Accounting Research Journal of Sutaatmadja (ACCRUALS)
Volume 10 Nomor 01 Tahun 2026 (Hal : 98-109)
DOI : (10.35310/accruals.v10i01.1620)
https://ojs.stiesa.ac.id/index.php/accruals/index
ISSN 2614-5286 (Print) ISSN 2615-0409 (Online)

THE IMPACT OF SOCIAL VALUES, KNOWLEDGE, AND FINANCIAL REWARDS ON THE INTEREST IN PURSUING A CAREER AS A PUBLIC ACCOUNTANT

INFO ARTIKEL

Histori Artikel :
Tgl. Masuk : 21-11-2025
Tgl. Diterima : 27-03-2026
Tersedia Online : 31-03-2026

Keywords:
Public Accountant, Social Values, Knowledge, Financial Rewards

ABSTRACT

The purpose of this study is to examine how social values, knowledge, and financial rewards affect people's interest in becoming public accountants. Students from Maranatha Christian University's accounting undergraduate program make up the research population. The sample size is 35 respondents, and the methodology is explanatory research using a purposeful sampling procedure. Multiple linear regression analysis (T-test) was performed on the data using SPSS. According to the study's findings, interest in pursuing a career as a public accountant is influenced by knowledge and financial rewards, but not by social values.

INTRODUCTION

The first step in career development for students is making a professional decision. It goes without saying that everyone aspires to have a successful career. Students must continue to put in a lot of effort to raise the caliber and responsibility of their work if they want to pursue their selected careers. This will be necessary to meet the increasingly demanding and competitive demands of the labor market in the future. Because accounting can compete on a global scale, particularly in the field of public accountancy, it is the most sought-after profession among the general public. A public accountant's primary services are utilized for significant decision-making considerations. In addition to enhancing transparency and the caliber of information in the financial sector, public accountants are crucial to a robust and effective national economy (Ariyani & Jaeni, 2022).

Luthfitasari and Setyowatui (2021) state that one of the occupations thought to be crucial to both a nation's economy and the global business scene is accounting. Given the important role and need for public accountants in Indonesia, which is still very low at the ASEAN level, an accountant is highly needed in producing data utilized for detailed financial reporting and can be trusted by financial report readers (Rahayu et al., 2023).

IAI estimates that there are about 40,000 registered accountants (Handayani et al., 2023). In contrast, there are only roughly 1,546 public accountants, according to IAPI (IAPI, 2023). Based on BPS 2023 data, Indonesia has a population of about 279,118,866, which means that there are roughly 1:121,000 registered accountants in IAI. In the meanwhile, Indonesia still has fewer public accountants than its neighbors, Malaysia and Singapore. In Malaysia, the proportion of public accountants to the population is 1:20,000, while in Singapore, it is 1:5,000. This study is carried out because contradictory results continue to be a problem, and different researchers employ different objects (Antara, 2023 dalam Syarief et al., 2024).

The desire to work as a public accountant is influenced by a number of factors, including financial benefits, knowledge, and social ideals.

According to Ariyani & Jaeni's (2021) research findings, the interest in becoming a public accountant is positively and significantly impacted by societal values. These findings can be explained by the perception that public accountants have higher social values than non-public accountants because of their high degree of independence (Ariyani & Jaeni, 2022).

The study's findings are consistent with those of Rahmadiany & Ratnawati (2021), who found that social values affect accounting students' motivation in choosing to become public accountants. This implies that societal values, other people's opinions, and how the profession interacts with other people are all taken into account while choosing a career (Rahmadiany & Ratnawati, 2021).

This, however, runs counter to the findings of Azzah & Maryono's investigation (2022). According to Azzah & Maryono (2022), it's possible that accounting students don't think social ties are the most important aspect of their employment. Additionally, accounting students prefer to put social values aside because they believe they can work independently and concentrate more on their talents. When deciding whether to pursue a career as a public accountant, expertise may be taken into account in addition to social ideals (Azzah & Maryono, 2022).

