



THE INFLUENCE OF JOB MARKET CONSIDERATIONS, CAREER PATH, FINANCIAL REWARDS, AND MOTIVATION ON ACCOUNTING STUDENTS' CAREER CHOICE AS PUBLIC ACCOUNTANTS

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Abstract

Despite the increasing demand for public accountants, the interest of accounting students in pursuing careers in this profession remains relatively low. This condition indicates that various factors may influence students' career decisions in the accounting profession. This study aims to analyze the influence of job market considerations, career path, financial rewards, and motivation on accounting students' career choice as public accountants. This study employed a quantitative approach using a saturated sampling technique, involving 40 students from the Accounting Study Program at Universitas Sains Indonesia from the 2021-2022 cohorts as respondents. The data were analyzed using multiple linear regression with IBM SPSS Statistics version 27. The results showed that partially, career path, financial rewards, and motivation showed positive but insignificant effects on students' career choice as public accountants. However, simultaneously, job market considerations, career path, financial rewards, and motivation significantly influenced accounting students' career choice as public accountants, with a coefficient of determination of 87.7%. These findings highlight the importance of providing comprehensive job market information and strengthening career education strategies by higher education institutions and professional organizations to enhance students' interest in the public accounting profession.

Keywords: Job Market Considerations, Career Path, Financial Rewards, Motivation, Public Accountant Career Choice.

INTRODUCTION

Accounting is one of the most attractive fields of study in Indonesia due to its broad employment opportunities, career stability, and promising income prospects. In an increasingly competitive and digitalized business environment, professional accountants play an essential role in maintaining transparency, accountability, and the reliability of financial information for economic decision-making. The existence of professional accountants also contributes to national economic stability and growth (Azmy et al., 2025). This condition is reflected in various recent developments in accounting education and professional practice. For instance, the implementation of CPA Days 2025 through collaboration between academic institutions and the Indonesian Institute of Certified Public Accountants represents an effort to prepare competent young accountants capable of facing digital-era challenges (Fakultas Ekonomi dan Bisnis Universitas Airlangga, 2025). In addition, the continuous implementation of the Public Accountant Professional Examination by the Indonesian Institute of Certified Public Accountants confirms the importance of professional competency standards and indicates that the demand for public accountants remains high (Institut Akuntan Publik Indonesia, 2025).

Despite the increasing demand for public accountants, accounting students' interest in pursuing careers in public accounting has declined in recent years (DetikFinance, 2025). Many graduates, particularly from Generation Z, tend to pursue careers in data science, financial technology, or

entrepreneurship, which are perceived as offering greater flexibility and better work-life balance. In contrast, the public accounting profession is often associated with heavy workloads, rigid working systems, and long working hours. This condition reflects a mismatch between labor market demand and students' career preferences, making career choice among accounting students an important issue to investigate (Ningrum & Karsiati, 2022). Career choice is a crucial decision that determines students' future professional direction and may be influenced by both internal and external factors (Sabrina et al., 2025).

One of the external factors influencing career choice is job market consideration, which reflects the relationship between individual competencies, employment opportunities, and labor market demands in a dynamic socio-economic environment (Weli et al., 2025). The availability of employment opportunities, long-term career prospects, and professional stability often become important considerations for students when choosing a profession. Another important factor is career path, as clear promotion structures, self-development opportunities, and professional certification requirements such as Certified Public Accountant (CPA) may shape students' expectations regarding their future professional growth (Thaller et al., 2024). Financial rewards, including salary, bonuses, and welfare benefits, also influence career decisions, as fair and competitive compensation may increase students' interest in the public accounting profession (Pratama & Ngongo, 2025; Rahayu & Abidin, 2023). In addition, motivation, both intrinsic and extrinsic, plays an important role in encouraging students to pursue professional careers aligned with their personal goals, professional achievement, and recognition (Lusi et al., 2025).

Previous studies have reported inconsistent findings regarding the determinants of accounting students' career choices as public accountants. Several studies have found that job market considerations significantly influence career decisions (Amalia & Fauzi, 2021; Ariyanto & Indarti, 2023), whereas other studies have suggested that internal factors such as motivation and intrinsic values may exert stronger influences (Rofikah & Norsain, 2022). Similarly, several studies have shown that financial rewards significantly affect students' interest in pursuing careers as public accountants (Dunakhir & Anwar, 2024; Pratama & Ngongo, 2025), while other studies have reported that financial compensation is not the primary determinant, particularly among students in the early stages of career planning (Cheisviyanny et al., 2022). In addition, studies on motivation have produced mixed findings across different contexts, with some studies emphasizing the role of intrinsic motivation (Lusi et al., 2025), whereas others have highlighted the dominance of external factors such as career opportunities and career structures (Wulan et al., 2023).

