International Journal of Economy, Education, and Entrepreneurship
p-ISSN: 2798-0138 | e-ISSN: 2798-012X
Vol. 4, No. 2, August 2024
https://doi.org/10.53067/ije3.v4i2

THE INFLUENCE OF JOB MARKET CONSIDERATIONS, FINANCIAL REWARDS, AND PERCEPTIONS OF THE PUBLIC ACCOUNTANT PROFESSION ON INTEREST IN A PUBLIC ACCOUNTANT CAREER AMONG UNESA FACULTY OF ECONOMICS AND BUSINESS STUDENTS

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Abstract

Most students are interested in a career as a public accountant after graduating, but this career is only one of their priorities. Students feel that a career in public accounting is challenging, so the number of public accountants in Indonesia still needs to be increased compared to the need for accountants in the business world. This research examines and analyses the influence of job market considerations, financial rewards, and perceptions of the public accounting profession on interest in a public accounting career.

The research was carried out on 2020 accounting students at Surabaya State University with a population of 113 accounting students, and the sample used the Solvin formula, namely 88 accounting students with quantitative research methods.

Based on the results of the analysis test it shows that: 1) job market considerations have a significant effect on interest in a career as a public accountant, 2) financial awards have a significant effect on interest in a career as a public accountant, 3) perceptions of the public accounting profession have a significant effect on interest in a career as a public accountant, 4) job market considerations, financial rewards, and perceptions of the public accounting profession jointly influence interest in a public accounting career.

Keywords: Discipline, organizational climate, placement, motivation, Performance.

INTRODUCTION

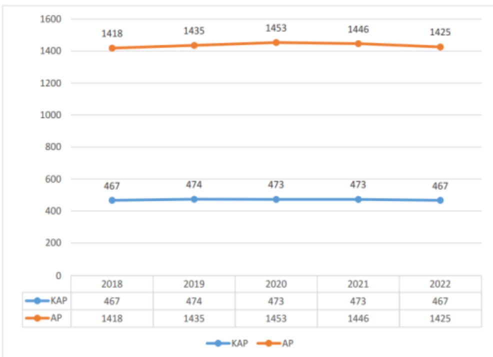
A career significantly contributes to the life of someone who has entered adulthood. Accuracy in determining and choosing a career is essential to an individual's life. Therefore, an individual's career has a vital role for oneself and is the goal of each person's life, so the main stage in forming a career or job is determining a career or job that suits each person's interests and talents (Dary & Ilyas, 2017). A career that is considered reasonable is the hope of every student. The career is expected to be by the student's desires, so students must improve the quality of their Performance so that it increases and have a responsibility as a provision to face the obstacles that exist in the world of work and is full of selective competition (Komang & Gede, 2017).

The increasingly competitive conditions for finding work have caused students, including accounting students, to plan their future careers according to their studies (Espa, 2016). Therefore, students need stimulus to think wisely about the job they want while studying so they can optimally use their time well and the facilities available at college (Laka et al., 2019).

Career choices include causes that can influence a person's interest in studying a specific knowledge or field of science. One field of science that provides various alternative career options for graduates is accounting. (Suindari, 2018). Career alternatives for accounting graduates are limited to the accounting profession and various careers according to the factors that influence them. For example, someone with an educational background or Bachelor's degree has multiple options, such as continuing their studies to obtain accounting professional qualifications, continuing their education to a master's level, or being directly involved in the world of work (Dary & Ilyas, 2017). According to Paramita S & Ratna Sari (2019), accounting graduates have various career choices in the work environment, including becoming a public accountant, education accountant, government accountant, or company accountant.

A career in public accounting is considered promising in the future because the profession provides varied and challenging work, and you can be assigned to companies with various choices of places with different characteristics and environmental conditions (Laka et al., 2019). A public accountant primarily audits an organization's historical financial reports by fulfilling existing regulatory requirements (Suindari, 2018). This statement is supported by the provisions of the Public Accounting Law Number 5 of 2011 concerning public accountants who have obtained permission to provide services or carry out public accounting practices (Arifin et al., 2023).

In the current era of globalization, the need for professional accounting services, especially public accountants, has increased along with the development of economic conditions in Indonesia. The company needs a public accountant to provide options regarding an entity's financial reports. Financial reports are critical because they are used to assess company performance. This statement is supported by Arif et al. (2020), stating that public accountants are vital in improving the quality and credibility of a company's financial information. According to Arifianto (2014), Indonesia has few public accountants due to the lack of interest from students who work as public accountants. Therefore, the development of public accounting in Indonesia is relatively minimal; this is supported by data on the development of the number of public accountants and public accounting firms (KAP) in Indonesia as follows:



	2018	2019	2020	2021	2022
KAP	467	474	473	473	467
AP	1418	1435	1453	1446	1425

Figure 1. Data on the development of the number of public accountants and KAPs in 2018-2022
Source: (pppk.kemenkeu., 2022)

Based on this data, from 2018 - 2019, the number of public accountants increased by 17 people; in 2018-2020, there was an increase of 18 people; in 2020-2021, it decreased by 7 people; and in

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2021-2022 there was a decrease of 21 people. So, there are very few people interested in public accountants in Indonesia, as can be seen from the data, which shows that the increase in the number of public accountants is very minimal. There is even a decrease in public accountants in 2021 and 2022. It is supported by Wibowo's statement (2020) that the business world needs public accountants. However, the need for public accountants is different from that of public accountants in Indonesia. The enactment of Law No. 5 of 2011, which states that graduates from non-accounting study programs can work as public accountants as long as they pass the certification exam by Iswahyuni (2018), is one of the efforts to increase interest in public accounting in Indonesia.

A career as an accountant requires significant time. For example, to obtain a license as a Public Accountant, a person must go through a relatively long series of steps. This process begins with pursuing a Bachelor's degree in accounting, then continuing to Professional Accounting Education, taking the CPA (Certification et al.) exam, and applying for permission from the Ministry of Finance. Obtaining a Bachelor's degree in accounting takes 3 - 7 years. One of the options available for those who have graduated in accounting is to continue with Professional Accounting Education. Completing Professional Accounting Education (PPA) takes 9 - 24 months. After completing the PPA, they will be given the title of Accountant and obtain an Accountant Register Number from the Ministry of Finance. The process to obtain a Register Number from the Ministry of Finance takes 3 - 4 months after graduating from professional education. The complexity of this process provides an adequate explanation regarding the low number of people who become public accountants in Indonesia (Sari & Sukanti, 2016).

The above statement is supported by the results of a preliminary study conducted by researchers through interviews with 5 FEB UNESA accounting study program students regarding their interest in a career as a public accountant. Most students are interested in a career as a public accountant after graduating, but this career is only one of their priorities. Students feel that working as a public accountant is difficult due to various requirements, such as graduating with a bachelor's degree and completing Professional Accounting Education (PPA). The job market and salary earned during a career are some things that students consider when deciding on a career as a public accountant.

Several factors influence students' interest in pursuing a career as a public accountant, including job market considerations. This statement is in line with research by Ismail (2021), which states that job market considerations include factors that influence a person's career choice. This is because jobs that have a wider and easily accessible job market are more attractive than jobs with a limited job market.

Based on research by Handayani (2021), job market considerations influence interest in a career as a public accountant, while research by Laka et al. (2019) shows that job market considerations have no influence on career decisions as public accountants.

METHOD

This research is quantitative in nature. It is carried out based on the philosophy of positivism and analyzed using statistics to test the hypotheses that have been determined in the research (Sugiyono, 2018). Quantitative research can present data numerically (Septiara et al., 2019). Studies like this can be used to determine the influence of independent variables on dependent variables.

The population of this research is all accounting students from the class of 2020 at Surabaya State University, totalling 113, with the sample size calculated using the Solvin formula so that the sample in this study is 88 students from the accounting study program class of 2020. The location of this research was FEB UNESA. The subjects of this research are accounting students at Surabaya State University, UNESA, class of 2020. This research was conducted in February 2024 until completion. Researchers used a questionnaire to obtain the necessary information using the Likert scale method. The analytical techniques include research instrument testing, classical assumption testing, hypothesis testing, multiple linear regression analysis, and coefficient of determination (R2) testing.

RESULTS AND DISCUSSION

Classic assumption test

Normality test

Normality testing is carried out to determine whether the residual values in the regression model follow a normal distribution. Normality was tested using the One-Sample Kolmogorov-Smirnov (K-S) method.

Table 1 Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		88
Normal Parameters[a,b]	*Mean*	.0000000
	Std. Deviation	2.21893107
Most Extreme Differences	*Absolute*	.056
	Positive	.048
	Negative	-.056
Test Statistic		.056
Asymp. Sig. (2-tailed)		.200[c]

Source: Data processed by researchers (2024)

The table above shows the magnitude of the Asymp value. Sig. (2-tailed), namely 0.200, meaning it exceeds 0.05. It shows that the sig value > α (0.200 > 0.05) means that the data is usually distributed and meets the requirements for regression analysis.