According to Fitriawati's research from 2023, knowledge affects a person's desire to work in public accounting. Submitting proof of Continuing Professional Education (CPE) is one of the prerequisites for becoming a public accountant in terms of accounting knowledge. This indicates that a public accountant must continuously maintain, improve, and advance their professional competence. In addition to education, a public accountant must have at least 1,000 working hours of practical experience in general auditing within five years. This experience must be officially recognized by the head of the Public Accounting Firm (PAF) and will broaden the public accountant's knowledge when working directly in the field (Fitriawati, 2023).

The study carried out by Napitupu et al. (2023) supports the research findings. When someone is motivated in their profession, knowledge can act as a positive internal drive to secure a position, career, and greater status in accordance with their aspirations (Napitupu et al., 2023).

This runs counter to the results of a research by Radja & Nugroho (2024). There is no obvious correlation between an individual's interest in becoming a public accountant and their level of accounting expertise. Although having accounting expertise is a necessary prerequisite for pursuing a career in public accounting, it does not ensure that one will do so. Public accounting is not a career path for everyone with accounting expertise. This is due to the possibility that a person may not have a high level of accounting expertise or may find public accounting to be an unappealing career choice (Radja & Nugroho, 2024).

Financial gain is another element that affects desire in becoming a public accountant. According to Wibowo (2020), interest in becoming a public accountant is positively and significantly impacted by financial rewards. A job's wage or other financial benefits are essentially the main draw that can make employees happy. Furthermore, as earning a wage is the primary objective of any worker, accounting students' choice of career as public accountants is influenced by the income or financial incentive (Wibowo, 2020).

The research findings of Mauri et al. (2022), which indicate that financial benefits affect desire in pursuing a profession as a public accountant, support this. When choosing a career as a public accountant, accounting students prioritize their sense of financial advantages (Mauri et al., 2022).

The results of this study are in contrast to those of Putri et al. (2024), who found that interest in becoming a public accountant is unaffected by financial benefits. These monetary incentives are insufficient to motivate them to pursue a career in public accounting. When choosing a job as a public accountant, students seem to take other factors—like societal ideals, professional recognition, or professional training—into consideration rather than financial incentives (Putri et al., 2024).

According to the description given above, it is crucial to carry out this research in order to examine the impact of knowledge, social values, and financial incentives on the desire to become a public accountant. In addition to offering deeper insights into students' interest in this field, it is intended that this research will help students, academic institutions, and the business community prepare competent future public accountants.

Given the comparatively small number of public accountants in Indonesia in relation to the population and market need, this study is crucial because it shows a disconnect between the demands of the profession and accounting students' desire to become public accountants. Understanding the elements influencing career interest is vital since accounting students, as future professionals, play a significant role in assuring the viability of this industry. By concurrently investigating the impact of social values, expertise, and financial rewards on career interest as public accountants among accounting students at Maranatha Christian University, this study presents a novelty in this context.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Interest in Pursuing a Career as a Public Accountant

The KBBI defines interest as zeal, a strong appeal, or a desire. An ongoing process of concentrating one's thoughts on a topic of interest results from interest. A person is undoubtedly interested in a particular vocation. Huda et al. (2021) in Afifah & Ratnawati, (2022) describe interest as a human inclination or emotion that prompts a certain thought. Additionally, interest is defined as a person's integrity in their profession. A person's self-confidence shaped by inclinations, interests, and hobbies in a specific sector is known as career interest. A public accountant is someone who performs audits, reviews, and other assurance services on historical financial data (Sugihartanto et al., 2024).

A public accountant will have more customer interactions, more work prospects in the future, and a deeper understanding of corporate procedures if they choose to become an auditor. Public accountants often follow the following professional path: manager, partner, senior auditor, and junior auditor. A junior auditor is in charge of carrying out specific procedures and creating working papers to record the audit job completed. A senior auditor is in charge of carrying out audits, overseeing and evaluating the work of younger auditors, and controlling audit expenses and time as planned. In addition to helping senior auditors develop audit programs and schedules, a manager oversees audits and reviews management letters, working papers, and audit reports. In addition to overseeing the audit, a partner is in charge of client interactions (Viriany & Wirianata, 2022).