In addition, most previous studies were conducted in large universities or involved multiple institutions, while studies focusing specifically on students from a single private university with relatively homogeneous characteristics remain limited. Therefore, reexamining the influence of job market considerations, career path, financial rewards, and motivation on accounting students' career

choices in a different institutional context is necessary. Based on these research gaps, this study aims to analyze the influence of job market considerations, career path, financial rewards, and motivation on accounting students' career choice as public accountants at Universitas Sains Indonesia. The findings are expected to provide empirical insights for higher education institutions and professional organizations in developing more effective career education strategies and increasing students' interest in the public accounting profession (Trimadhana & Noviantoro, 2025).

LITERATURE REVIEW

Accounting Students' Career Choice as Public Accountants

Career choice represents an important decision in shaping an individual's professional identity. According to Marsintauli et al. (2022), career decision-making is an essential part of professional identity development. For accounting students, career choice is closely related to the application of academic knowledge, competency development, and professional readiness in entering the workforce (Business & Research, 2021; Putra, 2021). The decision to pursue a career as a public accountant is influenced by students' understanding of professional responsibilities, career opportunities, and perceptions of the profession itself (Cheisviyanny et al., 2022). Positive perceptions toward the public accounting profession may strengthen students' confidence and interest in pursuing this career path (Rofikah & Norsain, 2022). In this study, career choice is measured through personal interest, professional knowledge, professional perception, career willingness, and final career decision (Nabila et al., 2024; Wuryandini & Pakaya, 2023).

Job Market Considerations

Job market consideration is an external factor influencing career decisions. It reflects the interaction between labor demand and labor supply, which is represented by employment opportunities, career sustainability, and workforce absorption within a profession (Amalia & Fauzi, 2021; Ariyanto & Indarti, 2023). In the context of public accounting, broad employment opportunities, job stability, and sustained market demand may strengthen students' interest in choosing this profession. In addition, competitive labor market conditions may encourage students to improve their competencies and professional readiness. In this study, job market consideration is measured through employment availability, job security, job competitiveness, labor demand, and ease of obtaining employment.

Career Path

Career path refers to the sequence of professional positions that individuals may achieve through work experience, competency development, and performance achievement. A clear career structure provides individuals with long-term professional direction, promotion opportunities, and

professional recognition (Natalia et al., 2025). In the public accounting profession, career progression generally follows a structured hierarchy, ranging from junior auditor to senior auditor, manager, and partner. Such structured career development may increase students' confidence in selecting this profession as a long-term career option. Career path in this study is measured through career clarity, promotion opportunities, self-development opportunities, and position advancement (Joshi, 2022).

Financial Rewards

Financial rewards represent monetary compensation received by individuals for their professional contributions, including salary, bonuses, incentives, and welfare benefits (Dunakhir & Anwar, 2024). In career decision-making, financial rewards often become an important consideration, particularly in professions requiring high expertise and responsibility, such as public accounting. Fair and competitive compensation may increase students' interest in pursuing careers as public accountants. Therefore, financial rewards in this study are measured through salary level, bonuses and incentives, benefits and facilities, and the perceived balance between compensation and workload.

Motivation

Motivation is an internal factor that encourages individuals to make and maintain career decisions aligned with their personal goals and professional aspirations. According to Trimadhana & Noviantoro (2025), motivation is an internal drive that encourages individuals to act in achieving specific goals. Motivation may arise from intrinsic factors, such as personal interest, self-development, and achievement orientation, as well as extrinsic factors, such as professional recognition and social appreciation. Strong motivation may increase students' readiness, commitment, and confidence in pursuing careers in public accounting (Lusi et al., 2025). In this study, motivation is measured through intrinsic motivation, extrinsic motivation, achievement drive, and career commitment.

RELATIONSHIP AMONG VARIABLES AND HYPOTHESES

Relationship between Job Market Considerations (X1) and Accounting Students' Career Choice as Public Accountants

Job market consideration is an external factor influencing students' career decisions. It reflects employment availability, workforce absorption, and long-term career prospects within a profession (Weli et al., 2025). In the public accounting profession, high demand for professional accountants and broad employment opportunities may create positive perceptions among students, thereby encouraging them to choose careers as public accountants.