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Linearity Test

This test aims to determine whether there is a linear relationship between variables X and Y. If the SigSig. Deviation from linearity > 0.05 shows a significant linear relationship between variables X and Y. The following linearity test results were obtained:

Table 2 Hasil Uji Linearitas X1

ANOVA table							
			Sum of Squares	*Df*	*Mean Square*	*F*	*Sig*
Minat Berkarir Akuntan Publik**Job Market Consideratios*	*Between Groups*	*(Combined)*	544.513	11	49.501	6.114	.000
		Linearity	427.172	1	427.172	52.763	.000
		Deviation from Linearity	117.341	10	11.734	1.449	.176
	Within Groups		615.305	76	8.096		
	Total		1159.818	87			

Source: Data processed by researchers (2024)

Tabel 3 Hasil Uji Linearitas X2

ANOVA table							
			Sum of Squares	*Df*	*Mean Square*	*F*	*Sig*
Minat Berkarir Akuntan Publik* Penghargaan Finansial	*Between Groups*	*(Combined)*	490.815	9	54.535	6.358	.000
		Linearity	376.570	1	376.570	43.905	.000
		Deviation from Linearity	114.245	8	14.281	1.665	.120
	Within Groups		669.004	78	8.577		
	Total		1159.818	87			

Source: Data processed by researchers (2024)

Tabel 4. Hasil Uji Linearitas X3

ANOVA table							
			Sum of Squares	*Df*	*Mean Square*	*F*	*Sig*
Minat Berkarir Akuntan Publik*Persepsi Profesi Akuntan Publik	*Between Groups*	*(Combined)*	780.921	18	43.384	7.901	.000
		Linearity	637.270	1	637.270	116.052	.000
		Deviation from Linearity	143.651	17	8.450	1.539	.107
	Within Groups		378.897	69	5.491		
	Total		1159.818	87			

Source: Data processed by researchers (2024)

The table above shows the Sig value. Deviation from linearity of the job market considerations variable (X1) is 0.176, which is higher than the α value of 0.05, meaning there is a linear relationship between variables X and Y. Meanwhile, the SigSig. The deviation from linearity of the financial reward variable (X2) is 0.120, which is higher than the α value of 0.05, meaning there is a linear relationship between variables X and Y. Likewise, the SigSig. The deviation from linearity of the variable perception of the public accounting profession (X3) is 0.107, which is higher than the α value of 0.05, meaning that there is a linear relationship between variables X and Y. So that the three variables X > 0.05, it can be stated that the data is linear.

Multicollinearity Test

Multicollinearity testing is used to test whether or not there is a relationship between variable X in the regression model. A good regression model certainly has no relationship or relationship between variables.

Tabel 7 Hasil Uji Multikolinearitas

Coefficients[a]								
Model		*Unstandardized Coefficients*		*Standardized Coefficients*			*Collinearity Statistic*	
		B	*Std. Error*	Beta	t	Sig.	*Tolerance*	VIF
1	*(Constant)*	1.668	3.779		.442	.660		
	Job Market Considerations	.193	.094	.184	2.039	.045	.540	1.851
	Penghargaan Finansial	.280	.118	.202	2.364	.020	.604	1.656
	Persepsi Profesi Akuntan Publik	.329	.049	.545	6.717	.000	.668	1.498

Source: Data processed by researchers (2024)

Table 7 shows that the VIF in the job market considerations variable (X1) has a value of 1.851 < 10 and a tolerance value of 0.540 > 0.01. Meanwhile, the VIF for the financial reward variable (X2) has a value of 1.656 < 10 and a tolerance value of 0.605 > 0.01. Likewise, the variable perception of the public accounting profession (X3) has a value of 1.498 < 10 and a tolerance value of 0.668 > 0.01. It can be concluded that all variables X < 10 and the tolerance value > 0.10 means that variable X does not experience symptoms of multicollinearity.

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Heteroscedasticity Test

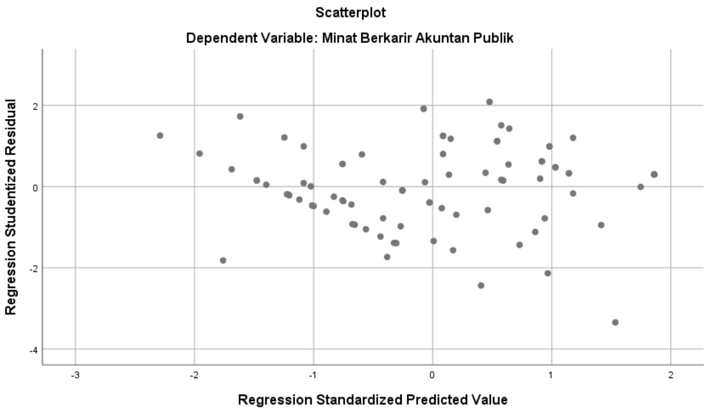

Figure 2 scatterplots graph

Sumber: Data diolah peneliti (2024)

Figure 2 shows a scatterplot graph showing that the data points are spread randomly above and below the number 0 on the Y-axis. This indicates that there was no heteroscedasticity in this study.