An external auditor or independent auditor are terms frequently used to describe a public accountant. A Public Accounting Firm (PAF) owner or member may serve as an external auditor. The term "External" or "Independent" refers to a public accountant who is not employed by the company under audit. An impartial third party who performs examinations to provide an opinion on the fairness of the financial statements issued by the company's management is known as an external auditor or public accountant. (Thian, 2021 dalam Shalihah et al., 2024).

The Influence of Social Values on the Interest in Pursuing a Career as a Public Accountant

Social values are an individual's beliefs as seen by others in their surroundings. According to the report, societal values are taken into account while selecting a career (Farwitawati et al., 2024).

According to the self-perception hypothesis, people make judgments about themselves based on their experiences and thought processes by seeing how other people behave. This is consistent with how a student's profession choice is influenced by social ideals. After observing the social environment, which includes an accountant's conduct, economics, lifestyle, finances, and other things, students will draw a conclusion. Thus, the likelihood that a student will choose to become an accountant increases with the quality of their social environment and observations about the profession (Erawati & Souwakil, 2023). According to Wiaya et al., (2023), social values have a positive and significant influence on interest in choosing a profession as a public accountant.

H1: Social values influence the interest in pursuing a career as a public accountant.

The Influence of Knowledge on Career Interest as a Public Accountant

The most crucial domain for the development of an individual's conduct is knowledge; knowledge-based and conscious behavior will endure longer than non-knowledge-based behavior (Candra, 2022).

Knowledge is the first step in the development of interest since knowledge about a thing is necessary to spark interest. Students who wish to become public accountants must first get knowledge about the field of public accounting. Through the Audit I and II courses, accounting students can learn the fundamentals of public accountants or auditors, including types of auditors, auditor responsibilities, auditor opinions, professional code of ethics, and many other topics (Wirianti et al., 2021). According to Arini et al. (2025), knowledge has a significant influence on interest in pursuing a career as a government accountant.

H2: Knowledge influences the interest in pursuing a career as a public accountant

The Influence of Financial Rewards on Career Interest as a Public Accountant

Financial compensation or incentives for one's work are seen to be factors in a person's decision to choose a career and to be an attraction that makes one feel satisfied with their work (Satriawan & Kurnianingsih, 2023). Financial rewards are one of the most significant factors to consider when planning for the future. This applies to career choices. Financial benefits in public accounting are unpredictable, although higher than in other jobs. Because auditing skills have a major impact on how quickly and how many clients can be managed, the talent possessed must be able to meet the desired financial demand. As a result, the salary will be higher (Aini & Mustikawati, 2017 dalam Hasanah & Nugraha, 2024). According to Sitanggang & Astuti (2025), financial rewards have a significant influence on interest in pursuing a career as a public accountant.

H3: Financial rewards influence students' interest in pursuing a career as a public accountant

Behaviorism Theory

Asfar et al. (2021) in Kurniawan & Hidayat (2024) state that behaviorism theory highlights how the principle of stimulus and response can alter behavior (social values, knowledge, and financial rewards), increasing accounting students' interest in becoming public accountants.

RESEARCH METHODOLOGY

Population and Sample

All enrolled students in Maranatha Christian University's Accounting Study Program made up the study's population. Purposive sampling was employed in this study to select students from the 2021–2025 batches of the accounting study program who had completed the courses Auditing I, Auditing II, Internal Audit, and IT Audit and who were acquainted with the field of public accounting. The sample size was 35 respondents, which is consistent with Sugiyono's (2018) assertion that validity and reliability tests can be carried out with a minimum of 30 respondents in order to yield trial results that approximate a normal curve (Iqbal & Salsabila, 2023).