H1: Job market considerations influence accounting students' career choice as public accountants.

Relationship between Career Path (X2) and Accounting Students' Career Choice as Public Accountants

Career path represents the stages of professional development that individuals may achieve within a profession. A clear and structured career path provides opportunities for promotion, position advancement, and long-term professional development (Risawati, 2021). The structured career progression in public accounting may increase students' interest in pursuing this profession.

H2: Career path influences accounting students' career choice as public accountants.

Relationship between Financial Rewards (X3) and Accounting Students' Career Choice as Public Accountants

Financial rewards refer to compensation received by individuals for their professional contributions, including salary, bonuses, and benefits (Dunakhir & Anwar, 2024). Perceptions of fair and competitive compensation may enhance the attractiveness of the public accounting profession and influence students' career decisions.

H3: Financial rewards influence accounting students' career choice as public accountants.

Relationship between Motivation (X4) and Accounting Students' Career Choice as Public Accountants

Motivation represents internal and external drives that influence individual behavior and decision-making. Motivation plays an important role in encouraging individuals to achieve professional goals, including career decisions (Ananda, 2023). Students with stronger motivation tend to demonstrate greater commitment and readiness to pursue careers as public accountants.

H4: Motivation influences accounting students' career choice as public accountants.

Relationship between Job Market Considerations, Career Path, Financial Rewards, and Motivation on Accounting Students' Career Choice as Public Accountants

Students' career choices are influenced by both external and internal factors. Job market considerations, career path, and financial rewards shape students' perceptions of a profession, while motivation strengthens their career commitment (Wulan et al., 2023). Therefore, these four variables are expected to simultaneously influence accounting students' career choice as public accountants.

H5: Job market considerations, career path, financial rewards, and motivation simultaneously influence accounting students' career choice as public accountants.

METHOD

This study used a quantitative approach to examine the influence of job market considerations, career path, financial rewards, and motivation on accounting students' career choice as public

accountants. This approach was applied to test the relationships among variables through statistical analysis and to obtain empirical evidence regarding factors influencing students' career decisions. The study was conducted at Universitas Sains Indonesia (USI), Bandung Campus, involving undergraduate accounting students from the 2021-2022 cohorts.

Population and Sample

The population of this study consisted of 40 undergraduate students from the Accounting Study Program at Universitas Sains Indonesia (USI), cohorts 2021-2022, who were considered to have sufficient understanding of career planning and the public accounting profession.

This study applied a saturated sampling technique, in which all members of the population were selected as respondents due to the relatively small population size and accessibility of all participants (Sofyani, 2023). Therefore, the total sample consisted of 40 respondents. This sample size was considered appropriate for quantitative research using multiple linear regression analysis.

Data Collection Technique

Data were collected using a structured questionnaire developed based on the operational definitions and indicators of each research variable. Each item was measured using a five-point Likert scale ranging from strongly disagree to strongly agree. The questionnaire indicators were adapted from previous studies (Sofyani, 2023) and adjusted to the context of accounting students' career choice as public accountants. The dependent variable, career choice as public accountants, was measured through personal interest, professional knowledge, professional perception, career willingness, and final career decision. Job market considerations were measured through employment availability, job security, job competitiveness, labor demand, and ease of obtaining employment. Career path was measured through career clarity, promotion opportunities, self-development opportunities, and position advancement. Financial rewards were measured through salary level, bonuses and incentives, benefits and facilities, and compensation suitability. Motivation was measured through intrinsic motivation, extrinsic motivation, achievement drive, and career commitment.

Data Analysis Technique

Data were analyzed using multiple linear regression with the assistance of IBM SPSS Statistics version 27. The analysis aimed to examine the influence of job market considerations, career path, financial rewards, and motivation on accounting students' career choice as public accountants. The analytical procedures included validity and reliability tests, classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity tests, and multiple linear regression analysis. Hypothesis testing was conducted using the t-test to examine partial effects and the F-test to examine simultaneous effects. In addition, the coefficient of determination (R^2) was used to measure the

explanatory power of the independent variables on the dependent variable.

RESULTS AND DISCUSSION

Respondent Characteristics

This study involved 40 undergraduate students from the Accounting Study Program at Universitas Sains Indonesia from the 2021-2022 cohorts as research respondents. Respondent characteristics were analyzed based on cohort and gender to provide an overview of the research sample.

