE)	Square Root AVE
Work Environment (Xm)	0.761	0.872
Interest to become a Public Accountant (Y)	0.725	0.852
Moderating Effect 1	1,000	1,000
Moderating Effect 2	1,000	1,000
Moderating Effect 3	1,000	1,000
Professional Recognition (X3)	1,000	1,000
Financial Rewards (X1)	0.766	0.875

Labor Market Considerations (X2)	0.539	0.734
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From the table above, it can be seen that all the constructs show an AVE value greater than 0.50, with the smallest value being 0.539 for variable X2 or labor market considerations and the largest value being 1.00 for the professional recognition variable. This value already meets the requirements in accordance with the specified minimum AVE value limit of 0.50 and the AVE value for this construct can be said to be good. The AVE value for each of these constructs is then found for its roots by taking the initial AVE value as the root, and after knowing the square root value of the AVE for each construct, the next step is to compare the square root of the AVE with the correlation between the constructs in the model.

3.4 Result of Contract Correlation Value

Table 7. Contract Correlation Value

	Y	X1	X2	X3	XM	X1 x XM	X2 x XM	X3 x XM
Work Environment (Xm)	0.872							
Interest to become a Public Accountant (Y)	0.310	0.852						
Moderating Effect 1	-0.402	-0.137	1,000					
Moderating Effect 2	-0.506	-0.183	0.825	1,000				
Moderating Effect 3	-0.499	-0.117	0.610	0.731	1,000			
Professional Recognition (X3)	0.584	0.158	-0.316	-0.396	-0.605	1,000		
Financial Rewards (X1)	0.443	0.309	-0.115	-0.229	-0.238	0.339	0.875	
Labor Market Considerations (X2)	0.566	0.462	-0.288	-0.342	-0.373	0.445	0.582	0.734

If we compare this result with the AVE square root results in the table, we can see that the overall AVE square root value has the same value as this construct correlation value. For example, the work environment variable has a correlation value of 0.872 and an AVE squared value of 0.872. For the variable with the smallest correlation value, namely the labor market consideration variable with a construct correlation value of 0.734, it also has a square root value of AVE, namely 0.734. So from this comparison it can also be said that the value of discriminant validity for this research is quite good.

3.5 Composite Reability Results

Table 8. Composite Reability

	Composite Reliability	Cronbach's Alpha
Work Environment (Xm)	0.905	0.848
Interest to become a Public Accountant (Y)	0.888	0.811
Moderating Effect 1	1,000	1,000
Moderating Effect 2	1,000	1,000
Moderating Effect 3	1,000	1,000
Professional Recognition (X3)	1,000	1,000
Financial Rewards (X1)	0.867	0.697
Labor Market Considerations (X2)	0.824	0.717

The table above shows the composite reliability value for the whole construct which has a high composite reliability value, which is above 0.70. A construct can be said to have a high reliability value if the composite reliability value is > 0.70. Reliability will relate to the precision and accuracy of

measurements. Reliability testing was carried out to test whether the data obtained from the research instrument showed adequate internal consistency. So for the data in the table, it can be said that the reliability of the data is good.

In addition to the composite reliability value which has a value above 0.70, consideration of the Cronbach's alpha value will also be considered. The Cronbach's application value which can indicate the reliability of the research instrument is above 0.60. From the results of the data in the table, it can be seen that the Cronbach's alpha value for all indicators is at a value above 0.60. So it can be concluded that the construct has good reliability or the data is reliable.

3.6 Bootstrapping results

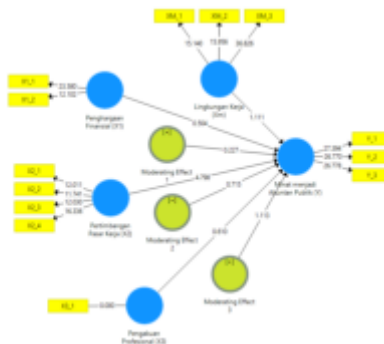


Figure 3. Bootstrapping results

3.7 Variant Analysis

Table 9. Variant Analysis

	R Square
Interest to become a Public Accountant (Y)	0.234

Based on the r-square results contained in table 4.13. it can be said that the independent variable or Y, namely the interest in becoming a public accountant is only explained by other variables, namely X in the form of financial rewards, labor market considerations, as well as professional recognition as well as a moderating variable in the form of a work environment of 23.4%. So from this it can be said that the remainder of this result, which is equal to 76.6%, is explained by other constructs which are outside the variables or outside the constructs examined in this study.