The following criteria will be considered to choose candidates for this study:

1. Current participants in the 2021–2025 class of the Accounting Study Program
2. Students who have completed Internal Auditing, IT Audit, Auditing I, and Auditing II
3. Students who understand what a public accountant does for a living

Types and Sources of Data

A Likert scale of 1 to 5 is used in this study's questionnaire. A Likert scale is a tool used to gauge a person's or a group's attitudes, beliefs, and perceptions about social phenomena, according to Sugiyono (2018). The variables to be measured are divided into variable indicators using the Likert scale. These indicators are then utilized as a basis for creating instrument items, which may be questions or statements (Gea et al., 2023).

Scale:

1. Strongly Disagree (SD)
2. Disagree (D)
3. Somewhat Agree (SA)
4. Agree (A)
5. Strongly Agree (SA)

Research Variables

There are two categories of variables employed in this study: independent variables and dependent variables. This study's independent variables include financial incentives, knowledge, and social ideals. In the meantime, the desire to work as a public accountant is the dependent variable.

Data Analysis Techniques

Validity and reliability testing are among the instrument tests used in this study's data analysis methods. Classical assumption tests, such as heteroscedasticity, multicollinearity, and normality tests, were then carried out. The last step is hypothesis testing, which uses simultaneous tests (F-tests) and partial tests (t-tests) to ascertain if the independent variables have a significant impact on the dependent variable.

Variables' Operationalization

Tabel 1
Variables' Operationalization

No	Variable	Statements	Scale
1	Social Values (Wijaya, 2018)	Public accountants have numerous possibilities to serve the community in a variety of ways.	Likert
2		There are more possibilities to socialize in the public accounting field.	Likert
3		One can find personal job satisfaction in the field of public accounting.	Likert
4		In the view of others, a job has prestige.	Likert
5	Knowledge (Puspitasari, 2020)	The most crucial consideration when deciding to become a public accountant is auditing expertise.	Likert
6		Public accountants need to be knowledgeable about auditing.	Likert
7		In order to prepare and present financial accounts and financial accounting standard statements, a public accountant must have a fundamental understanding of accounting.	Likert
8		To work as a public accountant, one must possess accounting knowledge.	Likert
9	Financial	One occupation that promises comparatively quick pay growth is public accounting.	Likert
10		The accounting profession offers a very alluring pay	Likert

No	Variable	Statements	Scale
	Reward (Sridamayanti, 2023)	that rises with career advancement.	
11		If a public accountant performs well, they will receive a work bonus.	Likert
12		If you work past your regular working hours, you will receive a bonus.	Likert
13		One factor to take into account when considering a career in public accounting is the availability of large allowances.	Likert
14		Getting bonuses over the holidays	Likert
15		Getting a bonus at the end of every year	Likert
16		The field of public accounting offers future security (pension fund).	Likert
17		Obtain life, hospital, workers' compensation, and other insurance.	Likert
18		One factor to take into account while applying to become a public accountant is pension fund facilities.	Likert
19	Career Interest (Anggraini, 2022)	Public accountants can develop into reliable business consultants, in my opinion.	Likert
20		A public accountant can become a director of a firm, in my opinion.	Likert
21		Public accountants might pledge to be more professional in the accounting industry, in my opinion.	Likert
22		Public accountants can, in my opinion, increase their knowledge and proficiency in accounting.	Likert

No	Variable	Statements	Scale
23		I believe that being a public accountant makes it simple to advance in your career.	Likert
24		I believe that the reward is commensurate with the effort put forth.	Likert
25		I believe that career stages can lead to personal fulfillment.	Likert
26		Job security is, in my perspective, more assured and highly valued in society.	Likert
27		Increasing the accounting profession's feeling of pride and professionalism	Likert