Table 1. Respondent Demographics

Characteristics	Category	Number of Respondents	Percentage (%)
Cohort	2021	8	20%
	2022	32	80%
Gender	Male	7	17.5%
	Female	33	82.5%
Total Respondents		40	100%

Source: processed data, 2025

Based on the demographic data, 8 respondents (20%) were from the 2021 cohort, while 32 respondents (80%) were from the 2022 cohort. Based on gender, the respondents were predominantly female, with 33 respondents (82.5%), while 7 respondents (17.5%) were male. All respondents were final-year students who were considered to have sufficient understanding regarding career planning after graduation.

Instrument Quality Test

Validity Test

The validity test was conducted to determine whether the research instrument accurately measured the intended variables. An instrument was considered valid if the corrected item-total correlation value exceeded 0.30. Based on the test results, all statement items for Job Market Considerations (X1), Career Path (X2), Financial Rewards (X3), Motivation (X4), and Career Choice (Y) showed corrected item-total correlation values greater than 0.30. Therefore, all questionnaire items were declared valid and suitable for further analysis.

Reliability Test

The reliability test was conducted to assess the consistency of the research instrument. An instrument was considered reliable if its Cronbach's Alpha value exceeded 0,70.

Table 2. Reliability Test Result

Variable	Cronbach's Alpha	Number of Items	Description
Job Market Considerations (X1)	0.794	5	Reliable

Career Path (X2)	0.738	4	Reliable
Financial Rewards (X3)	0.712	5	Reliable
Motivation (X4)	0.768	5	Reliable
Career Choice (Y)	0.806	5	Reliable

Source: processed data, 2025

The results showed that all variables had Cronbach's Alpha values above 0,70, namely job market considerations (0.794), career path (0.738), financial rewards (0.712), motivation (0.768), and career choice (0,806). These results indicated that all research instruments were reliable and suitable for subsequent analysis.

Classical Assumption Test

Normality Test

The normality test was conducted to determine whether the residual data in the regression model were normally distributed. The test was performed using the Kolmogorov-Smirnov and Shapiro-Wilk methods with a significance level of 0.05.

Table 3. Normality Test Results

Normality Test	Statistic Value	Significance Value	Significance Level	Description
Kolmogorov-Smirnov	0.123	0.127	0.05	Normally distributed data
Shapiro-Wilk	0.977	0.571	0.05	Normally distributed data

Source: processed data, 2025

The results showed significance values of 0.127 for Kolmogorov-Smirnov and 0.571 for Shapiro-Wilk. Both values were greater than 0.05, indicating that the residual data were normally distributed and met the normality assumption.

Multicollinearity Test

The multicollinearity test was conducted to identify correlations among the independent variables in the regression model. A model was considered free from multicollinearity if the tolerance value exceeded 0.10 and the VIF value was less than 10.

Table 4. Multicollinearity Test Results

Variable	Tolerance	VIF
Job Market Considerations (X1)	0.113	8.873
Career Path (X2)	0.122	8.198
Financial Rewards (X3)	0.086	11.622
Motivation (X4)	0.106	9.431

Source: processed data, 2025

The results showed that Job Market Considerations (X1), Career Path (X2), and Motivation (X4) met these criteria, indicating no multicollinearity. However, Financial Rewards (X3) showed a tolerance value of 0.086 and a VIF value of 11.622, indicating multicollinearity. Therefore, the partial

interpretation of this variable should be approached with caution.

Heteroscedasticity Test

The heteroscedasticity test was conducted to examine whether the residual variance remained constant in the regression model. The test was performed using scatterplot analysis. The results of this test are presented in the following figure.