3.8 Path Coefficients

Table 10. Path Coefficients

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Work Environment (Xm) -> Interest in becoming a Public Accountant (Y)	0.105	0.106	0.098	1,079	0.281
Moderating Effect 1 -> Interest in becoming a Public Accountant (Y)	0.023	0.009	0.089	0.258	0.796
Moderating Effect 2 -> Interest in becoming a Public Accountant (Y)	-0.072	-0.069	0.091	0.796	0.427
Moderating Effect 3 -> Interest in becoming a Public Accountant (Y)	0.074	0.075	0.062	1.204	0.229
Financial Award (X1) -> Interest in becoming a Public Accountant (Y)	0.046	0.051	0.095	0.488	0.626

The first hypothesis will test whether financial rewards can have a positive and significant effect on students' interest in becoming public accountants.	Labor Market Considerations (X2)					
	-> Interest in becoming a Public Accountant (Y)	0.420	0.437	0.089	4,723	0.000
	Professional Recognition (X3) -> Interest in becoming a Public Accountant (Y)	-0.061	-0.080	0.089	0.689	0.491

Based on the results of statistical tests taking into account the p value, t-statistic, and also the coefficient value, table 4.14. shows that labor market considerations have a coefficient value of 0.420, a t-statistic value of 4.723 and a p-value of 0.000 and from these results it can be concluded that Ha is accepted and H0 is rejected or the hypothesis of labor market considerations has a positive and significant effect, accepted. These results are in line with research conducted by Hapsoro & Tresnadya (2018) and Febriyanti (2019), but the results of this study are not in line with the results of research by Naminingsih & Rahmayati (2019). This result is supported by the results of interviews where the job market for a public accountant is indeed large, and career flexibility as well as job security as a public accountant is maintained even when compared to other professions.

Professional recognition has data processing results, namely the beta coefficient of -0.061, the T-Statistic value of 0.689, and also the P-Value of 0.491. These results indicate that Ha is rejected and H0 is accepted, which means that professional recognition does not affect students' interest in becoming a public accountant. The results of this study are in line with research conducted by Naminingsih & Rahmayati (2019) and also research conducted by Sufiyati (2019). However, these results are not in line with research conducted by Febriyanti (2019) and Supriyadi (2020). These results were also conveyed through interviews where it was said that professional recognition proxied by certification of expertise did not affect professional recognition, because professional recognition would be obtained from work and not certification.

From the results of this data processing, the results of the t-statistics show results <1.96 and the results of the P-Value have results >0.05 so that it can be immediately concluded that the working environment moderating variable cannot moderate the financial reward variable. These results conclude that H4 which states that the financial reward variable which is moderated by the work environment variable affects students' interest in becoming public accountants is rejected. These results are in line with research conducted by Welly et al., (2022) where the work environment cannot moderate other variables in influencing interest in becoming a public accountant.

From the results of this data processing, the results of the t-statistics show results <1.96 and the results of the P-Value have results that are >0.05 so that it can be immediately concluded that the moderating variable of the work environment also cannot moderate the variable of labor market considerations. This result concludes that H5 which states that the labor market consideration variable which is moderated by the work environment variable affects students' interest in becoming public accountants is rejected. For the 6th hypothesis, because the results of this hypothesis also have t-statistic results showing results <1.96 and the overall P-Value results have results > 0.05, it can be concluded that hypothesis 6 is professional recognition moderated by the environment work can affect students' interest in becoming public accountants, rejected.

The work environment has a work ethic that is different from one another and cannot be compared even though the office and type of work are similar. It was said again through the interview results, that the work environment could not moderate students' interest because they did not know the actual work environment in the office.

The work environment has a work ethic that is different from one another and cannot be compared even though the office and type of work are similar. It was said again through the interview results, that the work environment could not moderate students' interest because they did not know the actual work environment in the office.

5. CONCLUSION

This study aims to determine the effect of independent variables, namely financial rewards, labor market considerations, and professional recognition moderated by a moderating variable, namely the work environment as a moderation on students' interest in becoming public accountants. From the results of analysis and data processing, it is known that the variables of financial rewards and professional recognition do not have a significant effect, while the labor market considerations have a positive and significant influence on students' interest in becoming public accountants. The work environment variable cannot moderate any variable and has no significant effect on students' interest in becoming public accountants.

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