RESULTS AND DISCUSSION

TEST OF DATA QUALITY

Test of Validity

Table 2
Results of the Validity Test

Items	r count	r table	Results
X1.1	0,777	0,325	Valid
X1.2	0,660	0,325	Valid
X1.3	0,563	0,325	Valid
X1.4	0,749	0,325	Valid
X2.1	0,724	0,325	Valid
X2.2	0,864	0,325	Valid
X2.3	0,764	0,325	Valid
X2.4	0,560	0,325	Valid
X3.1	0,506	0,325	Valid
X3.2	0,608	0,325	Valid
X3.3	0,568	0,325	Valid
X3.4	0,516	0,325	Valid
X3.5	0,662	0,325	Valid
X3.6	0,691	0,325	Valid
X3.7	0,647	0,325	Valid
X3.8	0,547	0,325	Valid
X3.9	0,621	0,325	Valid
X3.10	0,629	0,325	Valid
Y1.1	0,639	0,325	Valid
Y1.2	0,621	0,325	Valid
Y1.3	0,715	0,325	Valid
Y1.4	0,777	0,325	Valid
Y1.5	0,728	0,325	Valid
Y1.6	0,826	0,325	Valid

Y1.7	0,795	0,325	Valid
Y1.8	0,606	0,325	Valid
Y1.9	0,773	0,325	Valid

The estimated r value is higher than the table r value, according to the validity test findings in the table above. This shows that all of the research variables' statement items and questions are declared legitimate, which means that all of the questionnaire's statement items and questions can be regarded as appropriate tools for assessing the research data.

Test of Reliability

Table 3
Results of Reliability Tests

Item	Coefficient Alpha	Criteria	Description
X1	0,761	0,60	Reliable
X2	0,729	0,60	Reliable
X3	0,798	0,60	Reliable
Y	0,908	0,60	Reliable

With Cronbach's alpha values greater than (>) 0.60, the reliability test results in the above table demonstrate that the research statement items in the questionnaire data from each research variable are considered feasible and reliable, indicating that the research instrument has data instrument reliability in the research process.

ASSUMPTION TEST CLASSICAL

Test of Normalcy

Table 4
Results of the Normalcy Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		35
Normal Parameters^{a,b}	Mean	.0000000
	Std. Deviation	1.39018994
Most Extreme Differences	Absolute	.072
	Positive	.068
	Negative	-.072
Test Statistic		.072
Asymp. Sig. (2-tailed)		.200^{c,d}

The Kolmogorov-Smirnov test for normalcy yielded an Asymp. Sig. (2-tailed) value of 0.200, which is displayed in the table above. Because the Asymp. Sig. (2-tailed) value is greater than 0.05, these results show that the residual data in this regression model are normally distributed, making it appropriate for additional study.

Uji Multikolinearitas

Table 5
Results of the Multicollinearity Test

Variables	Tolerance	VIF
Social Values	.795	1.259
Knowledge	.739	1.354
Financial Reward	.737	1.356

According to the multicollinearity test results above, all independent variables have VIF values less than 10 and tolerance values more than 0.10. These findings show that there is no multicollinearity among the independent variables in this investigation.

Test for Heteroscedasticity

Table 6
Results of the Heteroskedasticity Test

Model	Sig
Social Values	.743
Knowledge	.323
Financial Reward	.743

The total Sig. value obtained from the aforesaid heteroskedasticity test is > 0.05.

This indicates that heteroskedasticity is absent from the research model.

Testing Hypothesis

t-test (Partial Test)

Table 7
Results of the t-Test (Partial Test)

	Collinearity Statistics	
Model	**T**	**Sig**
(Constant)	-1.683	.102
Social Values	.317	.754
Knowledge	4.808	.000
Financial Reward	4.087	.000

The t-test results indicate that the internal auditor career choice variable is positively impacted by the knowledge and financial reward variables. In the meantime, students' decision to become public accountants is unaffected by the social values variable. The test results table illustrates this, with a significance value of 0.754, which is higher than 0.05. The knowledge and financial rewards factors, on the other hand, had significance values of 0.000 < 0.05 and 0.000 < 0.05, respectively, indicating that they have a partial impact on students' interest in becoming public accountants.