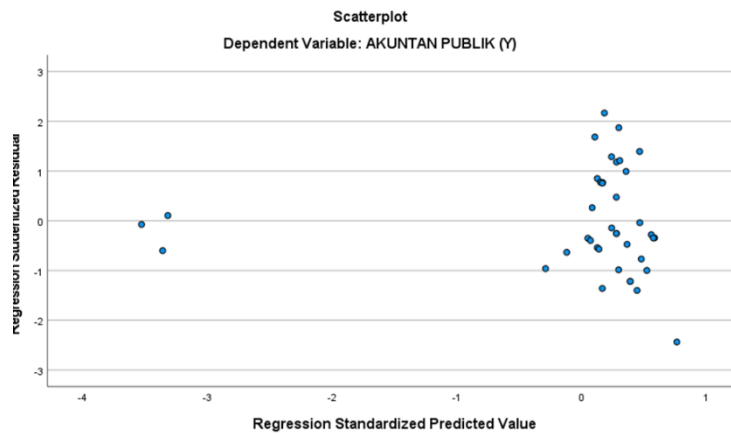


Figure 1. Heteroscedasticity Test Results

Source: Processed data, 2025

Based on the scatterplot results, the residual points were randomly distributed above and below the zero line and did not form any specific pattern. Therefore, it was concluded that the regression model did not exhibit heteroscedasticity and met the model assumptions.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the effect of the independent variables on accounting students' career choice as public accountants. Based on the data analysis using IBM SPSS Statistics version 27, the following regression equation was obtained:

$$Y = 0.142 + 0.636X_1 + 0.254X_2 + 0.045X_3 + 0.050X_4$$

The regression equation indicated that all independent variables had positive coefficients toward accounting students' career choice as public accountants.

Partial Test (t-Test)

The t-test was conducted to examine the partial effect of each independent variable on the dependent variable.

Table 5. Multiple Linear Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.142	1.302		0.109	0.914
	Job Market Considerations (X1)	0.636	0.180	0.624	3.541	0.001
	Career Path (X2)	0.254	0.177	0.243	1.436	0.160
	Financial Rewards (X3)	0.045	0.208	0.044	0.216	0.830
	Motivation (X4)	0.050	0.185	0.049	0.271	0.788
a. Dependent Variable: AKUNTAN PUBLIK (Y)						

Source: processed data, 2025

The results showed that Job Market Considerations (X1) had a significance value of 0.001 (<0.05), indicating a significant effect on accounting students' career choice as public accountants. Meanwhile, Career Path (X2) with a significance value of 0.160, Financial Rewards (X3) with a significance value of 0.830, and Motivation (X4) with a significance value of 0.788 had significance values greater than 0.05, indicating that these variables did not have a significant partial effect.

Simultaneous Model Feasibility Test (F-Test)

The F-test was conducted to examine the simultaneous effect of all independent variables on the dependent variable.

Table 6. F-Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	547.902	4	136.976	62.670	0.000b
	Residual	76.498	35	2.186		
	Total	624.400	39			

Source: processed data, 2025

Based on the ANOVA results, the F-value was 62.670 with a significance value of 0.000 (<0.05). These results indicated that Job Market Considerations, Career Path, Financial Rewards, and Motivation simultaneously had a significant effect on accounting students' career choice as public accountants.

Coefficient of Determination Test (R²)

The coefficient of determination test was conducted to measure the explanatory power of the independent variables on the dependent variable.

Table 8. Coefficient of Determination Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.937a	0.877	0.863	1.478
a. Predictors: (Constant), Motivasi (X4), Pasar Kerja (X1), Jenjang Karier (X2) , Penghargaan				

Financial (X3)

Source: processed data, 2025

The results showed an R Square value of 0.877 and an Adjusted R Square value of 0.863. This indicated that 87.7% of the variation in accounting students' career choice as public accountants was explained by Job Market Considerations, Career Path, Financial Rewards, and Motivation, while the remaining 12.3% was explained by other variables outside the research model.

The Effect of Job Market Considerations (X1) on Accounting Students' Career Choice as Public Accountants (Y)

The results of this study showed that job market considerations had a positive and significant effect on accounting students' career choice as public accountants, with a significance value of 0.001 (<0.05), indicating that the first hypothesis was accepted. This finding suggests that job availability, broad employment opportunities, and long-term career prospects are major considerations for students when making career decisions. Students tend to choose professions that offer security, stability, and certainty regarding their future careers after graduation. The dominant influence of job market considerations may also be associated with the characteristics of respondents who were in their final stage of study, causing them to adopt a more pragmatic orientation focused on actual employment opportunities rather than professional idealism. These findings are consistent with the studies of (Amalia & Fauzi, 2021) and (Ariyanto & Indarti, 2023), which stated that employment opportunities and career prospects are key factors influencing students' interest in pursuing careers as public accountants.