Hypothesis Testing

Partial Test (t-Test)

The following are the results of the sig test for each independent variable on the dependent variable:

Table 8 Sig Test Results (t-Test)

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*		
		B	*Std. Error*	Beta	t	Sig.
1	*(Constant)*	1.668	3.779		.442	.660
	Job Market Considerations	.193	.094	.184	2.039	.045
	Penghargaan Finansial	.280	.118	.202	2.364	.020
	Persepsi Profesi Akuntan Publik	.329	.049	.545	6.717	.000

Source: Data processed by researchers (2024)

The following is an explanation of each variable:

a. Variable Job Market Considerations (X1)

Sig t < sig value. 0.05 or 0.045 < 0.05. So that H0 is rejected and H1 is accepted, it means that Job Market Considerations (X1) positively and significantly affect interest in a public accounting career.

b. Financial Reward Variable (X2)
   Sig t < sig value. 0.05 or 0.020 < 0.05. So, if H0 is rejected and H1 is accepted, financial rewards (X2) positively and significantly affect interest in a public accounting career.
c. Variable Perception of the Public Accountant Profession (X3)
   Sig t < sig value. 0.05 or 0.000 < 0.05. So, if H0 is rejected and H1 is accepted, it means that the perception of the public accounting profession (X3) positively and significantly affects interest in a public accounting career.

Overall Test (f Test)

Table 9 Overall Test Results (f Test)

ANOVA[a]						
Model		*Sum of Squares*	Df	*Mean Square*	F	Sig.
1	*Regression*	731.460	3	243.820	47.813	.000[b]
	Residual	428.358	84	5.099		
	Total	1159.818	87			

Source: Data processed by researchers (2024)

Based on Table 4.10, it is known that the SigSig. < 0.05, so this research has a feasible model. So, variable X has a simultaneous effect on variable Y.

Multiple Linear Regression Analysis

This analysis is carried out in order to find out how significant the relationship is between variable X and variable Y with the equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Table 10 Multiple Linear Regression Test Results

Coefficients[a]						
Model		*Unstandardized Coefficients*		*Standardized Coefficients*		
		B	*Std. Error*	Beta	t	Sig.
1	*(Constant)*	1.668	3.779		.442	.660
	Job Market Considerations	.193	.094	.184	2.039	.045
	Penghargaan Finansial	.280	.118	.202	2.364	.020
	Persepsi Profesi Akuntan Publik	.329	.049	.545	6.717	.000

Source: Data processed by researchers (2024)

From Table 10, an equation can be prepared by entering the Unstandardized Coefficients results in the multiple regression model as follows:

$$Y = 1.668 + 0.193 X1 + 0.280 X2 + 0.329 X3 + e$$

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The regression equation above has the following meaning:

a. The value of α = constant is 1.668. It means that the constant value shows the positive influence of variable X on variable Y. This means that if the values of X1,

b. β1 value = 0.193

   It means that if the values of the other independent variables remain constant and job market considerations (X1) increase by 1%, interest in a career as a public accountant will increase by 0.193. A positive coefficient shows a positive relationship between variable X1 and variable &. Therefore, the X1 variable will also be higher if the Y variable is higher.

c. β2 value = 0.280

   It means that if the values of the other independent variables remain constant and financial rewards (X2) increase by 1%, then interest in a career as a public accountant will increase by 0.280. A positive coefficient shows a positive relationship between variable X2 and variable Y. Therefore, if variable Y is higher, variable X2 is also higher.

d. β3 value = 0.329

   It means that if the values of the other independent variables remain constant and the perception of the public accounting profession (X3) increases by 1%, interest in a career as a public accountant will increase by 0.329. A positive coefficient shows a positive relationship between variable X3 and variable Y. Therefore, if variable Y is higher, variable X3 is also higher.

Coefficient of Determination Test (R2)

The following are the results of the coefficient test of the influence of job market considerations, financial awards, and perceptions of the public accounting profession on interest in a public accounting career.

Table 11 Coefficient of Determination Test Results (R2)

Model Summary				
Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	.794[a]	.631	.617	2.258

Source: Data processed by researchers (2024)

The table above shows that the Adjusted R Square value is 0.617 or 61.7%, meaning that the variable job market considerations, financial awards, and perceptions of the public accounting profession can explain the variable interest in a public accounting career of 61.7%. In comparison, the other 38.3% is due to factors. Others outside this research.

CONCLUSION

Based on the data analysis and interpretation of the results in this research, it can be concluded that:

1. Job market considerations, financial rewards, and perceptions of the public accounting profession simultaneously influence interest in a public accounting career among FEB UNESA students.
2. Job market considerations have a significant influence on FEB UNESA students' interest in a public accounting career.
3. Financial awards significantly affect FEB UNESA students' interest in a public accounting career.
4. Perceptions of the public accounting profession significantly influence FEB UNESA students' interest in a public accounting career.

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