Simultaneous Test, or F Test

Table 8
Results of the F-Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	172.462	3	57.487	27.121	.000[b]
	Residual	65.709	31	2.120		
	Total	238.171	34			

An F value of 27121 and a significance value of 0.000, where the significance value is less than 0.05, were found based on the SPSS calculations. We can conclude that societal values, knowledge, and financial benefits all have a simultaneous impact on the desire to work as a public accountant.

Coefficient of Determination

Table 9
Results of the Coefficient of Determination

Model Summary[b]

Model	R	R square	Adjusted R Square	Std. Error of the Estimate
1	.851[a]	.724	.697	1.45590

According to the above coefficient of determination calculation results, the variables of social values, knowledge, and financial rewards account for 69.7% of the variation in the change in interest in pursuing a career as a public accountant; other factors outside the model account for the remaining 30.3%.

Table 10
Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	29	82.9	82.9	82.9
	2.00	6	17.1	17.1	100.0
	Total	35	100.0	100.0	

Based on the gender table, the sample with code 1 is male, totaling 29 people (82.9%), and the sample with code 2 is female, totaling 6 people (17.1%).

Table 11
Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	21	60.0	60.0	60.0
	2.00	14	40.0	40.0	100.0
	Total	35	100.0	100.0	

Based on the age table, the sample with code 1 is aged 15-20 years, totaling 21 people (60.0%). And the sample with code 2 is aged 21-25 years, totaling 14 people (40.0%).

DISCUSSION

The Impact of Social Values on the Desire to Become a Public Accountant

The test results, which show a significance value of 0.754, greater than 0.05, indicate that the variable Social Values has a partially negative impact on the desire in pursuing a profession as a public accountant. This study demonstrates that accounting students' interest in becoming public accountants is unaffected by societal values. Previous research by Sulastri et al. (2024) supports these conclusions. Sulastri et al. (2024) claim that accounting students' desire in becoming public accountants is not influenced by social values. Accounting students do not give social values much thought when it comes to their desire to become public accountants because they feel that the profession does not provide many possibilities to engage with the larger community outside of the parties involved in their job (Sulastri et al., 2024).

The social component is less enticing to accounting students because they perceive the public accounting field as being mostly technical and professional, with little opportunity for social engagement with clients and coworkers. According to the self-perception hypothesis, students' conceptions of their careers are formed not just by innate social imagery but also by observations of the profession's actuality. As a result, although social values may theoretically have an impact on career decisions, in this particular study, this influence was insufficient to alter students' interest in becoming public accountants.

The Impact of Information on the Desire to Become a Public Accountant

The study's findings show that accounting students' motivation in becoming public accountants is positively and significantly impacted by knowledge. The test findings for the knowledge variable show that the knowledge variable influences students' interest in becoming public accountants, as the Sig. value is 0.000 < 0.05, indicating that H0 is rejected. This relates to SCCT theory, which describes how an individual's cognitive and self-efficacy qualities, or knowledge and abilities, can motivate behaviors to accomplish personal objectives. This idea represents a person's perception of their own capacity to accomplish a task that is considered significant, as well as their conviction that they can actively convert that capacity into desired results. In order to prepare accounting students for careers as public accountants, auditing and professional ethics courses are crucial. Students are given knowledge and information about the public accounting profession in the auditing course, including the activities involved in the field, the possible consequences of becoming a public accountant, and the skill set needed to do so. This is due to the fact that a person's job goals will change as they learn more (Wirianti et al., 2021).

The author argues that information reduces ambiguity and boosts students' confidence in making career decisions by giving a clearer and more accurate picture of the tasks, responsibilities, difficulties, and career opportunities of public accountants.