The Effect of Career Path (X2) on Accounting Students' Career Choice as Public Accountants (Y)

The results of this study showed that career path had a positive but insignificant effect on accounting students' career choice as public accountants, with a significance value of 0.160 (>0.05), indicating that the second hypothesis was rejected. This finding suggests that although students have positive perceptions regarding the career structure of the public accounting profession, this factor has not yet become a primary consideration in their career decision-making process. This condition may occur because the respondents were still students and had not yet gained direct professional work experience, resulting in limited understanding of promotion stages, professional development, and long-term career dynamics. Students tend to focus more on obtaining initial employment opportunities rather than long-term career advancement. These findings differ from the study of (Natalia et al., 2025), which found that career path clarity significantly influences students' interest in pursuing careers in public accounting.

The Effect of Financial Rewards (X3) on Accounting Students' Career Choice as Public Accountants (Y)

The results of this study showed that financial rewards had a positive but insignificant effect on accounting students' career choice as public accountants, with a significance value of 0.830 (>0.05), indicating that the third hypothesis was rejected. This finding indicates that salary, bonuses, allowances, and other forms of compensation have not yet become the primary determinants of students' career choices. This condition may be explained by the fact that most respondents had not yet gained direct work experience, causing their perceptions of financial compensation to remain assumptive rather than based on actual professional experience. As a result, students tend to prioritize job opportunities and early professional experience over financial considerations alone. These findings are not fully consistent with the study of (Dunakhir & Anwar, 2024), which stated that financial rewards significantly influence students' interest in becoming public accountants, but they support the findings of (Cheisviyanny et al., 2022), which suggested that students do not yet consider financial aspects as the main determinant before entering the workforce. In addition, the indication of multicollinearity in the financial rewards variable, with a VIF value of 11.622, may have affected the stability of the regression coefficient, and therefore the interpretation of this result should be approached with caution.

The Effect of Motivation (X4) on Accounting Students' Career Choice as Public Accountants (Y)

The results of this study showed that motivation had a positive but insignificant effect on accounting students' career choice as public accountants, with a significance value of 0.788 (>0.05), indicating that the fourth hypothesis was rejected. This finding suggests that both intrinsic and extrinsic motivation have not yet become dominant factors in students' career decision-making. In the context of this study, students' career choices appear to be more strongly influenced by rational considerations and external factors, particularly employment opportunities and career sustainability, rather than internal psychological encouragement. The characteristics of respondents, who were in their final stage of study, may also explain why students tended to prioritize job security and career certainty. These findings differ from the study of (Lusi et al., 2025), which found that intrinsic motivation significantly influences students' interest in pursuing careers in public accounting, suggesting that among Universitas Sains Indonesia students, external factors are more dominant than internal motivational factors.

The Simultaneous Effect of Job Market Considerations (X1), Career Path (X2), Financial Rewards (X3), and Motivation (X4) on Accounting Students' Career Choice as Public Accountants (Y)

The results of the simultaneous test showed that job market considerations, career path, financial rewards, and motivation collectively had a significant effect on accounting students' career choice as public accountants, with a significance value of 0.000 (<0.05), indicating that the fifth hypothesis was accepted. This finding suggests that students' career decisions are the result of interactions between various external and internal factors that complement one another in the decision-making process. Although not all variables showed significant effects individually, all independent variables collectively were able to explain students' career choices comprehensively. This finding is supported by the coefficient of determination (R^2) value of 0.877, indicating that 87.7% of the variation in accounting students' career choice as public accountants could be explained by the research model, while the remaining 12.3% was influenced by other variables outside the model. These findings are consistent with the study of (Wulan et al., 2023), which stated that students' career choices are simultaneously influenced by both internal and external factors.

CONCLUSION

The results of this study showed that job market considerations had a positive and significant effect on accounting students' career choice as public accountants, indicating that job availability, employment opportunities, and long-term career prospects remained the primary considerations in students' career decision-making. In contrast, career path, financial rewards, and motivation showed positive but insignificant effects, suggesting that respondents who were still at the early stage of career planning and had limited direct exposure to the professional work environment, had not yet considered career advancement, financial compensation, and internal motivation as primary determinants in choosing a public accounting career. Nevertheless, the simultaneous test demonstrated that job market considerations, career path, financial rewards, and motivation collectively had a significant effect on accounting students' career choice as public accountants, indicating that career decisions are formed through the interaction of both external and internal factors. However, the interpretation of the partial results should be approached with caution due to the indication of multicollinearity in one of the independent variables, which may have affected the stability and precision of the regression coefficient estimates. Therefore, future studies are expected to involve broader and more diverse samples, incorporate additional relevant variables, and further examine intercorrelations among independent variables in order to improve the generalizability and robustness of the research model.

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