The Impact of Monetary Benefits on Public Accounting Career Interest

A T-value of 4.087 and a Sig. value of 0.000 < 0.05 were determined based on the SPSS calculation results. Thus, it can be said that students' interest in becoming public accountants is influenced by the financial reward variable. Students agree that the public accounting profession offers a high starting salary, the possibility of rapid salary increases, and a pension fund, so financial rewards have a significant impact on their interest in a career in public accounting. This is due to the fact that accounting students' interest in becoming public accountants increases with the amount of money offered (Afifah & Ratnawati, 2022).

According to the author, students see public accounting as a career with attractive financial prospects, including competitive beginning wages, chances for comparatively quick income rises, performance bonuses, and long-term financial security.

CONCLUSION

This study came to the conclusion that social values have no bearing on students' interest in a career in public accounting based on the findings of the first hypothesis test. This result implies that students' key considerations while making career decisions are not social perceptions, such as societal views, professional reputation, and social interactions inherent in the public accounting profession. Students typically make more independent and logical job decisions, emphasizing personal factors above social influences. As a result, this study's first hypothesis is unsupported.

Additionally, the results of the second hypothesis test show that interest in becoming a public accountant is positively and significantly impacted by knowledge. According to this research, students' interest in pursuing a career in public accounting increases with their level of knowledge about the field, including their comprehension of its duties, responsibilities, necessary skills, and job opportunities. Students' confidence and preparedness to take on the problems of the public accounting profession can be shaped by the knowledge they acquire during the learning process, especially in auditing and professional ethics courses. As a result, the study's second hypothesis is approved.

According to the third hypothesis test's findings, students' interest in a profession in public accounting is positively and significantly impacted by financial benefits. This suggests that economic considerations are still crucial when choosing a career. Students are motivated to pursue public accounting by expectations of a competitive beginning pay, prospects for income development, bonuses, and future financial security. This result demonstrates that, in addition to knowledge, accounting students are primarily drawn to the financial benefits of a career in public accounting. As a result, this study's third hypothesis is approved.

IMPLICATIONS AND LIMITATIONS

Theoretical Implications

The findings of this study theoretically add to the body of knowledge about the career interests of accounting students, especially when it comes to selecting a career in public accounting. The idea that cognitive and economic elements are more important than social factors in determining career choices is strengthened by the discovery that knowledge and financial rewards have a considerable impact while social values have little effect. The Social Cognitive professional Theory (SCCT) framework, which highlights the significance of knowledge, self-efficacy, and outcome expectations in professional decision-making, is consistent with these findings.

Thus, this study explains the inconsistency of earlier findings regarding the influence of social values and confirms that an individual's understanding of the profession and perception of the economic benefits obtained are the main determinants in determining interest in pursuing a career as a public accountant.

Practical Implications

The findings of this study have practical consequences for higher education institutions, especially accounting study programs, which should prioritize improving students' understanding of the public accounting profession. Through applied learning techniques like case studies, hands-on lectures, professional seminars, and internships at public accounting firms, universities are encouraged to enhance their auditing, professional ethics, and public accounting practices courses. These initiatives are essential for students to develop an interest in the field by providing them with a thorough grasp of the tasks, responsibilities, difficulties, and career opportunities of public accountants.

Additionally, the results of this study highlight the significance of offering a clear and competitive financial reward system for Public Accounting Firms (KAP) and associated professional associations. Prospective public accountants may be greatly drawn to clear information on starting pay, career pathways, prospects for advancement, and welfare advantages like bonuses and pension funds. KAPs are anticipated to draw in qualified accounting graduates and promote the long-term viability of the public accounting industry in Indonesia by emphasizing financial incentives and competency development.

There are a number of limitations to this study that future scholars may find useful. First, only societal values, knowledge, and monetary incentives were utilized as variables; future studies could include additional elements like intrinsic motivation, perceptions of professional ethics, or the workplace. Second, in order to acquire more representative results, future researchers are urged to expand the research subjects to several colleges, as this study was limited to accounting students in a single location. Third, future study can incorporate a qualitative strategy to provide a better insight, as the current research methodology is still restricted to a quantitative approach using closed questionnaires.

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